

ROCK ISLAND-MILAN SCHOOL DISTRICT NO. 41



BOARD OF EDUCATION REGULAR MEETING

ROCK ISLAND-MILAN ADMINISTRATION OFFICE
2000 7TH AVE
ROCK ISLAND, IL 61201

MONDAY, NOVEMBER 10, 2025

6:00 PM

<https://meet.google.com/fzb-nmks-pmq>

I. Preliminary

A. Call to Order and Roll Call

B. Pledge of Allegiance

C. Approval of Board of Education Minutes...Action

It is recommended that the Board of Education approve the October 28, 2025, regular meeting minutes as well as all executive session minutes from October 28, 2025, to remain confidential.

II. Special Items

A. Board Member Recognition... Information

Dr. Sharon Williams will recognize the Board of Education members for their contribution to the Rock Island - Milan School District #41.

B. 2024 - 25 Audit... Presentation

Ms. Sarah Bohnsack from Bohnsack & Frommelt will present the 2024 -25 Audit.

C. Facility Management Plan Update... Information

Ms. Annaka Whiting, Chief Financial Officer, will present an update on the Facility Management Plan.

D. Illinois State Report Card Results... Information

Dr. Sharon Williams, Superintendent, will present results from the Illinois State Report Card.

III. Reports

A. Board Members

B. Superintendent

C. RIEA President

IV. Communications

Requests from persons wishing to speak on certain agenda items will be called upon at the appropriate time. Citizens wishing to address the Board of Education on items not on the agenda. Comments should be limited to three (3) minutes. *(Matters regarding specific employees or students are of a confidential nature and will not be heard in open session.)*

V. Action of Routine Matters

A. Approval of Additions and/or Deletions

B. Approval of Agenda... Action

C. Nomination for Future Agenda Items

D. Blanket Motion... Action

Opportunity will be given for the selection of items that need no discussion to be approved at the appropriate time on the agenda. The following items are recommended for the Blanket Motion:

1. Bills for Payment... Action

It is recommended that the Board of Education authorize bills for payment dated October 31, 2025 in the amount of \$6,954,359.65.

2. Overnight Field Trip Requests... Action

It is recommended that the Board of Education approve the overnight field trip request for the Rock Island High School Girls Basketball team to attend the State Farm Holiday Tournament in Bloomington, IL, departing December 26, 2025, and returning December 30, 2025.

It is recommended that the Board of Education approve the overnight field trip request for the Rock Island High School Boys Basketball team to attend the State Farm Holiday Tournament in Bloomington, IL, departing December 26, 2025, and returning December 30, 2025.

It is recommended that the Board of Education approve the overnight field trip request for the Rock Island High School Cheer team to attend the IHSA Competitive Cheer State Final in Bloomington, IL, departing February 5, 2026, and returning February 7, 2026.

It is recommended that the Board of Education approve the overnight field trip request for the Rock Island High School Cheer team to attend the IHSA Boys Basketball State Final in Champaign, IL, departing March 12, 2026, and returning March 14, 2026.

It is recommended that the Board of Education approve the overnight field trip request for the Washington Junior High Wrestling Team to attend the IESA State Wrestling Series in DeKalb, IL, departing March 13, 2026, and returning March 14, 2026.

It is recommended that the Board of Education approve the overnight field trip request for the Edison Junior High Wrestling Team to attend the IESA State

Wrestling Series in DeKalb, IL, departing March 13, 2026, and returning March 14, 2026.

3. Non-Certified Appointments... Action

It is recommended that the Board of Education approve the non-certified appointments of Marissa Gallegos and Keith Hamby for the 2025 - 26 school year.

4. Non-Certified Coach Appointment... Action

It is recommended that the Board of Education approve the non-certified coach appointment of Allanah McCorckle for the 2025 - 26 school year.

5. Certified Coach Resignation... Action

It is recommended that the Board of Education accept the certified coach resignation of Benjamin Corlett, Head Freshman Baseball Coach at Rock Island High School with less than one (1) year of service during the 2025 - 26 school year.

6. Non-Certified Resignations... Action

It is recommended that the Board of Education accept the following non-certified resignations during the 2025 - 26 school year: Schell Cashen, Head Start Assistant Teacher at Horace Mann Early Learning Center with two (2) years of service, Nicole Fennell, Paraprofessional at Rock Island High School with two (2) years of service, and Teresa Govain-Pulliam, Playground Supervisor at Rock Island Center for Math and Science with one (1) year of service.

7. Certified Retirement... Action

It is recommended that the Board of Education accept the certified retirement of Nadia Bouchareb, Foreign Language Teacher at Rock Island High School with twenty-one (21) years of service.

8. Non-Certified Retirements... Action

It is recommended that the Board of Education accept the following non-certified retirements during the 2025 - 26 school year: Dallas Anderson, Special Education Paraprofessional at Ridgewood Elementary with twenty-six (26) years of service, Tamara Morgan, Special Education Paraprofessional at Thomas Jefferson Elementary with nineteen (19) years of service, and Dawn Shannon, Special Education Paraprofessional at Ridgewood Elementary with thirty (30) years of service.

9. Non-Certified Termination... Action

It is recommended that the Board of Education approve the termination of employee [26.19.12] effective immediately.

VI. Operations

A. Freedom of Information Act (FOIA) Requests... Information

The district received a FOIA request and responded within the required timeframe Justin Wenig, who requested a report reflecting all transactions from July 1, 2022, to the present date (October 20, 2025) including but not limited to: purchase date, vendor

name, description of goods/services purchased, line item quantity, line item price/amount.

The district received a FOIA request and responded within the required timeframe to Steve Watts, who requested public records for all current employees at Rock Island - Milan School District 41. Specifically, full legal name, job title or role, official work email address, assigned worksite or campus, and current annual salary.

The district received a FOIA request and responded within the required timeframe to Sheri Reid, who requested general purchasing records from July 30, 2025, to October 29, 2025.

The district received a FOIA request and responded within the required timeframe to Heidi Knecht, who requested a list of all district hires from March 1, 2024, to October 31, 2025, including name, position/title, and salary/wage for each hire.

The district received a FOIA request and responded within the required timeframe to Tyler Gregg, who requested information from the school board agenda from October 28th 2025. Who the settlement was made to and the attorney used. The name of the client(s) represented. What was the settlement for or nature of the complaint filed for lawsuit and the total dollar amount paid out by the district.

The district received a FOIA request and responded within the required timeframe to Tyler Gregg, who requested copies of all contracts and/or forms executed by Rock Island - Milan School District 41 between May 1, 2024 to present date that includes non-disclosure provisions or confidentiality agreements.

The district received a FOIA request and responded within the required timeframe to Gregg Hampton, who requested a complete and unredacted copy of any settlement agreement, release, or separation agreement entered into between the Board of Education of Rock Island-Milan School District #41 and Yolanda Grandberry-Pugh, including any attachments, exhibits, or addenda, that were approved by the Board or executed on or about October 2025.

The district received a FOIA request and responded within the required timeframe to Kelly Cortez, who requested access to the following records in the district's possession related to all documentation, videos, and pictures captured on Monday, October 27th of [26.11.03].

B. Board Policy Updates - Second Reading... Information/Action

It is recommended that the Board of Education approve the revised PRESS 119 Board Polices received from the Illinois Association of School Boards as presented.

C. 2026 - 27 and 2027 - 28 District Calendars... Action

It is recommended that the Board of Education approve the 2026 - 2027 and the 2027 - 2028 District Calendars as presented.

VII. Business/Finance

A. 2024 - 25 Audit Approval... Action

It is recommended that the Board of Education approve the 2024 - 25 audit as presented.

VIII. Personnel

A. Family and Community Engagement Liaison... Action

It is recommended that the Board of Education approve the appointment of Mr. Mitchell Walker to the position of Family and Community Engagement Liaison at a salary of \$48,913, prorated to start date for the 2025 - 26 school year.

B. Family and Community Engagement Liaison... Action

It is recommended that the Board of Education approve the appointment of Ms. Brittney Coleman to the position of Family and Community Engagement Liaison at a salary of \$48,913, prorated to start date for the 2025 - 26 school year.

IX. Executive Session

It is recommended that the Board of Education move to executive session to discuss pending 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). To discuss the placement of individual students in special education programs and other matters relating to individual students. 5 ILCS 120/2(c)(10). In addition, to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity. 5 ILCS 120/2(c)(1).

X. Adjournment

ROCK ISLAND - MILAN SCHOOL DISTRICT NO. 41

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Bohnsack & Frommelt LLP

Certified Public Accountants

Deliverables

- 2025 Comprehensive Annual Financial Report
- Illinois State Board of Education Annual Financial Report
- Communication with Government

Required Communications

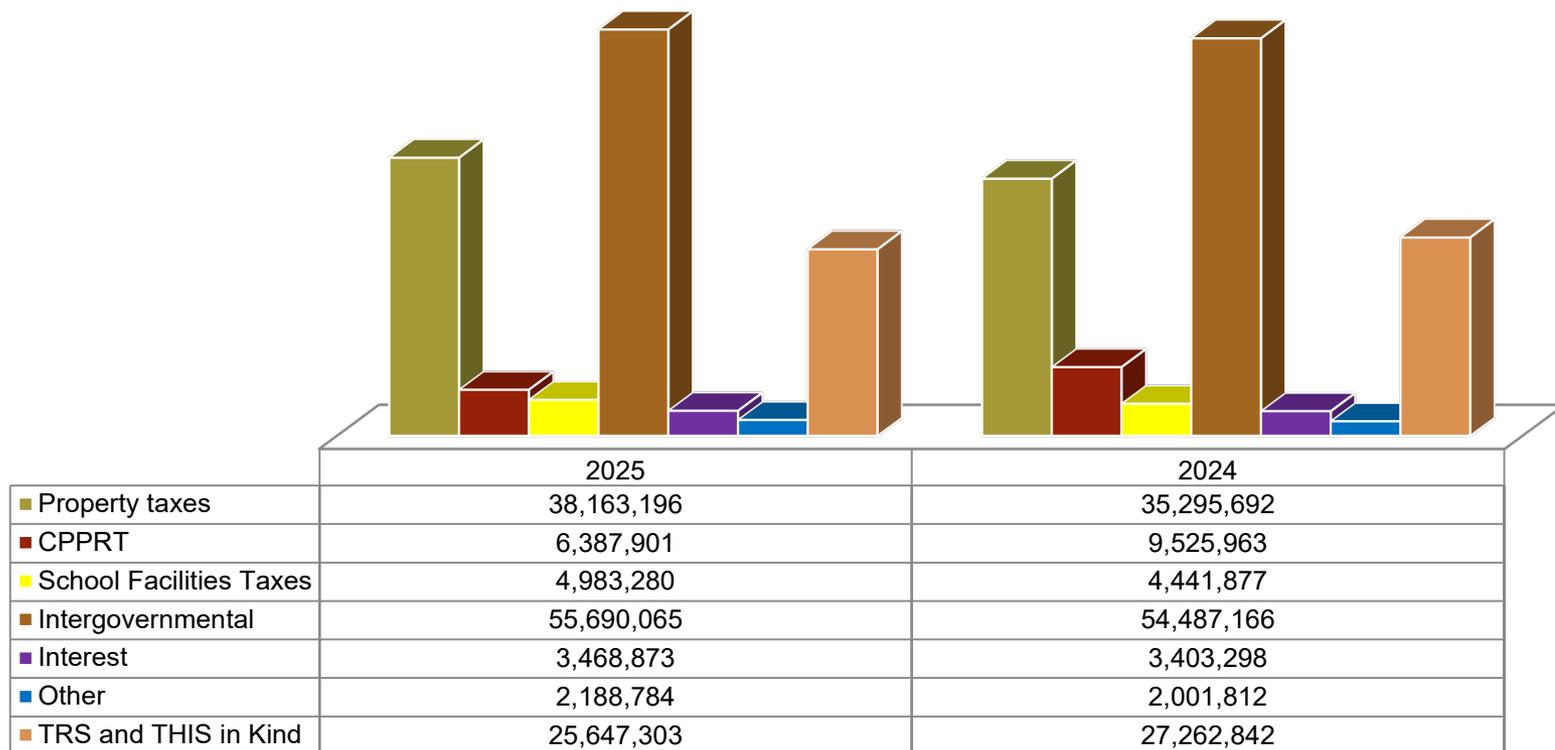
Audits Completed and Related Results

- Financial Statement Audit
 - Unmodified Opinion

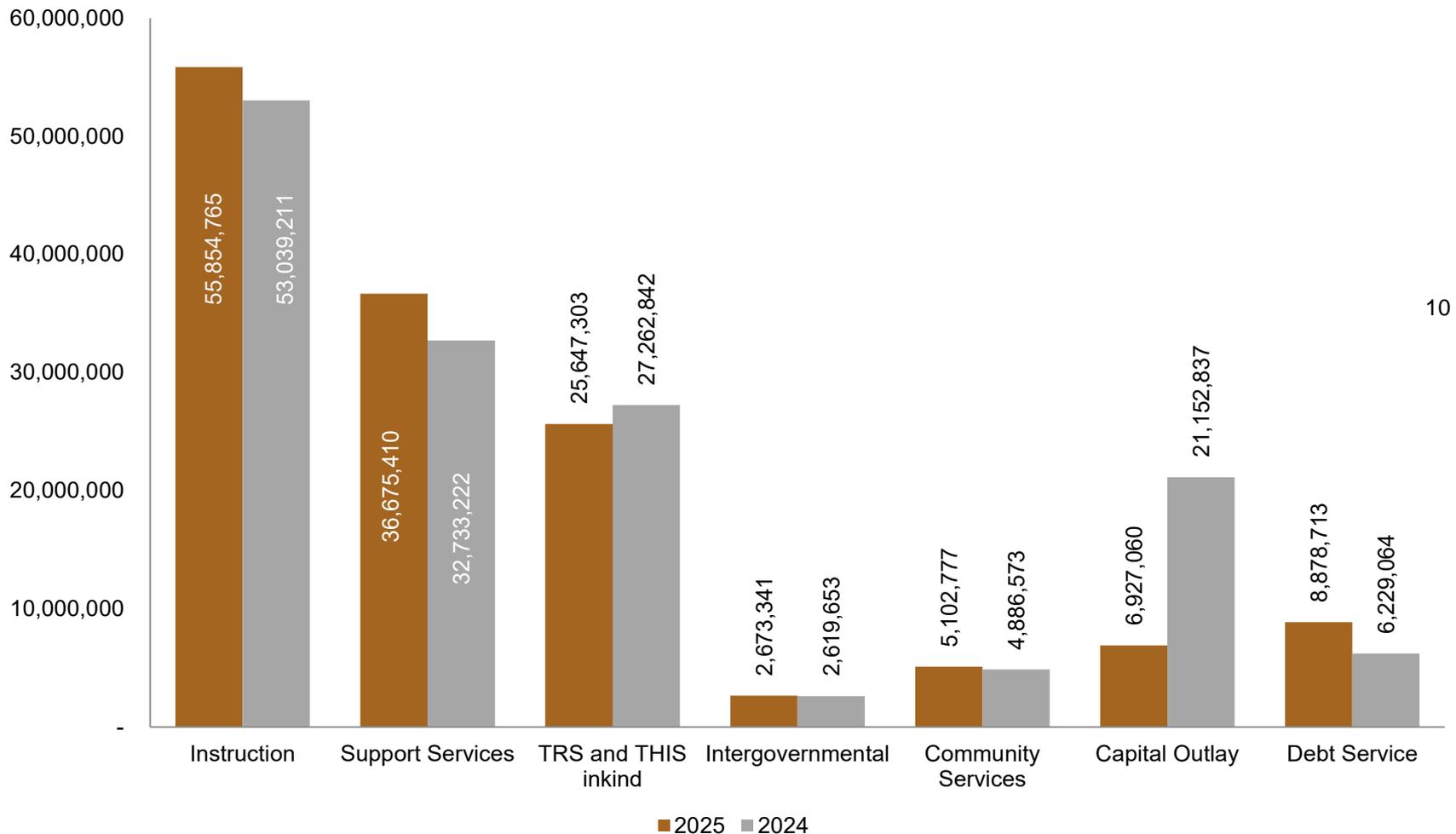
- Government Auditing Standards Audit
 - Internal Control
 - Material Weaknesses
 - Significant Deficiencies
 - Compliance

- Federal Single Audit - Draft

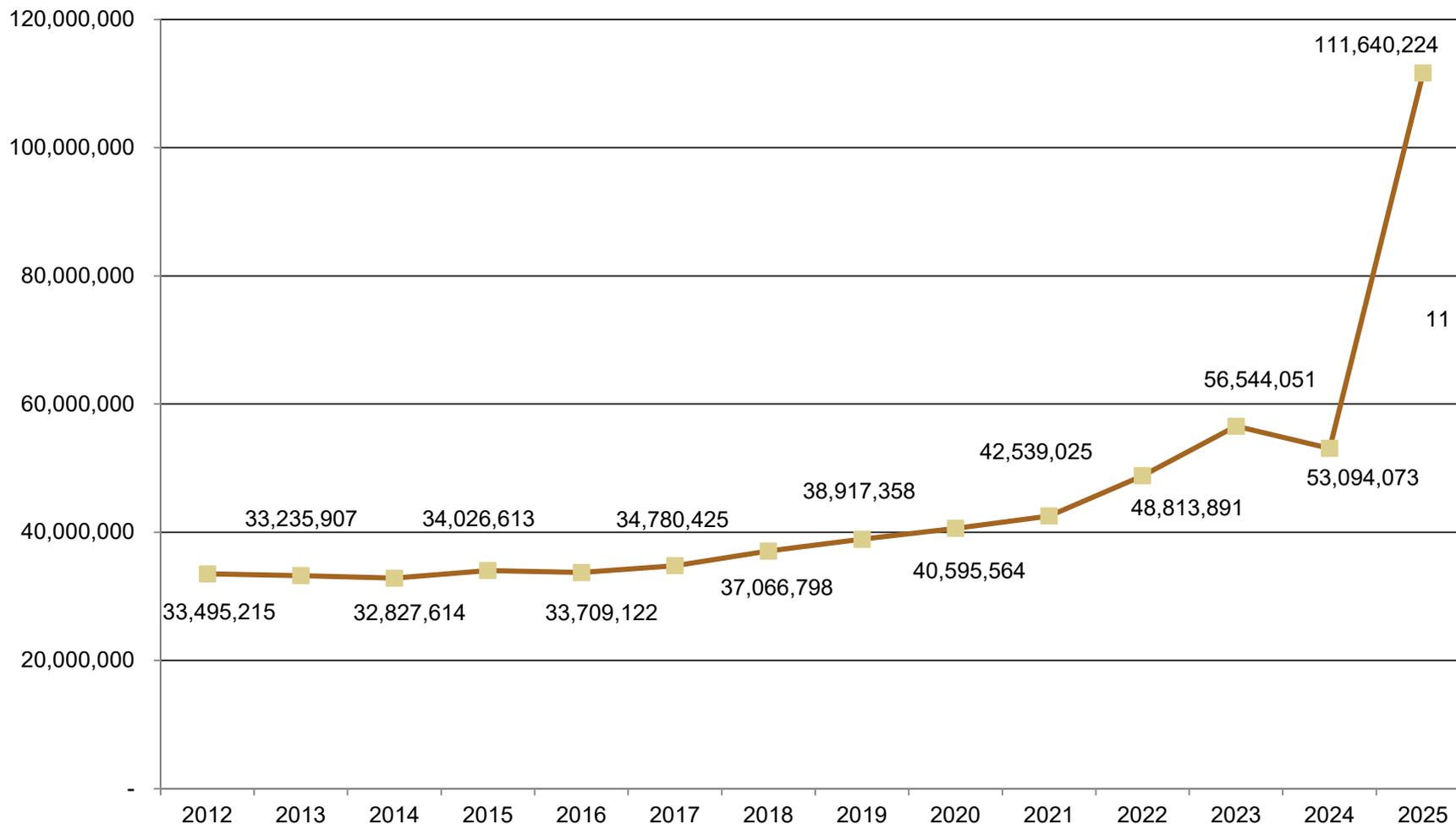
Rock Island - Milan School District Revenues of Governmental Funds



Rock Island – Milan School District Expenditures of Governmental Funds



Rock Island – Milan School District Operating Fund Balance



Rock Island – Milan School District Financial Profile

- Score: FY 2024 – 3.9 FY 2025 – 3.35
 - Long-Term Debt Margin changed from previous year due to Bond Issuance:
 - FY 2024
 - Debt Limit = \$97M
 - Debt Applicable = \$44M
 - $\$44M/\$97M = 45\%$ of limit used, 55% limit remaining
 - FY 2025
 - Debt Limit = \$105M
 - Debt Applicable = \$94M
 - $\$94M/\$105M = 90\%$ of limit used, 10% limit remaining
 - As debt service is paid, the percentage will improve
- Cash on hand
 - FY2024 – 180.44 days
 - FY2025 – 383.20 days

ROCK ISLAND-MILAN SCHOOL DISTRICT #41

2024 - 2025 Audit Information

November 10, 2025

Annaka Whiting
Chief Financial Officer





AGENDA

1. Understanding Audit Deficiencies
2. Current Audit
 - Control Deficiencies
 - Action Steps
 - Significant Deficiencies
 - Action Steps
3. Operational Fund Balance Requirement

AUDIT DEFICIENCIES

- **Control Deficiency - Least Severe**

- A control that may fail to prevent or detect errors, due to poor design or improper execution.

- **Significant Deficiency - Moderately Severe**

- A control issue less severe than a material weakness but still important enough to require attention from leadership.

- **Material Weakness - Most Severe**

- A serious deficiency that could allow a significant error in the financial statements to go undetected or uncorrected.



CURRENT AUDIT:

- Auditors identified five (5) areas of control deficiencies that were determined **NOT** to be significant or material weaknesses, but should be addressed:
 - Activity Funds
 - Budget
 - Payroll Controls
 - Monthly Reporting for Federal Nutrition Program
 - Nutrition Procurement
- Auditors identified one area of significant deficiency:
 - Grant Reporting & Reconciliation



ACTIVITY FUNDS

- **Deficiencies:**

- Lack of segregation of duties
 - One person manages all transactions (collecting, depositing, posting, reconciling)
- Activity not recorded in District's general ledger
- Internal audits missing for some months

- **Corrective Action:**

- Checkbook Audit Checklist outlining:
 - Frequency of checkbook audits
 - Requirement to reconcile with bank statement on monthly basis
 - Check Authorizations
 - Proper Documentation
- Adding another member of the Business Office to assist with internal audits
- Checkbook audit training will be provided at all In-Service days and/or as new employees come in



BUDGET

- **Deficiency:**
 - Various funds had expenditures that exceeded the amended Budget
 - Deficiency NOT mismanagement of funds
- **Corrective Action:**
 - Overages were due to timing:
 - Push spending deadline by one month from March 15 to April 10th to better account for building level expenditures
 - Enforce spending deadline with budget managers (principals and department heads).
 - Compare prior year budgets to account for potential rollbacks and overages



PAYROLL CONTROLS

- **Deficiency:**

- The District allowed payroll changes (address, direct deposit, deductions) to be submitted via email.
- This creates a fraud risk, as email requests may be unauthorized or altered.

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- **Corrective Action:**

- Implemented earlier this year:
 - Require that all payroll changes be submitted in person to the Human Resources Department.
 - HR will verify employee identity before updating the master payroll file.
 - Monitor compliance periodically to ensure adherence.



NUTRITION REPORTING

- **Deficiency:**

- The District relies on two sources to compile monthly state meal claims:
 - Point-of-Sale (POS) reports from student badge swipes (Jr. Highs/High School)
 - Tally sheets manually marked by cashiers (Elementary Schools)
- These reports are manually entered into spreadsheets to generate state claims.
- The process is labor-intensive and prone to errors.

- **Corrective Action:**

- Require all schools to use student ID badge entry; tally sheets will no longer be used.
- Meet with principals to discuss the change and provide support for smooth implementation.
- Provide training and guidance to staff to reduce errors and administrative burden.
- Monitor monthly claims to ensure accuracy and compliance with state reporting requirements.



NUTRITION PROCUREMENT

- **Deficiency:**

- While the District's purchasing policy meets federal and state procurement standards, some vendors with annual expenditures between \$10,000–\$35,000 require proper documentation of quotes or how they are selected.

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- **Corrective Action:**

- Include procurement documentation from Co-Op with Board memos.
- Enforce existing procurement policies and closely monitoring compliance.
- Provide training on procurement procedures.
- Review existing policies for areas of improvement.



GRANT RECONCILIATION

- **Deficiency:**

- Certain grant revenues, receivables, and deferred revenues weren't recorded prior to year end. As a result, the financial statements initially contained errors that required the auditors to make material adjustments.

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- **Corrective Action:**

- Reconcile all grant-related accounts, including accounts receivable, revenue, and deferred revenue, at year-end.
- Ensure that all grant transactions are properly recorded in accordance with generally accepted accounting principles (GAAP).
- Implement procedures to review and adjust year-end balances in a timely manner to prevent misstated financial statements.



OPERATIONAL FUND BALANCE

- Starting in fiscal year 2024-25 districts are required to calculate their 3-year average of operational fund expenditures
- Operational funds include Education, Transportation, and Operations & Maintenance
- If the calculation is greater than 2.5 times cash reserves, a reduction plan must be submitted
- The results of the calculation must be presented to the Board of Education and documented in the minutes for compliance

2.5 Yrs Annual Average Expenditures to Combined Cash Reserve Balance

Data from District's Annual Financial Reports						
Direct Disbursements / Expenditures	FY-2	FY-1	FY	Total	Average Annual	Cash Reserve
Educational Fund (10)	106,179,878	109,232,651	112,526,862	327,939,391	109,313,130.33	40,597,219
Operations & Maintenance Fund (20)	6,206,511	7,714,751	7,774,680	21,695,942	7,231,980.67	6,910,940
Transportation Fund (40)	1,602,479	1,850,003	1,945,532	5,398,014	1,799,338.00	2,494,223
Operational Balance - June	113,988,868	118,797,405	122,247,074	355,033,347	118,344,449.00	50,002,382

Cash Reserve Balance to Expenditures Ratio: **0.423** Must be < 2.5

Determination: **No action needed**



BOARD OF EDUCATION

ROCK ISLAND MILAN

SCHOOL DISTRICT #1



BUILDING OUR FUTURE

November 10, 2025

SHARON WILLIAMS, Ed. D.
SUPERINTENDENT OF SCHOOLS

25



**ROCK ISLAND - MILAN
SCHOOL DISTRICT #41**

AGENDA

- Project Overview
- Project Design Phase Updates
- Facilities Management Plan
 - Completed
 - Current
 - Upcoming
- Preventative Maintenance Plan
 - Completed
 - Current
 - Upcoming
- Bond Proceeds
 - Draw Update
 - Committed Funds



THREE - YEAR PROJECT OVERVIEW

2023 - 2024	2024 - 2025	2025 - 2026
<p>Fire Alarms: Frances Willard</p> <p>Tuckpointing: RIHS (stadium)</p> <p>HVAC: Earl Hanson, Ridgewood, Eugene Field</p> <p>Renovation: RIHS (Auditorium Lobby, Bathrooms, Locker Room Showers), Frances Willard (Gym)</p> <p>Parking: WJHS</p>	<p>Fire Alarms: Earl Hanson, Thomas Jefferson</p> <p>Tuckpointing: Denkmann, Longfellow, RIHS</p> <p>Roof: Denkmann</p> <p>Flooring: RIHS</p> <p>Secure Entry Redesign: WJHS</p> <p>Parking: RICMS</p> <p>Basement Repair: WJHS</p>	<p>Water Main: RIHS</p> <p>Additions: RIA, Eugene Field, RIHS (Aquatics Center)</p> <p>HVAC/Controls: RIHS</p> <p>Gym Floor/Stage: WJHS</p> <p>Renovation: RIHS (Band/Orchestra)</p> <p>Secure Entry Redesign: EJHS</p>



PROJECT DESIGN PHASE UPDATE

RIA Addition	Eugene Field Addition	Band and Orchestra Remodel	RIHS HVAC and Controls Project
11/4: Design review underway; budget review	10/31: Review of current design plans; changes to instructional spaces to accommodate more classroom space	10/7: Schematic Design review; 11/4: budget review and relocation discussion	10/20: Onsite survey to review mechanical infrastructure; Project schedule review and updates forthcoming



FACILITIES MANAGEMENT PLAN COMPLETED

Fire Alarms

- Earl Hanson
- Thomas Jefferson

8/18/25 11:51:48 AM CDT

Flooring

- RIHS Cafeteria

Parking Lot Improvements

- RICMS

Roof Replacement

- Denkmann

Secure Entry Redesign

- WJHS

Tuckpointing

- RIHS
- Longfellow

Water Main Replacement

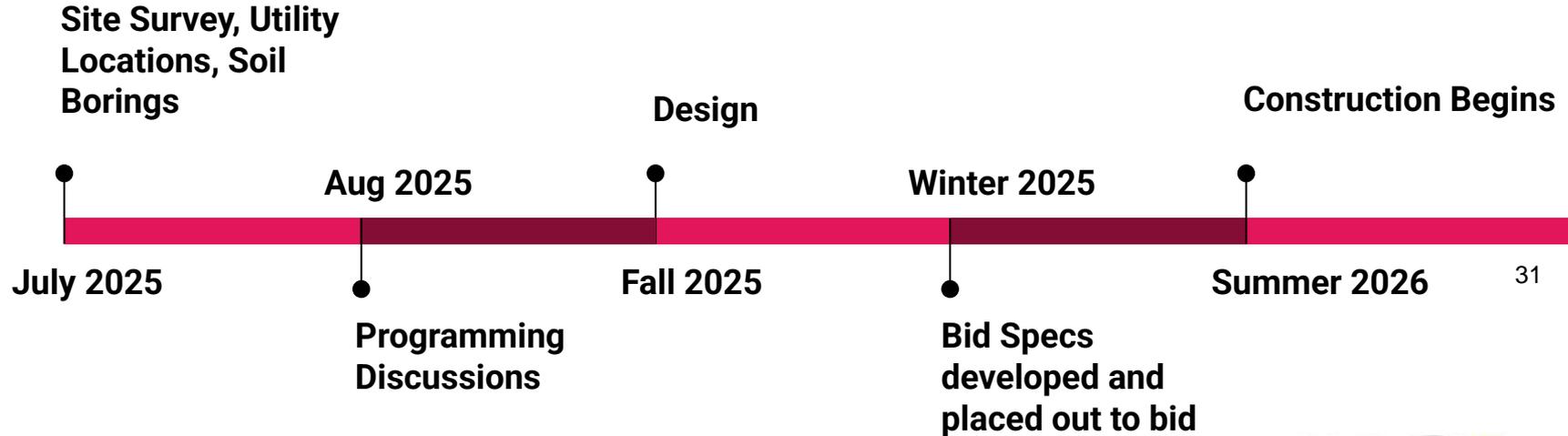
- RIHS



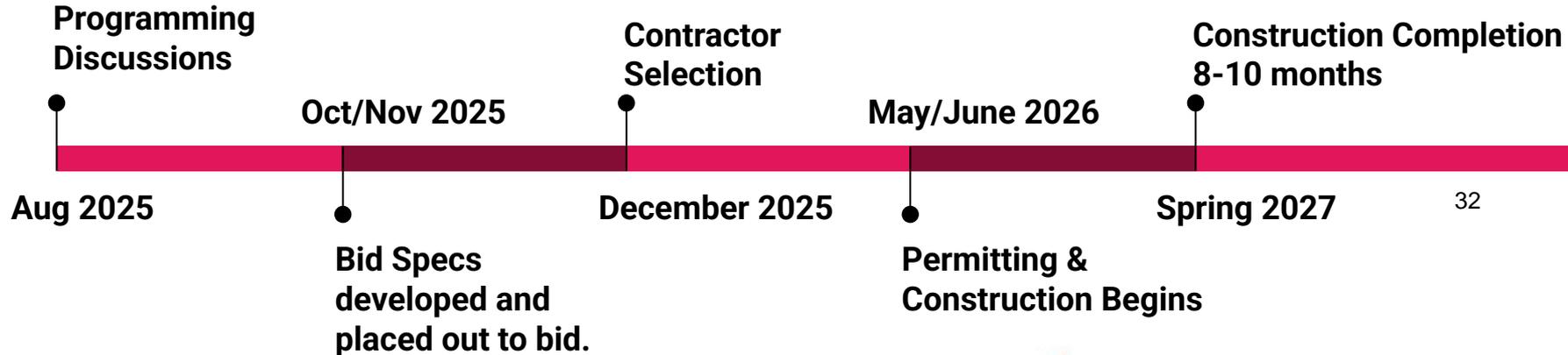
CURRENT

- Eugene Field School Addition (Timeline Slide)
 - Design Phase
- Rock Island Academy School Addition (Timeline Slide)
 - Design Phase
- RIHS Aquatic Center (December 2026 Completion)
 - Side entrance outside band room
- RIHS Band & Orchestra Renovation (Timeline Slide)
 - Design Phase
- EJHS - Secure Entry Redesign - (Winter Break)

SCHOOL ADDITIONS - TIMELINE



BAND & ORCHESTRA RENOVATION TIMELINE



AQUATIC CENTER AERIAL

10/29/2025



UPCOMING

- Projects are TBD as the planning process is underway.
 - Architects have met with principals to:
 - Review facility assessments
 - Understand building-specific priorities
 - Develop a new document outlining priorities and updated costs
- Staff will then meet with architects to:
 - Review budgets
 - Determine a three-year plan for projects
 - Align funding with bond proceeds and annual 1% sales tax

PREVENTATIVE MAINTENANCE PLAN COMPLETED

- Fieldhouse/Main Entrance Concrete Replacement
 - RIHS
- Hot water valve replacement
 - RIA
- Furniture & Equipment Removal
 - Earl Hanson - Gym Bleachers
 - RIA - Retired Furniture
- Tuckpointing
 - TMLC (Library water infiltration)

CURRENT

- **LED Lighting Replacement**
 - RIHS
- **Fire Alarm Programming & Updates**
 - RIA - Strobes
 - RIHS - Strobes
 - EJHS - Mapping & Programming
 - Ridgewood - Programming
- **Univent Filter Replacement**
 - RIHS

UPCOMING

- **Ceiling Repairs**
 - Frances Willard - Scheduled for Winter Break 2025
- **Sewer line Repair**
 - Horace Mann - TBD,waiting on initial estimates to determine procurement requirements
- **Water infiltration Repairs**
 - TMLC Library
 - Wall painting to be completed by December 1.
 - Floor Painting to be completed by January 1.

BOND PROCEEDS UPDATE

Bond Proceeds: \$55,000,000

Requirements

First Draw 10%: August 2025

First Payment Due: Jan 1, 2026

85% spent within 3 years

Total Committed Funds	Total Bond Draw	% Committed	% Drawn
\$44.2M	\$4,993,366	80.5%	9.1%

COMMITTED % BREAKDOWN

FMP Phase I Bond Proceeds	\$55,000,000.00
	Total
2025 Summer Projects	\$ 2,696,320.00
Aquatic Center (2025 Proceeds)	\$ 12,301,462.00
RIA Addition (Approx.)	\$ 6,071,368.00
Eugene Field Addition (Approx.)	\$ 6,008,410.00
Band and Orchestra (Approx.)	\$ 6,199,500.00
RIHS Controls (Approx.)	\$ 10,400,000.00
Secure Entry Redesign	\$ 225,900.00
Cafeteria Flooring	<u>\$ 301,700.00</u>
	\$ 44,204,660.00
Committed %	80.5%

FMP QUARTERLY MEETINGS 2025-2026

As a living document, it is expected that this plan will undergo periodic reviews and adaptations as required to meet the changing needs of the district.

Meeting Schedule
5:00 - 7:00 pm

~~September 22, 2025~~

December 15, 2025 (WJHS)

March 30, 2026 (EJHS)

June 1, 2026 (RIHS)

- **Learn about current and future projects**
- **Meet our architecture and construction partners**
- **Offer input and feedback on our current and future plans**
- **Learn about our funding strategies for short and long-term projects**

PARTNERS



- RIHS
- RICMS
- Thomas Jefferson
- Ridgewood
- Washington
- Thurgood
- Longfellow



- Eugene Field
- RIA
- Edison
- Earl Hanson
- Frances Willard
- Horace Mann
- Denkmann



ROCK ISLAND-MILAN SCHOOL DISTRICT #41

Illinois Report Card 2025

November 10, 2025

Sharon Williams, Ed. D.

Superintendent





Illinois Report Card 2025

1. Multiple measures of scholar success
2. Scholar Demographics
3. PreK Measures
4. ELA and Math Proficiency
5. ELA and Math Growth
6. Science Proficiency
7. English Learners
8. High School Specific Measures
9. Absenteeism
10. Discipline Data
11. Accountability (School Improvement Status)
12. Teacher and Administrator Measures
13. Financial Measures



Multiple Indicators of Scholar Success: Elementary and Middle Schools

Elementary & Middle Schools

75%

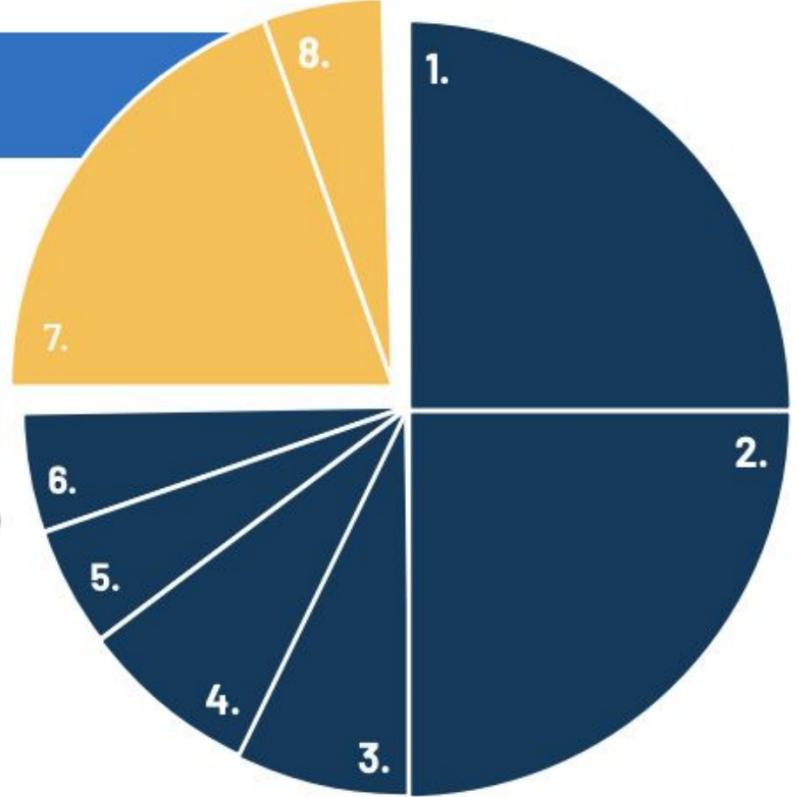
Academic Indicators

- 1. English Language Arts Growth: 25%
- 2. Math Growth: 25%
- 3. English Language Arts Proficiency: 7.5%
- 4. Math Proficiency: 7.5%
- 5. Science Proficiency: 5% *(Note: Science Participation substituted for 2022 only)*
- 6. English Learner Progress to Proficiency: 5%

25%

School Quality & Student Success Indicators

- 7. Chronic Absenteeism: 20%
- 8. Climate Survey: 5%
- 9. P-2*
- 10. 3-8*
- 11. Fine Arts*



Multiple Indicators of Scholar Success: High School

High School

75%

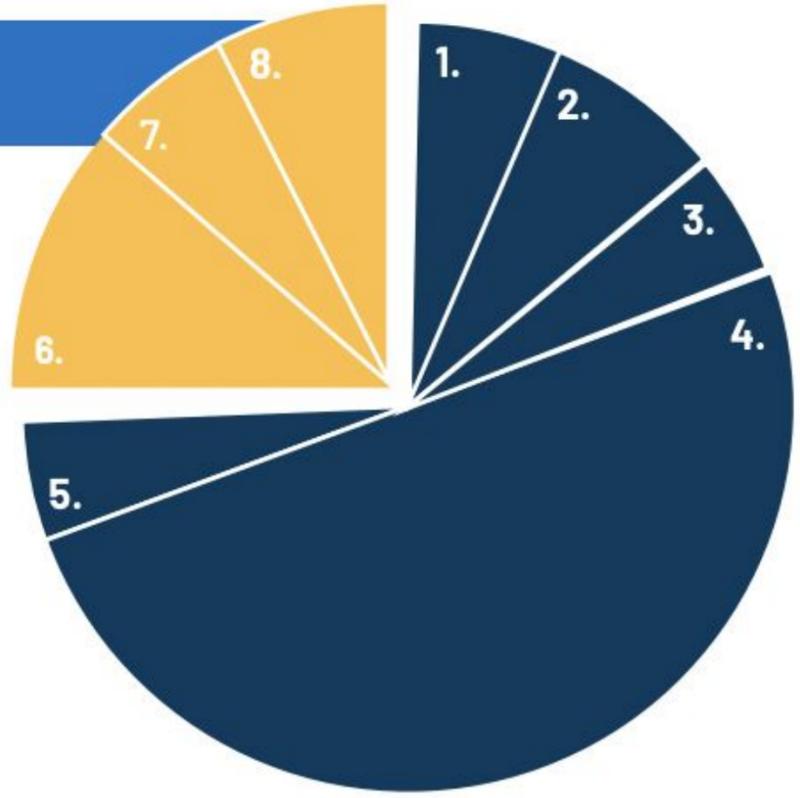
Academic Indicators

- 1. English Language Arts Proficiency: 7.5%
- 2. Math Proficiency: 7.5%
- 3. Science Proficiency: 5%
- 4. Graduation (composite 4-, 5-, and 6-year graduation rate): 50%
- 5. English Learner Progress to Proficiency: 5%

25%

School Quality & Student Success Indicators

- 6. Chronic Absenteeism: 10%
- 7. Climate Survey: 6.67%
- 8. 9th-Graders on Track to Graduate: 8.33%
- 9. College and Career Readiness*
- 10. Fine Arts*



Scholar Demographics

	2023	2024	2025
District Enrollment	6,125	6,124	6,211
Low Income	63.7%	60.1%	76.9%
English Learners	12.7%	13.7%	15.5%
Scholars with IEPs	18.1%	18.8%	20.1%



Illinois Unified Performance Levels and Right-Sized Proficiency Benchmarks

2025 - New benchmarks for proficiency that are more aligned with real college and career readiness expectations.



Unified performance levels on all assessments:

- Above proficient
- Proficient
- Approaching proficient
- Below proficient



PreK Measure: KIDS

The Kindergarten Individual Development Survey (KIDS) was implemented statewide in Illinois in the 2017-2018 school year.

KIDS is used annually in the fall by kindergarten teachers to observe students on 14 measures across 3 developmental areas during the first few weeks of school. The domains are:

- Social and Emotional Development
- Language and Literacy Development
- Cognition: Math

Children are observed while they are playing, working, lining up, and during other parts of the regular school day.

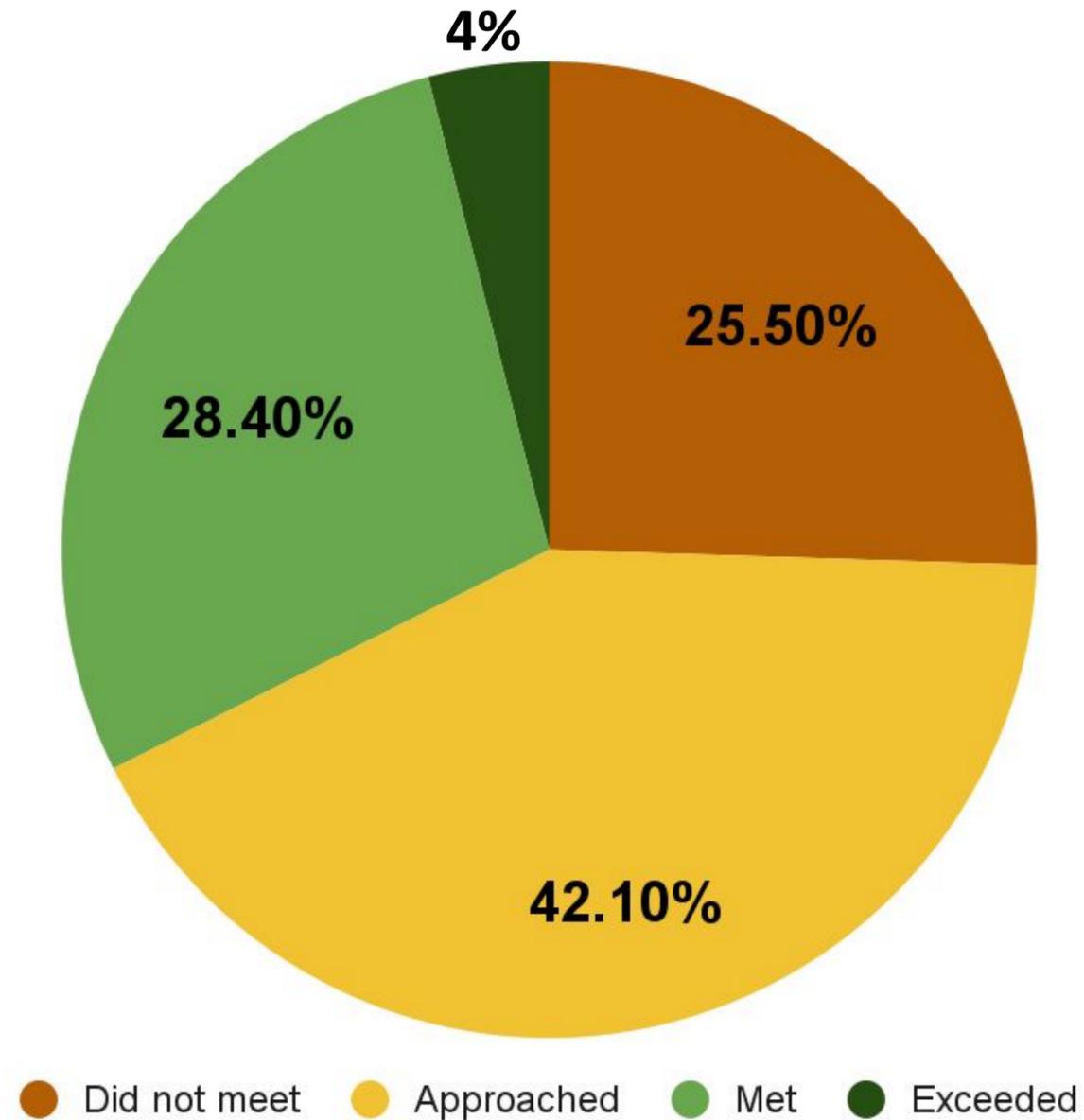
	2023	2024	2025
Social and Emotional Development	47.8%	63%	53.9%
Language and Literacy Development	35.2%	50%	42.7%
Cognition: Math	21.5%	35.8%	27.9%



ELA Proficiency: IAR

32.4%

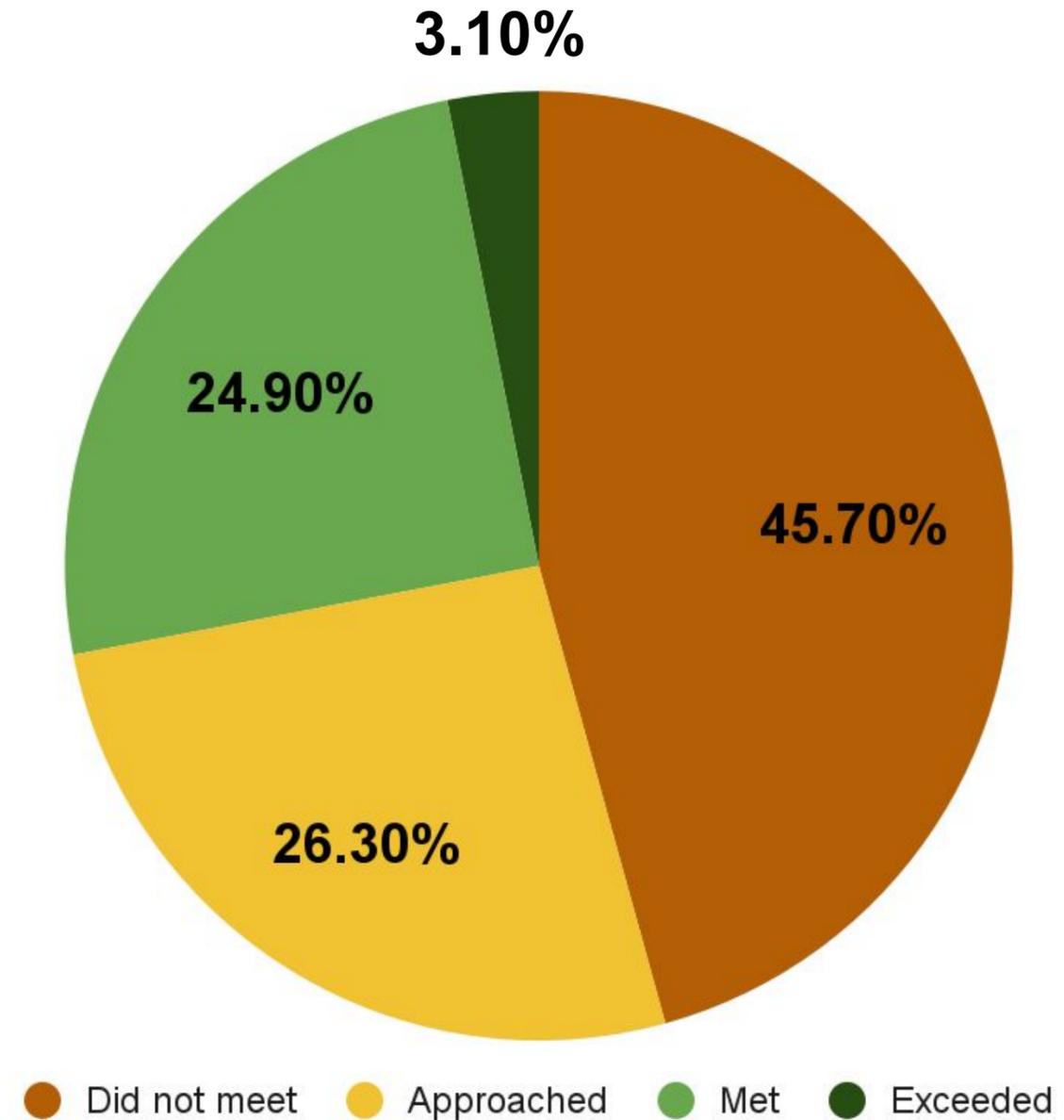
Illinois Assessment of
Readiness Grades 3 - 8
(Met & Exceeded)



ELA Proficiency: ACT

28%

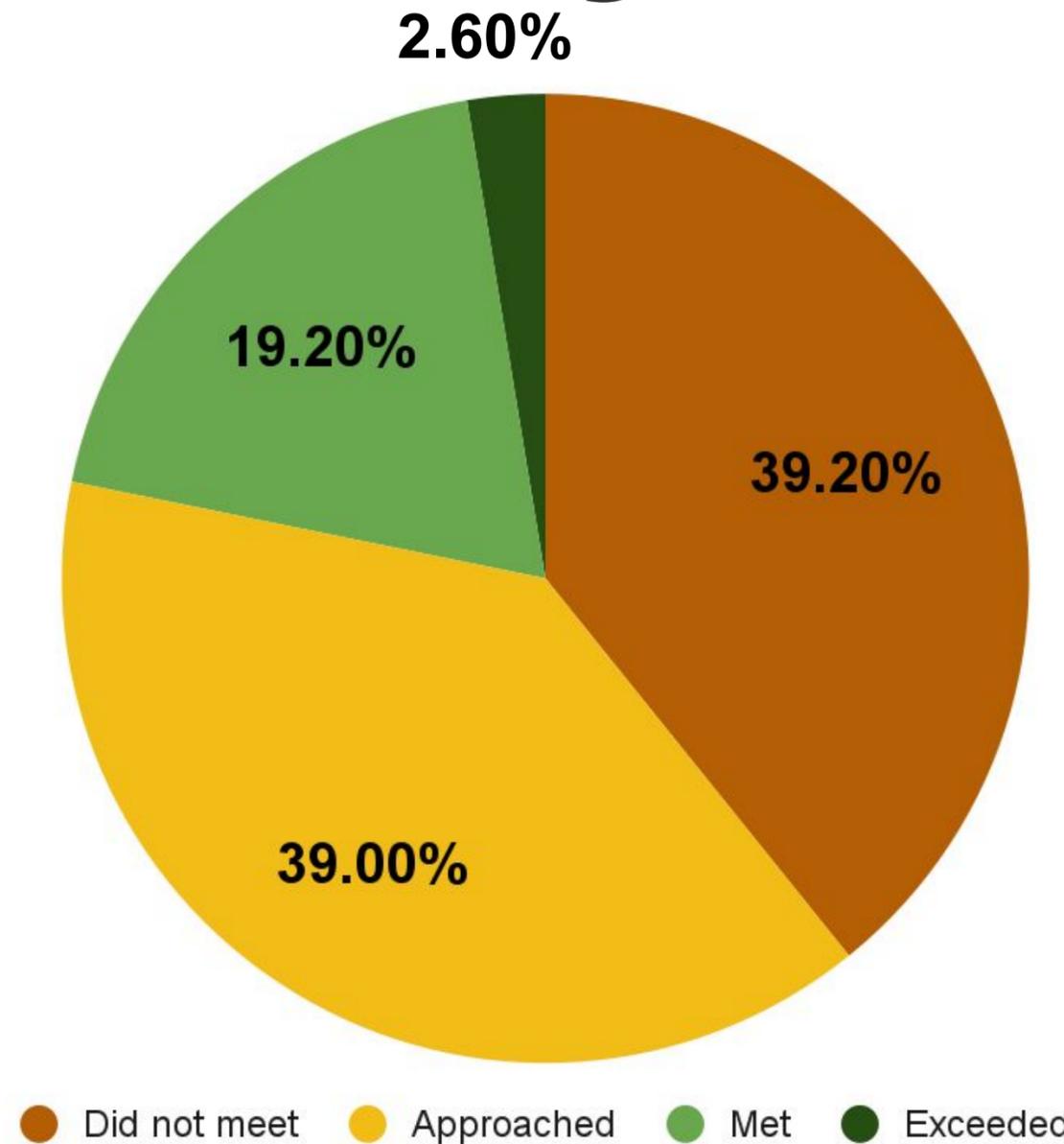
ACT Grades 9 - 11
(Met & Exceeded)



Math Proficiency: IAR

21.8%

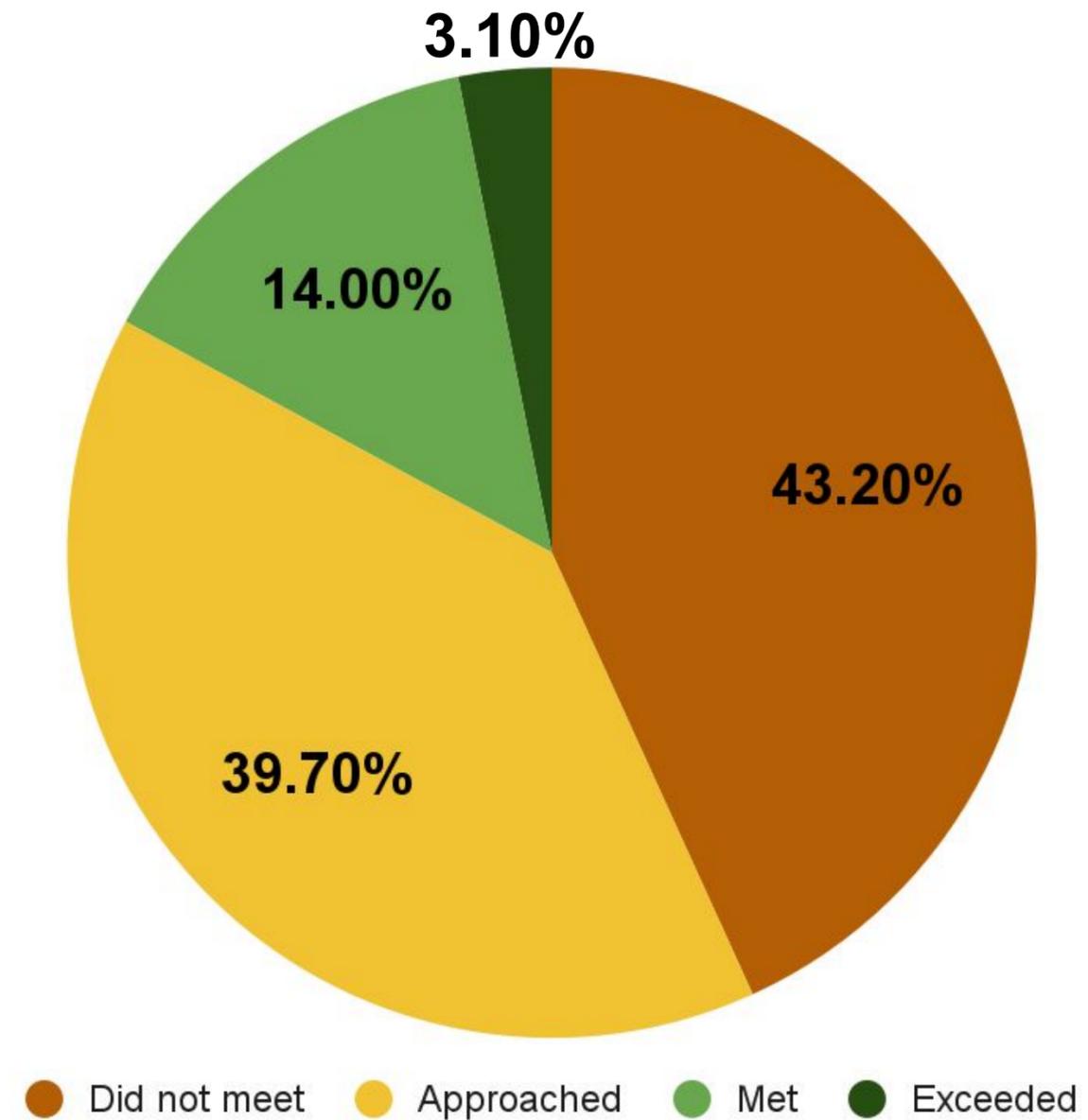
Illinois Assessment of
Readiness Grades 3 - 8
(Met & Exceeded)



Math Proficiency: ACT

17.1%

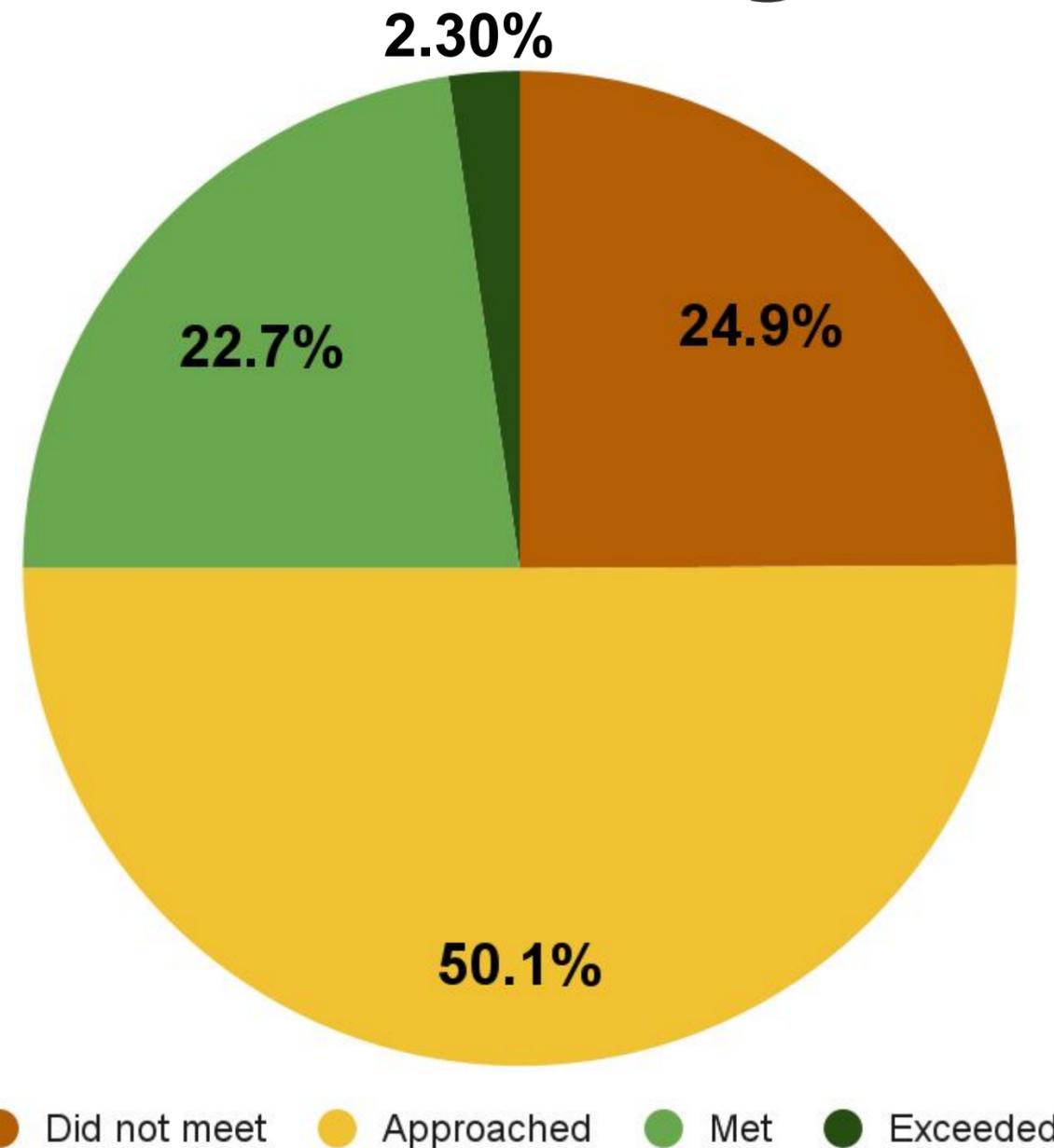
ACT Grades 9 - 11
(Met & Exceeded)



Science Proficiency: ISA

25%

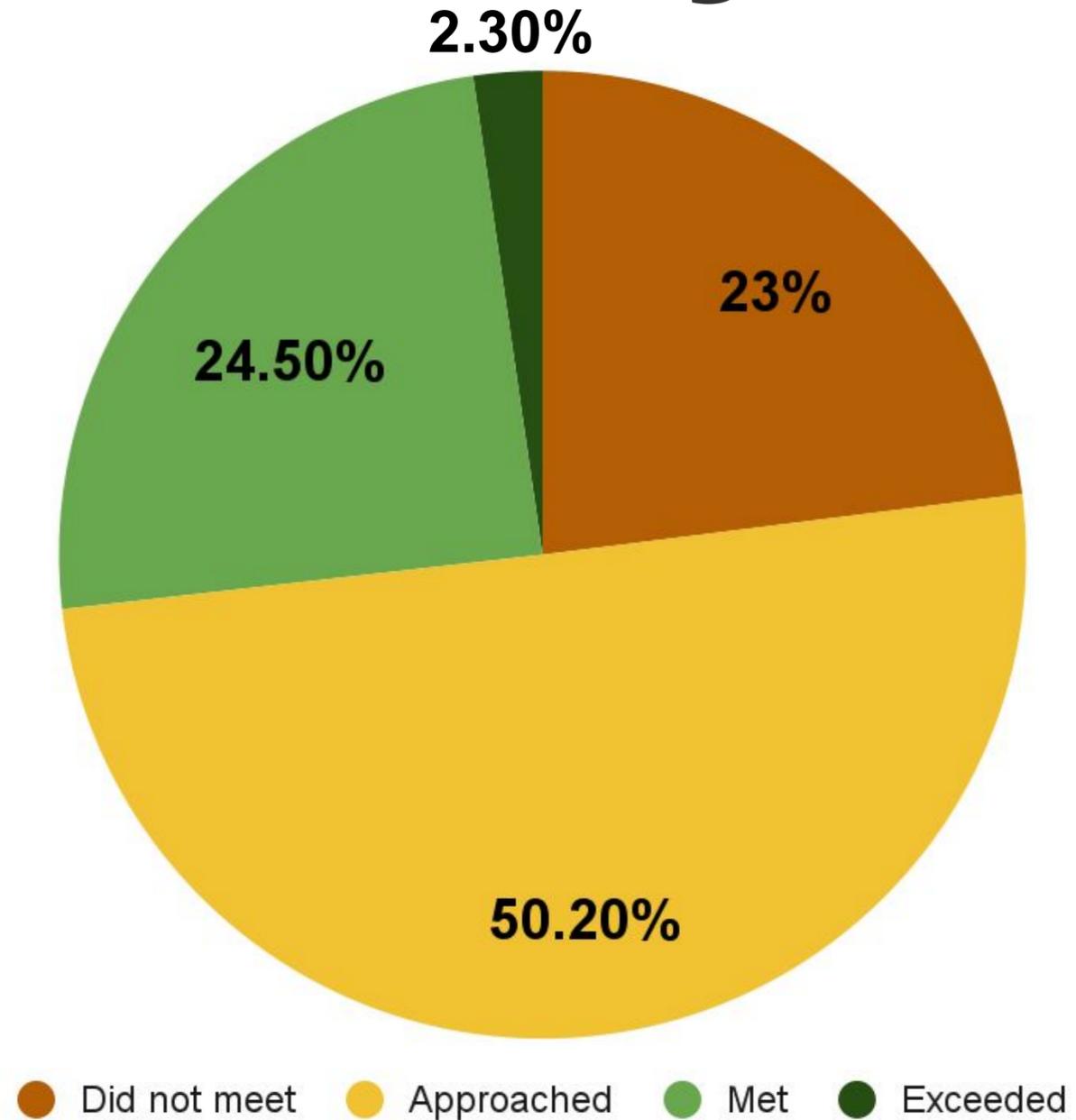
Illinois Science
Assessment Grades 3 - 8
(Met & Exceeded)



Science Proficiency: ACT

26.8%

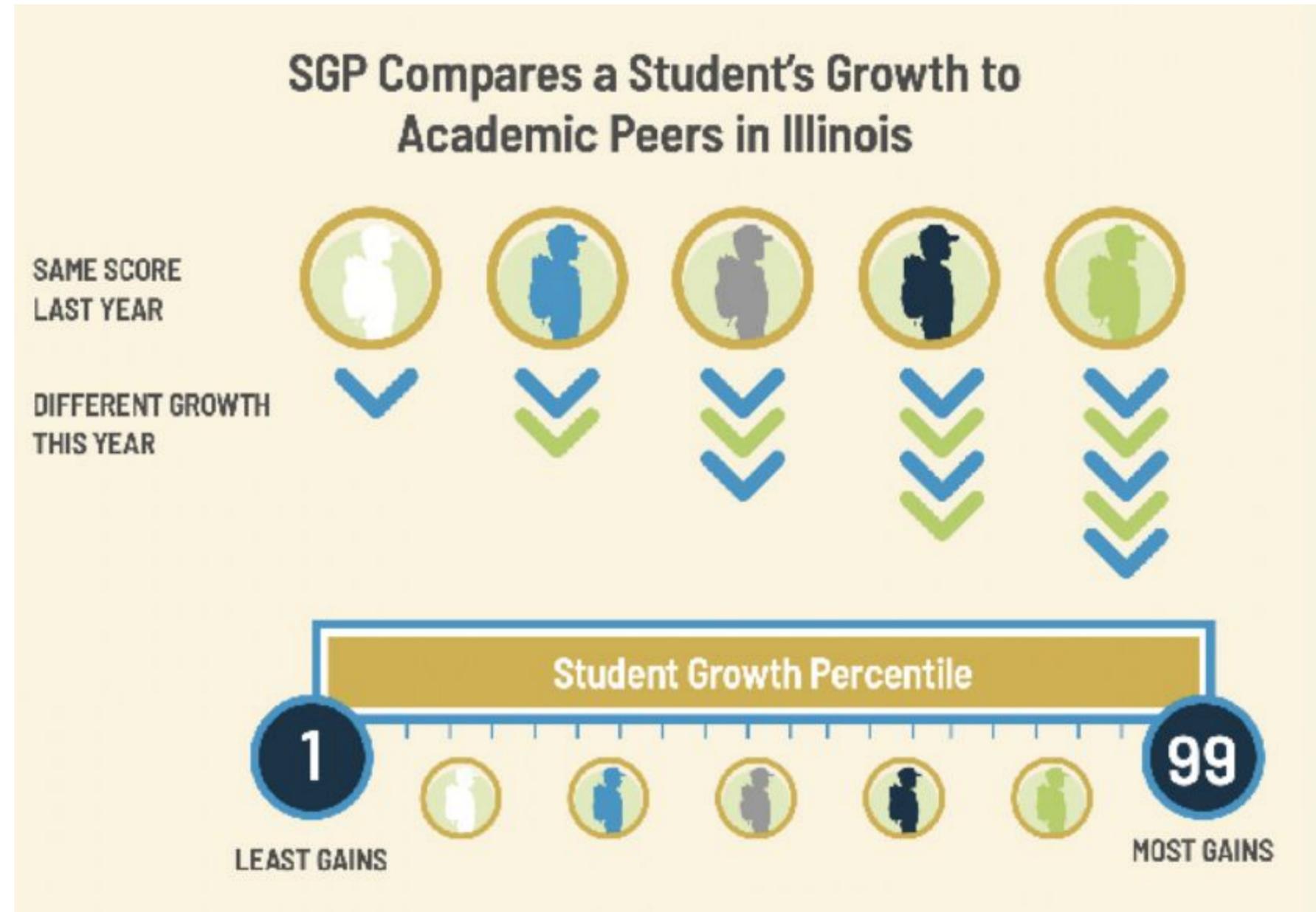
ACT Grades 9 - 11
(Met & Exceeded)



Measuring Scholar Growth

Growth recognizes learning gains for all students, whether or not they achieve proficiency.

Growth is responsive to changes in classroom structures and practices.



Scholar ELA and Math Growth: Percentiles

	2023	2024	2025
ELA - IAR	44.8	43.3	44.5
*ELA - ACT	Not available	Not available	42.7
MATH - IAR	46.9	44.5	44.2
*MATH - ACT	Not available	Not available	44.1

56

**Transitioned from SAT to ACT in SY25 growth data not available*



Measuring English Learners' Performance: ACCESS

Students whose primary language is not English receive English language instruction that targets their individual learning needs.

Specially-designed curriculum prepares these students to meet college and career readiness standards, and the annual ACCESS test measures their progress toward proficiency in English.

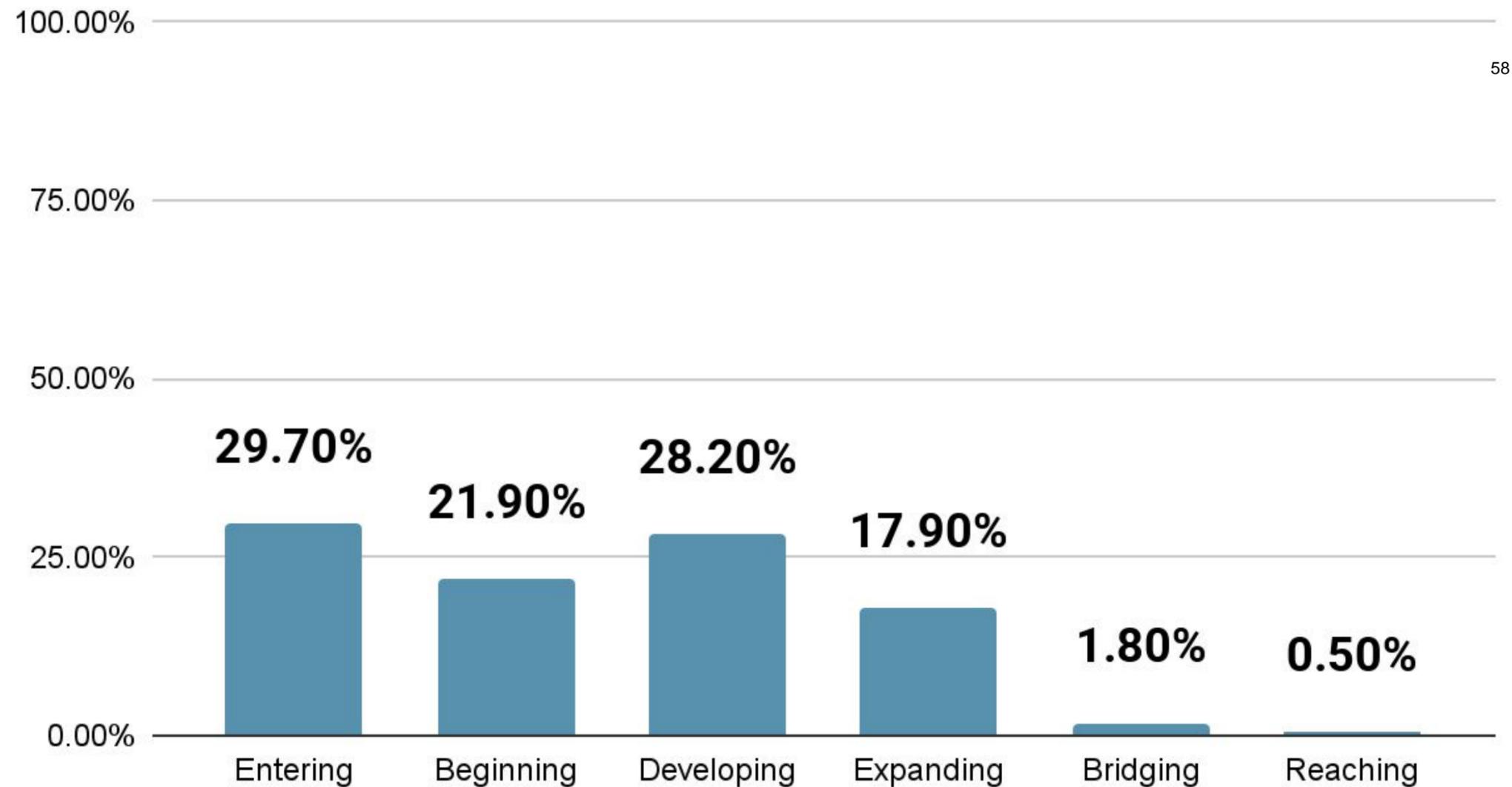


ACCESS for English Learners

Scores are reported in the following six levels:

1. Entering
2. Beginning
3. Developing
4. Expanding
5. Bridging
6. Reaching

2025 RIMSD 41 Results



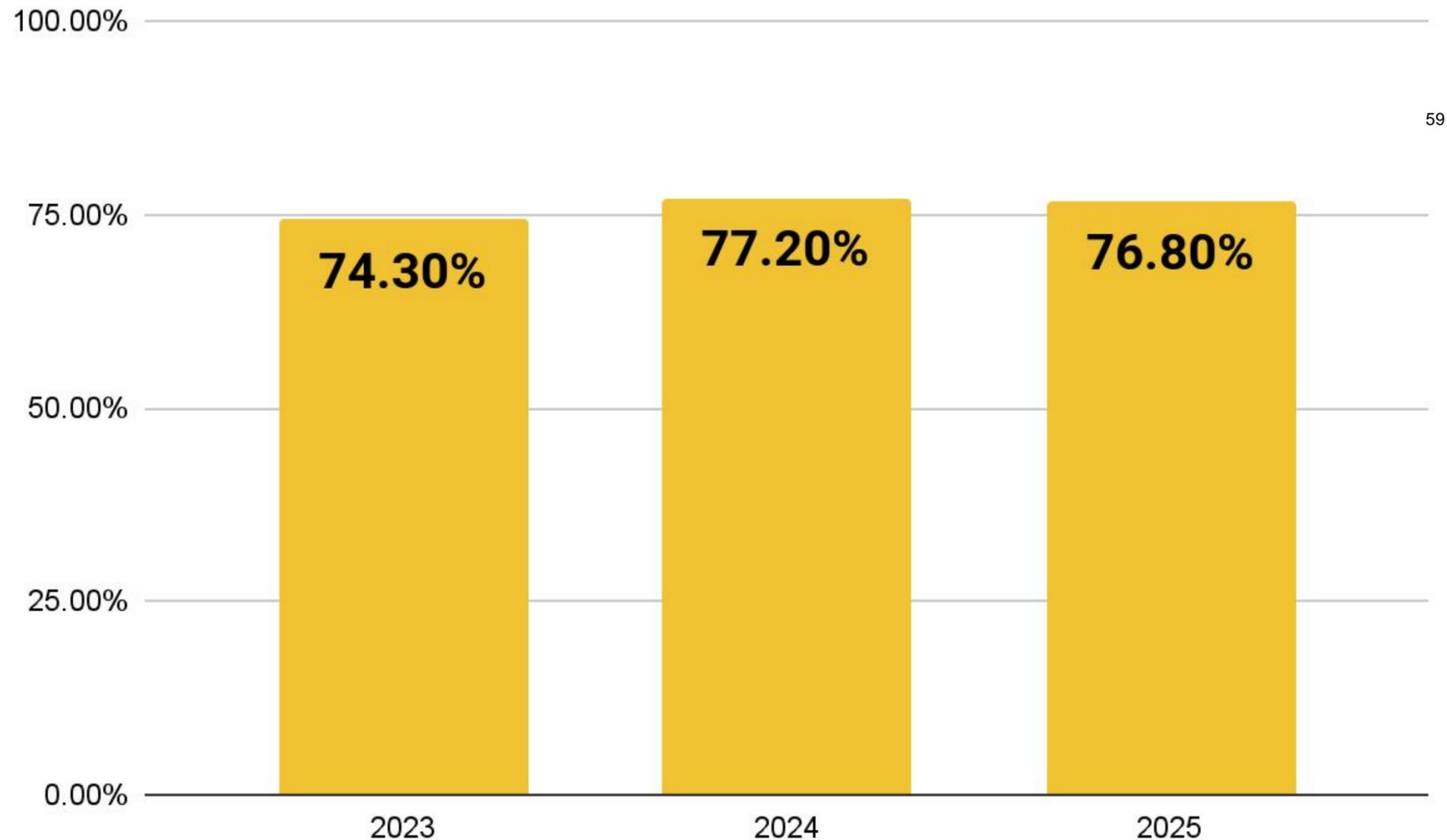
9th Grade on Track to Graduation

76.8%

9th Grade on Track

Students identified as “on track” have earned at least five full-year course credits (10 semester credits) and have earned no more than one semester “F” in a core course (English, math, science, or social science). Course credits from summer sessions are not included in this calculation.

9th Grade on Track is a key predictor of high school success. Students who finish the ninth-grade year on track are almost four times as likely to graduate from high school as students who are not on track.

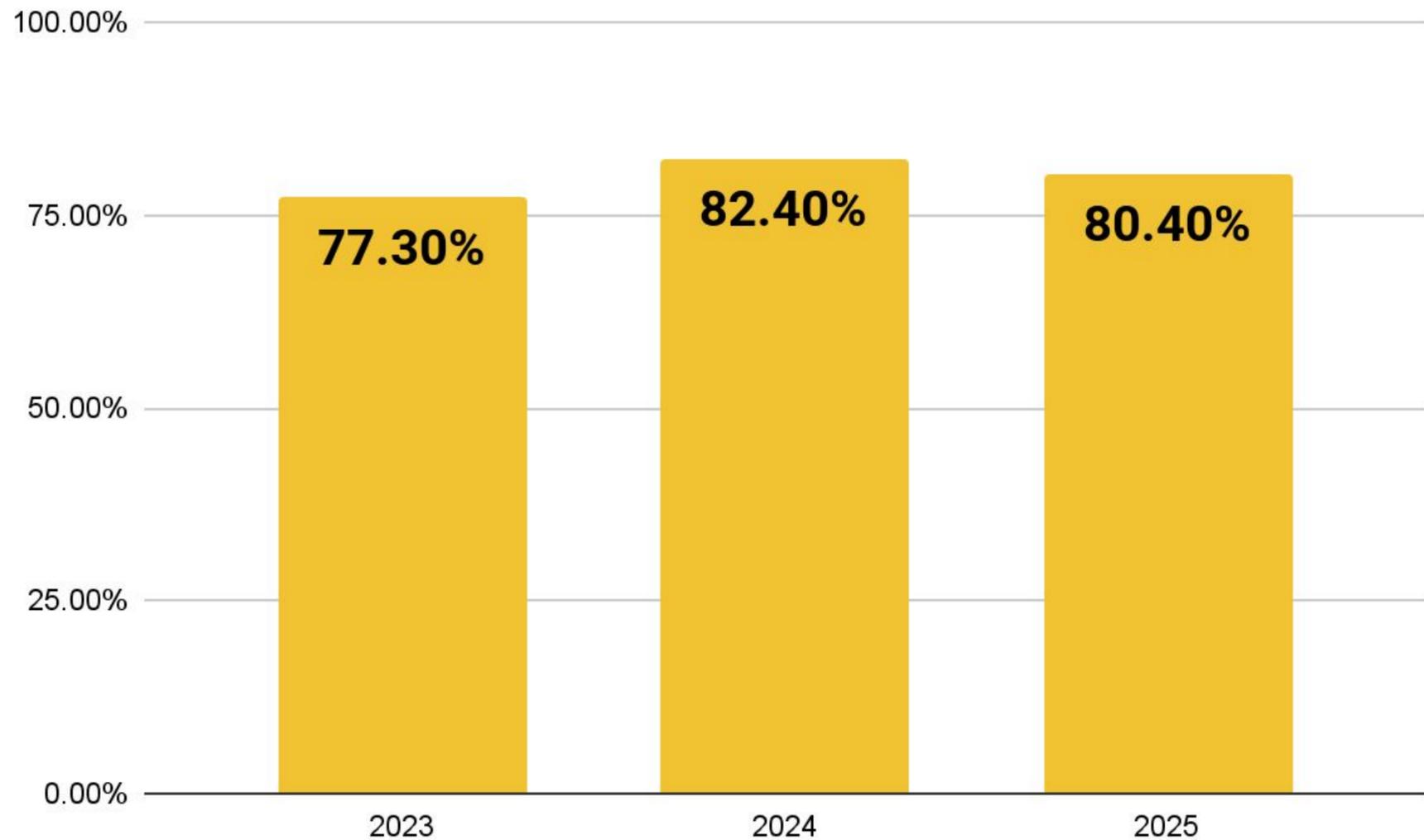


Graduation Rate

80.4%

4-Year Graduation Rate

State average = 89%



Scholar Attendance

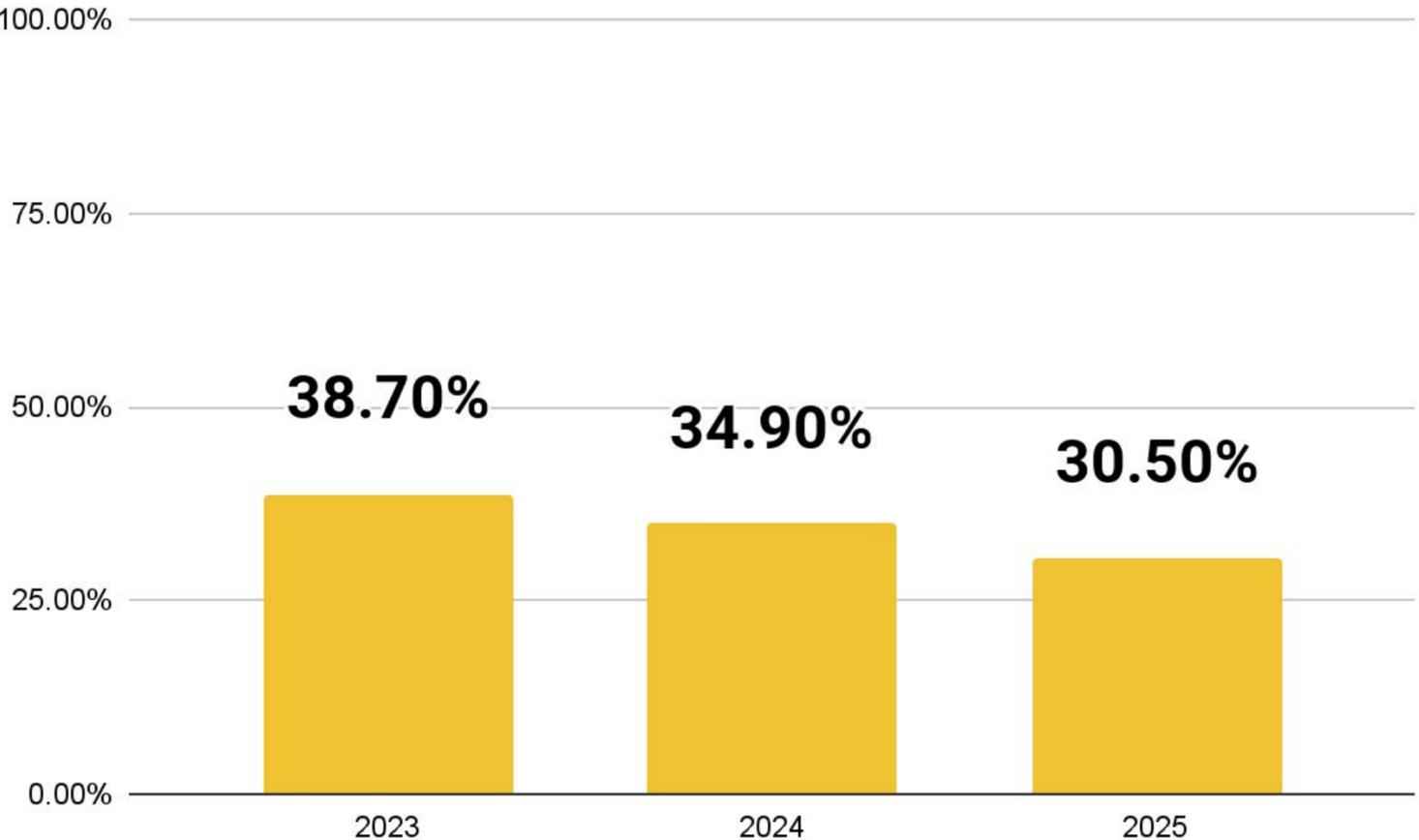
90.9%

District-Wide Attendance Rate

**8.2% Decrease from
2023 to 2025**

Chronic Absenteeism

Percentage of scholars missing 10% or more of days of the school year.



Chronic Absenteeism by Level

30.5%

District-Wide Chronic Absenteeism Rate

Percentage of scholars missing 10% or more of days of the school year.

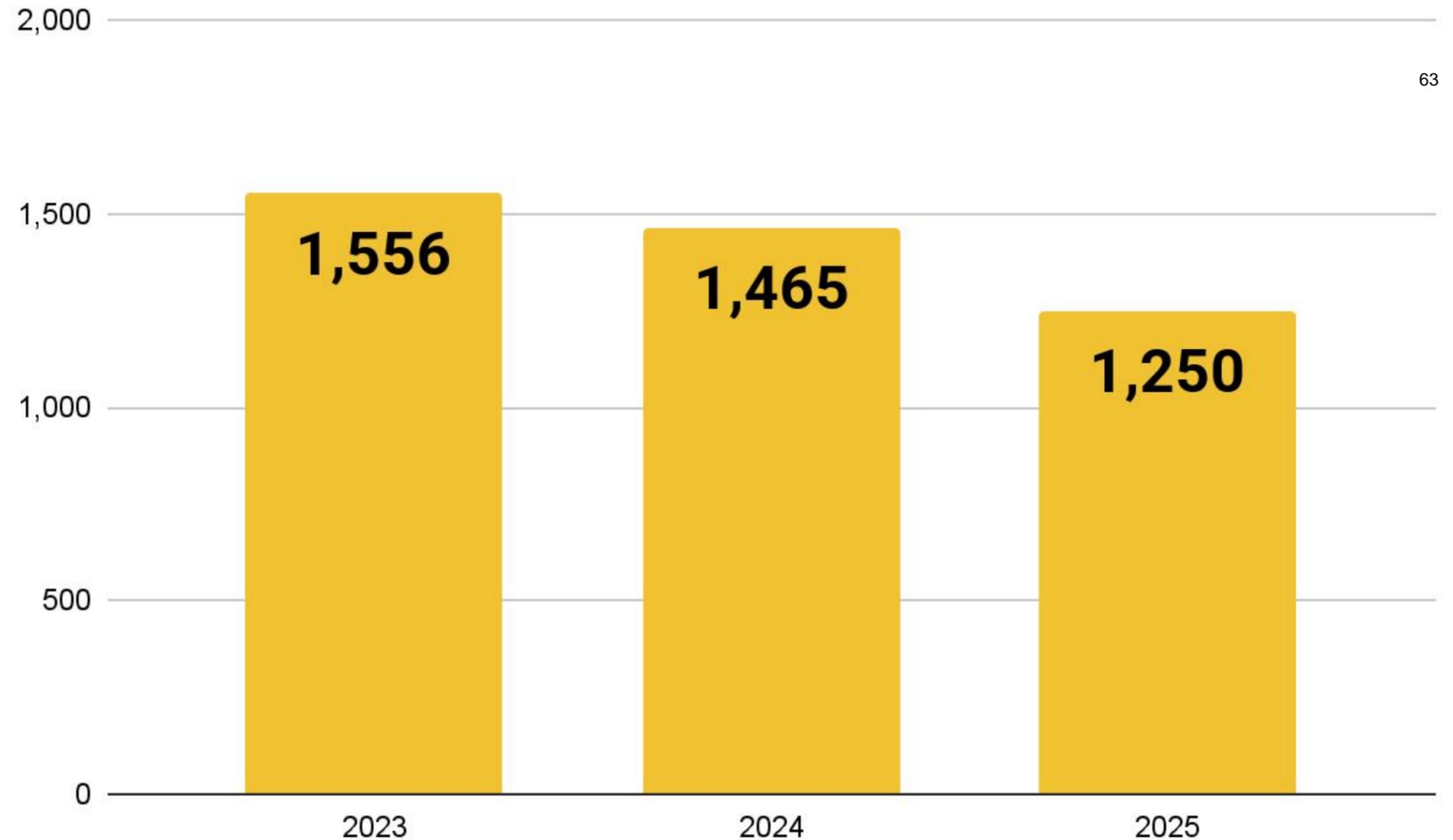


Scholar Discipline

1,250

Number of Discipline Incidents

**19.6% Decrease from 2023 -
2025 in Out-of-School
Suspensions**



Accountability

0%

Exemplary

A school with overall performance in the top 10 percent of all schools, must have no underperforming student groups at or below the “all students” group of the lowest-performing 5 percent of schools. High schools must have a graduation rate higher than 67 percent.

58%

Commendable

A school that has no underperforming student groups, a graduation rate greater than 67 percent, and whose performance is not in the top 10 percent of schools statewide.

33%

Targeted

A school in which one or more student groups is performing at or below the level of the “all students” group in the lowest performing 5 percent of schools.

9%

Comprehensive

A school that is in the lowest-performing 5 percent of schools in Illinois and any high school with a graduation rate of 67 percent or less.



Accountability

58%

Commendable

Denkman
Earl Hanson
Eugene Field
Longfellow
RICMS
RIHS
Thomas Jefferson

33%

Targeted

Frances Willard
Edison
Ridgewood
Washington

9%

Comprehensive

Rock Island Academy



Teacher Retention

This table shows the district average for the 3-year average percentage of teachers returning to work at the same district

	2023	2024	2025
3-Year Average	94.5%	94.5%	94.1%
State Average	90.2%	89.6%	89.5%

Stability in the teaching staff often helps to foster a collaborative environment in which teachers work together to advance student achievement. However, some movement of teachers in and out of schools is normal.

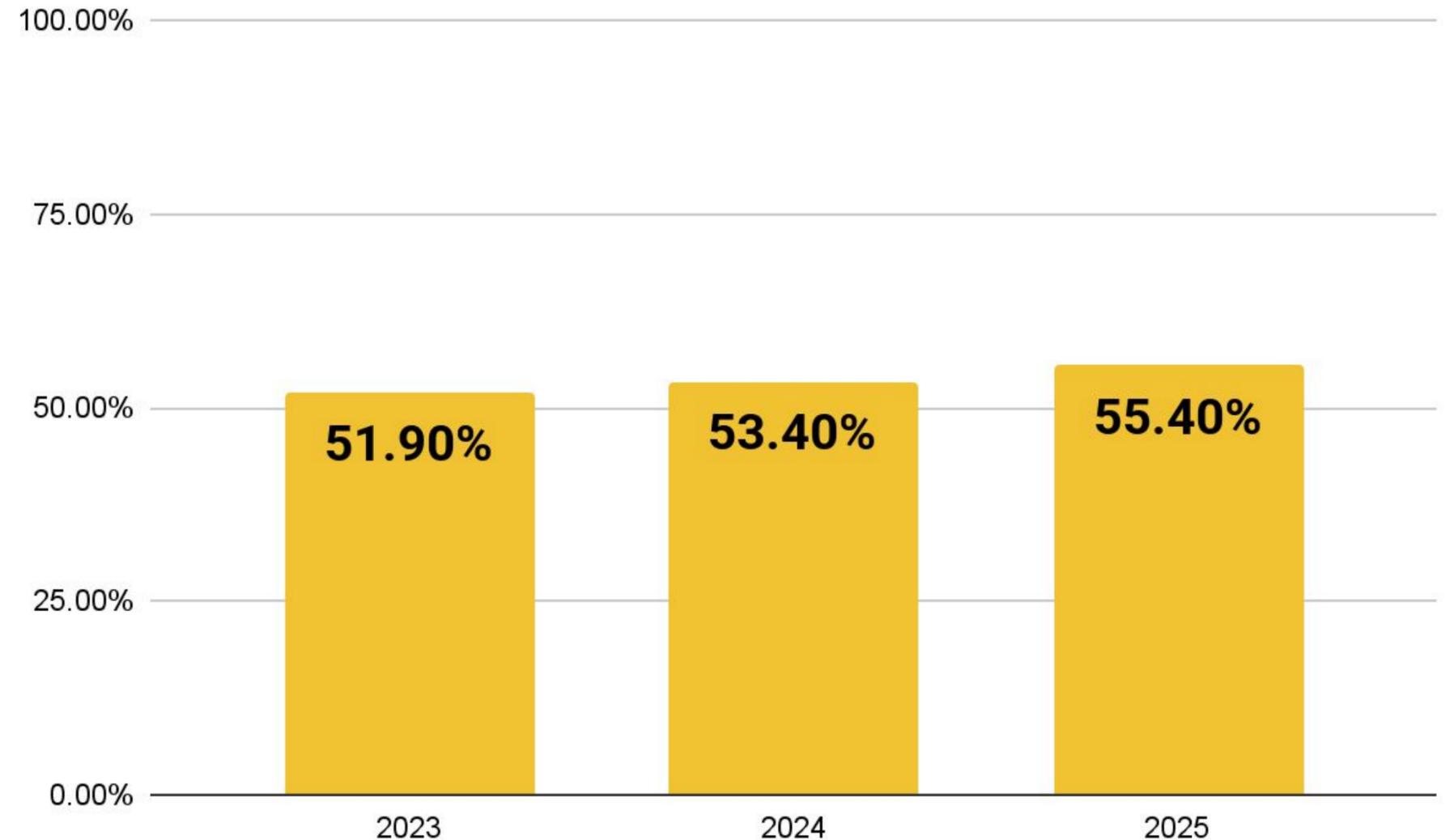


Teacher Attendance

55.4%

There are 55.4% of teachers with fewer than 10 absences in the district, 44.6% of teachers have greater than 10 absences.

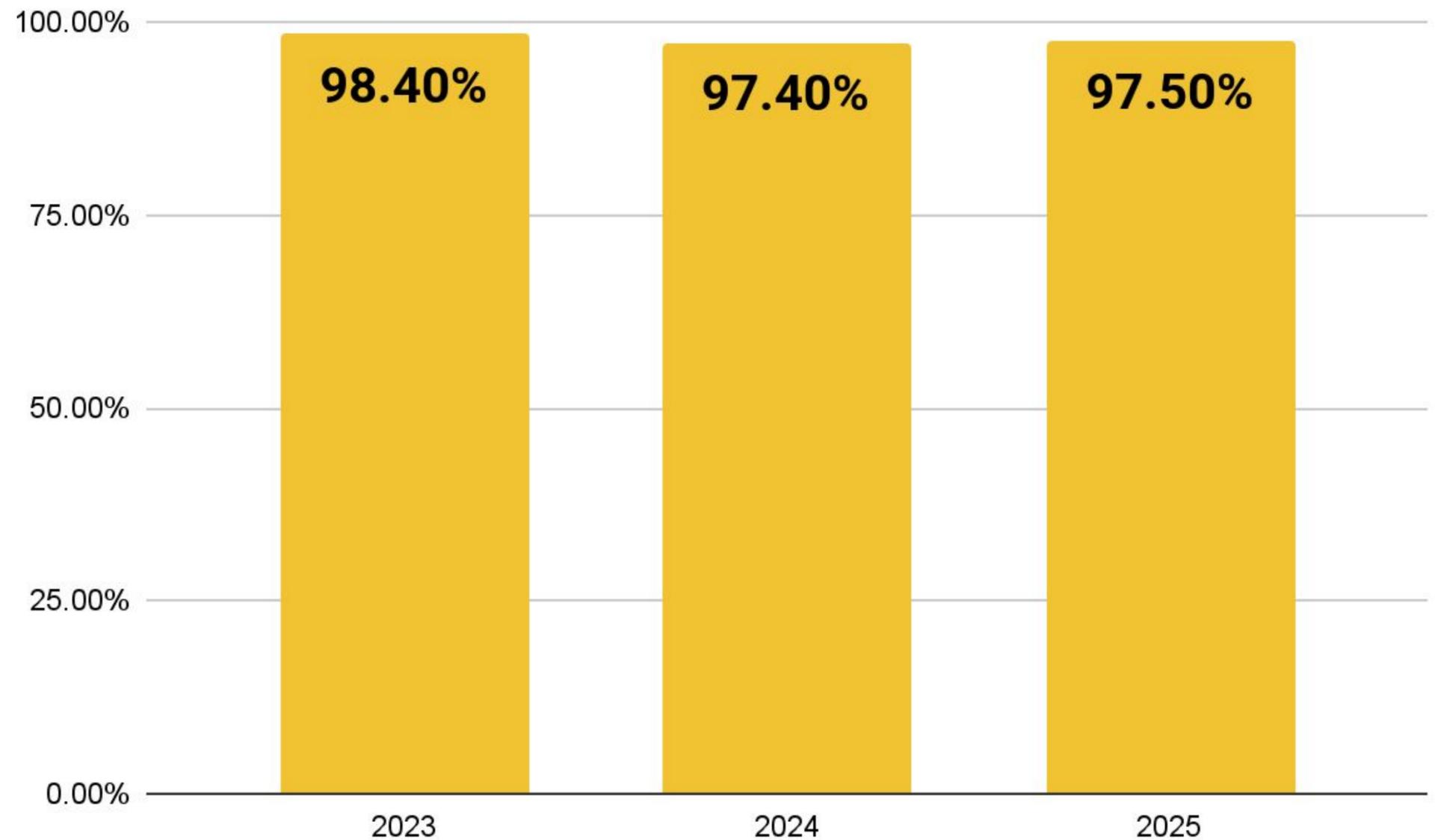
3.5% Increase from 2023 to 2025 (teacher attendance is improving)



Teacher Evaluation

In 2010, the Illinois Performance Evaluation Reform Act was signed into law and required schools to design and implement performance evaluation systems that assess teachers' professional skills as well as incorporate measures of student growth. These evaluation systems must rate teachers in one of four performance categories: excellent, proficient, needs improvement or unsatisfactory.

The chart displays the percent of teachers evaluated as excellent or proficient by an administrator or other evaluator trained in performance evaluations



Teachers Out-of-Field

The table represents the percentage of teachers defined as “out-of-field” – a teacher teaching in a grade or content area for which they do not hold the appropriate state-issued license, endorsement, approvals, or previous qualifications.

	2023	2024	2025
RIMSD41	5.2%	5.3%	13.6%
State Average	4.2%	4.1%	9.7%



Scholar/Administrator Ratio

The ratio is calculated by using the fall enrollment total, divided by the number of FTE administrators, but not including adult education personnel.

The number of administrators varies greatly between districts, depending on the size, student population, programs, and financial resources of each district.

This table shows the average number of students per administrator in this district.

	2023	2024	2025
RIMSD41	147.1:1	148.1:1	144:1
State Average	140.6:1	136:1	136:1



Administrator Measures

Administrator Full-Time Equivalent (FTE) is defined as a Regular or Special Education Administrator within EIS who has one or more active employment records, worked during the regular school year (not summer school), and is not a Regional Superintendent or Assistant Regional Superintendent.

The table below represents the percentage of administrators defined as “novice” - having less than 2 full-time equivalent years of combined public school administrative experience.

	2023	2024	2025
# of Admin	41.47	41.41	43.25
% of novice admin	24.1%	4.8%	2.1%



Financial Measures - EBF

FY	Revenues	Tier	Adequacy %
2020	\$ 30,434,438	1	64%
2021	\$ 30,434,261	1	64%
2022	\$ 32,721,842	1	65%
2023	\$ 33,966,789	1	70%
2024	\$ 34,525,494	2	81%
2025	\$ 36,129,569	1	75%

Each year districts are assigned a Percentage of Adequacy that is the result of dividing the district's calculated Resources by the Adequacy Target as defined by 105 ILCS 5/18-8.15.

Resources are defined as the district's Local Capacity Target (LCT) + Corporate Personal Property Replacement Taxes (CPPRT) + Base Funding Minimum (BFM).

The Adequacy Target is the sum of all 34 Education Cost Factors as calculated for each individual district.



Per-Pupil Spending

\$15,192

Average per-pupil spending for RIMSD 41.

Highest - \$20,236 @ TMLC

Lowest - \$11,629 @ Eugene Field

Average Spending

Average spending per student at each school in the district, as collected through the unaudited Every Student Succeeds Act (ESSA) Site-Based Expenditure Report.

73

Expenditures

Only certain expenditures like capital outlay (facilities, property, and major equipment purchases) and debt service (such as payments on bonds/longer-term debt) are excluded from the spending reported here,

Enrollment

The enrollment used for per-student calculations is “student full-time equivalent,” meaning that students attending only part of each day are counted proportionally (e.g., a half-time pre-kindergarten student is counted as 0.5).



Next Actions

- Focus on providing **High-Quality Tier 1 Instruction** implementation, monitoring and provide feedback.
- Use **current scholar data** to make overall school improvement in the areas of academics, discipline and attendance.
- **Differentiating support** provided to school leaders (Commendable, Targeted, Comprehensive Schools).



Next Actions

- **Set district - wide goals** based on individual school improvement plans.
- Support **Strategic Planning implementation teams** with district and school level data to inform action steps.
- Continue to implement and refine the **Human Resources Audit action plan.**



BOARD OF EDUCATION

ROCK ISLAND MILAN



SUMMARY OF CHECKS AND WIRES

October 31, 2025

COMPUTERIZED CHECK RUN

EDUCATION

Ed Fund CHECKS

V207622-V207724

Education	\$	941,115.81
Transportation	\$	44,773.00
Debt Service Fund	\$	40,654.84
Capital Projects	\$	2,375,026.98
Life Safety		
Tort Immunity	\$	27,443.00
	\$	<u>3,429,013.63</u>

Ed Fund ACH

VA3782-VA3832

Education	\$	324,533.94
Transportation	\$	3,865.24
Debt Service Fund		
Capital Projects	\$	13,571.42
Life Safety		
Tort Immunity	\$	9,020.50
	\$	<u>350,991.10</u>

TOTAL EDUCATION \$ 3,780,004.73

O&M

O&M CHECKS

B38711-B38745 \$ 204,708.95

O&M Fund ACH

BA559-BA568 \$ 65,675.84

TOTAL O&M \$ 270,384.79

HEALTH

Health Fund CHECKS

Health Fund ACH

HA72 \$ 572.00

TOTAL HEALTH \$ 572.00

TOTAL COMPUTERIZED CHECK RUN \$ 4,050,961.52

WIRES

Ed, Bldg, Tort Salary Checks	\$	1,976,069.96
Federal Income Tax	\$	281,131.00
OASDI/Medicare	\$	166,562.32
State Withholdings	\$	120,187.19
Teacher's Retirement Systems/IMRF	\$	259,472.71
Employee Deductions	\$	<u>99,974.95</u>

Benefits Payments

TOTAL WIRES \$ 2,903,398.13

GRAND TOTAL \$ 6,954,359.65

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH EDUCATION - VENDOR CHECKS - ACH

Report Code: AP_CHECKREG

CHECK NO.	CHECK DATE	TYPE	VENDOR TYPE - ID	VENDOR NAME	AMOUNT
3782	11/06/2025	ACH	P - 07821	BERRY, NICOLE ELIZABETH	882.02
3783	11/06/2025	ACH	P - 97380	BROCKHOUSE, BAILEY NICOLE	43.12
3784	11/06/2025	ACH	P - 96673	FUHR, JENNIFER LYNN	253.55
3785	11/06/2025	ACH	P - 96440	HAMPSEY, GRETCHEN ANN	252.90
3786	11/06/2025	ACH	P - 96364	LEONARD, SARAH ANN MARIE	549.77
3787	11/06/2025	ACH	P - 07846	MACKENNA, ELIZABETH A	25.48
3788	11/06/2025	ACH	P - 96836	MADER, STEPHANIE LEE	42.14
3789	11/06/2025	ACH	P - 06354	MATSON, VALERIE ANN	250.00
3790	11/06/2025	ACH	P - 97272	MEYERS, LAURA L	29.98
3791	11/06/2025	ACH	P - 97268	MOORE, DOMINIQUE P	487.93
3792	11/06/2025	ACH	P - 95799	ROHWER, AMY MARGARET	53.90
3793	11/06/2025	ACH	P - 06768	SCHULENBERG, ANN C	92.40
3794	11/06/2025	ACH	P - 05313	SIERRA-SANDERS, ALICIA A	251.25
3795	11/06/2025	ACH	P - 97191	THOMPSON, PAULA JO	216.62
3796	11/06/2025	ACH	P - 95396	VARNES, CHRISTI ALAINE	241.80
3797	11/06/2025	ACH	P - 05113	WILLIAMS, LASHANTA	564.46
3798	11/06/2025	ACH	P - 97160	WILLIAMS, SHARON DENISE	255.43
3799	11/06/2025	ACH	P - 17779	WILLIAMS, SUSANA	246.83
3800	11/06/2025	ACH	P - 95978	WOODS, CARMEN MICHELLE	208.82

Total No. of Checks : 19

Total Amount : 4,948.40

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH EDUCATION - VENDOR CHECKS - CHECK

Report Code: AP_CHECKREG

CHECK NO.	CHECK DATE	TYPE	VENDOR TYPE - ID	VENDOR NAME	AMOUNT
207624	10/31/2025	Check	V - 21599	4IMPRINT, INC.	316.82
207625	10/31/2025	Check	V - 10001	A & A AIR CONDITIONING	135.00
207626	10/31/2025	Check	V - 26570	A-TEAM RECYCLERS LLC	690.00
207627	10/31/2025	Check	V - 10245	ACT II TRANSPORTATION, INC.	18,295.00
207628	10/31/2025	Check	V - 25579	ADVANCED MEDICAL TRANSPORT OF CENTRAL ILLINOIS	1,120.00
207629	10/31/2025	Check	V - 11013	AFSCME COUNCIL 31	2,105.61
207630	10/31/2025	Check	V - 19097	ARMSTRONG SYSTEMS & CONSULTING	10,500.00
207631	10/31/2025	Check	V - 26302	AUTISM LITTLE LEARNERS	600.00
207632	10/31/2025	Check	V - 25540	BACKYARD BOWL	3,560.00
207633	10/31/2025	Check	V - 26572	Big Al's Pumpkin Farm	450.00
207634	10/31/2025	Check	V - 10089	BLACK HAWK COLLEGE	7,416.00
207635	10/31/2025	Check	V - 22296	BLITT AND GAINES, P.C.	321.81
207636	10/31/2025	Check	V - 22296	BLITT AND GAINES, P.C.	303.74
207637	10/31/2025	Check	V - 21140	BOOKSAMILLION.COM	600.32
207638	10/31/2025	Check	V - 25948	CAMELOT THERAPEUTIC SCHOOLS, LLC	10,598.70
207639	10/31/2025	Check	V - 24698	CARTRIDGE INK QUAD CITIES	294.96
207640	10/31/2025	Check	V - 11364	CIRCA 21 DINNER PLAYHOUSE	350.00
207641	10/31/2025	Check	V - 22665	OCCUPATIONAL HEALTH CENTERS OF	202.00
207642	10/31/2025	Check	V - 26109	CTI	819.50
207643	10/31/2025	Check	V - 24230	CATALYST FOR EDUCATIONAL CHANGE	1,910.00
207644	10/31/2025	Check	V - 26487	CORDOGAN CLARK & ASSOCIATES, INC	79,900.00
207645	10/31/2025	Check	V - 26569	DANIEL MUSTAFA	160.00
207646	10/31/2025	Check	V - 19334	DEVELOPMENT ASSOCIATION OF ROCK ISLAND	15.00
207647	10/31/2025	Check	V - 25184	EMBRACE EDUCATION	3.93
207648	10/31/2025	Check	V - 21615	EYE SURGEONS OPTICAL PC	134.00
207649	10/31/2025	Check	V - 23428	FIRM SYSTEMS	3,886.00
207650	10/31/2025	Check	V - 24904	FLORIDA STATE DISBURSEMENT UNIT	170.69
207651	10/31/2025	Check	V - 26250	FOLLETT CONTENT SOLUTIONS	1,138.35
207652	10/31/2025	Check	V - 10295	C. D. FORD & SONS	1,834.00
207653	10/31/2025	Check	V - 26397	GALLAGHER AFFINITY INSURANCE SERVICES, INC.	2,193.00
207654	10/31/2025	Check	V - 23336	HOME DEPOT	1,102.25
207655	10/31/2025	Check	V - 11475	HY-VEE FOOD STORE	350.75
207656	10/31/2025	Check	V - 15394	ILLINOIS ASSOCIATION OF SCHOOL PERSONNEL ADMIN	950.00
207657	10/31/2025	Check	V - 26485	IDG ARCHITECTS + PARTNERS INC	149,582.88
207658	10/31/2025	Check	V - 19730	ILLINOIS DEPARTMENT OF REVENUE	761.89

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH EDUCATION - VENDOR CHECKS - CHECK

Report Code: AP_CHECKREG

CHECK NO.	CHECK DATE	TYPE	VENDOR TYPE - ID	VENDOR NAME	AMOUNT
207659	10/31/2025	Check	V - 14937	ILLINOIS SCHOOL FOR THE DEAF	363.00
207660	10/31/2025	Check	V - 24105	ILLINOIS SCHOOL COUNSELOR ASSOCIATION	2,550.00
207661	10/31/2025	Check	V - 10441	JOHANNES BUS SERVICE INC.	457.80
207662	10/31/2025	Check	V - 26401	JOSHUA ANDERSON	3,000.00
207663	10/31/2025	Check	V - 26559	JT&A, INC.	1,081.61
207664	10/31/2025	Check	V - 26573	JUSTIN RYAN ROESSLER	2,200.00
207665	10/31/2025	Check	V - 11929	KAPLAN COMPANIES INC.	324.81
207666	10/31/2025	Check	V - 10461	KIDDER MUSIC SERVICE	568.14
207667	10/31/2025	Check	V - 12092	KING FOOD SERVICE, INC.	372.00
207668	10/31/2025	Check	V - 25765	KOHN LAW FIRM	629.13
207669	10/31/2025	Check	V - 26579	LAW OFFICES OF GOLDMAN & EHRLICH, CHTD.	7,500.00
207670	10/31/2025	Check	V - 25974	LEARNWELL	2,638.72
207671	10/31/2025	Check	V - 25210	LIBERTY MUTUAL SURETY	17,750.00
207672	10/31/2025	Check	V - 20947	LOFFREDO FRESH PRODUCE CO., INC.	10,978.65
207673	10/31/2025	Check	V - 15950	LARGE UNIT DISTRICT ASSOC.	748.00
207674	10/31/2025	Check	V - 26040	LUSTER LEARNING INSTITUTE, NFP	33.00
207675	10/31/2025	Check	V - 24564	M&M GOLF CARS LLC	2,050.00
207676	10/31/2025	Check	V - 14673	MENARDS, INC.	301.77
207677	10/31/2025	Check	V - 15666	MIDWEST MAILWORKS, INC.	152.53
207678	10/31/2025	Check	V - 25860	MOBYMAX EDUCATION, LLC	334.00
207679	10/31/2025	Check	V - 26030	NATIONAL ASSOC FOR THE EXCHANGE OF INDUSTRIAL RESO	149.00
207680	10/31/2025	Check	V - 13864	NASP	385.00
207681	10/31/2025	Check	V - 16405	NATIONAL BUSINESS EDUCATION	106.75
207682	10/31/2025	Check	V - 10613	OFFICE MACHINE CONSULTANT	385.00
207683	10/31/2025	Check	V - 24456	ONE STEP INC	7,947.85
207684	10/31/2025	Check	V - 10620	ORIENTAL TRADING COMPANY, INC.	640.18
207685	10/31/2025	Check	V - 19416	PAPA JOHN'S OF IOWA	1,895.50
207686	10/31/2025	Check	V - 25389	PEPSI-COLA OF ROCK ISLAND	377.09
207687	10/31/2025	Check	V - 26473	QUAD CITY CUSTOM SIGNS	727.66
207688	10/31/2025	Check	V - 26425	QUAD CORPORATION INC	184.48
207689	10/31/2025	Check	V - 10232	R. K. DIXON CO.	269.98
207690	10/31/2025	Check	V - 23443	READING HORIZONS	1,499.84
207691	10/31/2025	Check	V - 26563	REDCRITTER CORP	999.99
207692	10/31/2025	Check	V - 17693	PEORIA COUNTY REGIONAL OFFICE OF EDUCATION 48	140.00
207693	10/31/2025	Check	V - 11658	ROCK ISLAND FITNESS AND	888.28
207694	10/31/2025	Check	V - 10721	ROCK ISLAND BOARD OF EDUCATION	62.00
207695	10/31/2025	Check	V - 18465	ROCK ISLAND SCHOOL DISTRICT 41	793,084.82

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH EDUCATION - VENDOR CHECKS - CHECK

Report Code: AP_CHECKREG

CHECK NO.	CHECK DATE	TYPE	VENDOR TYPE - ID	VENDOR NAME	AMOUNT
207696	10/31/2025	Check	V - 20536	ROCK ISLAND PARKS AND RECREATION DEPT.	707.00
207697	10/31/2025	Check	V - 16979	ROCK ISLAND ROTARY	200.00
207698	10/31/2025	Check	V - 23239	RUSSELL CONSTRUCTION COMPANY	1,115,741.44
207699	10/31/2025	Check	V - 16561	SCHOLASTIC INC. - MAGAZINES	149.85
207700	10/31/2025	Check	V - 25582	SCOTT COUNTY SHERIFF	219.67
207701	10/31/2025	Check	V - 19172	SHADY KNOLL FARM	501.00
207702	10/31/2025	Check	V - 24411	SHRED-IT USA	45.65
207703	10/31/2025	Check	V - 23382	SOURCE ONE GRAPHICS & MARKETING, INC.	180.00
207704	10/31/2025	Check	V - 10803	SPORTS DEPOT, INC.	3,340.00
207705	10/31/2025	Check	V - 24211	SPRING FORWARD LEARNING CENTER	12,947.00
207706	10/31/2025	Check	V - 26577	STEPHANIE PHARES	44.65
207707	10/31/2025	Check	V - 20460	SUMMIT GRAPHICS, INC.	5,534.58
207708	10/31/2025	Check	V - 20558	SUN LIFE FINANCIAL	2,501.64
207709	10/31/2025	Check	V - 23240	SWANSON CONSTRUCTION COMPANY	1,029,802.66
207710	10/31/2025	Check	V - 25298	ARC OF THE QUAD CITIES AREA	120.00
207711	10/31/2025	Check	V - 21935	TOP SHELF, INC.	6,185.75
207712	10/31/2025	Check	V - 26568	TRESOR NINZIZA	160.00
207713	10/31/2025	Check	V - 15380	TRI-STATE TRAVEL	26,115.00
207714	10/31/2025	Check	V - 25451	TRUGREEN LP	733.06
207715	10/31/2025	Check	V - 26369	UNDERWOOD DISTRIBUTING CO	3,000.00
207716	10/31/2025	Check	V - 24559	UNITED STATES TREASURY	40,654.84
207717	10/31/2025	Check	V - 25679	VENTRIS LEARNING LLC	90.00
207718	10/31/2025	Check	V - 20598	VERIZON WIRELESS	1,903.02
207719	10/31/2025	Check	V - 17371	VERNIER SCIENCE EDUCATION	1,457.55
207720	10/31/2025	Check	V - 25593	VISIPLEX, INC	44.00
207721	10/31/2025	Check	V - 26510	WAMI SWAG VENTURES INC	1,580.00
207722	10/31/2025	Check	V - 24843	WI SCTF	100.00
207723	10/31/2025	Check	V - 26532	WORLD'S FINEST CHOCOLATE, INC	370.00
207724	10/31/2025	Check	V - 26533	ZOOBEAN INC	295.00

Total No. of Checks : 101

Total Amount : **3,421,272.14**

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH OBM - OBM CHECKS - ACH

Report Code: AP_CHECKREG

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>TYPE</u>	<u>VENDOR TYPE - ID</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>
559	11/06/2025	ACH	P - 03821	QUICK, GREGORY L	19.74
Total No. of Checks : 1				Total Amount :	19.74

ROCK ISLAND SCHOOLS

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10/30/2025
4:48:33 PM

CHECK REGISTER FOR BH OBM - OBM CHECKS - CHECK

Report Code: AP_CHECKREG

CHECK NO.	CHECK DATE	TYPE	VENDOR TYPE - ID	VENDOR NAME	AMOUNT
38711	10/31/2025	Check	V - 26299	A&A MUFFLER AND LUBE	130.85
38712	10/31/2025	Check	V - 10018	ADEL WHOLESALERS, INC.	1,137.64
38713	10/31/2025	Check	V - 26387	ADVANTAGE	1,254.89
38714	10/31/2025	Check	V - 10409	AT&T	275.76
38715	10/31/2025	Check	V - 12747	B & B HARDWARE	100.22
38716	10/31/2025	Check	V - 22320	BI-STATE MASONRY, INC.	5,419.00
38717	10/31/2025	Check	V - 11176	BUILDERS SALES & SERVICE CO.	462.50
38718	10/31/2025	Check	V - 25870	CAMPOS #3 INC	52.00
38719	10/31/2025	Check	V - 26556	CONNOR CO	171.74
38720	10/31/2025	Check	V - 26490	CONSOLIDATED ELECTRICAL DISTRIBUTORS, INC.	1,708.45
38721	10/31/2025	Check	V - 15518	CRAWFORD COMPANY	13,805.50
38722	10/31/2025	Check	V - 26489	DOORS, INC	60.00
38723	10/31/2025	Check	V - 26262	FILTERBUY INC.	645.14
38724	10/31/2025	Check	V - 22315	GRAVES ENVIRONMENTAL, INC.	7,417.00
38725	10/31/2025	Check	V - 23196	ILLINOIS OFFICE OF THE STATE FIRE MARSHAL	215.00
38726	10/31/2025	Check	V - 23083	INTERSTATE BATTERY OF THE QUAD CITIES	218.90
38727	10/31/2025	Check	V - 24483	J&J LOCKS, SAFES & ALARMS	25.50
38728	10/31/2025	Check	V - 23698	J.L. BRADY COMPANY, LLC	40,518.00
38729	10/31/2025	Check	V - 18292	LOWE'S	192.74
38730	10/31/2025	Check	V - 14673	MENARDS, INC.	136.83
38731	10/31/2025	Check	V - 10428	MIDAMERICAN ENERGY COMPANY	78,326.52
38732	10/31/2025	Check	V - 25119	O'REILLY AUTO PARTS	176.10
38733	10/31/2025	Check	V - 15355	POOLS WELDING	271.48
38734	10/31/2025	Check	V - 23858	QC POWER EQUIPMENT INC	89.97
38735	10/31/2025	Check	V - 22312	RAYNOR DOOR CO., INC.	120.00
38736	10/31/2025	Check	V - 20055	RIVER CITY TURF	247.50
38737	10/31/2025	Check	V - 10722	CITY OF ROCK ISLAND	9,133.15
38738	10/31/2025	Check	V - 10724	ROCK ISLAND ELECTRIC MOTOR REPAIR, INC.	30.85
38739	10/31/2025	Check	V - 18465	ROCK ISLAND SCHOOL DISTRICT 41	35,012.17
38740	10/31/2025	Check	V - 19353	SANDBERG COMPANY	965.00
38741	10/31/2025	Check	V - 23326	SHERWIN WILLIAMS	158.09
38742	10/31/2025	Check	V - 15967	TRANE	2,268.00
38743	10/31/2025	Check	V - 21311	ULINE, INC.	2,547.34
38744	10/31/2025	Check	V - 20598	VERIZON WIRELESS	315.12
38745	10/31/2025	Check	V - 25735	XENOTRONICS COMPANY	1,100.00

Total No. of Checks : 35

Total Amount : 204,708.95

ROCK ISLAND SCHOOLS

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Report Code: AP_CHECKREG

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Report Code: AP_CHECKREG

Search Criteria:

Fiscal Year	: 2026
FY Period - Task	: 4 - A4
Start Due Date	: None
End Due Date	: None
Check Date	: 10/31/2025
Reprint Check Date	: None
Separate Check for Each Fund	: No
Group By	: FIN_INST_ACCT_ID, FIN_INST_TRAN_SOURCE
Sort By	: VENDOR_SHORT_NAME
Sort Employee Checks By Pay Location	: No

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH EDUCATION - VENDOR CHECKS - ACH

Report Code: AP_CHECKREG

CHECK NO.	CHECK DATE	TYPE	VENDOR TYPE - ID	VENDOR NAME	AMOUNT
3801	11/06/2025	ACH	V - 25525	AMAZON.COM SERVICES, INC.	12,028.34
3802	11/06/2025	ACH	V - 24888	AMPLIFY EDUCATION INC	11,097.83
3803	11/06/2025	ACH	V - 26513	BSN SPORTS LLC	2,641.15
3804	11/06/2025	ACH	V - 10131	CAROLINA BIOLOGICAL SUPPLY	1,948.83
3805	11/06/2025	ACH	V - 22526	CENGAGE LEARNING, INC.	2,910.60
3806	11/06/2025	ACH	V - 10174	CONES REPAIR SERVICE, INC.	413.50
3807	11/06/2025	ACH	V - 25711	CULLIGAN OF DAVENPORT	234.30
3808	11/06/2025	ACH	V - 10221	DEMCO EDUCATIONAL CORP.	106.05
3809	11/06/2025	ACH	V - 26108	EMPIRICAL EDUCATION, INC.	45,672.50
3810	11/06/2025	ACH	V - 16421	FRANCZEK RADELET	9,020.50
3811	11/06/2025	ACH	V - 25049	GREAT MINDS PBC	10,150.23
3812	11/06/2025	ACH	V - 10355	HANDY TRUE VALUE HARDWARE	47.94
3813	11/06/2025	ACH	V - 16777	HUGHES NETWORK TECHNOLOGIES	2,051.00
3814	11/06/2025	ACH	V - 12439	ILLINOIS PRINCIPALS ASSOCIATION	948.00
3815	11/06/2025	ACH	V - 25375	ITEK INTERPRETING SOLUTIONS, LLC	5,937.17
3816	11/06/2025	ACH	V - 24908	KOHL WHOLESALE	58,664.84
3817	11/06/2025	ACH	V - 25922	LAKESHORE LEARNING MATERIALS, LLC	7,286.84
3818	11/06/2025	ACH	V - 23276	LEARNING A-Z	121.50
3819	11/06/2025	ACH	V - 25213	LEGAT ARCHITECTS, INC	13,571.42
3820	11/06/2025	ACH	V - 15989	MAINSTREAMUSA INC.	7,811.41
3821	11/06/2025	ACH	V - 26008	PAN-O-GOLD BAKING CO.	3,159.90
3822	11/06/2025	ACH	V - 26102	PITNEY BOWES GLOBAL FINANCIAL SVCS LLC	1,213.35
3823	11/06/2025	ACH	V - 25751	QUALITY CONTROLLED STAFFING, INC.	3,865.24
3824	11/06/2025	ACH	V - 25604	RIVERSIDE INSIGHTS	1,830.40
3825	11/06/2025	ACH	V - 20891	UNITED PARCEL SERVICE	51.00
3826	11/06/2025	ACH	V - 20134	WEST MUSIC	1,550.00

Total No. of Checks : 26

Total Amount : **204,333.84**

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH OBM - OBM CHECKS - ACH

Report Code: AP_CHECKREG

CHECK NO.	CHECK DATE	TYPE	VENDOR TYPE - ID	VENDOR NAME	AMOUNT
560	11/06/2025	ACH	V - 20498	B&B DRAIN TECH, INC.	1,865.00
561	11/06/2025	ACH	V - 17235	GREENWOOD CLEANING SYSTEMS, IN	13,619.96
562	11/06/2025	ACH	V - 10355	HANDY TRUE VALUE HARDWARE	596.78
563	11/06/2025	ACH	V - 24527	JOHNSON CONTROLS FIRE PROTECTION HOLDINGS LLC	1,512.48
564	11/06/2025	ACH	V - 10568	KONE INC.	267.69
565	11/06/2025	ACH	V - 24232	LAKWOOD ELECTRIC & GENERATOR SVC, INC	21,676.80
566	11/06/2025	ACH	V - 25213	LEGAT ARCHITECTS, INC	320.00
567	11/06/2025	ACH	V - 23695	MIDWEST ALARM SERVICES	11,035.71

Total No. of Checks : 8

Total Amount : 50,894.42

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Report Code: AP_CHECKREG

Search Criteria:

Fiscal Year	: 2026
FY Period - Task	: 4 - A5
Start Due Date	: None
End Due Date	: None
Check Date	: 10/31/2025
Reprint Check Date	: None
Separate Check for Each Fund	: No
Group By	: FIN_INST_ACCT_ID, FIN_INST_TRAN_SOURCE
Sort By	: VENDOR_SHORT_NAME
Sort Employee Checks By Pay Location	: No

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH EDUCATION - VENDOR CHECKS - ACH

Report Code: AP_CHECKREG

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>TYPE</u>	<u>VENDOR TYPE - ID</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>
3827	11/03/2025	ACH	V - 26444	AMERITAS LIFE INSURANCE CORP	17,517.75
3828	11/03/2025	ACH	V - 26020	ANNA THIRTYACRE	300.00
3829	11/03/2025	ACH	V - 26278	COMBINED INSURANCE COMPANY OF AMERICA	1,281.79
3830	11/03/2025	ACH	V - 11015	IMRF ACCOUNT	11,223.35
3831	11/03/2025	ACH	V - 24433	NEWSELA, INC	100,915.32
3832	11/03/2025	ACH	V - 26286	RELIANCE STANDARD LIFE INSURANCE COMPANY	10,470.65

Total No. of Checks : 6

Total Amount : 141,708.86

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH HEALTH INS - HEALTH INSURANCE - ACH

Report Code: AP_CHECKREG

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>TYPE</u>	<u>VENDOR TYPE - ID</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>
72	11/03/2025	ACH	V - 18449	WORTHINTON-OLSON, INC.	572.00
				Total No. of Checks :	1
				Total Amount :	572.00

ROCK ISLAND SCHOOLS

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CHECK REGISTER FOR BH OBM - OBM CHECKS - ACH

Report Code: AP_CHECKREG

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>TYPE</u>	<u>VENDOR TYPE - ID</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>
568	11/03/2025	ACH	V - 26525	The SpyGlass Group, LLC	14,761.68
Total No. of Checks : 1				Total Amount :	14,761.68

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Report Code: AP_CHECKREG

Search Criteria:

Fiscal Year	: 2026
FY Period - Task	: 4 - A6
Start Due Date	: None
End Due Date	: None
Check Date	: 10/31/2025
Reprint Check Date	: None
Separate Check for Each Fund	: No
Group By	: FIN_INST_ACCT_ID, FIN_INST_TRAN_SOURCE
Sort By	: VENDOR_SHORT_NAME
Sort Employee Checks By Pay Location	: No

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CHECK REGISTER FOR BH EDUCATION - VENDOR CHECKS - CHECK

Report Code: AP_CHECKREG

<u>CHECK NO.</u>	<u>CHECK DATE</u>	<u>TYPE</u>	<u>VENDOR TYPE - ID</u>	<u>VENDOR NAME</u>	<u>AMOUNT</u>
207622	10/27/2025	Check	V - 23627	PICTURE PERFECT TRAVEL	6,980.05
207623	10/27/2025	Check	V - 18021	TREASURER OF STATE OF ILLINOIS	761.44
Total No. of Checks : 2				Total Amount :	7,741.49

ROCK ISLAND SCHOOLS

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Report Code: AP_CHECKREG

Search Criteria:

Fiscal Year	: 2026
FY Period - Task	: 4 - A7
Start Due Date	: None
End Due Date	: None
Check Date	: 10/27/2025
Reprint Check Date	: None
Separate Check for Each Fund	: No
Group By	: FIN_INST_ACCT_ID, FIN_INST_TRAN_SOURCE
Sort By	: VENDOR_SHORT_NAME
Sort Employee Checks By Pay Location	: No



Proposal for Overnight/Extended Student Trips (Athletic)

Email Address	<i>henry.hall@rimsd41.org</i>
Type of Trip	<i>Girls Basketball Holiday Tournament</i>
Proposed Departure Date	<i>Dec 26, 2025</i>
Return Date	<i>Dec 30, 2025</i>
Proposer	<i>Henry Hall</i>
School	<i>RIHS</i>
Position	<i>Head Girls Basketball Coach</i>
Date By Which Response Is Needed	<i>Nov 25, 2025</i>
What is the major place to be visited or event to be attended?	<i>State Farm Holiday Basketball Tournament</i>
How is the trip related to the educational program of the District?	<i>Athletic Department</i>
In what ways will the students benefit?	<i>Our team will be preparing for post-season play by playing elite competition in one of the best Holiday Tournaments in the state of Illinois.</i>
In what ways will the District benefit?	<i>It gives our program positive exposure not only in our area with our community, but within the state of Illinois, where we have been a state ranked team for the past few years..</i>
How will the trip be evaluated to determine the extent to which these benefits were realized?	<i>It will be evaluated by our play at the tournament, our chances to be able to play better competition and to be competitive in all games that we played in.</i>
Which students (grade, class, or organization) will be going?	<i>Rock Island High School Varsity Basketball Team and Coaching Staff</i>
How many students in total?	<i>18</i>
How many students are currently experiencing academic problems?	<i>N/A</i>
Which staff members will be in charge?	<i>Head Coach Henry Hall</i>
What previous experience has the staff member had in conducting overnight or extended field trips?	<i>I have coached in the program for 17 years and taken teams to trips to Bloomington, IL, Indianapolis, IN, Louisville, KY, and Washington DC</i>
What other staff members will be going?	<i>Assistant Coach Betty Hall, Assistant Coach Larry</i>

Email Address	<i>henry.hall@rimsd41.org</i>
Type of Trip	<i>Girls Basketball Holiday Tournament</i>
Proposed Departure Date	<i>Dec 26, 2025</i>
Return Date	<i>Dec 30, 2025</i>
	<i>Hall, Assistant Coach Julie Hudnall, Assistant Coach Maggi Voss, Assistant Coach Mike Randle</i>
How many chaperones, in addition to staff members, will be going?	<i>3 male and 3 female coaches on our staff who will be supervising our athletes</i>
What are their names and affiliations with the students?	<i>Henry Hall, Larry Hall, Betty Hall, Julie Hudnall, Maggi Voss, Mike Randle</i>
How many days of school will be missed?	<i>None</i>
How will teachers be advised in advance that the students will be out of school?	<i>Does not apply. On Winter break.</i>
How will missed work be made up?	<i>N/A</i>
What special assistance will be provided to students with academic problems?	<i>N/A</i>
What is the destination?	<i>Bloomington/Normal. IL</i>
What will be the mode of transportation? What liability insurance does the carrier have?	<i>We will be traveling via Act II Charter Bus. Transportation will be paid for through the Athletic Department.</i>
Where will the group be housed and fed?	<i>Eastland Suites 1801 Eastland Drive, Bloomington, IL 61704 One Night is Paid for by the State Farm Tournament. Meal money will be allocated to each team member with funds through fundraising. (Basketball development account)</i>
What enroute or supplementary activities are planned?	<i>N/A</i>
What arrangements have been made for dealing with emergency situations?	<i>Parent phone numbers, other coaches to help distribute information when necessary, and I also have the AD's personal cell phone.</i>
If tour guides are involved, what liability insurance do they carry?	<i>N/A</i>

Email Address	<i>henry.hall@rimsd41.org</i>
Type of Trip	<i>Girls Basketball Holiday Tournament</i>
Proposed Departure Date	<i>Dec 26, 2025</i>
Return Date	<i>Dec 30, 2025</i>
What is the estimated total cost and cost per student?	<i>\$800 will be used for meal money from Girls Basketball Account, No money will be needed for housing.</i>
What is the source of funds?	<i>Girls Basketball Fundraising Account</i>
How will the funds be collected and safeguarded?	<i>Hand out meals to each student athlete, which will be signed and accounted for per policy.</i>
How will any shortfall be made up or excess funds used?	<i>Will be placed back into the Girls Basketball Fundraising Account</i>
What provision has been made for students who are financially unable to pay any necessary costs?	<i>Students will not be asked to cover any cost.</i>
How will you communicate to parents prior to, during, and after the trip?	<i>Parent Agenda, BAND App during tournament, and a summary recap letter will be send to parents after trip</i>
List telephone numbers at destination where group will be housed.	<i>Eastland Suites, (309) 662-0000</i>
What information will be provided to the media and the community?	<i>Scores and game results will be sent to local Newspapers, Television stations, and any or our school social media pages.</i>
Athletic Director Approval (Athletic trips only)	Approved by <i>Mike Emendorfer</i>
Principal approval	Approved by <i>Patricia Ulrich</i>
Superintendent/Designee approval	Approved by <i>Scott Vance</i> on Nov 03, 2025 22:56
Signature of School Board Representative	



Proposal for Overnight/Extended Student Trips (Athletic)

Email Address	<i>marc.polite@rimsd41.org</i>
Type of Trip	<i>Christmas Tournament</i>
Proposed Departure Date	<i>Dec 26, 2025</i>
Return Date	<i>Dec 30, 2025</i>
Proposer	<i>Marc Polite</i>
School	<i>RIHS</i>
Position	<i>Head Boys Basketball Coach</i>
Date By Which Response Is Needed	<i>Nov 28, 2025</i>
What is the major place to be visited or event to be attended?	<i>State Farm Holiday Tournament</i>
How is the trip related to the educational program of the District?	<i>Students will get an opportunity to participate in extra curricular activity.</i>
In what ways will the students benefit?	<i>Students will get an opportunity to bond, compete and explore.</i>
In what ways will the District benefit?	<i>Opportunity for our young men to grow as people and leaders. Then bring those qualities back to our building.</i>
How will the trip be evaluated to determine the extent to which these benefits were realized?	<i>Growth of our team and individuals both on the floor and within our personal relationships.</i>
Which students (grade, class, or organization) will be going?	<i>Rock Island Boys Varsity Basketball Team</i>
How many students in total?	<i>13 Kids</i>
How many students are currently experiencing academic problems?	<i>None at this time</i>
Which staff members will be in charge?	<i>Marc Polite</i>
What previous experience has the staff member had in conducting overnight or extended field trips?	<i>I have been coaching and doing these type of trips for over 20 years.</i>
What other staff members will be going?	<i>The rest of the varsity basketball staff.</i>
How many chaperones, in addition to staff members, will be going?	<i>We have enough coaches to cover our boys.</i>

Email Address	<i>marc.polite@rimsd41.org</i>
Type of Trip	<i>Christmas Tournament</i>
Proposed Departure Date	<i>Dec 26, 2025</i>
Return Date	<i>Dec 30, 2025</i>
What are their names and affiliations with the students?	<i>Coaching staff.</i>
How many days of school will be missed?	<i>None</i>
How will teachers be advised in advance that the students will be out of school?	<i>N/A</i>
How will missed work be made up?	<i>N/A</i>
What special assistance will be provided to students with academic problems?	<i>N/A</i>
What is the destination?	<i>Bloomington, IL</i>
What will be the mode of transportation? What liability insurance does the carrier have?	<i>Athletics provides our transportation for this event.</i>
Where will the group be housed and fed?	<i>The tournament hosts our team and provides hotels and meals.</i>
What enroute or supplementary activities are planned?	<i>Based upon our game schedule it's difficult to do additonal things.</i>
What arrangements have been made for dealing with emergency situations?	<i>We have an emergency action plan in case of emergency from athletics.</i>
If tour guides are involved, what liability insurance do they carry?	<i>N/A</i>
What is the estimated total cost and cost per student?	<i>None for the district aside from transportation.</i>
What is the source of funds?	<i>Anything extra is paid out of our fundraising account.</i>
How will the funds be collected and safeguarded?	<i>Our coaching staff handles all monies.</i>
How will any shortfall be made up or excess funds used?	<i>Out of our fundraising account.</i>
What provision has been made for students who are financially unable to pay any necessary costs?	<i>We cover all expenses.</i>

Email Address	<i>marc.polite@rimsd41.org</i>
Type of Trip	<i>Christmas Tournament</i>
Proposed Departure Date	<i>Dec 26, 2025</i>
Return Date	<i>Dec 30, 2025</i>
How will you communicate to parents prior to, during, and after the trip?	<i>We use a communication app that keeps everyone informed.</i>
List telephone numbers at destination where group will be housed.	<i>Hampton Inn - Bloomington/Normal</i>
What information will be provided to the media and the community?	<i>Our games are covered by the media.</i>
Athletic Director Approval (Athletic trips only)	Approved by <i>Mike Emendorfer</i>
Principal approval	Approved by <i>Patricia Ulrich</i>
Superintendent/Designee approval	Approved by <i>Scott Vance</i> on Nov 04, 2025 8:00
Signature of School Board Representative	



Proposal for Overnight/Extended Student Trips (Athletic)

Email Address	<i>patricia.gallegos@rimsd41.org</i>
Type of Trip	<i>IHSA Competitive Cheer State Final</i>
Proposed Departure Date	<i>Feb 05, 2026</i>
Return Date	<i>Feb 07, 2026</i>
Proposer	<i>Patricia Gallegos</i>
School	<i>RIHS</i>
Position	<i>Head Cheer Coach</i>
Date By Which Response Is Needed	<i>Jan 30, 2026</i>
What is the major place to be visited or event to be attended?	<i>Grossinger Arena- Bloomington, IL</i>
How is the trip related to the educational program of the District?	<i>It showcases the academic concepts of teamwork, discipline, school spirit, physical fitness, leadership, and character development in a competitive, high-pressure environment. The student athletes must maintain academic integrity in order to be able to participate.</i>
In what ways will the students benefit?	<i>The student athletes will enhance personal development, improve academics, and improve essential life skills such as teamwork, discipline, confidence, and leadership.</i>
In what ways will the District benefit?	<i>-increased school and community engagement</i>
How will the trip be evaluated to determine the extent to which these benefits were realized?	<i>-assessing the achievement of predefined goals across athletic, personal development, and community impact</i>
Which students (grade, class, or organization) will be going?	<i>Rock Island High School Competitive Cheer Team (9th grade-12th grade)</i>
How many students in total?	<i>12</i>
How many students are currently experiencing academic problems?	<i>0</i>
Which staff members will be in charge?	<i>Patricia Gallegos, Laticia McCray Brown</i>
What previous experience has the staff member had in conducting overnight or extended field	<i>Every summer for the last several years, the cheer team and coaches have attended an overnight cheer</i>

Email Address	<i>patricia.gallegos@rimsd41.org</i>
Type of Trip	<i>IHSA Competitive Cheer State Final</i>
Proposed Departure Date	<i>Feb 05, 2026</i>
Return Date	<i>Feb 07, 2026</i>
trips?	<i>camp at Western IL University.</i>
What other staff members will be going?	<i>Mackenzie Munday, Ashley Johnson, LaTerionna Pugh Brown</i>
How many chaperones, in addition to staff members, will be going?	<i>TBD</i>
What are their names and affiliations with the students?	<i>-coach and teacher</i>
How many days of school will be missed?	<i>1</i>
How will teachers be advised in advance that the students will be out of school?	<i>-email</i>
How will missed work be made up?	<i>Each student athlete will check with their teachers about any work missed.</i>
What special assistance will be provided to students with academic problems?	<i>-increased time to turn in assignments or take quizzes or tests</i>
What is the destination?	<i>Grossinger Arena- Bloomington, IL</i>
What will be the mode of transportation? What liability insurance does the carrier have?	<i>Act II- TBD</i>
Where will the group be housed and fed?	<i>TBD</i>
What enroute or supplementary activities are planned?	<i>TBD</i>
What arrangements have been made for dealing with emergency situations?	<i>-Cheer Coaches have parent/guardian phone numbers -SNAP APP, REMIND, COMMUNICATION WITH AD</i>
If tour guides are involved, what liability insurance do they carry?	<i>TBD</i>
What is the estimated total cost and cost per student?	<i>TBD</i>
What is the source of funds?	<i>CHEER ACCOUNT</i>
How will the funds be collected and safeguarded?	<i>TBD</i>

Email Address	<i>patricia.gallegos@rimsd41.org</i>
Type of Trip	<i>IHSA Competitive Cheer State Final</i>
Proposed Departure Date	<i>Feb 05, 2026</i>
Return Date	<i>Feb 07, 2026</i>
How will any shortfall be made up or excess funds used?	<i>TBD</i>
What provision has been made for students who are financially unable to pay any necessary costs?	<i>TBD</i>
How will you communicate to parents prior to, during, and after the trip?	<i>REMIND</i>
List telephone numbers at destination where group will be housed.	<i>TBD</i>
What information will be provided to the media and the community?	<i>-COMPETITION DATES AND TIMES, VENUE INFO, STREAMING INFO, COMPETITION RESULTS</i>
Athletic Director Approval (Athletic trips only)	Approved by <i>Mike Emendorfer</i>
Principal approval	Approved by <i>Patricia Ulrich</i>
Superintendent/Designee approval	Approved by <i>Scott Vance</i> on Nov 04, 2025 9:44
Signature of School Board Representative	



Proposal for Overnight/Extended Student Trips (Athletic)

Email Address	<i>patricia.gallegos@rimsd41.org</i>
Type of Trip	<i>IHSA Boys Basketball State Final</i>
Proposed Departure Date	<i>Mar 12, 2026</i>
Return Date	<i>Mar 14, 2026</i>
Proposer	<i>Patricia Gallegos</i>
School	<i>RIHS</i>
Position	<i>Head Cheer Coach</i>
Date By Which Response Is Needed	<i>Mar 09, 2026</i>
What is the major place to be visited or event to be attended?	<i>State Farm Center- Champaign, IL</i>
How is the trip related to the educational program of the District?	<i>It showcases the academic concepts of teamwork, discipline, school spirit, physical fitness, leadership, and character development in a competitive, high-pressure environment. The student athletes must maintain academic integrity in order to be able to participate.</i>
In what ways will the students benefit?	<i>The student athletes will enhance personal development, improve academics, and improve essential life skills such as teamwork, discipline, confidence, and leadership.</i>
In what ways will the District benefit?	<i>-increased school and community engagement</i>
How will the trip be evaluated to determine the extent to which these benefits were realized?	<i>-assessing the achievement of predefined goals across athletic, personal development, and community impact</i>
Which students (grade, class, or organization) will be going?	<i>Rock Island High School Boys Basketball Cheer Team (9th grade-12th grade)</i>
How many students in total?	<i>25</i>
How many students are currently experiencing academic problems?	<i>0</i>
Which staff members will be in charge?	<i>Patricia Gallegos, Ashley Johnson</i>
What previous experience has the staff member had in conducting overnight or extended field	<i>Every summer for the last several years, the cheer team and coaches have attended an overnight cheer</i>

Email Address	<i>patricia.gallegos@rimsd41.org</i>
Type of Trip	<i>IHSA Boys Basketball State Final</i>
Proposed Departure Date	<i>Mar 12, 2026</i>
Return Date	<i>Mar 14, 2026</i>
trips?	<i>camp at Western IL University.</i>
What other staff members will be going?	<i>Mackenzie Munday, Laterionna Pugh Brown, Laticia McCray Brown</i>
How many chaperones, in addition to staff members, will be going?	<i>TBD</i>
What are their names and affiliations with the students?	<i>-coach, teacher, security</i>
How many days of school will be missed?	<i>2</i>
How will teachers be advised in advance that the students will be out of school?	<i>-email</i>
How will missed work be made up?	<i>Each student athlete will check with their teachers about any work missed.</i>
What special assistance will be provided to students with academic problems?	<i>-increased time to turn in assignments or take quizzes or tests</i>
What is the destination?	<i>State Farm Center- Champaign, IL</i>
What will be the mode of transportation? What liability insurance does the carrier have?	<i>Act II- TBD</i>
Where will the group be housed and fed?	<i>TBD</i>
What enroute or supplementary activities are planned?	<i>TBD</i>
What arrangements have been made for dealing with emergency situations?	<i>-Cheer Coaches have parent/guardian phone numbers -SNAP APP, REMIND, COMMUNICATION WITH AD</i>
If tour guides are involved, what liability insurance do they carry?	<i>TBD</i>
What is the estimated total cost and cost per student?	<i>TBD</i>
What is the source of funds?	<i>CHEER ACCOUNT</i>
How will the funds be collected and safeguarded?	<i>TBD</i>

Email Address	<i>patricia.gallegos@rimsd41.org</i>
Type of Trip	<i>IHSA Boys Basketball State Final</i>
Proposed Departure Date	<i>Mar 12, 2026</i>
Return Date	<i>Mar 14, 2026</i>
How will any shortfall be made up or excess funds used?	<i>TBD</i>
What provision has been made for students who are financially unable to pay any necessary costs?	<i>TBD</i>
How will you communicate to parents prior to, during, and after the trip?	<i>REMIND</i>
List telephone numbers at destination where group will be housed.	<i>TBD</i>
What information will be provided to the media and the community?	<i>-COMPETITION DATES AND TIMES, VENUE INFO, STREAMING INFO, COMPETITION RESULTS</i>
Athletic Director Approval (Athletic trips only)	Approved by <i>Mike Emendorfer</i>
Principal approval	Approved by <i>Patricia Ulrich</i>
Superintendent/Designee approval	Approved by <i>Scott Vance</i> on Nov 04, 2025 10:13
Signature of School Board Representative	



Proposal for Overnight/Extended Student Trips (Athletic)

Email Address	<i>chris.allison@rimsd41.org</i>
Type of Trip	<i>IESA State Wrestling Series</i>
Proposed Departure Date	<i>Mar 13, 2026</i>
Return Date	<i>Mar 14, 2026</i>
Proposer	<i>Chris Allison</i>
School	<i>Washington</i>
Position	<i>Athletic Director</i>
Date By Which Response Is Needed	<i>Mar 10, 2026</i>
What is the major place to be visited or event to be attended?	<i>Northern Illinois University - IESA State Wrestling for Junior High</i>
How is the trip related to the educational program of the District?	<i>Student-athletes must maintain passing grades to participate in athletics.</i>
In what ways will the students benefit?	<i>They will be exposed to better competition at the junior high level.</i>
In what ways will the District benefit?	<i>Our student-athletes will represent our district at the highest level in junior high wrestling.</i>
How will the trip be evaluated to determine the extent to which these benefits were realized?	<i>Coaches and AD will discuss any matters that need to be addressed if there are any issues. If not, we will continue to send our student-athletes to IESA State if they qualify.</i>
Which students (grade, class, or organization) will be going?	<i>6th, 7th, or 8th - Washington JH Wrestling</i>
How many students in total?	<i>We will not know until March 7th, 2026.</i>
How many students are currently experiencing academic problems?	<i>Zero, the season has not started yet. We start on December 1st.</i>
Which staff members will be in charge?	<i>Robert Hockenberry & Larry Harris</i>
What previous experience has the staff member had in conducting overnight or extended field trips?	<i>Our Coaches have done this the past 8 years.</i>
What other staff members will be going?	<i>Josh Davis - volunteer assistant coach</i>
How many chaperones, in addition to staff	<i>0</i>

Email Address	<i>chris.allison@rimsd41.org</i>
Type of Trip	<i>IESA State Wrestling Series</i>
Proposed Departure Date	<i>Mar 13, 2026</i>
Return Date	<i>Mar 14, 2026</i>
members, will be going?	
What are their names and affiliations with the students?	<i>NA</i>
How many days of school will be missed?	<i>1</i>
How will teachers be advised in advance that the students will be out of school?	<i>We will send an email to the teachers that specific students will be gone on March 13th. This is the last day before break so all students should be good with any work at this time.</i>
How will missed work be made up?	<i>This is the last day before break and grades will have been turned in already, so their will not be any missing work at this time.</i>
What special assistance will be provided to students with academic problems?	<i>Students will not be able to attend if not passing IESA guidelines and RI District guidelines.</i>
What is the destination?	<i>NIU DeKalb IL</i>
What will be the mode of transportation? What liability insurance does the carrier have?	<i>MVP Rental - District used rental company</i>
Where will the group be housed and fed?	<i>Coaches and students will be staying in a hotel in DeKalb. They will be provided meal money.</i>
What enroute or supplementary activities are planned?	<i>None</i>
What arrangements have been made for dealing with emergency situations?	<i>Coaches will have emergency contacts of all athletes.</i>
If tour guides are involved, what liability insurance do they carry?	<i>NA</i>
What is the estimated total cost and cost per student?	<i>Cost per student is roughly \$80</i>
What is the source of funds?	<i>High School Ahtletics funds all state series.</i>
How will the funds be collected and safeguarded?	<i>Coach will collect funds and give them to the students when needed.</i>
How will any shortfall be made up or excess funds used?	<i>This will not be an issue.</i>

Email Address	<i>chris.allison@rimsd41.org</i>
Type of Trip	<i>IESA State Wrestling Series</i>
Proposed Departure Date	<i>Mar 13, 2026</i>
Return Date	<i>Mar 14, 2026</i>
What provision has been made for students who are financially unable to pay any necessary costs?	<i>The high school covers all expenses for this trip - meal money and hotels.</i>
How will you communicate to parents prior to, during, and after the trip?	<i>Coaches have remind app to stay informed with parents at all times. As well as personal phones to be in contact if needed.</i>
List telephone numbers at destination where group will be housed.	<i>815-753-1445</i>
What information will be provided to the media and the community?	<i>Washington School page and front sign will wish all qualifiers luck.</i>
Athletic Director Approval (Athletic trips only)	Approved by <i>Mike Emendorfer</i>
Principal approval	Approved by <i>Tonya Smith</i>
Superintendent/Designee approval	Approved by <i>Scott Vance</i> on Nov 04, 2025 7:41
Signature of School Board Representative	



Proposal for Overnight/Extended Student Trips (Athletic)

Email Address	<i>benjamin.corlett@rimsd41.org</i>
Type of Trip	<i>State series</i>
Proposed Departure Date	<i>Mar 13, 2026</i>
Return Date	<i>Mar 14, 2026</i>
Proposer	<i>Ben Corlett</i>
School	<i>Edison</i>
Position	<i>Head Wrestling coach</i>
Date By Which Response Is Needed	<i>Feb 15, 2026</i>
What is the major place to be visited or event to be attended?	<i>Ilesa State at NIU Convection center</i>
How is the trip related to the educational program of the District?	<i>Wrestling</i>
In what ways will the students benefit?	<i>State competition</i>
In what ways will the District benefit?	<i>State qualifier and placers</i>
How will the trip be evaluated to determine the extent to which these benefits were realized?	<i>NA</i>
Which students (grade, class, or organization) will be going?	<i>5-8th graders on the wrestling team</i>
How many students in total?	<i>10</i>
How many students are currently experiencing academic problems?	<i>0</i>
Which staff members will be in charge?	<i>Ben Corlett and assistant coach (unknown)</i>
What previous experience has the staff member had in conducting overnight or extended field trips?	<i>Done it 6 times previously for wrestling</i>
What other staff members will be going?	<i>Washington wrestling coaching staff</i>
How many chaperones, in addition to staff members, will be going?	<i>None officially</i>
What are their names and affiliations with the students?	<i>Patents if any</i>
How many days of school will be missed?	<i>1</i>

Email Address	<i>benjamin.corlett@rimsd41.org</i>
Type of Trip	<i>State series</i>
Proposed Departure Date	<i>Mar 13, 2026</i>
Return Date	<i>Mar 14, 2026</i>
How will teachers be advised in advance that the students will be out of school?	<i>In person and via email</i>
How will missed work be made up?	<i>Last day of quarter so any work will be done ahead of time</i>
What special assistance will be provided to students with academic problems?	<i>I'm a teacher so I will help in any way they need</i>
What is the destination?	<i>NIU convocation center</i>
What will be the mode of transportation? What liability insurance does the carrier have?	<i>Activity bus or school rented vehicles</i>
Where will the group be housed and fed?	<i>Holmes student center hotel and at competition</i>
What enroute or supplementary activities are planned?	<i>None</i>
What arrangements have been made for dealing with emergency situations?	<i>Permission forms and waivers through athletic department</i>
If tour guides are involved, what liability insurance do they carry?	<i>NA</i>
What is the estimated total cost and cost per student?	<i>\$25</i>
What is the source of funds?	<i>Athletic department</i>
How will the funds be collected and safeguarded?	<i>Head coach in money bag</i>
How will any shortfall be made up or excess funds used?	<i>Won't be any excess funds. Shortfalls can rely on wrestling program</i>
What provision has been made for students who are financially unable to pay any necessary costs?	<i>Will use Edison wrestling funds</i>
How will you communicate to parents prior to, during, and after the trip?	<i>Remind</i>
List telephone numbers at destination where group will be housed.	<i>+1 (815) 753-1444</i>

Email Address	<i>benjamin.corlett@rimsd41.org</i>
Type of Trip	<i>State series</i>
Proposed Departure Date	<i>Mar 13, 2026</i>
Return Date	<i>Mar 14, 2026</i>
What information will be provided to the media and the community?	<i>Athlete progress via social media</i>
Athletic Director Approval (Athletic trips only)	Approved by <i>Mike Emendorfer</i>
Principal approval	Approved by <i>Joey DiIulio</i>
Superintendent/Designee approval	Approved by <i>Scott Vance</i> on Nov 04, 2025 9:23
Signature of School Board Representative	



Personnel Recommendations
Board of Education Meeting
November 10, 2025

Non-Certified Appointments

It is recommended that the Board of Education approve the following non-certified appointments for the 2025-26 school year.

Marissa Gallegos - Security Personnel (Hall Monitor) at Rock Island High School
Salary - \$20.75/hour

Keith Hamby - Paraprofessional at Frances Willard Elementary School
Salary - \$20.54/hour

Non-Certified Coach Appointment

It is recommended that the Board of Education approve the following non-certified support coach appointment for the 2025-26 school year.

Allanah McCorkle - Assistant Boys Track and Field Coach at Rock Island High School
Salary - \$8,092/annual stipend

Certified Coach Resignation

It is recommended that the Board of Education approve the following certified coach resignation for the 2025-26 school year.

<u>Staff Member</u>	<u>Current Position</u>	<u>Years of Continuous Service</u>
Benjamin Corlett	Head Freshman Baseball Coach at Rock Island High School	<1 Year Effective 10/22/2025

Non-Certified Resignations

It is recommended that the Board of Education accept the following non-certified resignations during the 2025-26 school year.

<u>Staff Member</u>	<u>Current Position</u>	<u>Years of Continuous Service</u>
Schell Cashen	Head Start Assistant Teacher at Horace Mann Early Learning Center	2 Years Effective 12/19/2025
Nicole Fennell	Paraprofessional at Rock Island High School	2 Years Effective 10/11/2025



Personnel Recommendations
Board of Education Meeting
November 10, 2025

Teresa Govain-Pulliam	Playground Supervisor at Rock Island Center for Math and Science	1 Year Effective 10/01/2025
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Certified Retirements

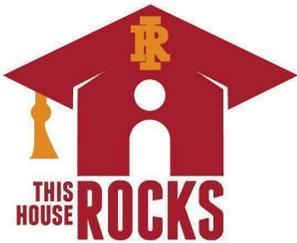
It is recommended that the Board of Education accept the following certified retirements during the 2025-26 school year.

<u>Staff Member</u>	<u>Current Position</u>	<u>Years of Continuous Service</u>
Nadia Bouchareb	Foreign Language (French) Teacher at Rock Island High School	21 Years Effective 06/04/2026

Non-Certified Retirements

It is recommended that the Board of Education accept the following non-certified retirements during the 2025-26 school year.

<u>Staff Member</u>	<u>Current Position</u>	<u>Years of Continuous Service</u>
Dallas Anderson	Special Education Paraprofessional at Ridgewood Elementary School	26 Years Effective 06/30/2026
Tamara Morgan	Special Education Paraprofessional at Thomas Jefferson Elementary School	19 Years Effective 06/04/2026
Dawn Shannon	Special Education Paraprofessional at Ridgewood Elementary School	30 Years Effective 06/30/2026



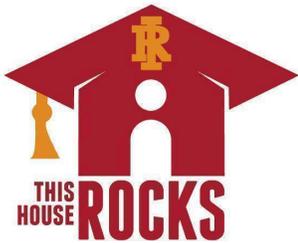
Sharon Williams, Ed.D.
Superintendent of Schools

To: RIMSD 41 Board of Education
 From: Dr. Sharon Williams
 Date: November 10, 2025
 Re: PRESS Policy Second Reading and Adoption - Issue 119

The Board of Education reviews policies in two readings: the first to discuss the policies and make changes as necessary, and the second to finalize any changes and adopt new policies. The following policies are presented for the Board’s first reading. The policies have been modified due to changes in the law, legal references, and a review to ensure policies are up to date. The PRESS documentation is attached for this agenda item.

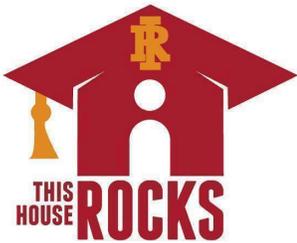
Issue 119 has no substantive policy changes. Legal references, footnotes, policies and exhibits were updated to align with current practices and for continuous improvement. One procedure was deleted: 4:180-AP3 (Grant Flexibility; Payment of Employee Salaries During a Pandemic.)

Policy	Revision Descriptions	Recommendation
1:10, School District Legal Status	The Legal References are updated with a minor style change in response to a five-year review.	Adopt
1:20, District Organization, Operations, and Cooperative Agreements	The Legal References are updated with a minor style change in response to a five-year review. The footnotes are updated for continuous improvement.	Adopt
1:20-AP, Checklist for Handling Intergovernmental Agreement Requests	The procedure is updated in response to a five-year review.	Adopt
1:30, School District Philosophy	The policy is unchanged in response to a five-year review.	Adopt
2:10, School District Governance	The policy is unchanged. The footnotes are updated in response to a five-year review.	Adopt



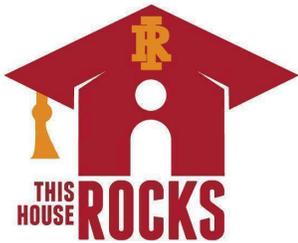
Sharon Williams, Ed.D.
 Superintendent of Schools

Policy	Revision Descriptions	Recommendation
2:80, Board Member Oath and Conduct	<p>The policy, Cross References, and footnotes are updated. The policy is updated to correct the title of IASB's <i>Code of Conduct for Members of School Boards</i>.</p> <p>The footnotes and Cross References are updated in response to Ill. Council of School Attorneys member feedback regarding oath of office violations. Footnote 1 is updated to include optional language a board can adopt to express potential consequences if a board member violates his or her oath of office.</p>	Adopt
2:120-E1, Guidelines for Serving as a Mentor to a New School Board Member	The exhibit is updated in response to a five-year review.	Adopt
2:120-E2, Website Listing of Development and Training Completed by Board Members	The exhibit is updated in response to a five-year review.	Adopt
2:125-E3, Resolution to Regulate Expense Reimbursements	The exhibit is unchanged in response to a five-year review.	Adopt
2:130, Board-Superintendent Relationship	The policy and footnotes are updated in response to a five-year review.	Adopt
2:200-AP, Types of School Board Meetings	The procedure is updated in response to a five-year review.	Adopt
2:220-E4, Open Meeting Minutes	The exhibit is updated in response to a five-year review.	Adopt



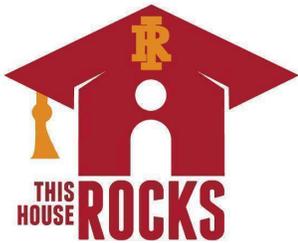
Sharon Williams, Ed.D.
Superintendent of Schools

Policy	Revision Descriptions	Recommendation
2:220-E7, Access to Closed Meeting Minutes and Verbatim Recordings	The exhibit is updated in response to a five-year review.	Adopt
2:220-E9, Requirements for No Physical Presence of Quorum and Participation by Audio or Video During Disaster Declaration	The exhibit is updated in response to a five-year review.	Adopt
2:240, Board Policy Development	The policy is unchanged. The footnotes are updated in response to a five-year review.	Adopt
2:240-E1, PRESS Issue Updates	The exhibit is updated in response to a five-year review.	Adopt
2:240-E2, Developing Local Policy	The exhibit is updated in response to a five-year review.	Adopt
2:250-E3, Recurrent Requestor Notification	The exhibit is unchanged in response to a five-year review.	Adopt
3:30, Chain of Command	The policy is unchanged in response to a five-year review.	Adopt
3:30-E, Organizational Chart for Administration	The exhibit is unchanged in response to a five-year review.	Adopt
3:70-AP, Succession Plan	The procedure is unchanged in response to a five-year review.	Adopt
4:15-E1, Letter to Employees Regarding Protecting the Privacy of Social Security	The exhibit is updated in response to a five-year review.	Adopt



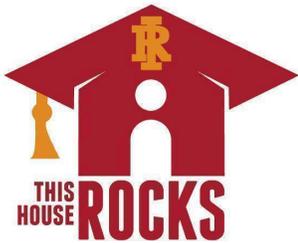
Sharon Williams, Ed.D.
Superintendent of Schools

Policy	Revision Descriptions	Recommendation
Numbers		
4:15-E2, Statement for Purpose of Collecting Social Security Numbers	The exhibit is updated in response to a five-year review.	Adopt
4:15-E3, Statement for Employee Manual or District Website Describing the District's Purpose for Collecting Social Security Numbers	The exhibit is updated in response to a five-year review.	Adopt
4:50, Payment Procedures	The policy is unchanged in response to a five-year review.	Adopt
4:55, Use of Credit and Procurement Cards	The policy is unchanged. The footnotes are updated in response to a five-year review.	Adopt
4:120-AP, Food Services; Competitive Foods; Exemptions	The procedure is updated in response to a five-year review.	Adopt
4:170-AP5, Unsafe School Choice Option	The procedure is updated in response to a five-year review.	Adopt
4:175-AP1, Criminal Offender Notification Law; Screening	The procedure is updated in response to a five-year review.	Adopt
4:180, Pandemic Preparedness; Management; and Recovery	The policy is unchanged. The footnotes are updated in response to the deletion of 4:180-AP3, Grant Flexibility; Payment of Employee Salaries During a Pandemic, and for continuous improvement.	Adopt
4:180-AP2, Pandemic Influenza Surveillance and Screening	The procedure is updated in response to a five-year review.	Adopt



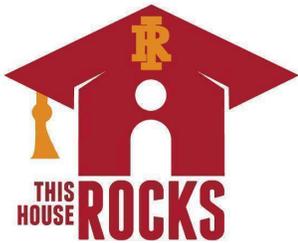
Sharon Williams, Ed.D.
Superintendent of Schools

Policy	Revision Descriptions	Recommendation
4:180-AP3, Grant Flexibility; Payment of Employee Salaries During a Pandemic	DELETED. The procedure is deleted in response to a five-year review.	Adopt
5:125-E, Employee Receipt of Board Policy on Personal Technology and Social Media	The exhibit is unchanged in response to a five-year review.	Adopt
5:170-AP1, Copyright Compliance	The procedure is updated in response to a five-year review.	Adopt
5:170-AP2, Seeking Permission to Copy or Use Copyrighted Works	The procedure is updated in response to a five-year review.	Adopt
5:170-AP3, Instructional Materials and Computer Programs Developed Within the Scope of Employment	The procedure is updated in response to a five-year review.	Adopt
5:170-E1, Request to Reprint or Adapt Material	The exhibit is unchanged in response to a five-year review.	Adopt
5:190-E2, Notice to Parents When Their Child is Assigned To or Has Been Taught for at Least Four Straight Weeks By a Teacher Does Not Meet Applicable State Certification/ Licensure Requirements	The exhibit is updated in response to a five-year review.	Adopt
5:190-E3, Letter to Teacher Who Does Not Meet Applicable State Certification/Licensure Requirements for the Grade Level and Subject Area of Assignment	The exhibit is updated in response to a five-year review.	Adopt



Sharon Williams, Ed.D.
Superintendent of Schools

Policy	Revision Descriptions	Recommendation
5:240-AP, Suspensions	The procedure is updated in response to a five-year review.	Adopt
6:120-AP4, Care of Students with Diabetes	The procedure is updated in response to a five-year review.	Adopt
6:190-AP, Eligibility for Participation in Extracurricular Activities	The procedure is updated in response to a five-year review.	Adopt
6:235-E5, Children’s Online Privacy Protection Act	The exhibit is updated in response to a five-year review.	Adopt
6:250-AP, Resource Persons and/ or School Volunteers; Screening	The procedure is updated in response to a five-year review.	Adopt
7:40, Nonpublic School Students, Including Parochial and Home-Schooled Students	The policy and footnotes are updated in response to a five-year review.	Adopt
7:90, Release During School Hours	The policy and footnotes are updated in response to a five-year review.	Adopt
7:130, Student Rights and Responsibilities	The Legal References are updated with minor style changes in response to a five-year review. The footnotes are updated for continuous improvement.	Adopt
7:140, Search and Seizure	The policy, Legal References, and footnotes are updated in response to a five-year review.	Adopt



Sharon Williams, Ed.D.
Superintendent of Schools

Policy	Revision Descriptions	Recommendation
7:140-E, Letter to Parents/ Guardians regarding the Right to Privacy in the School Setting Act	The exhibit is updated in response to a five-year review.	Adopt
7:240-AP2, E1, Consent to Participate in Extracurricular Drug and Alcohol Testing Program	The exhibit is updated in response to a five-year review.	Adopt
7:280-E2, Reporting and Exclusion Requirements for Common Communicable Diseases	The exhibit is updated in response to 77 Ill. Admin. Code Part 690, amended by 48 Ill. Reg. 15900, revising reporting requirements for certain diseases or conditions.	Adopt
7:300, Extracurricular Athletics	The Legal References and footnotes are updated in response to a five-year review.	Adopt
7:325, Student Fundraising Activities	The policy and footnotes are updated in response to a five-year review.	Adopt
8:30-AP, Definition of Child Sex Offender	The procedure is updated in response to 720 ILCS 5/11-9.3(d), amended by P.A.103-1071, eff. 7-1-25, amending certain sex offense definitions as they relate to juvenile sex offenders.	Adopt
8:80, Gifts to the District	The policy, Legal References, and footnotes are updated in response to a five-year review.	Adopt
8:95-E2, Verification of School Visitation	The exhibit is unchanged in response to a five-year review.	Adopt

School District Organization

School District Legal Status ¹

The Illinois Constitution requires the State to provide for an efficient system of high-quality public educational institutions and services in order to achieve the educational development of all persons to the limits of their capabilities.

The General Assembly has implemented this mandate through the creation of school districts. The District is governed by the laws for school districts serving a resident population of not fewer than 1,000 and not more than 500,000. ²

The School Board constitutes a body corporate that possesses all the usual powers of a corporation for public purposes, and in that name may sue and be sued, purchase, hold and sell personal property and real estate, and enter into such obligations as are authorized by law.

LEGAL REF.: [Ill. Constitution, Art. X, Sec. 1.](#)
105 ILCS 5/10-1 [et seq.](#)

CROSS REF.: 2:10 (School District Governance), 2:20 (Powers and Duties of the School Board; Indemnification)

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DRAFT

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State or federal law controls this policy's content.

² See f/n 2 of [sample](#) policy 2:10, *School District Governance*, for a discussion of school districts having a population of less than 1,000 inhabitants.

School District Organization

District Organization, Operations, and Cooperative Agreements

The District is organized and operates as follows: ¹

[INSERT DISTRICT'S ORGANIZATION and OPERATIONS]

The District enters into and participates in joint programs and intergovernmental agreements with units of local government and other school districts in order to jointly provide services and activities in a manner that will increase flexibility, scope of service opportunities, cost reductions, and/or otherwise benefit the District and the community.² The Superintendent shall manage these activities to the extent the program or agreement requires the District's participation, and shall provide periodic implementation or operational data and/or reports to the School Board concerning these programs and agreements. The District participates in the following joint programs and intergovernmental agreements: ³

[INSERT APPLICABLE JOINT PROGRAMS]

LEGAL REF.: Ill. Constitution, Art. VII, Sec. 10.
 5 ILCS 220/, Intergovernmental Cooperation Act.

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The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State law controls this policy's content. Whatever school system is established by the State legislature must be free and open to all, without discrimination. *Lewis E. v. Spagnolo*, 287 Ill.App.3d 822 (3rd. Dist. 1997). Boards may use the following sentence as the first sentence, customizing it as appropriate: "The District is organized and operates as a Unit District serving the educational needs of children in grades Pre-K through 12 and others as required by the School Code."

² Ill. Constitution, Art. VII, Sec. 10; 5 ILCS 220/. A number of provisions in the School Code which provide authority for boards to jointly provide programs or services with other school districts or colleges that meet specified criteria, including: (1) 105 ILCS 5/10-22.20a (vocational and career education); (2) 5/10-22.22e (science and math partnership school); (3) 5/10-22.31 (special education), (4) 5/10-22.31a (joint educational programs); (5) 5/10-22.31b (joint building program); and (6) 5/10-20.42 (wind and solar farms).

³ In some districts, the joint educational programs and intergovernmental agreements in which they participate change frequently; boards in those districts should omit this sentence and should not list the joint educational programs and intergovernmental agreements. While this list may be limited to only educational programs, some boards may choose to also list insurance co-ops or other similar joint agreements.

School District Organization

School District Philosophy ¹

The School District, in an active partnership with parents and community, will promote excellence in a caring environment in which all students learn and grow. This partnership aims to empower all students to develop strong self-respect and to become responsible learners and decision-makers. The School District is committed to developing and using a visionary and innovative curriculum,² a knowledgeable and dedicated staff, and sound fiscal and management practices.

CROSS REF: 2:10 (School District Governance), 3:10 (Goals and Objectives), 6:10 (Educational Philosophy and Objectives)

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The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ Replace the text in this sample policy with the district’s mission, vision, and/or belief statement, if any. A mission statement is a statement of purpose: why the district exists, what benefits it intends to deliver, and who will receive those benefits. See IASB’s *Foundational Principles of Effective Governance*, at www.iasb.com/principles_popup.cfm.

² Alternatively, strike “visionary and innovative” and substitute: “comprehensive and challenging”.

School Board

School District Governance ¹

The District is governed by a School Board consisting of seven members.² The Board's powers and duties include the authority to adopt, enforce, and monitor all policies for the management and governance of the District's schools.³

Official action by the Board may only occur at a duly called and legally conducted meeting. Except as otherwise provided by the Open Meetings Act, a quorum must be physically present at the meeting.⁴

As stated in the Board member oath of office prescribed by the School Code, a Board member has no legal authority as an individual.⁵

LEGAL REF.: 5 ILCS 120/, Open Meetings Act.
105 ILCS 5/10-1, 5/10-10, 5/10-12, 5/10-16.5, 5/10-16.7, and 5/10-20.5.

CROSS REF.: 1:10 (School District Legal Status), 2:20 (Powers and Duties of the School Board; Indemnification), 2:80 (Board Member Oath and Conduct), 2:120 (Board Member Development), 2:200 (Types of School Board Meetings), 2:220 (School Board Meeting Procedure)

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¹ State law controls this policy's content. IASB sample policies are aligned with ~~the~~ IASB's *Foundational Principles of Effective Governance*, www.iasb.com/principles_popup.cfm.

Sample policy 2:120, *Board Member Development*, contains the board member training requirements.

² School districts having a population between 1,000 and 500,000 inhabitants are governed by a seven-member board of education. 105 ILCS 5/10-10. School districts having a population of less than 1,000 are governed by a three-member board of school directors, unless it is governed by a special act, or is a consolidated district, or a district in which the membership was increased by the passage of a proposition. 105 ILCS 5/10-1.

³ 105 ILCS 5/10-16.7 and 5/10-20.

⁴ 5 ILCS 120/2.01 and 120/7(e)(1)-(10), ~~amended by P.A. 101-640~~; see also 105 ILCS 5/10-12.

The Open Meetings Act (OMA) defines *meeting* as "any gathering, whether in person or by video or audio conference, telephone call, electronic means (such as, without limitation, electronic mail, electronic chat, and instant messaging), or other means of contemporaneous interactive communication, of a majority of a quorum of the members of a public body held for the purpose of discussing public business." 5 ILCS 120/1.02. A quorum must be physically present for all meetings, except under limited circumstances such as during a public health emergency. 5 ILCS 120/2.01 and 120/7(e). During the COVID-19 pandemic, the ~~OMA~~ Open Meetings Act was amended to give public bodies the flexibility to meet without the presence of a physical quorum during a disaster declaration related to a public health emergency. See f/n 32 of sample policy 2:220, *School Board Meeting Procedure*, and its subhead **No Physical Presence of Quorum and Participation by Audio or Video; Disaster Declaration**.

⁵ The oath is found in 105 ILCS 5/10-16.5. Specific board officers may have individual authority; for example, the president may call a special meeting. 105 ILCS 5/10-16.

School Board

Board Member Oath and Conduct

Each School Board member, before taking his or her seat on the Board, shall take the following oath of office: ¹

I, (*name*), **do solemnly swear** (or affirm) that I will faithfully discharge the duties of the office of member of the Board of Education² of (*name of School District*), in accordance with the

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ Although the policy is not required by State or federal law, each board member, before taking his or her seat on the board, must take an oath in substantially the form given in the statute as reprinted in this sample policy. 105 ILCS 5/10-16.5. Districts often ask whether this applies only to newly elected board members or to all members elected and/or re-elected. To ensure compliance, those members that are newly elected or appointed and members returning by re-appointment and/or re-election should take the oath as the board determines it should be administered, i.e., examine the board's policy or its current practice for administering the oath of office.

This policy contains the verbatim oath because many of its provisions have policy implications. However, if a board prefers to remove the oath from the policy, it should replace the first sentence with this alternative:

Each Board member, before taking his or her seat on the Board, shall take the oath of office as prescribed in Section 10-16.5 of the School Code.

The School Code does not specifically address what happens when board members violate their oath of office, nor does it create an opportunity to take legal action for such violations. Collins v. Bd. of Educ. of North Chicago Comm. Unit Sch. Dist. 187, 792 F.Supp.2d 992 (N.D.Ill. 2011). Consult the board attorney for guidance when considering any type of disciplinary action or sanction against a board member.

Depending on the situation, a board self-evaluation or private one-on-one meetings with a board member may be appropriate to address an issue relating to board member behavior (for a list of IASB workshops, see www.iasb.com/conference-training-and-events/training/workshops/). When a board member's violation of the oath of office also constitutes a willful failure to perform his or her official duties, the board may request the regional superintendent to remove the member from office. See sample policy 2:60, *Board Member Removal from Office*, at f/n 2, for further discussion. A board member whose conduct violates conflict of interest laws may also be subject to criminal liability and removal from office. See sample policy 2:100, *Board Member Conflict of Interest*, and its footnotes, for additional information. In consultation with the board attorney, a board may also consider other actions to address a member's violation of the oath of office, such as publicly censuring a member. Houston Comm. College System v. Wilson, 595 U.S. 468 (2022) (holding that a college board of trustees did not violate a trustee's First Amendment rights when it adopted a resolution censuring him for "reprehensible" conduct). Other sanctions may be also warranted, depending on the facts. For example, in Earnest v. Jasper Cty. Comm. Unit Sch. Dist. No. 1, 371 F.Supp.3d 459 (S.D.Ill 2019), a court held a board member was not deprived of his liberty interest under the 14th Amendment when the board limited his access to confidential board packet information after it found the board member shared confidential personnel and student information with members of the public.

To encourage appropriate conduct, boards may wish to have their policy express potential consequences for violating the oath of office or the *Code of Conduct for Members of School Boards*. Such boards may add the following sentence to the end of this policy. Use this alternative for districts in suburban Cook County: replace "Regional Superintendent" with "appropriate Intermediate Service Center Executive Director."

A board member who fails to abide by the oath of office or the Code may be subject to action by the Board, including, but not limited to, formal censure and/or referral to the Regional Superintendent for removal from office under Board policy 2:60, *Board Member Removal from Office*.

² Replace "Board of Education" with "Board of School Directors" throughout, when applicable.

Constitution of the United States, the Constitution of the State of Illinois, and the laws of the State of Illinois, to the best of my ability.

I further swear (or affirm) that:

I shall respect taxpayer interests by serving as a faithful protector of the School District's assets;
I shall encourage and respect the free expression of opinion by my fellow Board members and others who seek a hearing before the Board, while respecting the privacy of students and employees;

I shall recognize that a Board member has no legal authority as an individual and that decisions can be made only by a majority vote at a public Board meeting;

I shall abide by majority decisions of the Board, while retaining the right to seek changes in such decisions through ethical and constructive channels;

As part of the Board of Education, I shall accept the responsibility for my role in the equitable and quality education of every student in the School District;

I shall foster with the Board extensive participation of the community, formulate goals, define outcomes, and set the course for (*name of School District*);

I shall assist in establishing a structure and an environment designed to ensure all students have the opportunity to attain their maximum potential through a sound organizational framework;

I shall strive to ensure a continuous assessment of student achievement and all conditions affecting the education of our children, in compliance with State law;

I shall serve as education's key advocate on behalf of students and our community's school (or schools) to advance the vision for (*name of School District*); and

I shall strive to work together with the District Superintendent to lead the School District toward fulfilling the vision the Board has created, fostering excellence for every student in the areas of academic skills, knowledge, citizenship, and personal development.

The Board President will administer the oath in an open Board meeting; in the absence of the President, the Vice President will administer the oath. If neither is available, the Board member with the longest service on the Board will administer the oath.³

The Board adopts the Illinois Association of School Boards' *Code of Conduct for Members of School Boards (Code)*.⁴ A copy of the *Code* shall be displayed in the regular Board meeting room.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

³ Optional. State law allows the board to determine how the oath is administered. 105 ILCS 5/10-16.5. Use the following alternative if a board does not want anyone to administer the oath:

Each Board member who is taking office shall read the oath during an open meeting and swear or affirm to follow it as indicated in the oath.

If the Board's practice is to have a local official administer the oath, revise the paragraph as follows:

The Board President may designate a local official, such as a judge, to administer the oath at an open Board meeting. Otherwise, the Board President will administer the oath during an open Board meeting; in the absence of the President, the Vice President will administer the oath.

⁴ Although national and state associations have developed codes of conduct, each board may find it helpful, as part of its self-evaluation process, to consider what behavior members expect from each other. The resulting ethics statement may serve as an important step in new member orientation. Additionally, IASB provides [a resource, School Board Member Opportunities and Expectations](#), that includes a summary of the treatment that all board members are entitled to expect as members of the school board. For IASB resources, see www.iasb.com/conference-training-and-events/training/training-resources/.

LEGAL REF.: 105 ILCS 5/10-16.5.

CROSS REF.: 1:30 (School District Philosophy), 2:20 (Powers and Duties of the School Board; Indemnification), 2:50 (Board Member Term of Office), [2:60 \(Board Member Removal from Office\)](#), 2:100 (Board Member Conflict of Interest), 2:105 (Ethics and Gift Ban), 2:210 (Organizational School Board Meeting)

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School Board

Board-Superintendent Relationship ¹

The School Board directs, through policy, the Superintendent in his or her charge of the administration of the District by delegating its authority to operate the District and provide leadership to staff. The Board employs and evaluates the Superintendent and holds him or her responsible for the operation of the District in accordance with Board policies and State and federal law. ²

The Board-Superintendent relationship is based on mutual respect for their complementary roles. The relationship requires clear communication of expectations regarding the duties and responsibilities of both the Board and Superintendent.

The Board considers the recommendations of the Superintendent as the District's Chief Executive Officer. The Board adopts policies necessary to provide ~~general~~ direction for the District and to encourage achievement of District goals. The Superintendent develops plans, programs, and procedures needed to implement the policies and directs the District's operations.

LEGAL REF.: 105 ILCS 5/10-16.7 and 5/10-21.4.

CROSS REF.: 3:40 (Superintendent)

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State law controls this policy's content. 105 ILCS 5/10-16.7 requires the board to make all employment decisions pertaining to the superintendent as well as "[to] direct, through policy, the superintendent in his or her charge of the administration of the school district, including without limitation considering the recommendations of the superintendent concerning the budget, building plans, the locations of sites, the selection, retention, and dismissal of employees, and the selection of textbooks, instructional material, and courses of study." It also requires the "board [to] evaluate the superintendent in his or her administration of school board policies and his or her stewardship of the assets of the district."

Open and honest communication between the board and superintendent about expectations is crucial. The superintendent and board should periodically discuss, for example, the amount, type, and timing of information each expects to give and receive. Discussing each party's role and using an annual, formal, written superintendent evaluation process that includes a written evaluation instrument will further clarify role expectations.

² Boards may want to incorporate additional governance concepts into the first ~~sentence~~paragraph, e.g., by holding the superintendent responsible for progress toward district ends. See IASB's *Foundational Principles of Effective Governance*, www.iasb.com/principles_popup.cfm. The IASB guide titled *The Superintendent Evaluation Process* contains information on strengthening the board-superintendent relationship. It is available at: www.iasb.com/training/superintendent-evaluation-process.pdf.

School Board

Board Policy Development¹

The School Board governs using written policies. Written policies ensure legal compliance, establish Board processes, articulate District ends, delegate authority, and define operating limits. Board policies also provide the basis for monitoring progress toward District ends.²

Policy Development

Anyone may propose new policies, changes to existing policies, or deletion of existing policies. Staff suggestions should be processed through the Superintendent. Suggestions from all others should be made to the Board President or the Superintendent.

A Board Policy Committee will consider all policy suggestions and provide information and recommendations to the Board.³

The Superintendent is responsible for: (1) providing relevant policy information and data to the Board, (2) notifying those who will implement or be affected by or required to implement a proposed policy and obtaining their advice and suggestions, and (3) having policy recommendations drafted into written form for Board deliberation. The Superintendent shall seek the counsel of the Board Attorney when appropriate.

Policy Adoption and Dissemination

Policies or policy revisions will not be adopted at the Board meeting at which they are first introduced, except when: (1) appropriate for a consent agenda because no Board discussion is required, or (2) necessary or prudent in order to meet emergency or special conditions or to be legally compliant.⁴ Further Board consideration may be given at a subsequent meeting(s) and after opportunity for community input. The adoption of a policy will serve to supersede all previously adopted policies on the same topic.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State law requires this subject matter be covered by policy. See 105 ILCS 5/10-20.5 and 5/10-16.7.

105 ILCS 5/10-16.7 requires the board to make all employment decisions pertaining to the superintendent as well as “to direct, through policy, the superintendent in his or her charge of the administration of the school district, including, without limitation, considering the recommendations of the superintendent concerning the budget, building plans, the locations of sites, the selection, retention, and dismissal of employees, and the selection of textbooks, instructional material, and courses of study.” Rather than being a laundry list of mandated written board policies, this ~~statute~~ provides items on which boards must make decisions after considering the superintendent’s recommendations. The statute also requires the “board [to] evaluate the superintendent in his or her administration of board policies and his or her stewardship of the assets of the district.” Boards have broad incidental powers to adopt all necessary policies. Thomas v. Bd. of Educ. of Cmty. Unit Sch. Dist. 1, 117 Ill.App.3d 374 (5th Dist. 1983).

² See the IASB’s *Foundational Principles of Effective Governance*, available on-line at: www.iasb.com/pdf/found_prin.pdf.

³ Optional. See [sample](#) policy 2:150, *Committees*.

⁴ State law does not require a first reading before a board adopts a policy. The use of a consent agenda allows a board to vote on a matter without discussion. Policies or policy revisions may be appropriate for a consent agenda when providing for legal compliance; [updating legal references](#); correcting substantive grammar, spelling, or punctuation; or clarifying pre-existing policy language. A board member may make a motion to remove any item from the consent agenda to the regular agenda for discussion. See [sample](#) policy 2:220, *School Board Meeting Procedure*.

The Board policies are available for public inspection in the District’s main office during regular office hours.⁵ Copy requests should be made pursuant to Board policy 2:250, *Access to District Public Records*.

Board Policy Review and Monitoring

The Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required. The Board may use an annual policy review and monitoring calendar.⁶

Words Importing Gender⁷

Throughout this policy manual, words importing the masculine and/or feminine gender include all gender neutral/inclusive pronouns.

Superintendent Implementation

The Board will support any reasonable interpretation of Board policy made by the Superintendent.⁸ If reasonable minds differ, the Board will review the applicable policy and consider the need for further clarification.

In the absence of Board policy, the Superintendent is authorized to take appropriate action.

Suspension of Policies

The Board, by a majority vote of members present at any meeting, may temporarily suspend a Board policy except those provisions that are controlled by law or contract. The failure to suspend with a specific motion does not invalidate the Board action.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

⁵ This sentence must be customized to include where and how policies are available, such as, through School Board Policies Online or the district’s website.

⁶ Optional. [Examples of review and monitoring plans can be found here: www.iasb.com/IASB/media/Documents/Review-by-Policy-Manual.pdf](http://www.iasb.com/IASB/media/Documents/Review-by-Policy-Manual.pdf) and www.iasb.com/IASB/media/Documents/Hybrid-Approach.pdf.

⁷ Optional. Consult the board attorney to determine whether inclusion of a subhead related to gender neutral/inclusive pronouns is appropriate for the district. This subhead’s text mirrors language from the Ill. Statute on Statutes importing words applying the masculine gender to include the female gender. See 5 ILCS 70/1.04.

For students, State law prohibits gender-based discrimination, including transgender and gender non-conforming students. 775 ILCS 5/5-101(A)(11); 775 ILCS 5/1-103(O-1); and 23 Ill.Admin.Code §1.240. Title IX of the Education Amendments of 1972 (20 U.S.C. §1681) also prohibits exclusion and discrimination on the basis of sex. 20 U.S.C. §1681(a). See also [sample](#) policy 7:10, *Equal Educational Opportunities*.

For employees, [the Equal Employment Opportunities Act \(a/k/a Title VII of the Civil Rights Act of 1964\)](#) prohibits discrimination because of an individual’s sex, which includes sexual orientation and/or transgender status. See 42 U.S.C. §2000e *et seq.*, amended by The Lilly Ledbetter Fair Pay Act of 2009, Pub.L. 111-2; [Bostock v. Clayton Cnty.](#), [590 U.S. 644](#) (2020); and [Hively v. Ivy Tech](#), 853 F.3d 339 (7th Cir. 2017). See also [sample](#) policy 5:10, *Equal Employment Opportunity and Minority Recruitment*.

⁸ The board delegates authority to the superintendent through written board policy. The board will not substitute its judgment for that of the superintendent when the superintendent acts reasonably based upon his or her policy interpretation. See the IASB’s *Foundational Principles of Effective Governance*, available online at: www.iasb.com/pdf/found_prin.pdf.

LEGAL REF.: 105 ILCS 5/10-20.5.

CROSS REF.: 2:150 (Committees), 2:250 (Access to District Public Records), 3:40 (Superintendent)

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General School Administration

Chain of Command

The Superintendent shall develop an organizational chart indicating the channels of authority and reporting relationships for school personnel. These channels should be followed, and no level should be bypassed except in unusual situations. ¹

All personnel should refer matters requiring administrative action to the responsible administrator, and may appeal a decision to a higher administrative officer. Whenever possible, each employee should be responsible to only one immediate supervisor. When this is not possible, the division of responsibility must be clear.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 2:140 (Communications To and From the Board), 3:70 (Succession of Authority), 8:110 (Public Suggestions and Concerns)

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The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ The chain of command communicates the channels of authority that should be consistently followed with informal conversations that can solve issues without use of the more formal policy 2:260, *Uniform Grievance Procedure*, other administrative procedures, and/or collective bargaining agreements. See IASB's *Foundational Principles of Effective Governance*, at www.iasb.com/principles_popup.cfm.

Operational Services

Payment Procedures ¹

The Treasurer shall prepare a list of all due and payable bills, indicating vendor name and amount, and shall present it to the School Board in advance of the Board’s first regular monthly meeting or, if necessary, a special meeting. These bills are reviewed by the Board, after which they may be approved for payment by Board order.² Approval of all bills shall be given by a roll call vote, and the votes shall be recorded in the minutes.³ The Treasurer shall pay the bills after receiving a Board order or pertinent portions of the Board minutes, even if the minutes are unapproved, provided the order or minutes are signed by the Board President and Secretary, or a majority of the Board. ⁴

The Treasurer is authorized, without further Board approval, to pay Social Security taxes, wages, pension contributions, utility bills, and other recurring bills.⁵ These disbursements shall be included in the listing of bills presented to the Board.

The Board authorizes the Superintendent or designee to establish revolving funds and a petty cash fund system for school cafeterias, lunchrooms, athletics, or similar purposes, provided such funds are maintained in accordance with Board policy 4:80, *Accounting and Audits*, and remain in the custody of an employee who is properly bonded according to State law. ⁶

LEGAL REF.: 105 ILCS 5/8-16, 5/10-7, and 5/10-20.19.
23 Ill.Admin.Code §100.70.

CROSS REF.: 4:55 (Use of Credit and Procurement Cards), 4:60 (Purchases and Contracts), 4:80 (Accounting and Audits)

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State or federal law controls this policy’s content.

² 105 ILCS 5/8-16 and 5/10-20.19.

³ 105 ILCS 5/10-7.

⁴ Except for the payment of social security taxes and recurring bills, 105 ILCS 5/8-16 permits the treasurer to “pay out funds of the school district only upon an order of the board signed by the president and clerk or secretary or by a majority of the board.” 105 ILCS 5/10-20.19 grants the treasurer authority to pay bills after receipt of “a certified copy of those portions of the board minutes, properly signed by the secretary and president, or a majority of the board.” As minutes are not approved until the following meeting, a literal reading of this statute would result in late payments. The policy uses a pragmatic solution: the treasurer may pay bills upon receiving a board order or minutes, even if the minutes are unapproved, provided the order or minutes are signed by the president and secretary, or a majority of the board.

The Local Government Prompt Payment Act (50 ILCS 505/) governs the timelines for a board’s approval and payment of bills and potential penalties for late payment. Unless otherwise agreed to between the board and a vendor/contractor, bills must be approved or disapproved within 30 days after receipt of the bill or 30 days after the date on which the goods or services are received, whichever is later, and payment is due within 30 days after the date of approval. 50 ILCS 505/3, 505/4, and 505/6.

⁵ 105 ILCS 5/8-16 and 5/10-20.19.

⁶ 105 ILCS 5/10-20.19(2); 23 Ill.Admin.Code §100.70.

Operational Services

Use of Credit and Procurement Cards ¹

The Superintendent and employees designated by the Superintendent are authorized to use District credit and procurement cards to simplify the acquisition, receipt, and payment of purchases and travel expenses incurred on the District's behalf.² Credit and procurement cards shall only be used for those expenses that are for the District's benefit and serve a valid and proper public purpose; they shall not be used for personal purchases. Cardholders are responsible for exercising due care and judgment and for acting in the District's best interests.

The Superintendent or designee shall manage the use of District credit and procurement cards by employees. It is the Board's responsibility, through the audit and approval process, to determine whether District credit and procurement card use by the Superintendent is appropriate.

In addition to the other limitations contained in this and other Board policies, District credit and procurement cards are governed by the following restrictions:³

1. Credit and/or procurement cards may only be used to pay certain job-related expenses or to make purchases on behalf of the Board or District or any student activity fund, or for purposes that would otherwise be addressed through a conventional revolving fund.⁴

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ If district employees or board members are issued credit and/or procurement cards, an ISBE rule requires this subject matter to be covered in policy and specifies its content, 23 Ill.Admin.Code §100.70(d). Add the following optional new paragraph if the district issues credit cards to board members:

The District may from time-to-time issue and/or authorize Board members to use District credit cards to simplify the payment of actual and necessary expenses as authorized in Board policy 2:125, *Board Member Compensation; Expenses*. The Board will determine whether a Board member's use of a District credit card is appropriate through the expense approval process and the annual audit. All other components of this policy apply to a Board Member's use of a District credit card.

See f/n 19 in [sample](#) policy 2:125, *Board Member Compensation; Expenses* and ensure both policies are consistent in their treatment of this issue.

² The Local Government Travel Expense Control Act (50 ILCS 150/) requires districts to regulate the reimbursement of all travel, meal and lodging expenses of board members and employees. 50 ILCS 150/10. Consult the board attorney about how the Act affects the use of credit and procurement cards.

³ The policy's restrictions, numbered 1-10, correspond to the items that ISBE requires to be covered. Each item may be customized as long as the following items are covered as per 23 Ill.Admin.Code §100.70(d):

1. Identifies the allowable types of purchases;
2. Provides for the issuing bank to block the cards' use at unapproved merchants;
3. Limits the amount a cardholder can charge in a single purchase or within a given month;
4. Provides specific guidelines on purchases via telephone, fax, and the Internet;
5. Indicates the consequences for unauthorized purchases;
6. Requires cardholders to sign a statement affirming that they are familiar with the board's credit card policy;
7. Requires review and approval of purchases by someone other than the cardholder or user;
8. Requires submission of original receipts to document purchases; and
9. Forbids the use of a card to make purchases in a manner contrary to the requirements of 105 ILCS 5/10-20.21.
10. Indicates how financial or material rewards or rebates are to be accounted for and treated.

⁴ This limitation is from the introductory sentence in 23 Ill.Admin.Code §100.70(d).

2. The Superintendent or designee shall instruct the issuing bank to block the cards' use at unapproved merchants.
3. Each cardholder, other than the Superintendent, may charge no more than \$500 in a single purchase and no more than \$1000 within a given month without prior authorization from the Superintendent. ⁵
4. The Superintendent or designee must approve the use of a District credit or procurement card whenever such use is by telephone, fax, and the Internet. Permission shall be withheld when the use violates any Board policy, is from a vendor whose reputation has not been verified, or would be more expensive than if another available payment method were used.
5. The consequences for unauthorized purchases include, but are not limited to, reimbursing the District for the purchase amount, loss of cardholding privileges, and, if made by an employee, discipline up to and including discharge.
6. All cardholders must sign a statement affirming that they are familiar with this policy. ⁶
7. The Superintendent shall implement a process whereby all purchases using a District credit or procurement card are reviewed and approved by someone other than the cardholder or someone under the cardholder's supervision.
8. Cardholders must submit the original, itemized receipt to document all purchases.
9. No individual may use a District credit or procurement card to make purchases in a manner contrary to State law, including, but not limited to, the bidding and other purchasing requirements in 105 ILCS 5/10-20.21, or any Board policy.
10. The Superintendent or designee shall account for any financial or material reward or rebate offered by the company or institution issuing the District credit or procurement card and shall ensure that it is used for the District's benefit.

LEGAL REF.: 105 ILCS 5/10-20.21.
23 Ill.Admin.Code §100.70(d).

CROSS REF.: 4:50 (Payment Procedures), 4:60 (Purchases and Contracts), 4:80 (Accounting and Audits), 4:90 (Student Activity and Fiduciary Funds), 5:60 (Expenses)

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

⁵ The dollar caps are at the local board's discretion. An alternative follows: "The Superintendent shall limit the amount each cardholder may charge in a single purchase or within a given month and inform the issuing bank of these limitations."

⁶ See [sample](#) exhibit 4:55-E, *Cardholder's Statement Affirming Familiarity with Requirements for Using District Credit and/or Procurement Cards*.

Operational Services

Pandemic Preparedness; Management; and Recovery ¹

The School Board recognizes that the District will play an essential role along with the local health department and emergency management agencies in protecting the public's health and safety during a pandemic. ²

A pandemic is a global outbreak of disease. Pandemics happen when a new virus emerges to infect individuals and, because there is little to no pre-existing immunity against the new virus, it spreads sustainably. ³

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ Certain subheads of this policy are required; specifically **Suspension of In-Person Instruction; Remote and/or Blended Remote Learning Day Plan(s)** (see f/n 12, below), and depending upon the specific terms of government orders and/or guidance issued during a pandemic, if a district wishes to continue to charge employee salaries and benefits to a grant during an extended school closure, **Payment of Employee Salaries During Emergency School Closures** (see f/n 11, below). Other subheads and text in this policy are optional. Its purpose is to establish board direction about pandemic preparedness, management, and recovery issues and inform the community about the board's role during a pandemic.

Boards are authorized to adopt a policy on pandemic preparedness even though State and federal law provide little guidance. On 3-11-20, the World Health Organization (WHO) characterized the COVID-19 outbreak as a pandemic. See www.who.int/director-general/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19--11-march-2020. Before the COVID-19 pandemic, most research and guidance around pandemics was specific to influenza, but the same principles for influenza pandemics were applied to the management of the COVID-19 pandemic. State law grants boards broad authority to formulate, adopt, and modify school board policies, at the board's sole discretion, subject only to mandatory collective bargaining agreements and State and federal law. 105 ILCS 5/10-20.5 and 115 ILCS 5/1 *et seq.* See [sample policies 2:20, Powers and Duties of the School Board; Indemnification, and also 2:240, Board Policy Development](#).

Information similar to this policy's content may also be a part of a district's safety plans, which the superintendent uses to implement the board's direction in this policy.

See f/n 3, below for a definition of a pandemic. ~~According to the Centers for Disease Control and Prevention (CDC) guidance, schools serve as an "amplification point" of flu epidemics. School Superintendent's Insider, April 2007. School officials should be preparing for the flu pandemic as a U.S. Health and Human Services Pandemic Influenza Plan estimates that about 30 percent of the general population would become ill in a pandemic. The agency estimates among school-aged children the figure would be higher, about 40 percent. Sources: NSBA and School Board News, 3-14-06.~~

² Multiple stakeholders at many levels and in many groups have important roles in effective pandemic preparedness, management, and recovery efforts. Stakeholders include federal departments and agencies, public health organizations, State and local health departments and laboratories, private health care organizations, influenza vaccine and antiviral manufacturers, and vaccine distributors and vaccinators. **Illinois Pandemic Influenza Preparedness and Response Plan**, Version 5.0, May 2014, *Concept of Operations 2.0*, page 36, at: www.idph.state.il.us/pandemic_flu/planning.htm.

³ This paragraph embodies the CDC's pandemic definition. See www.cdc.gov/flu/pandemic-resources/basics/index.html ~~www.cdc.gov/pandemic-flu/basics/index.html~~. The **Illinois Pandemic Influenza Preparedness and Response Plan**, Version 5.0, May 2014, also defines pandemic at page 9; however, that definition is specific to influenza. The ~~new~~ COVID-19 coronavirus is not an influenza virus yet was characterized as a pandemic by ~~WHO~~ [the World Health Organization](http://www.who.int).

Prior to the COVID-19 pandemic, literature discussed that during an influenza pandemic, a new influenza virus will cause thousands or even millions of people to contract the disease and, in turn, spread the illness to others because people have not been previously exposed to the new virus. See **School Guidance During an Influenza Pandemic**, December 2006, at: www.idph.state.il.us/pandemic_flu/school_guide/school_pan_flu_guide.pdf; Ill. State Board of Education (ISBE) opening letter to School Officials dated November 2006 from Dr. Randy J. Dunn and Dr. Eric Whitaker, at: www.idph.state.il.us/pandemic_flu/school_guide/sppg_letter.pdf.

To prepare the School District community for a pandemic, the Superintendent or designee shall:⁴ (1) learn and understand how the roles that the federal, State, and local government function; (2) form a pandemic planning team consisting of appropriate District personnel and community members to identify priorities and oversee the development and implementation of a comprehensive pandemic school action plan; and (3) build awareness of the final plan among staff, students, and community.

Emergency School Closing⁵

In the case of a pandemic, the Governor may declare a disaster due to a public health emergency that may affect any decision for an emergency school closing. Decisions for an emergency school closing

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⁴ 105 ILCS 5/10-16.7. The school board directs, through policy, the superintendent in his or her charge of the district's administration.

⁵ In times of emergency, the functions of different levels of State and federal government often become cloudy, and determining what governmental entity has powers to take a particular action can be confusing. The concept of federalism, or the coexistence of federal and state governments with their own local powers, was utilized during the response to the COVID-19 pandemic. Federalism is premised on the Constitutional limits of federal power. See U.S. Const. Art, I, Sec. 8 (limiting powers of Congress providing only those powers enumerated). Generally, during the COVID-19 pandemic, Illinois and other states were left with these remaining powers of government to respond to the crisis. The states' governors and local leaders made state-specific or locality-specific decisions based upon the local conditions in each community. Depending upon the federal administration in power at the time of a pandemic, the federal government may seek to play a greater or lesser role in the management of a pandemic.

Local health departments, emergency medical agencies, and the Regional Office of Education (or appropriate Intermediate Service Center) may direct a school to close during a pandemic. See **School Guidance During an Influenza Pandemic**, December 2006, at: www.idph.state.il.us/pandemic_flu/school_guide/school_pan_flu_guide.pdf; ISBE opening letter to school officials dated November 2006 from Dr. Randy J. Dunn and Dr. Eric Whitaker. This letter is at: www.idph.state.il.us/pandemic_flu/school_guide/sppg_letter.pdf. Since the 2006 School Guidance During an Influenza Pandemic letter was written, several Illinois schools faced an H1N1 outbreak in 2009, and all Illinois schools faced the COVID-19 pandemic in 2020 and the years following.

The Ill. Dept. of Public Health (IDPH) is also authorized to order a place to be closed and made off-limits to the public to prevent the probable spread of a dangerously contagious or infectious disease. 20 ILCS 2305/2(b).

The Governor also has emergency powers upon his or her declaration of a disaster, which includes among other things public health emergencies. 20 ILCS 3305/4 and 3305/7. Upon such proclamation, the Governor has, and may exercise for a period not to exceed 30 days, several emergency powers. *Id.*

During the 2009 H1N1 outbreak, ISBE directed schools with a statement titled *Closing School in Response to H1N1* that outlined "the decision to close school must be made locally by the school district and in conjunction and support with the relevant local public health department. The impact of a pandemic may vary from region to region. Therefore, it is crucial that district administrators rely on the advice and recommendations of their local public health department." During the COVID-19 pandemic, the Governor and ISBE issued many directives and/or guidance, including reliance upon the advice and recommendations of local public health departments. See www.isbe.net/Pages/covid19.aspx. And see IDPH-ISBE joint [summary of the CDC's schools—guidance for prevention of COVID-19 in schools](https://dph.illinois.gov/content/dam/soi/en/web/idph/covid19/guidance/school/School-Guidance_6.13.2023.pdf), at: https://dph.illinois.gov/content/dam/soi/en/web/idph/covid19/guidance/school/School-Guidance_6.13.2023.pdf www.dph.illinois.gov/covid19/community_guidance/school_guidance.html.

will be made by the Superintendent in consultation with and, if necessary, at the direction of the Governor, Ill. Dept. of Public Health, District's local health department, emergency management agencies, and/or Regional Office of Education.⁶

During an emergency school closing, the Board President and the Superintendent⁷ may, to the extent the emergency situation allows, examine existing Board policies pursuant to Policy 2:240, *Board Policy Development*, and recommend to the Board for consideration any needed amendments or suspensions to address mandates that the District may not be able to accomplish or implement due to a pandemic.⁸

Board Meeting Procedure: No Physical Presence of Quorum and Participation by Audio or Video⁹

A disaster declaration related to a public health emergency¹⁰ may affect the Board's ability to meet in person and generate a quorum of members who are physically present at the location of a meeting. Policy 2:220, *School Board Meeting Procedure*, governs Board meetings by video or audio conference without the physical presence of a quorum.

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During the COVID-19 pandemic, protests occurred and many lawsuits were filed challenging ~~Ill.~~ Gov. Pritzker's extensions of disaster declaration emergency power under ~~the Ill. Emergency Management Act (IEMA)~~, 20 ILCS 3305/7. ~~See the COVID-19 disaster declarations and Executive Orders (EO) at: www.coronavirus.illinois.gov.~~ Controversies existed across party and regional lines with all branches of government looking to balance the need to protect human life against the desire to preserve personal liberty. Gov. Pritzker's ~~Executive Orders (EOs)~~ faced unsettled challenges in both the courts of law and public opinion as a five-phased plan to re-open Illinois was also being introduced a/k/a *Restore Illinois Plan* (~~coronavirus.illinois.gov/s/restore-illinois-introduction~~). Certain EOs required schools to implement specific mitigations, including universal indoor masking, exclusion of close contacts, and vaccination/testing mandates for school personnel. The EOs and the implementing emergency rules adopted by ISBE and IDPH were the subject of frequent litigation, ~~but as of the date of the publication of PRESS Issue 109, no Illinois court has issued a final decision addressing the Governor's authority to mandate such mitigations.~~ See *Austin v. Bd. of Educ. of Cmty. Unit. Sch. Dist. 300 et al. v. Pritzker*, 2022 IL 128205 (Ill. 2022). ~~Therefore~~, the scope of the Governor's authority over schools in a pandemic remains unsettled. Some school personnel objected to the vaccination/testing mandate under the Health Care Right of Conscience Act (HCRCA), 745 ILCS 70/. The General Assembly subsequently amended the HCRCA to clarify that it is not a violation of the HCRCA for public officials or employers to require services by health care personnel (such as testing) intended to prevent the transmission of COVID-19. 745 ILCS 70/13.5, ~~added by P.A. 102-667~~. Following the HCRCA amendment, an Illinois appellate court denied plaintiff employees emergency relief from the vaccination/testing mandate for school personnel, finding that their claims under the HCRCA were unlikely to succeed. ~~*Graham v. Pekin Fire Dept., et al.*, 2022 IL App (4th) 220270~~ *Glass v. Dept. of Corrections, et al.*, 461 Ill.Dec. 384 (4th Dist. 2022).

⁶ Use this alternative for districts in suburban Cook County: replace "Regional Office of Education" with "appropriate Intermediate Service Center."

⁷ For a board that prefers its policy committee to engage in this work, delete Board President and the Superintendent and insert: Board Policy Committee. See policies 2:150, *Committees* and 2:240, *Board Policy Development*. This sample policy uses the board president and superintendent as the default text because during a pandemic, it may be difficult for a board policy committee to meet pursuant emergency executive orders that are issued, etc.

⁸ For an example of some issues that these entailed during the COVID-19 pandemic, see paragraph six of f/n 12, below.

⁹ 5 ILCS 120/2.01 and 120/7(e), ~~respectively amended and added by P.A. 101-640~~. See also 105 ILCS 5/10-6, 5/10-12, and 5/10-16.

¹⁰ While 5 ILCS 120/7(e)(1), ~~added by P.A. 101-640~~, uses the phrase "related to public health concerns," the text "due to public health emergency" aligns with ~~Ill. Emergency Act (IEMA)~~, 20 ILCS 3305/4 and 7, the governing statute of disaster declarations. For ease of understanding and alignment with IEMA, this policy uses "public health emergency." For more discussion, see f/n 33 in sample policy 2:220, *School Board Meeting Procedure*.

Payment of Employee Salaries During Emergency School Closures ¹¹

The Superintendent shall consult with the Board to determine the extent to which continued payment of salaries and benefits will be made to the District's employees, pursuant to Board policies 3:40, *Superintendent*, 3:50, *Administrative Personnel Other Than the Superintendent*, 5:35, *Compliance with the Fair Labor Standards Act*, 5:200, *Terms and Conditions of Employment and Dismissal*, and 5:270, *Employment At-Will, Compensation, and Assignment*, and consistent with: (1) applicable laws, regulations, federal or State or local emergency declarations, executive orders, and agency directives; (2) collective bargaining agreements and any bargaining obligations; and (3) the terms of any grant under which an employee is being paid.

Suspension of In-Person Instruction; Remote and/or Blended Remote Learning Day Plan(s)

When the Governor declares a disaster due to a public health emergency pursuant to 20 ILCS 3305/7, and the State Superintendent of Education declares a requirement for the District to use *Remote*

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¹¹ ~~This may be R~~required if a district wishes to continue to charge employee salaries and benefits to a grant during an extended school closure, depending upon the specific terms of government orders and/or guidance issued during a pandemic. 2 C.F.R. Part 200 (see, e.g., www.whitehouse.gov/wp-content/uploads/2020/03/M-20-17.pdf, which was extended until 9-30-20 by www.whitehouse.gov/wp-content/uploads/2020/06/M-20-26.pdf) and 30 ILCS 708/. ~~See sample procedure 4:180-AP3, Grant Flexibility; Payment of Employee Salaries During a Pandemic, and its footnotes.~~

During the COVID-19 pandemic, Gov. Pritzker and ISBE issued directives and/or guidance regarding payment of school district employees that may impact a board's decision regarding continued payment of employees during an extended closure. ISBE and the Governor suspended in-person learning and issued a Joint Statement (JS) with other school administrator and union groups, which purported to mandate that all school district employees on the district's payroll be paid as if districts were functioning normally and they were performing their normal work. See www.isbe.net/Documents/Joint-Statement-Updated%203-27-20.pdf. The JS cited no specific authority for the payment mandate. Additionally, changes to wages, hours, terms and conditions of employment, even when made during an extraordinary circumstance such as a pandemic, remain subject to collective bargaining obligations.

Learning Days or Blended Remote Learning Days, the Superintendent shall approve and present to the Board for adoption a Remote and/or Blended Remote Learning Day Plan¹² (Plan) that: ¹³

1. Recommends to the Board for consideration any suspensions or amendments to curriculum-related policies to reduce any Board-required graduation or other instructional requirements in excess of minimum curricular requirements specified in School Code that the District may not be able to provide due to the pandemic; ¹⁴

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¹² 105 ILCS 5/10-30(3), ~~added by P.A. 101-643~~, requires the “[board] to adopt and the superintendent to approve” these plans upon the following statutory triggers: (1) the governor declaring a disaster pursuant to 20 ILCS 3305/, and (2) the state superintendent of education declaring a requirement for a school district, multiple school districts, a region, or the entire State. See sample administrative procedure 6:20-AP, *Remote and/or Blended Remote Learning Day Plan(s)* for the specifics of implementing Remote Learning Days (RLDs) and/or Blended Remote Learning Days (BLRDs).

Implementing a plan under this subhead contains items on which collective bargaining may be required. Any policy that impacts wages, hours, or terms and conditions of employment, is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. This subhead of the policy concerns an area in which the law is unsettled. See 105 ILCS 5/10-30(7), ~~added by P.A. 101-643~~ (stating that it does not increase or diminish any collective bargaining rights under existing law). Aspects of the plan that impact the wages or other terms or conditions of employment will need to be bargained with the exclusive bargaining representative(s).

To avoid confusion, note that the triggers under the Open Meetings Act (OMA), 5 ILCS 120/7(e), ~~added by P.A. 101-640~~, for when a school board may conduct its meetings by audio or video conference without the physical presence of a quorum are a bit more broad: (1) the “governor **or the director of IDPH** has issued a disaster declaration as defined in 20 ILCS 3305/, and (2) all or part of the jurisdiction of the [school board] is covered by the disaster area. This means that it is possible for the board to meet remotely under OMA if the director of IDPH declares a disaster, but the School Code requires the governor to be the one to declare the disaster under 20 ILCS 3305/ in order for the state superintendent of education to declare that a district implement RLD/BRLDs. RLD/BRLDs and *e-learning days/e-learning programs* are different. RLD/BRLDs are for use when the governor declares a disaster under 20 ILCS 3305/ and the state superintendent has declared a requirement for the district to use them to provide remote instruction to pre-kindergarten through grade 12 that count as pupil attendance days under 105 ILCS 5/10-19.05(j-5), ~~amended by P.A. 101-643~~. 105 ILCS 5/10-30(1), ~~added by P.A. 101-643~~. BRLDs allow districts to utilize “hybrid models of in-person and remote instruction. E-learning days are part of an e-learning program that require a board to, among other things, hold a public hearing and obtain approval by the Regional Office of Education (or Intermediate Service Center) to allow the district to provide instruction to students electronically while they are not physically present ~~due to inclement weather and other unexpected events~~ in lieu of the district’s scheduled emergency days as required under 105 ILCS 5/10-19 or because a school was selected to be a polling place under 10 ILCS 5/11-4.1. 105 ILCS 5/10-20.56(b), amended by P.A. ~~103-780s, 101-12 and 101-643~~. School districts with e-learning programs may adapt them for use during RLDs and BLRDs (105 ILCS 5/10-20.56(a), ~~amended by P.As. 101-12 and 101-643~~, and 5/10-30(2), ~~added by P.A. 101-643~~.

If the board has adopted an e-learning program pursuant to 105 ILCS 5/10-20.56, ~~added by P.A. 101-12~~, add the following text to number two after 105 ILCS 5/10-30:

- ~~2.~~ by adapting into a Plan the District’s e-learning program implemented pursuant to 105 ILCS 5/10-20.56

See sample policies 6:20, *School Year Calendar and Day*, 6:300, *Graduation Requirements*, and 6:310, *High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students*, and Executive Order 2020-31 (temporarily suspending certain State assessment and graduation requirements (not local requirements that exceed the State-identified minimums)) and allowing local school boards to amend policies to reduce any local graduation requirements adopted in excess of the minimum requirements specified in School Code that school districts were unable to complete during the 2019-20 school year due to the suspension of in-person instruction and/or the Stay-at-Home orders issued in response to the COVID-19 pandemic).

¹³ 105 ILCS 5/10-30(3), ~~added by P.A. 101-643~~ states “the district shall adopt a remote and blended remote learning day plan approved by the district superintendent.” For ease of administration, to avoid confusion during implementation, and to align with the IASB Foundational Principles of Effective Governance (www.iasb.com/principles_popup.cfm), this policy assigns the duty to *adopt* the remote and blended remote learning day plan (plan) by “the district” to the board. In alignment with this policy, sample administrative procedure 6:20-AP, *Remote and/or Blended Remote Learning Day Plan(s)*, requires the superintendent to approve the plan and present it to the board for *adoption* prior to district-wide implementation and posting on the district’s website.

¹⁴ 105 ILCS 5/10-30(8), ~~added by P.A. 101-643~~, does not excuse districts from completing all statutory and regulatory curricular mandates and offerings.

2. Implements the requirements of 105 ILCS 5/10-30; and
3. Ensures a plan for periodic review of and/or amendments to the Plan when needed and/or required by statute, regulation, or State guidance.

LEGAL REF.: 105 ILCS 5/10-16.7, 5/10-20.5, 5/10-20.56, and 5/10-30.
5 ILCS 120/2.01 and 120/7(e), Open Meetings Act.
20 ILCS 2305/2(b), Ill. Dept. of Public Health Act (Part 1).
20 ILCS 3305/, Ill. Emergency Management Agency Act.
115 ILCS 5/, Ill. Educational Labor Relations Act.

CROSS REF.: 1:20 (District Organization, Operations, and Cooperative Agreements), 2:20 (Powers and Duties of the School Board; Indemnification), 2:220 (School Board Meeting Procedure), 2:240 (Board Policy Development), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:70 (Succession of Authority), 4:170 (Safety), 5:35 (Compliance with the Fair Labor Standards Act), 5:200 (Terms and Conditions of Employment and Dismissal), 5:270 (Employment At-Will, Compensation, and Assignment), 6:20 (School Year Calendar and Day), 6:60 (Curriculum Content), 6:300 (Graduation Requirements), 7:90 (Release During School Hours), 8:100 (Relations with Other Organizations and Agencies)

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Students

Nonpublic School Students, Including Parochial and Home-Schooled Students¹

Part-Time Attendance

The District accepts nonpublic school students, including parochial and home-schooled students, who live within the District for part-time attendance in the District's regular education program on a space-available basis.² Requests for part-time attendance must be submitted to the Building Principal of the school in the school attendance area where the student resides. All requests for attendance in the following school year must be submitted before May 1.³

A student accepted for partial enrollment must comply with all discipline and attendance requirements established by the school. He or she may participate in any co-curricular activity associated with a District class in which he or she is enrolled. The parent(s)/guardian(s) of a student accepted for partial enrollment must pay all fees, pro-rated on the basis of a percentage of full-time fees. Transportation to and/or from school is provided on regular bus routes to or from a point on the route nearest or most easily accessible to the nonpublic school or student's home. This transportation shall be on the same basis as the District provides transportation for its full-time students.⁴ Transportation on other than established bus routes is the responsibility of the parent(s)/guardian(s).

Students with a Disability⁵

The District accepts for part-time attendance those children for whom it has been determined that special education services are needed, are enrolled in nonpublic schools, and otherwise qualify for

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¹ State or federal law controls this policy's content. The compulsory attendance law requires that parents/guardians of a child between the ages of 7 and 17 years send their child to public school. 105 ILCS 5/26-1 *et seq.* An exception is provided for any child attending a private or parochial school "where children are taught the branches of education taught to children of corresponding age and grades in public schools, and where the instruction of the child in the branches of education is in the English language." *Id.* Home schooling is included in this exception if the teacher is competent, the required subjects are taught, and the student receives an education that is at least equivalent to public schooling. *People v. Levisen*, 404 Ill. 574 (1950).

² As of January 1, 1996, many of the duties imposed on school boards became powers. 105 ILCS 5/10-20. Thus, boards have the power to accept students enrolled in nonpublic schools for part-time attendance. 105 ILCS 5/10-20.24. A board should consult its attorney before deciding not to accept nonpublic students for part-time attendance.

³ *Id.* The deadline for submitting a request is at the local district's option. Consult the board attorney if the district or a school receives a request after this deadline.

⁴ Such transportation is required by 105 ILCS 5/29-4.

⁵ This paragraph restates State law. 105 ILCS 5/14-6.01. Federal law requires districts to develop and implement a system to locate, identify, and evaluate children with disabilities who attend private schools (including religiously affiliated schools and home-schools) located within the district. Moreover, the district must conduct child find activities for private school children with disabilities that are similar to those for children with disabilities in public schools. See 34 C.F.R. §§300.130-300.144 (children with disabilities enrolled by their parents in private schools). See Section 2, **Child Find**, in the IASB/III. Council of School Attorneys sample *Special Education Procedures Assuring the Implementation of Comprehensive Programming for Children with Disabilities*, at www.iasb.com/law/icsaspeced.cfm. ~~Information from the U.S. Dept. of Education is at: www2.ed.gov/admins/lead/speced/privateschools/index.html?exp=3, including~~ See the U.S. Dept. of Education's publication *Provisions Related to Children with Disabilities Enrolled by their Parents in Private Schools*, available at www.ed.gov/sites/ed/files/admins/lead/speced/privateschools/idea.pdf.

enrollment in the District. Requests must be submitted by the student's parent/guardian. Special educational services shall be provided to such students as soon as possible after identification, evaluation, and placement procedures provided by State law, but no later than the beginning of the next school semester following the completion of such procedures. Transportation for such students shall be provided only if required in the child's Individualized Educational Program on the basis of the child's disabling condition or as the special education program location may require.

Extracurricular Activities, Including Interscholastic Competition

A nonpublic school student is eligible to participate in: (1) interscholastic competition, provided his or her participation adheres to the regulations established by any association in which the ~~School~~ District maintains a membership, and (2) non-athletic extracurricular activities, provided the student attends a District school for at least one-half of the regular school day, excluding lunch.⁶ A nonpublic student who participates in an extracurricular activity is subject to all policies, regulations, and rules that are applicable to other participants in the activity.

Assignment When Enrolling Full-Time in a District School

Grade placement by, and academic credits earned at, a nonpublic school will be accepted if the school has a Certificate of Nonpublic School Recognition from the Illinois State Board of Education, or, if outside Illinois, if the school is accredited by the state agency governing education.⁷

A student who, after receiving instruction in a non-recognized or non-accredited school, enrolls in the District will: (1) be assigned to a grade level according to academic proficiency, and/or (2) have academic credits recognized by the District if the student demonstrates appropriate academic proficiency to the school administration.⁸ Any portion of a student's transcript relating to such instruction will not be considered for placement on the honor roll or computation in class rank.⁹

Notwithstanding the above, recognition of grade placement and academic credits awarded by a nonpublic school is at the sole discretion of the District. All school and class assignments will be made

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⁶ State law is silent on this issue, [allowing districts to set their own participation requirements](#).⁶ However, the Ill. High School Association Bylaws, 3.011 and 4.011, state that in order to be eligible to participate in interscholastic competition a student must be enrolled in a district school and take a minimum of 25 credit hours of work for which the district will grant high school credit upon the student completing and passing the courses. If the board decides not to allow such participation, consider omitting this section of the policy and substituting:

Nonpublic school students, regardless of whether they attend a District school part-time, will not be allowed to participate in any extracurricular activities.

⁷ This paragraph is optional; districts are not required to accept the grade placement or academic credits from nonpublic schools. However, the Ill. State Board of Education (ISBE) provides a *recognition* status to nonpublic schools in order to, among other things, provide assurance that the school's educational program meets at least minimum State requirements. See 105 ILCS 5/2-3.25o; 23 Ill.Admin.Code Part 425, and ISBE's guidance at: www.isbe.net/Pages/Nonpublic-Elementary-and-Secondary-School-Registration-and-Recognition.aspx. Nonpublic schools may seek a *Certificate of Nonpublic School Recognition* by complying with these guidelines. While nonpublic school certification is entirely voluntarily, only nonpublic schools that have met the voluntary recognition requirements are eligible to receive school safety and education improvement block grant funding. See 23 Ill.Admin.Code §425.80.

⁸ The question whether to award academic credit based on proficiency is complex. If credit is not given, any incoming secondary student from a nongraded school begins high school as a freshman, regardless of age or proficiency. On the other hand, to award credit based on a student's proficiency only if the student is transferring from a nongraded school will seem unfair to other students. State law is silent on this issue and boards should consult their administrative team for guidance.

⁹ Optional.

according to ~~School~~ Board policy 7:30, *Student Assignment and Intra-District Transfer*, as well as administrative procedures implementing this policy.

LEGAL REF.: 105 ILCS 5/10-20.24 and 5/14-6.01.

CROSS REF.: 4:110 (Transportation), 6:170 (Title I Programs), 6:190 (Extracurricular and Co-Curricular Activities), 6:320 (High School Credit for Proficiency), 7:30 (Student Assignment and Intra-District Transfer), 7:300 (Extracurricular Athletics)

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Students

Release During School Hours ¹

For safety and security reasons, a prior written or oral consent of a student's custodial parent/guardian is required before a student is released during school hours: (1) at any time before the regular dismissal time or at any time before school is otherwise officially closed, and/or (2) to any person other than a custodial parent/guardian.

Early Dismissal Announcement

The Superintendent or designee shall make reasonable efforts to issue an announcement whenever it is necessary to close school early due to inclement weather or other reason.

[For high school and unit districts only]

Voting ² *[High school and unit districts only]*

The Superintendent or designee shall specify the hours during which students who are entitled to vote at a primary, general, or special election, or any election at which propositions are submitted to a popular vote in Illinois, may be absent from school for a period of two hours to vote. Students are

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¹ This sample policy and its contents are discretionary with each school board. Sample ~~PRESS~~-policy 4:170, *Safety*, authorizes the Superintendent to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

Planning for unforeseen early dismissals furthers a positive parent-school relationship and reduces the possibility of unsupervised children. According to this sample policy's introductory section, the school does not need prior parental consent before releasing students for an early dismissal even when it is unforeseen. The second section, however, requires the superintendent or designee to use *reasonable efforts* to announce an early dismissal. The *reasonable efforts* could be satisfied, for example, by a website posting, [email notification](#), [text message notification](#), telephone chain notification, or recorded message on the school's telephone.

² Optional. While 10 ILCS 5/7-42(b) and 5/17-15(b), ~~amended by P.A. 101-624, eff. 6-1-20~~, do not require this information to be in policy, including it aligns with best practice (ensuring compliance and aligning with good governance principles).

Including it also serves several policy functions and purposes: ensuring legal compliance, directing or authorizing the superintendent or staff members, and/or providing information.

To implement this law, each board and superintendent may wish to engage in a conversation about balancing the students' right to be absent from school with the district's attendance and safety and security goals and its right to minimize disruption to the educational process and/or ensure orderly operation of a school. Factors affecting implementation will depend upon a board's local conditions and the community expectations that may include, but not be limited to: (1) the board attorney's recommendations, (2) the district's budget parameters, if any, for any increased security needs during the 15 days before and the day of the qualifying elections, (3) each individual building's unique needs, and (4) the community's expectations.

The superintendent and building principal may implement this policy differently in different buildings. Once the board and superintendent or designee determine implementation logistics, these should be communicated in student handbooks. A comprehensive student handbook can provide notice of the school's conduct rules, extracurricular and athletic participation requirements, and other important information. The handbook can be developed by the building principal, but should be reviewed and approved by the superintendent and board. The Ill. Principals Association maintains a handbook service that coordinates with ~~PRESS~~ material, *Online Model Student Handbook (MSH)*, at: www.ilprincipals.org/resources/model-student-handbook.

For high school and unit districts not wanting to include this subhead, delete it and the Legal Reference to it in this policy, delete it from the Cross References in policy 7:70, *Attendance and Truancy*, and follow the instructions listed in paragraph three of f/n ~~36~~ of ~~sample~~ policy 7:70, *Attendance and Truancy*.

entitled to be absent from school to vote beginning the 15th day before the primary, general, or special election, or any election at which propositions are submitted to a popular vote in Illinois, or on the day of such election.

LEGAL REF.: 10 ILCS 5/7-42(b) and 5/17-15(b), Election Code.

CROSS REF.: 4:170 (Safety)

DRAFT

Students

Student Rights and Responsibilities ¹

All students are entitled to enjoy the rights protected by the U.S. and Illinois Constitutions and laws for persons of their age and maturity in a school setting.² Students should exercise these rights reasonably and avoid violating the rights of others. Students who violate the rights of others or violate District policies or rules will be subject to disciplinary measures.³

Students may, during the school day, during noninstructional time, voluntarily engage in individually or collectively initiated, non-disruptive prayer or religious-based meetings that, consistent with the Free Exercise and Establishment Clauses of the U.S. and Illinois Constitutions, are not sponsored, promoted, or endorsed in any manner by the school or any school employee.⁴ *Noninstructional time* means time set aside by a school before actual classroom instruction begins or after actual classroom instruction ends.⁵

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State or federal law controls this policy's content.

² In 1969 the U.S. Supreme Court changed the relationship between schools and students by finding that students "do not shed their constitutional rights at the schoolhouse door." *Tinker v. Des Moines Indep. Cmty. Sch. Dist.*, 89 S.Ct. 733 393 U.S. 503 (1969).

³ Consult the board attorney to ensure the district's non-discrimination coordinator and complaint managers are trained to appropriately respond to allegations of discrimination based upon bullying and/or sexual violence under Title IX's sexual harassment umbrella. The U.S. Dept. of Education (DOE)'s guidance states that while acts of sexual violence are crimes, they may also be discrimination under Title IX. See *Dear Colleague Letter: Sexual Violence Background, Summary, and Fast Facts*, U.S. Dept. of Education Office for Civil Rights, 111 LRP 23852 (April 4, 2011), at www.ed.gov/about/offices/list/ocr/letters/colleague-201104.html, https://obamawhitehouse.archives.gov/sites/default/files/fact_sheet_sexual_violence.pdf.

⁴ This language is from 105 ILCS 20/5. The statute provides these examples of religious-based meetings: prayer groups, B I B L E (Basic Instruction Before Leaving Earth) clubs, and *meet at the flagpole for prayer* days. **Districts with secondary schools should amend the Cross References by adding "7:330 (Student Use of Buildings - Equal Access)."**

In addition, federal law requires districts to certify that "no [district] policy... prevents, or otherwise denies participation in, constitutionally protected prayer in both public elementary and secondary schools." 20 U.S.C. §7904(b). The State provides certification instructions and the U.S. Dept. of Education DOE provides guidance on constitutionally protected prayer in public schools. See *Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools*, www.ed.gov/policy/gen/guid/religionandschools/prayer_guidance.html. Certification with the Ill. State Board of Education occurs through the signed assurances that a superintendent provides through the grant application process.

⁵ 105 ILCS 20/5.

LEGAL REF.: 20 U.S.C. §7904.
~~105 ILCS 20/5.~~
~~Tinker v. Des Moines Independent Cmty. Sch. Dist.~~, ~~89 S.Ct. 733~~ 393 U.S.
503 (1969).
105 ILCS 20/5, Silent Reflection and Student Prayer Act.

CROSS REF.: 7:140 (Search and Seizure), 7:150 (Agency and Police Interviews), 7:160 (Student Appearance), 7:190 (Student Behavior)

DRAFT

Students

Search and Seizure ¹

In order to maintain order and security in the schools, school authorities are authorized to conduct reasonable searches of school property and equipment, as well as of students and their personal effects. “School authorities” includes school liaison police officers. ²

School Property and Equipment as well as Personal Effects Left ~~There~~ On School Property by Students

School authorities may inspect and search school property and equipment owned or controlled by the school (such as, lockers, desks, and parking lots), as well as personal effects left there by a student, without notice to or the consent of the student. Students have no reasonable expectation of privacy in these places or areas or in their personal effects left there. ³

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State or federal law controls this policy’s content. This policy concerns an area in which the law is unsettled. Consult the board’s attorney with questions about implementing this policy and searching students or seizing their possessions.

According to Fourth Amendment cases, a search by the police requires “probable cause” supported by a warrant. However, in a U.S. Supreme Court decision, cited in every student search case, the Court upheld the warrantless search of a student. A search is: (1) justified at its inception when there are reasonable grounds for suspecting the search of a particular student will turn up evidence that the student violated the law or school rules, and (2) permissible in its scope when it is reasonably related to the search’s objective and not excessively intrusive. *T.L.O. v. New Jersey*, 469 U.S. 325 (1985).

² The Ill. Supreme Court upheld a search conducted by a school liaison officer, saying: “Decisions ... that involve police officers in school settings can generally be grouped into three categories: (1) those where school officials initiate a search or where police involvement is minimal, (2) those involving school police or liaison officers acting on their own authority, and (3) those where outside police officers initiate a search. Where school officials initiate the search or police involvement is minimal, most courts have held that the reasonable suspicion test [applies]. ... The same is true in cases involving school police or liaison officers acting on their own authority. ... However, where outside police officers initiate a search, or where school officials act at the behest of law enforcement agencies, the probable cause standard has been applied. In the present case, the record shows that Detective Ruettiger was a liaison police officer on staff at the Alternate School, which is a high school student with behavioral disorders. ... We hold that the reasonable suspicion standard applies under these facts.” *People v. Dilworth*, 169 Ill.2d 195 (1996).

³ ~~A State statute~~ The School Code allows school officials to inspect the personal effects left by a student on property owned or controlled by the school, e.g., lockers, desks, and parking lots. 105 ILCS 5/10-22.6(e). This law does not mean that school officials have an excuse for unjustifiably opening students’ possessions looking for contraband (see footnote 1). See *Doe v. Little Rick Sch. Dist.*, 380 F.3d 349 (8th Cir. 2004) (~~S~~earches conducted pursuant to the following policy were unconstitutional: “[B]ook bags, backpacks, purses and similar containers are permitted on school property as a convenience for students,” and “if brought onto school property, such containers and their contents are at all times subject to random and periodic inspections by school officials.”).

The Fourth Amendment protects individuals from searches only when the person has a legitimate expectation of privacy. While case law supports that lockers, as school property, may be searched without individualized suspicion of wrongdoing, many cases suggest that in order to search a student’s possessions left in the locker, school officials need individualized suspicion of wrongdoing. This paragraph, as well as 105 ILCS 5/10-22.6(e), attempts to avoid Fourth Amendment protection for personal property left by students on school property by telling students not to expect privacy in these places or in their personal property left there. **This is an unsettled area of the law and should be reviewed with the school board’s attorney.**

Option for high school and unit districts, insert the following paragraph:

~~This paragraph applies to student vehicles parked on school property.~~ In addition, Building Principals shall require each high school student, in return for the privilege of parking on school property, to consent in writing to school searches of his or her vehicle, and personal effects therein, without notice and without suspicion of wrongdoing.

The Superintendent may request the assistance of law enforcement officials to conduct inspections and searches of lockers, desks, parking lots, and other school property and equipment for illegal drugs, weapons, or other illegal or dangerous substances or materials, including searches conducted through the use of specially trained dogs. ⁴

Students ⁵

School authorities may search a student and/or the student's personal effects in the student's possession (such as, purses, wallets, knapsacks, book bags, lunch boxes, etc.) when there is a reasonable ground for suspecting that the search will produce evidence the particular student has violated or is violating either the law or the District's student conduct rules. ⁶ The search itself must be conducted in a manner that is reasonably related to its objective and not excessively intrusive in light of the student's age and sex, and the nature of the infraction. ⁷

When feasible, the search should be conducted as follows: ⁸

1. Outside the view of others, including students,
2. In the presence of a school administrator or adult witness, and
3. By a ~~certificated~~licensed employee or liaison police officer of the same sex as the student.

Immediately following a search, a written report shall be made by the school authority who conducted the search, and given to the Superintendent.

Seizure of Property

If a search produces evidence that the student has violated or is violating either the law or the District's policies or rules, such evidence may be seized and impounded by school authorities, and disciplinary

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⁴ 105 ILCS 5/10-22.6(e). The sample policy may be amended to name other staff members who are authorized to request law enforcement aid.

⁵ For more information about searches, seizures, and interviews of students, see *Guidelines for Interviews of Students at School by Law Enforcement Authorities*, published by the Ill. Council of School Attorneys and available at: www.iasb.com/law/ICSAGuidelinesforInterviewsofStudents.pdf.

⁶ T.L.O., 469 U.S. at 342. An unsubstantiated tip from a student may serve as the grounds for a search. People v. Pruitt, 278 Ill.App.3d 194 (1st. Dist. 1996).

⁷ 105 ILCS 5/10-22.6(e) and T.L.O., 469 U.S. at 326.

⁸ Optional; these are practical guidelines that will help to ensure that all searches comply with constitutional requirements. State or federal law requires nothing in this paragraph. For an alternative to intrusive pat-down searches and guidelines on strip searches, see Cornfield v. Consolidated High Sch. Dist. No. 230, 991 F.2d 1316 (7th Cir. 1993). There, school officials had reason to believe that a high school student was concealing illegal drugs in his crotch area. Believing a pat down to be excessively intrusive and ineffective at detecting drugs, the school officials required the student to change into his gym clothes in a locked locker room while male school officials observed him. The search was upheld. But see, Stuczynski v. Bremen High Sch., 423 F.Supp.2d 823 (N.D.Ill. 2006) (the requisite individualized, reasonable suspicion to conduct a strip search was missing where the only reason for the strip search was the dean's belief that the students were the last students in a locker room before the money was reported missing.). See also, Safford Unified Sch. Dist. v. Redding, 557 U.S. 364 (2009) (finding a strip search of student was not justified under the circumstances even though the asst. principal had reasonable suspicion but still awarded qualified immunity to the asst. principal because the law was unclear).

A school district may randomly conduct a mass search by using a metal detector. People v. Pruitt, 278 Ill.App.3d 194 (1st. Dist. 1996). The use of a metal detector must be according to the district's standards for when and how metal detector searches are to be conducted.

The U.S. Supreme Court upheld a random drug testing policy for student athletes and extracurricular participants, Vernonia Sch. Dist. 47J v. Acton, 515 U.S. 646 (1995); and Indep.endent Sch. Dist. No. 92 of Pottawatomie County v. Earls, 536 U.S. 822 (2002). The circumstances justifying random drug searches do not exist for the entire student body; thus, random drug tests of the student body would probably not survive constitutional scrutiny.

action may be taken. When appropriate, such evidence may be transferred to law enforcement authorities.⁹

Notification Regarding Student Accounts or Profiles on Social Networking Websites ¹⁰

The Superintendent or designee shall notify students and their parents/guardians of each of the following in accordance with the Right to Privacy in the School Setting Act, 105 ILCS 75/:

1. School officials may not request or require a student or his or her parent/guardian to provide a password or other related account information to gain access to the student's account or profile on a social networking website.
2. School officials may conduct an investigation or require a student to cooperate in an investigation if there is specific information about activity on the student's account on a social networking website that violates a school disciplinary rule or policy. In the course of an investigation, the student may be required to share the content that is reported in order to allow school officials to make a factual determination.

LEGAL REF.: [T.L.O. v. New Jersey, 469 U.S. 325 \(1985\).](#)
[Vernonia Sch. Dist. 47J v. Acton, 515 U.S. 646 \(1995\).](#)
[Safford Unified Sch. Dist. No. 1 v. Redding, 557 U.S. 364 \(2009\).](#)
105 ILCS 5/10-20.14, 5/10-22.6, and 5/10-22.10a.
[Right to Privacy in the School Setting Act, 105 ILCS 75/](#), [Right to Privacy in the School Setting Act.](#)
[Cornfield v. Consolidated High Sch. Dist. No. 230, 991 F.2d 1316 \(7th Cir. 1993\).](#)
[People v. Dilworth, 169 Ill.2d 195 \(1996\), cert. denied, 116 S.Ct. 1692 517 U.S. 1197 \(1996\).](#)
[People v. Pruitt, 278 Ill.App.3d 194 \(1st Dist. 1996\), app. denied, 167 Ill.2d 564 667 N.E. 2d 1061 \(Ill.App.1, 1996\).](#)
[T.L.O. v. New Jersey, 469 U.S. 325 \(1985\).](#)
[Vernonia School Dist. 47J v. Acton, 515 U.S. 646 \(1995\).](#)
[Safford Unified School Dist. No. 1 v. Redding, 557 U.S. 364 \(2009\).](#)

CROSS REF.: 7:130 (Student Rights and Responsibilities), 7:150 (Agency and Police Interviews), 7:190 (Student Behavior)

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

⁹ See 105 ILCS 5/10-22.6(e).

¹⁰ Right to Privacy in the School Setting Act, 105 ILCS 75/15. This law prohibits school officials from requiring or requesting a student to provide a password or other related account information. It requires districts to provide parents/guardians with notice of the law. The notification must be published in the school's disciplinary rules, policies, or handbook, or communicated by similar means. The Illinois Principals Association maintains a handbook service that coordinates with PRESS material, *Online Model Student Handbook (MSH)*, at: www.ilprincipals.org/resources/model-student-handbookwww.ilprincipals.org/msh/.

Students

Extracurricular Athletics

Student participation in school-sponsored extracurricular athletic activities is contingent upon the following:

1. The student must meet the academic criteria set forth in Board policy 6:190, *Extracurricular and Co-Curricular Activities*.¹
2. A parent/guardian of the student must provide written permission for the student's participation, giving the District full waiver of responsibility of the risks involved.²
3. The student must present a current certificate of physical fitness issued by a licensed physician, an advanced practice registered nurse, or a physician assistant. The ***Pre-Participation Physical Examination Form***, offered by the Illinois High School Association and the Illinois Elementary School Association, is the preferred certificate of physical fitness.³
4. The student must show proof of accident insurance coverage either by a policy purchased through the District-approved insurance plan or a parent/guardian written statement that the student is covered under a family insurance plan.⁴

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State or federal law controls this policy's content.

A comprehensive Student Handbook can provide notice to parents and students of the school's conduct rules, extracurricular and athletic participation requirements, and other important information. The building principal usually develops the Handbook, subject to review and approval by the superintendent and board.

Each board in a district that maintains any of grades 9 through 12 must have a *no pass-no play* policy. 105 ILCS 5/10-20.30. See [sample](#) policy 6:190, *Extracurricular and Co-Curricular Activities*, for complete details.

For purposes of clarity, the IASB uses a curricular-extracurricular dichotomy. All classes are included in the category *curricular* as well as what was formally known as *co-curricular*, e.g., band and choral performances that are a required part of the class. The category *extracurricular* includes all school-sponsored activities that are not a part of a student's educational program as reflected in the student's class schedule. Examples include football, cheerleading, French club, Key Club, and student government. Note that extracurricular activities may be curriculum-related or non-curriculum-related for purposes of determining access to school facilities under the federal Equal Access Act. See ~~PRESS~~-sample policy 7:330, *Student Use of Buildings - Equal Access*.

² At a minimum, schools should: (1) fully inform and warn students and their parents/guardians of risks inherent in a sport, (2) assist their understanding and appreciation of these risks, and (3) document the school's efforts. See [sample exhibit](#) 7:300-E1, *Agreement to Participate*. This form's provision concerning waiver of liability and hold harmless should be reviewed with the board attorney. The district may not be able to waive gross negligence or recklessness on its part, but the waiver language in the form serves to alert the student and his/her parents/guardians to the seriousness of potential injuries.

³ Students participating in interscholastic athletics must have an annual physical exam. 23 Ill.Admin.Code §1.530(b)(2). [Ill. High School Association \(IHSA\)](#) by-law 2.150 requires schools to have on file for each student participating in interscholastic athletics a certificate of physical fitness issued by a licensed physician, physician assistant, or nurse practitioner not more than 395 days preceding any date of participation; a form is available on the IHSA website at: ihsa.org/Resources/DownloadCenter.aspx.

⁴ This item ensures that students are covered by insurance for medical expenses up to \$50,000 (before the district's catastrophic accident insurance kicks in) and that students who are not covered by the district's catastrophic insurance are otherwise covered by insurance.

5. The student must agree to follow all conduct rules and the coaches' instructions.
6. The student and his or her parents/guardians must provide written consent to random drug and alcohol testing pursuant to the Extracurricular Drug and Alcohol Testing Program.⁵
7. The student and his or her parents/guardians must: (a) comply with the eligibility rules of, and complete any forms required by, any sponsoring association (such as, the Illinois Elementary School Association, the Illinois High School Association, or the Southern Illinois Junior High School Athletic Association),⁶ and (b) complete all forms required by the District including, without limitation, signing an acknowledgment of receiving information about the Board's concussion policy 7:305, *Student Athlete Concussions and Head Injuries*.⁷

The Superintendent or designee (1) is authorized to impose additional requirements for a student to participate in extracurricular athletics, provided the requirement(s) comply with Board policy 7:10, *Equal Educational Opportunities*, and (2) shall maintain the necessary records to ensure student compliance with this policy.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

105 ILCS 5/22-15 requires (with limited exceptions) each school district having grades 9-12 to maintain catastrophic insurance coverage for student athletes who sustain an accidental injury while participating in interscholastic athletic events sanctioned by IHSA that results in medical expenses in excess of \$50,000. A district maintaining grades K-8 may, but is not required to, provide accident and/or health insurance on a group or individual basis for students injured while participating in any school-sponsored athletic activity. For more information see [sample policy 4:100, Insurance Management](#).

⁵ Optional; delete if the district does not have such a program. Be sure this provision is consistent with policy 7:240, *Conduct Code for Participants in Extracurricular Activities*, and [administrative procedure 7:240-AP2, Extracurricular Drug and Alcohol Testing Program](#). The Seventh Circuit upheld the constitutionality of a high school's random drug testing program for students involved in extracurricular activities in *Todd v. Rush County Schools*, 133 F.3d 984 (7th Cir. 1998).

⁶ Participants in an IHSA-sponsored or sanctioned athletic event are subject to testing for banned substances. For a list of banned substances, the testing program, and other related resources, see the IHSA Sports Medicine website, www.ihsa.org/Resources/SportsMedicine/PerformanceEnhancingDrugsSteroidEducation.aspx.

The sponsoring organization's rules/bylaws/policies control transgender student participation in extracurricular athletic activities. See:

1. IESA *Policy and School Recommendations for Transgender Participation* at: www.iesa.org/documents/handbook/IESA-Policies.pdf;
2. IHSA policy #34, *Policy and School Recommendations for Transgender Participation*, at: www.ihsa.org/About-the-IHSA/Constitution-By-laws-Policies; and
3. SIJHSA *Transgender Participation Policy* at: [www.sijhsaa.com/images/stories/pdf/TRANSGENDER PARICIPATION POLICY Revised 10-17-18.pdf](http://www.sijhsaa.com/images/stories/pdf/TRANSGENDER_PARICIPATION_POLICY_Revised_10-17-18.pdf).

For further information on accommodating transgender students, see **PRESS** sample [administrative procedure 7:10-API, Accommodating Transgender, Nonbinary, Students or Gender Non-Conforming Students](#). See also two Ill. State Board of Education non-regulatory guidance documents entitled *Supporting Transgender, Nonbinary and Gender Nonconforming Students* and *Sample District Policy and Administrative Procedures*, at: www.isbe.net/supportallstudents. **Federal administrations have taken varying positions on whether transgender students can compete consistent with their gender identity; consult the board attorney for guidance on this evolving area of law.**

⁷ IHSA eligibility information and required forms are available at: www.ihsa.org/Resources/Download-Center.

A district must include information concerning the board's concussion policy in any agreement, contract, code, or other written instrument that the district requires a student athlete and his or her parent(s) or guardian(s) to sign before participating in practice or interscholastic competition. ~~105 ILCS 5/10-20.54 and~~ 23 Ill.Admin.Code §1.530(b)(1). ~~The Sample exhibit form 7:300-E1, Agreement to Participate~~, contains the requirements in this policy. In addition, the student and student's parent/guardian must sign a form approved by IHSA acknowledging receiving and reading written information on concussions. 105 ILCS 5/22-80(e).

The IHSA website contains many helpful resources, e.g.:

1. www.ihsa.org/Resources/Download-Center (see consent form under subhead Sports Medicine Forms)
2. www.ihsa.org/Resources/SportsMedicine/PerformanceEnhancingDrugsSteroidEducation/IHSAPerformanceEnhancingSubstancePolicy.aspx (performance-enhancing drugs)
3. www.ihsa.org/Resources/SportsMedicine/ConcussionManagement/ConcussionResources.aspx (concussions)

Concussion information is available from the Ill. Elementary School Assoc. at: www.iesa.org/activities/concussion.asp.

LEGAL REF.: 105 ILCS 5/10-20.30, ~~5/10-20.54~~, 5/22-80, and 25/2.
23 Ill.Admin.Code §1.530(b).

CROSS REF.: 4:100 (Insurance Management), 4:170 (Safety), 6:190 (Extracurricular and Co-Curricular Activities), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:305 (Student Athlete Concussions and Head Injuries), 7:340 (Student Records)

DRAFT

Students

Student Fundraising Activities ¹

No individual or organization is allowed to ask students to participate in fundraising activities while the students are on school grounds during school hours or during any school activity. Exceptions are:

1. School-sponsored student organizations; and
2. Parent organizations and booster clubs that are recognized pursuant to [Board](#) policy 8:90, *Parent Organizations and Booster Clubs*.

The Superintendent or designee shall manage student fundraising activities in alignment with the following directives: ²

1. Fundraising efforts shall not conflict with instructional activities or programs.
2. For any school that participates in the School Breakfast Program or the National School Lunch Program, fundraising activities involving the sale of food and beverage items to students during the school day while on the school campus must comply with the Ill. State Board of Education rules concerning the sale of competitive food and beverage items. ³
3. Participation in fundraising efforts must be voluntary.
4. Student safety must be paramount. ⁴
5. For school-sponsored student organizations, a school staff member must supervise the fundraising activities and the student activity funds treasurer must safeguard the financial accounts.
6. The fundraising efforts must be to support the organization's purposes and/or activities, the general welfare, a charitable cause, or the educational experiences of students generally.
7. The funds shall be used to the maximum extent possible for the designated purpose.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State law requires this subject matter be covered by policy. 105 ILCS 5/10-20.19(3) requires districts to have rules governing: (1) "conditions under which school classes, clubs, and associations may collect or acquire funds," and (2) "the safekeeping of such funds for the educational, recreational, or cultural purposes they are designed to serve."

² Except for #2 (see f/n 3, below), all numbered directives are optional and may be deleted or amended. These directives are intended to comply with 105 ILCS 5/10-20.19(3) by stating the conditions under which funds may be collected and by providing for their safekeeping.

³ Selling popular food items to raise funds is restricted by federal and State rules. [The Ill. State Board of Education ISBE](#) limits the sale of competitive food and beverages sold to students on the school campus of any school that participates in the School Breakfast Program or the National School Lunch Program (*participating schools*). 23 Ill.Admin.Code §305.15(a). *Competitive foods* are all food and beverages that are offered by any person, organization, or entity for sale to students on the school campus during the school day that are not reimbursed under programs authorized by federal law. 7 C.F.R. §210.11(a)(2); 23 Ill.Admin.Code §305.5. *Participating schools* with grades 8 and below have zero *exempted fundraising days*, and *participating schools* with grades 9-12 may have no more than nine *exempted fundraising days*. 23 Ill.Admin.Code §305.15 (b)(2)(A)-(B). *Exempted fundraising day* means a school day on which foods and/or beverages not meeting the "general nutrition standards for competitive foods" may be sold to students on the school campus. 7 C.F.R. §210.11-(b)(4); 23 Ill.Admin.Code §305.5. See [sample policy](#) 4:120, *Food Services*; and [sample administrative procedure](#) 4:120-AP, *Food Services; Competitive Foods; Exemptions*.

⁴ Two alternatives follow:

- | | |
|----------------|--|
| Alternative 1: | 4. Student safety must be paramount <u>and door-to-door solicitations are prohibited.</u> |
| Alternative 2: | 4. Student safety must be paramount <u>and door-to-door solicitations are discouraged.</u> |

8. Any fundraising efforts that solicit donor messages for incorporation into school property, e.g., tiles or bricks, or placement upon school property, e.g., posters or placards, must:⁵
 - a. Develop viewpoint neutral guidelines for the creation of messages;
 - b. Inform potential donors that all messages are subject to review and approval, and that messages that do not meet the established guidelines must be resubmitted or the donation will be returned; and
 - c. Place a disclaimer on all fundraising information and near the completed donor messages that all messages are “solely the expression of the individual donors and not an endorsement by the District of any message’s content.”

LEGAL REF.: 105 ILCS 5/10-20.19(3).
23 Ill.Admin.Code Part 305, School Food Service.

CROSS REF.: 4:90 (Student Activity and Fiduciary Funds), 4:120 (Food Services), 8:80 (Gifts to the District), 8:90 (Parent Organizations and Booster Clubs)

DRAFT

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

⁵ The issue of soliciting or receiving donor messages is an unsettled area of the law that is frequently litigated because of its many complex legal and practical issues. The U.S. Constitution’s Free Speech, Establishment, and Equal Protection Clauses may be triggered. As a general rule, school officials can avoid constitutional issues by reviewing donor messages according to uniform rules that do not discriminate on the basis of viewpoint. Requiring that donor messages go through a thorough review process prior to their permanent placement on any medium can avoid issues that may occur when messages are reviewed after placement and found to be unacceptable. For sample cases discussing the issue of a district’s exclusion of donor messages on school property, see Fleming v. Jefferson Cnty. Sch. Dist. R-1, 298 F.3d 918 (10th Cir. 2002), *cert. denied* (school’s restriction on the use of religious symbols on tiles that would become a part of the rebuilt school allowed because the messages were school-sponsored speech, and the restrictions had a reasonable relation to legitimate teaching concerns); DiLoreto v. Downey Unified Sch. Dist. Bd. of Educ., 196 F.3d 958 (9th Cir. 1999), *cert. denied* (school district’s refusal to post an advertisement featuring the text of the Ten Commandments on its baseball field upheld because the field was a nonpublic forum for a limited purpose); Gernetzke v. Kenosha Unified Sch. Dist. No. 1, 274 F.3d 464 (7th Cir. 2001), *cert. denied* (school district disallowed religious symbols on Bible Club’s mural so it would not have to allow speech that would cause a disruption like white supremacists who wanted to display the swastika); and Kiesinger v. Mexico Acad. and Central Sch., 427 F.Supp. 2d 182 (N.D.N.Y. 2006)(school district’s removal of bricks inscribed with a donor’s religious messages from a walkway in front of a school was viewpoint discrimination because the district allowed messages about God generally, but not a specific religious viewpoint on God).

Community Relations

Gifts to the District ¹

The School Board appreciates gifts from any education foundation, ² other entities, or individuals. All gifts must adhere to each of the following:

1. Be accepted by the Board or, if less than \$500.00 in value, the Superintendent or designee.³ Individuals should obtain a pre-acceptance commitment before identifying the District, any school, or school program or activity as a beneficiary in any fundraising attempt, including without limitation, any Internet fundraising attempt. ⁴
2. Be given without a stated purpose or with a purpose deemed by the party with authority to accept the gift to be compatible with the Board's educational objectives and policies.
3. Be consistent with the District's mandate to provide equal educational and extracurricular opportunities to all students in the District as provided in Board policy 7:10, *Equal Educational Opportunities*. State and federal laws require the District to provide equal treatment for members of both sexes to educational programing, extracurricular activities, and athletics. This includes the distribution of athletic benefits and opportunities. ⁵
4. Permit the District to maintain resource equity among its learning centers. ⁶

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ State and federal law control this policy's content. 105 ILCS 5/16-1 grants authority to school boards to accept and manage gifts. Specifying the criteria for gifts in the board policy provides important information to potential donors and promotes a common understanding, uniform treatment, and adherence to legal requirements. Any gift to a school district or attendance center becomes district property to be "held, managed, improved, invested or disposed of by such board in such manner as the board, in its discretion, sees fit..." *Id.* When a donor expresses an intention that a gift be used for a certain purpose, the board must "promote and carry into effect" that intention until the "board determines in its discretion that it is no longer possible, practical or prudent to do so." *Id.*

² An education foundation can be an effective tool for collecting and donating financial and non-financial resources to a school district. An education foundation is a separate entity from the school district. In order to be exempt from federal income taxes and allow donors to deduct their donations, it must be organized as a tax-exempt organization, such as, under Section 501(c)(3) of the Internal Revenue Code.

³ The board may remove or amend the value of a gift that the superintendent or designee is permitted to accept.

⁴ Well-intentioned people can raise funds in a variety of ways, e.g., putting donation jars in retail establishments, 50/50 drawings, and websites designed for fundraising like *GoFundMe*. Addressing fundraising by individuals in policy allows the board to manage donations and minimize liability in a manner consistent with its policies and legal requirements. [Before accepting a gift, a board \(or superintendent, if applicable\) should evaluate costs that may be associated with acceptance of a gift, such as installation costs.](#)

⁵ 20 U.S.C. §1681 *et seq.*, Title IX of the Education Amendments, implemented by 34 C.F.R. Part 106; 23 Ill. Admin. Code §200.40. See [www.ed.gov/laws-and-policy/civil-rights-laws/title-ix-and-sex-discrimination-Title-IX-Resource-Guide-U.S.-Dept.-of-Education-Office-for-Civil-Rights-\(April-2015\).at:www2.ed.gov/about/offices/list/ocr/docs/del-title-ix-coordinators-guide-201504.pdf](http://www.ed.gov/laws-and-policy/civil-rights-laws/title-ix-and-sex-discrimination-Title-IX-Resource-Guide-U.S.-Dept.-of-Education-Office-for-Civil-Rights-(April-2015).at:www2.ed.gov/about/offices/list/ocr/docs/del-title-ix-coordinators-guide-201504.pdf).

⁶ See [sample](#) policy 6:210, *Instructional Materials*.

5. Be viewpoint neutral when the gift involves the incorporation of any messages. The Superintendent or designee shall manage a process for the review and approval of donations involving the incorporation of messages into or placing messages upon school property. ⁷
6. Comply with all laws applicable to the District including, without limitation, the Americans with Disabilities Act, the Prevailing Wage Act, the Health/Life Safety Code for Public Schools, and all applicable procurement and bidding requirements.

The District will provide equal treatment to all individuals and entities seeking to donate money or a gift. Upon acceptance, all gifts become the District's property. The acceptance of a gift is not an endorsement by the Board, District, or school of any product, service, activity, or program. The method of recognition is determined by the party accepting the gift. ⁸

LEGAL REF.: 20 U.S.C. §1681 et seq., Title IX of the Education Amendments; implemented by 34 C.F.R. Part 106.
105 ILCS 5/16-1.
23 Ill.Admin.Code §200.40.

CROSS REF.: 4:60 (Purchases and Contracts), 4:150 (Facility Management and Building Programs), 6:10 (Educational Philosophy and Objectives), 6:210 (Instructional Materials), 7:10 (Equal Educational Opportunities)

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

⁷ The U.S. Constitution's Free Speech, Establishment, and Equal Protection Clauses may be triggered when a donation comes with a message, e.g., art that incorporates political or religious messages. Contact the board attorney for assistance. The second sentence is optional. Soliciting or receiving donor messages raises many complex legal and practical issues. As a general rule, school officials can avoid constitutional issues by reviewing donor messages according to uniform rules that do not discriminate against groups or individuals on the basis of their viewpoints. For more detailed explanations of viewpoint-neutrality and forum issues, see f/n 1 in sample policy 8:20, *Community Use of School Facilities*, and f/n 1 in sample policy 8:25, *Advertising and Distributing Materials in Schools Provided by Non-School Related Entities*.

A publicized procedure for reviewing donor messages according to pre-established viewpoint-neutral guidelines may limit misunderstandings or disputes with donors or other members of the public. Each board may want to discuss with the superintendent what expectations exist based upon the scope and scale of the donor message project, so that the superintendent can manage the expectations in the procedure. Consult the board attorney to assist with this process. Lastly, posting disclaimers informing members of the public that the donor messages incorporated into school property or placed upon school property are the personal expressions of individual donors and not the district's may avoid Establishment Clause arguments. For a more detailed discussion of the issues pertaining to excluding donor messages on school property and implementing procedures to review donor messages, see f/n 5 in sample policy 7:325, *Student Fundraising Activities*.

⁸ Examples of ways to recognize a gift include a letter of appreciation, mentioning the gift on the district or school website or publication, a shout-out at a public event, and a recognition plaque.

Community Relations

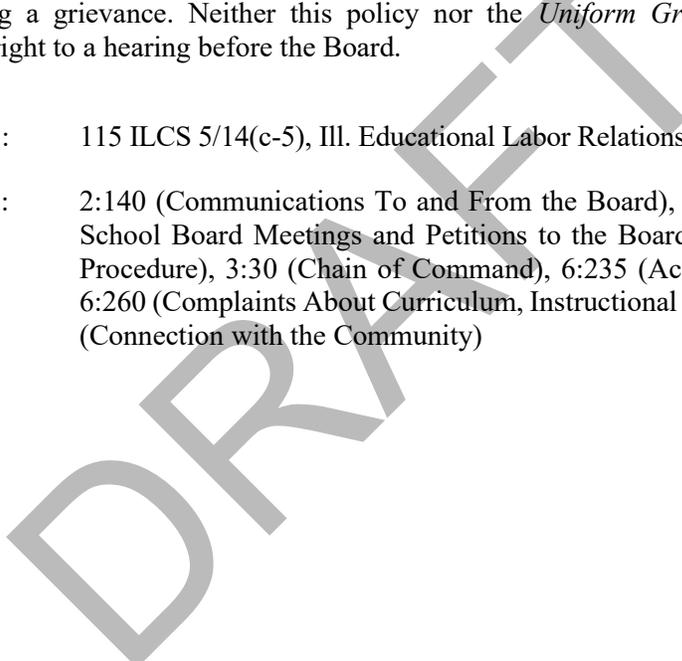
Public Suggestions and Concerns

The School Board is interested in receiving suggestions and concerns from members of the community. Any individual may make a suggestion or express a concern by contacting any District or School office. Community members who e-mail the District or any District employee or board member are expected to abide by the standards in Board policy 6:235, *Access to Electronic Networks*, and should, to the extent possible, limit their communications to relevant individuals.¹ All suggestions and/or concerns will be referred to the appropriate level staff member or District administrator who is most able to respond in a timely manner. Each concern or suggestion shall be considered on its merit.

An individual who is not satisfied may file a grievance under Board policy 2:260, *Uniform Grievance Procedure*. The Board encourages, but does not require, individuals to follow the channels of authority prior to filing a grievance. Neither this policy nor the *Uniform Grievance Procedure* create an independent right to a hearing before the Board.

LEGAL REF.: 115 ILCS 5/14(c-5), Ill. Educational Labor Relations Act.

CROSS REF.: 2:140 (Communications To and From the Board), 2:230 (Public Participation at School Board Meetings and Petitions to the Board), 2:260 (Uniform Grievance Procedure), 3:30 (Chain of Command), 6:235 (Access to Electronic Networks), 6:260 (Complaints About Curriculum, Instructional Materials and Programs), 8:10 (Connection with the Community)



The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ The Ill. Educational Labor Relations Act requires employers to establish email policies in an effort to prohibit the use of its email system by outside sources. 115 ILCS 5/14(c-5), ~~added by P.A. 101-620~~. [Sample p](#)Policy 6:235, *Access to Electronic Networks*, states that the district’s network, which includes its email system, is not a public forum for general use. Further, acceptable uses of the network by any party are limited to uses in support of education and/or research or for legitimate school business purposes. See [sample](#) policy 6:235, *Access to Electronic Networks*, at f/n 6 for additional discussion. Including this statement also discourages school community members from engaging in the disruptive practice of mass *cc’ing* district staff who have no involvement in a particular issue.

School District Organization

Administrative Procedure - Checklist for Handling Intergovernmental Agreement Requests

The Superintendent completes this checklist whenever the District receives a request to enter into an intergovernmental agreement. ¹

- Acknowledge the receipt of the request to the sender.
- Confer with the ~~School~~ Board President as to when to put the request on an open meeting agenda as a discussion and/or action item.
- Inform the request's sender of approximately when the request will be presented to the Board.
- Investigate the factual context and the impact of granting or not granting the request.
- Determine if the request is for procurement purposes and evaluate whether an intergovernmental agreement would be exempt under 105 ILCS 5/10-20.21.
- Prepare an evaluation of the request and a recommendation that takes into account the Board's priorities in the allocation of resources, including funds, time, personnel, facilities, and the transmission of knowledge and culture through which students learn in areas necessary to their continuing development and entry into the world of work. ²
- Consult the Board ~~A~~ttorney for a legal review of the proposed intergovernmental agreement.
- Include the evaluation and recommendation in the appropriate Board meeting packet.

The footnotes should be removed before the material is used.

¹ If the pre-existing process for handling requests to enter into an intergovernmental agreement is that the board receives all requests, use the following alternative:

Whenever the Board, having received a request to enter into an intergovernmental agreement, requests the Superintendent to provide an evaluation and recommendation, the Superintendent will:

² This language is from ~~sample~~ policy 6:15, *School Accountability*. Some issues for consideration include: (1) space availability, (2) teacher-student ratio, (3) available resources, (4) costs, (5) effect on Evidence-Based Funding, transportation reimbursement, and special education reimbursement, (6) rival gang factors and other safety concerns, and (7) current levels of school performance.

School Board

Administrative Procedure - Types of School Board Meetings

Meeting Type	Notice	Agenda	Notice to News Media	District's Website ¹
Regular	<p>Given once a year when the Board adopts its regular meeting schedule.</p> <p>105 ILCS 5/10-6, 5/10-16.</p> <p>The notice and agenda must be continuously available for public review during the entire 48-hour period before the meeting. Posting on the District's website satisfies the requirement for continuous posting. However, to comply with the legislative intent, posting on the District's website does not replace the posting described in the Agenda column.</p> <p>5 ILCS 120/2.02.</p>	<p>Post at the District's main office and at the meeting site, at least 48 hours before the meeting.</p> <p>5 ILCS 120/2.02.</p>	<p>Give to any news media that filed an annual request for such notices.</p> <p>5 ILCS 120/2.02.</p>	<p>Post the annual schedule of regular meetings and post a public notice of each meeting along with the meeting agenda.</p> <p>5 ILCS 120/2.02.</p> <p>Post regular Board meeting minutes within 10 days after approval; the minutes remain there for at least 60 days.</p> <p>5 ILCS 120/2.06.</p>
Special	<p>Post a notice at the District's main office or, if no main office exists, at the meeting site, at least 48 hours before the meeting.</p> <p>5 ILCS 120/2.02.</p>	<p>Include with the public notice.</p> <p>5 ILCS 120/2.02.</p>	<p>Give to any news media that files an annual request. Must also give the same notice as that given Board members if the</p>	<p>Post a public notice of each meeting along with the meeting agenda, at least 48 hours before the</p>

The footnotes should be removed before the material is used.

¹ Required *only if* the district has a website that is maintained by a full-time staff member; if not, this column may be omitted. 5 ILCS 120/2.026(b).

Meeting Type	Notice	Agenda	Notice to News Media	District's Website ¹
	<p>The notice and agenda must be continuously available and/or posted on the District's website as provided in the Regular meeting row.</p> <p>Notice to Board members must be served by mail 48 hours before the meeting or by personal service 24 hours before the meeting.</p> <p>105 ILCS 5/10-16.</p>		<p>news media provides an address or telephone number within the District's jurisdiction.</p> <p>5 ILCS 120/2.02.</p>	<p>meeting. The notice and agenda must remain posted on the website until the meeting is concluded.</p> <p>5 ILCS 120/2.02.</p>
Emergency	<p>Post the notice at the District's main office or, if no main office exists, at the meeting site, as soon as practicable before the meeting.</p> <p>5 ILCS 120/2.02.</p> <p>The notice and agenda must be continuously available and/or posted on the District's website as provided in the Regular meeting row.</p> <p>No specific notice to Board members is specified, but it is advisable to provide the notice as soon as possible.</p>	No State law requirements.	Same as for special meetings.	<p>Post a public notice.</p> <p>5 ILCS 120/2.02.</p>
Closed	<p>May hold a closed meeting, or close a portion of an open meeting, upon a majority <u>roll call</u> vote of a quorum present, taken at a properly noticed open meeting.</p> <p>5 ILCS 120/2a.</p>	<p>None required, but only topics <u>covered by the specific exception(s) cited</u> in the vote to hold the closed meeting may be considered.</p> <p>5 ILCS 120/2a.</p>	No additional notice required.	<p>Post a public notice.</p> <p>5 ILCS 120/2.02.</p>

Meeting Type	Notice	Agenda	Notice to News Media	District's Website ¹
Rescheduled or Reconvened	<p>Post a notice at the District's main office or, if no main office exists, at the meeting site at least 48 hours before the meeting.</p> <p>5 ILCS 120/2.02.</p> <p>The notice and agenda must be continuously available and/or posted on the District's website as provided in the Regular meeting row.</p> <p>No notice is needed when an open meeting is reconvened within 24 hours, or when the time and place of a reconvened meeting was announced at the original meeting and the agenda is not changed.</p> <p>5 ILCS 120/2.02.</p>	Included with any public notice.	Same as for a special meeting.	<p>Post a public notice.</p> <p>5 ILCS 120/2.02.</p>

General School Administration

Administrative Procedure - Succession Plan

If the Superintendent, Building Principal, or other administrator is temporarily unavailable, the succession of authority and responsibility of the respective office shall be as stated below. If the first person on the succession list is unavailable, the second person shall be the responsible person, and so on, in order through the list. The designated individual shall communicate with the ~~School~~ Board President in cases of importance and/or emergency.

Superintendent

Building Principal

**IASB POLICY REFERENCE MANUAL
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Operational Services

Administrative Procedure - Food Services; Competitive Foods; Exemptions

This procedure applies only to schools that participate in federal meal reimbursement programs. 7 C.F.R. Part 210; 23 Ill.Admin.Code Part 305. They are *participating* schools.

All food and beverages sold to students on the school campuses of participating schools during the school day must comply with the “general nutrition standards for competitive foods” specified in 7 C.F.R. §210.11, unless they are exempted by 23 Ill. Admin.Code §305.15(a).

Definitions

Competitive foods are all food and beverages that are offered by any person, organization or entity for sale to students on the school campus during the school day that are not reimbursed under programs authorized by federal law. 7 C.F.R. §210.11(a)(2); 23 Ill. Admin.Code §305.5. Competitive foods do not include foods offered during after-school athletics or extracurricular events, or weekend events. *School campus* means all areas of the property under the jurisdiction of the participating school that are accessible to students during the school day. 23 Ill.Admin.Code §305.5. *School day* means the period of time from midnight before the start of the official school day until 30 minutes after the end of the official school day. 23 Ill.Admin.Code §305.5.

Exempted fundraising day (EFD) means a school day on which foods and/or beverage items not meeting the “general nutrition standards for competitive foods” may be sold to students on the school campus. 7 C.F.R. §210.11 (b)(4); 23 Ill.Admin.Code §305.5.

Competitive Foods

Competitive foods and beverage items sold during the school day must meet the requirements listed at 7 C.F.R. §210.11 (c)-(111).

All revenue from the sale of competitive foods sold to students in the food service areas during meal periods shall accrue to the nonprofit school lunch program account. 23 Ill.Admin.Code §305.15(d).

Exempted Fundraising Days

EFD foods and/or beverages may not be sold in competition with school meals in the food service area during meal periods. 7 C.F.R. §210.11 (b)(4). In schools with grades 9-12, only 9 or fewer EFDs are allowed. In schools with grades 8 and below, EFDs are prohibited. 23 Ill.Admin.Code §305.15(b)(21)-(3).

To request an EFD, the Superintendent or designee for the participating school must be contacted. He or she will (1) explain the District’s process and criteria for reviewing and approving or denying an EFD request, and (2) provide any written documents to assist with the EFD request. The Superintendent or designee must maintain a list of all EFDs held and retain them for at least three years. 7 C.F.R. §210.9(b)(17) and 23 Ill.Admin.Code §305.15(c)(3).

LEGAL REF.: 42 U.S.C. §1779⁵
7 C.F.R. §210.11.
23 Ill.Admin.Code Part 305, School Food Service.

Operational Services

Administrative Procedure - Unsafe School Choice Option

Illinois public school districts must comply with the following two statutes: (1) 105 ILCS 5/2-3.134 requires ISBE to maintain data and annually publish a list of persistently dangerous schools, and (2) 105 ILCS 5/10-21.3a, ~~amended by P.A. 100-1046~~, requires each school board to adopt a policy governing the transfer of students within the district from a persistently dangerous school to another public school in the district. Board policy 4:170, *Safety*, fulfills this requirement with its section on **Unsafe School Choice Option**.

This procedure implements the policy. It incorporates guidance issued by the U.S. Dept. of Education (DOE), *Unsafe School Choice Option, Non-Regulatory Guidance* (February 2004), available under the Policy Guidance section at <https://files.eric.ed.gov/fulltext/ED494736.pdf> ~~www2.ed.gov/programs/dvpgovgrants/legislation.html~~, when No Child Left Behind (NCLB) was in effect. NCLB was repealed. The law that took its place is called the Every Student Succeeds Act (ESSA), which amended [Elementary and Secondary Education Act \(ESEA\)](#) on December 10, 2015. ESEA, as amended by ESSA, still requires states to implement an unsafe school choice option; however, the DOE has not updated its guidance to be consistent with this new law. This procedure incorporates DOE guidance to the extent that it is consistent with the new law. ~~ESSA implementation guidance is expected as states implement the law.~~

Unsafe School Choice Option for Students in Persistently Dangerous Schools

Actor	Action
ISBE	Identifies each Illinois school that is a <i>persistently dangerous school</i> as defined in 105 ILCS 5/10-21.3a(b) (attached) . As of May 2014 <u>June 2025</u> , ISBE has not identified a <i>persistently dangerous school</i> .
Building Principal or designee	Within 10 calendar days of identification, or longer time if necessary, notifies by U.S. mail, the parents/guardians of students attending a <i>persistently dangerous school</i> , of that school's status as <i>persistently dangerous</i> .
Superintendent	Keeps the Board informed as appropriate. Determines which, if any, schools will receive students assigned to a <i>persistently dangerous school</i> . The recipient school may be a public charter school. If a recipient school is not available in the District, the Superintendent will explore other appropriate options, e.g., intergovernmental agreements with another district to accept transfer students. The needs and preferences of affected students and parents/guardians will be considered. Develops and implements a corrective action plan.

Actor	Action
Building Principal or designee	Within 20 calendar days of identification, or longer time if necessary, informs parents/guardians of the following: <ol style="list-style-type: none"> 1. The status of the corrective action plan; and 2. The identities of any available school or public charter school into which students may transfer.
Parents/guardians	As soon as possible after being informed of the unsafe school choice option, confers with the Building Principal concerning whether to exercise the transfer option.
Building Principal or designee	Executes any requested transfers as soon as possible. Transfers will be in effect at least while the original school is identified as <i>persistently dangerous</i> . When determining the transfer length, the Principal considers the student's educational needs as well as other factors affecting the student's ability to succeed if returned to the transferring school.
Superintendent or designee	Upon corrective action plan's completion, requests that ISBE remove the school from the list of <i>persistently dangerous schools</i> .

Unsafe School Choice Option for Any Student Who Is a Victim of a Violent Criminal Offense Occurring on School Grounds During Regular School Hours or During a School-Sponsored Event

Actor	Action
Building Principal or designee	Notifies the Superintendent that a student was a victim of a violent crime, as defined by 725 ILCS 120/3 (attached) , occurring on school grounds during regular school hours or during a school-sponsored event.
Superintendent	As soon as possible, determines which, if any, schools are available recipients for a student who was a victim of a violent crime while in school or on school grounds. <p>The recipient school may be a public charter school.</p> <p>If a recipient school is not available in the District, the Superintendent will explore other appropriate options, e.g., an agreement with a neighboring district to accept the student.</p> <p>The needs and preferences of the affected student and his or her parents/guardians shall be considered.</p> <p>Keeps the Board informed as appropriate.</p>
Building Principal or designee	As soon as possible, notifies the student's parent(s)/guardian(s) that the student may transfer to another school, provided another school is available.
Parent(s)/guardian(s)	As soon as possible after being informed of the unsafe school choice option, confers with the Building Principal concerning whether to exercise the transfer option.
Building Principal or designee	Executes any requested transfer as soon as possible. When determining the transfer length, considers the student's educational needs as well as other

Actor	Action
	factors affecting the student's ability to succeed if returned to the transferring school.

Definitions for “Persistently Dangerous School”

105 ILCS 5/10-21.3a, amended by P.A. 100-1046 (current as of June 2021)

~~§10-21.3a(b).~~— In order to be considered a persistently dangerous school, the school must meet all of the following criteria for 2 consecutive years:

- ~~1. Have greater than 3% of the students enrolled in the school expelled for violence related conduct.~~
- ~~2. Have one or more students expelled for bringing a firearm to school as defined in 18 U.S.C. 921.~~
- ~~3. Have at least 3% of students enrolled in the school exercise the individual option to transfer schools pursuant to subsection (c) of this section. [105 ILCS 5/10-21.3a(c), see the second section of this procedure]~~

Definitions for “Crime Victim” and “Violent Crime”

725 ILCS 120/3, amended by P.A. 100-961 (current as of June 2021)

~~§ 3.~~— The terms used in this Act shall have the following meanings:

~~(a) "Crime victim" or "victim" means (1) any natural person determined by the prosecutor or the court to have suffered direct physical or psychological harm as a result of a violent crime perpetrated or attempted against that person or direct physical or psychological harm as a result of (i) a violation of Section 11-501 of the Illinois Vehicle Code or similar provision of a local ordinance or (ii) a violation of Section 9-3 of the Criminal Code of 1961 or the Criminal Code of 2012; (2) in the case of a crime victim who is under 18 years of age or an adult victim who is incompetent or incapacitated, both parents, legal guardians, foster parents, or a single adult representative; (3) in the case of an adult deceased victim, 2 representatives who may be the spouse, parent, child or sibling of the victim, or the representative of the victim's estate; and (4) an immediate family member of a victim under clause (1) of this paragraph (a) chosen by the victim. In no event shall the defendant or any person who aided and abetted in the commission of the crime be considered a victim, a crime victim, or a representative of the victim.~~

~~(c) "Violent Crime" means: (1) any felony in which force or threat of force was used against the victim; (2) any offense involving sexual exploitation, sexual conduct, or sexual penetration; (3) a violation of Section 11-20.1, 11-20.1B, 11-20.3, 11-23, or 11-23.5 of the Criminal Code of 1961 or the Criminal Code of 2012; (4) domestic battery or stalking; (5) violation of an order of protection, a civil no contact order, or a stalking no contact order; (6) any misdemeanor which results in death or great bodily harm to the victim; (7) any violation of Section 9-3 of the Criminal Code of 1961 or the Criminal Code of 2012, or Section 11-501 of the Illinois Vehicle Code, or a similar provision of a local ordinance, if the violation resulted in personal injury or death. "Violent crime" includes any action committed by a juvenile that would be a violent crime if committed by~~

an adult. For the purposes of this paragraph, "personal injury" shall include any Type A injury as indicated on the traffic accident report completed by a law enforcement officer that requires immediate professional attention in either a doctor's office or medical facility. A Type A injury shall include severely bleeding wounds, distorted extremities, and injuries that require the injured party to be carried from the scene.

Operational Services

Administrative Procedure - Criminal Offender Notification Laws; Screening

Laws Protecting Students on School Grounds

The following list describes laws [and resources](#) protecting students on school grounds from individuals convicted of serious crimes:

1. A child sex offender is prohibited from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present unless specifically permitted by statute. 720 ILCS 5/11-9.3(a), (b). See ~~School~~ Board policies 4:175, *Convicted Child Sex Offender; Screening; Notifications*; and 8:30, *Visitors to and Conduct on School Property*; ~~and administrative procedure 8:30 AP, *Definition of Child Sex Offender*.~~
2. Law enforcement must notify schools of offenders who reside or are employed in the county. See: (a) Sex Offender Community Notification Law, 730 ILCS 152/, and (b) Murderer and Violent Offender Against Youth Community Notification Law, 730 ILCS 154/75-154/105. These laws are hereafter referred to as “offender notification laws.” See also [Board](#) policy 4:175, *Convicted Child Sex Offender; Screening; Notifications*.
The School Code (105 ILCS 5/10-21.9, 5/21B-5 and 5/21B-80) lists criminal offenses that disqualify an individual from District employment if the individual was convicted. 105 ILCS 5/~~21~~10-21.9 requires any person hired by the District to submit to a fingerprint-based criminal history records check through ~~(a)~~ the Ill. State Police (ISP) for an individual’s *Criminal History Records Information* (CHRI), and ~~(b)~~ the Federal Bureau of Investigation (FBI) national crime information databases. The law also requires a school district to initially check ~~two publicly available Illinois offender databases for each applicant being considered for hire and, if hired, repeatedly at least once every five years that an individual remains employed by the District~~¹, which are ~~(a)~~ the Statewide Sex Offender Registry, <https://isp.illinois.gov/Sor/Disclaimer>, and ~~(b)~~ the Statewide Murderer and Violent Offender Against Youth Registry, <https://isp.illinois.gov/MVOAY/Disclaimer>, ~~for each applicant being considered for hire and, if hired, repeatedly checked at least once every five years that an individual remains employed by the District~~. Obtaining the results of the fingerprint-based criminal history records check and review of the database registries is a *complete criminal history records check* as required by the School Code. See [Board](#) policy 5:30, *Hiring Process and Criteria*; administrative procedure 5:30-AP2, *Investigations*; and [Ill. State Board of Education \(ISBE\)](#)’s non-regulatory guidance ~~document~~, *Criminal History Records Information (CHRI) Checks for Certified and Non-certified School Personnel*, at: www.isbe.net/Documents/guidance_chr.pdf.
3. The National Sex Offender Public Website, www.nsopw.gov/; however, if performing a check here note that the same information will likely appear in the information furnished by the FBI.
4. The provisions in the School Code described above also apply to employees of persons or firms holding contracts with a school district who have direct, daily contact with students. 105 ILCS

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¹ 105 ILCS 5/10-21.9(a-5) and (a-6), ~~amended by P.A. 101-531~~. **Note:** the statute uses the term *applicant* even though a person who “remains employed by the school district” is commonly referred to as an employee.

5/10-21.9(f). See administrative procedures 4:60-AP3, *Criminal History Records Check of Contractor Employees*; and 5:30-AP2, *Investigations*.

5. Being charged with attempting to commit, conspiring to commit, soliciting, or committing any offense listed in 105 ILCS 5/21B-80(b-5) results in the automatic suspension ~~or revocation~~ of the individual's license or denial of the individual's license application until the individual's criminal charges are adjudicated through a court of competent jurisdiction. If the individual is acquitted, his or her license or application shall be immediately reinstated. ²
6. Conviction of an offense listed in 105 ILCS 5/21B-80(c) results in the automatic suspension ~~or revocation~~ of the individual's license or denial of the individual's license application, whichever is applicable. When the conviction becomes final, the license will be revoked. Conviction of an offense listed in 105 ILCS 5/21B-80(b), ~~depending upon whether the individual's sentence has been satisfactorily completed and seven years have passed since that date, may result~~ in the automatic suspension or revocation of the individual's license or denial of the individual's license application, whichever is applicable, until seven (7) years following the end of the sentence for the criminal offense. ³
7. The offender notification laws require law enforcement to ascertain whether a juvenile sex offender or violent offender against youth is enrolled in a school and, if so, to provide a copy of the registration form to the Building Principal and any school counselor designated by him or her. This registration form must be kept separately from any and all school records maintained on behalf of the juvenile sex offender. 730 ILCS 152/121(b). See Board policy 4:175, *Convicted Child Sex Offender; Screening; Notifications*.
8. When a criminal sexual offense is committed, or alleged to have been committed, by a District employee or contractor, law enforcement shall immediately transmit a copy of the criminal history record information relating to the investigation of the offense/alleged offense to the Superintendent. This transmission occurs either (725 ILCS 191/15, ~~added by P.A. 102-652~~):
 - a. Upon the Superintendent's request⁴ to a law enforcement agency; or
 - b. If the law enforcement agency knows the offender/alleged offender is employed by the District (either as an employee or contractor), automatically.The copy of the CHRI that is provided must exclude the identity of the adult victim, and if the Superintendent is otherwise aware of the adult victim, he or she must keep that person's identity confidential.

Receipt of Information from and Collaboration with Law Enforcement ⁵

Offender Notification Laws: The Superintendent and Building Principal(s) shall notify the local law enforcement official, including the relevant lawyers in the county State's Attorney's Office and/or

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² 105 ILCS 5/21B-80(b-5), ~~added by P.A. 101-531~~.

³ 105 ILCS 21B-80(b), (c); 105 ILCS 5/21B-15(a).

⁴ The law is silent as to how a superintendent can make this request. Contacting the county State's Attorney's Office(s) and/or local law enforcement agencies that the district has established relationships with through a reciprocal reporting agreement are the suggested request methods. See sample administrative procedure 7:190-AP3, *Guidelines for Reciprocal Reporting of Criminal Offenses Committed by Students*. The law also does not address to whom criminal history records information may be transmitted if the superintendent is the offender/alleged offender. **Contact the board attorney for further guidance.**

⁵ The law is silent with regard to what, if anything, districts do with the information (except for records provided to a school district by a state's attorney's office under the Juvenile Court Act at 705 ILCS 405/5-901(8), ~~amended by P.A. 102-497~~). It does, however, provide that "any person who provides or fails to provide information relevant to the procedures set forth in this [Sex Offender Community Notification] Law shall not be liable in any civil or criminal action." 730 ILCS 152/130.

county sheriff,² that he or she is the District's official contact person for purposes of the offender notification laws.⁶ The Superintendent and/or Building Principal may at any time request information from law enforcement officials regarding sex offenders or violent offenders against youth.

The Superintendent will provide Building Principals and other supervisors with a copy of all lists received from law enforcement officials containing the names and addresses of sex offenders and violent offenders against youth.

The Building Principal or designee shall provide the lists to staff members in his or her building on a need-to-know basis, but in any event:

- A teacher will be told if one of his or her students, or a student's parent/guardian, is on a list.
- The school counselor, nurse, social worker, or other school service personnel will be told if a student or the parent/guardian of a student for whom he or she provides services is on a list.

No person receiving a list shall provide it to any other person, except as provided in these procedures, State law,⁷ or as authorized by the Superintendent. Requests for information should be referred to the local law enforcement officials or State Police.

Licensed Teacher Felony Conviction Notification Laws: On behalf of the Board, the Superintendent, or if the licensed teacher is the Superintendent, the Board President, shall notify the State Superintendent of Education promptly and in writing of the name of a licensed teacher who was convicted of a felony, along with the conviction and the name and location of the court where the conviction occurred.⁸

On behalf of the Board, the Superintendent, or if the teacher is the Superintendent, the Board President, shall notify the Teachers' Retirement System (TRS) of the State of Ill. Board of Trustees promptly and in writing when the District learns that a teacher as defined in the Ill. Pension Code was convicted of a felony, along with the name and location of the court where the conviction occurred, and the case number assigned by that court to the conviction.⁹

Juvenile Delinquency Adjudication Notifications: The Superintendent or designee shall contact the Juvenile Division(s) of the County State's Attorney Office(s) having jurisdiction over the District's school(s) to discuss how the State's Attorney(s) shall inform the Superintendent or designee of any students adjudicated as delinquent minors for offenses that would be felonies and/or certain weapons offenses under the Criminal Code of 2012. 705 ILCS 405/5-901(8), ~~amended by P.A. 102-197~~. The Superintendent and/or designee(s) shall ensure the dissemination of such information is limited to the Building Principal and any school counselor designated by the Building Principal. Id.

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⁶ Naming a contact person will facilitate communication and cooperation with local law enforcement agencies. Any school official may be used as the contact person and the superintendent may wish to have a contact person from each building.

⁷ The list of child sex offenders may be a *public record* subject to disclosure under the Ill. Freedom of Information Act (FOIA). 5 ILCS 140/. Consult the board attorney when a FOIA request is made ~~using this Act~~.

⁸ 105 ILCS 5/21B-85(a).

⁹ Id. at 5/21B-85(b), ~~amended by P.A. 102-552~~.

Informing Staff Members and Parents/Guardians About the Law ¹⁰

Building Principals or their designees shall inform parents/guardians about the availability of information concerning sex offenders during school registration and, if feasible, during parent-teacher conferences. Information should be distributed about the Statewide Sex Offender Registry, <https://isp.illinois.gov/Sor/Disclaimer>, and the Statewide Murderer and Violent Offender Against Youth Registry, <https://isp.illinois.gov/MVOAY/Disclaimer>. Information may also be included in the Student Handbook. See the Sex Offender Community Notification Law, 730 ILCS 152/, and exhibit 4:175-AP1, E1, *Informing Parents/Guardians About Offender Community Notification Laws*.

Requests for additional information shall be referred to local law enforcement officials.

Screening Individuals Who Are Likely to Have Contact with Students at School or School Events ¹¹

The law is silent with regard to *screening* volunteers and individuals in the proximity of a school. *Screening* is not the same as the School Code's requirement to perform a *fingerprint-based criminal history records check* through (a) the ISP for an individual's *Criminal History Records Information* (CHRI), and (b) the FBI's national crime information databases. 105 ILCS 5/10-21.9.

Screening involves checking an individual's name and address against the: (1) Statewide Sex Offender Registry, <https://isp.illinois.gov/Sor/Disclaimer>, and (2) the Statewide Murderer and Violent Offender Against Youth Registry maintained by the ~~ISP State~~ ~~Police~~, <https://isp.illinois.gov/MVOAY/Disclaimer>. 105 ILCS 5/10-21.9(a-5), (a-6).

There are five categories listed below of individuals with the potential to have contact with students at school or at school events.

1. For employees and student teachers, the Superintendent or Building Principal(s) perform the following tasks:
 - a. Complete the required forms to request the *fingerprint-based criminal history records check*; see *administrative procedure* 5:30-AP2, *Investigations*. 105 ILCS 5/10-21.9(a).
 - b. Screen the individual's name and address against the: (1) Statewide Sex Offender Registry, <https://isp.illinois.gov/Sor/Disclaimer>, and (2) the Statewide Murderer and Violent Offender Against Youth Registry maintained by the State Police, <https://isp.illinois.gov/MVOAY/Disclaimer>. 105 ILCS 5/10-21.9(a-5), (a-6). This screening must be done for applicants being considered for hire and, if hired, repeatedly at least once every five years that an individual remains employed by the District. ¹²
 - c. Review the lists of sex offenders and violent offenders against youth as the lists are received from law enforcement. If a match is found, the Superintendent immediately contacts the local police officials to confirm or disprove the match. The Superintendent immediately notifies the Board if a match is confirmed. The Board President will contact

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¹⁰ State law requires a principal or teacher to notify the parents/guardians during school registration or parent-teacher conferences that information about sex offenders is available to the public as provided in the Sex Offender Community Notification Law. 730 ILCS 152/120(g). While State law allows the notification to be made during registration or parent-teacher conferences, the sample procedure makes a notification mandatory just during registration to be sure that all parents/guardians are informed.

¹¹ The law is silent with regard to screening volunteers and individuals in the proximity of a school. *Screening* is not the same as the School Code's requirement to perform a *fingerprint-based criminal history records check* through (a) the ISP for an individual's *Criminal History Records Information* (CHRI), and (b) the FBI's national crime information databases. 105 ILCS 5/10-21.9.

¹² See f/n 1.

the Board Attorney and the Board will take the appropriate action to comply with State law that may include terminating the individual's employment.

- d. May request the individual to authorize a clearance of his or her name through the Ill. Dept. of Children and Family Services (DCFS) [Child Abuse and Neglect Tracking System, a/k/a CANTS system](#). This check documents that the person does not have an indicated report or record on DCFS' registry of child abuse and/or neglect. 325 ILCS 5/11.1(a)(11) and (c). Clearances must be requested using the DCFS [Background Check Portal form](#) at www.dhs.state.il.us/page.aspx?item=48125 <https://dcfs.illinois.gov/for-providers/background-checks-for-licensed-and-unlicensed-providers/background-check-portal-for-licensed-providers.html>.
If an indicated report by DCFS or by a child welfare agency of another jurisdiction is found, the Board must consider the individual's status as a condition of employment.¹³ Contact the Board Attorney for guidance.
 - e. Notify the State Superintendent of Education in writing¹⁴ within ~~ten~~¹⁰ business¹⁵ days when a fingerprint-based criminal history records check returns a *pending* criminal charge against a license holder for an offense set forth in 105 ILCS 5/21B-80.
 - f. Notify the State Superintendent of Education in writing within 15 business days when a fingerprint-based criminal history records check returns a *conviction* of a crime set forth in 105 ILCS 5/21B-80 or when publicly-available Illinois offender databases checks find a registration.¹⁶
2. For students doing field or clinical experience other than student teaching, the Superintendent or Building Principal(s):
 - a. May require the same fingerprint-based criminal history records check required of student teachers.¹⁷ The cost of this check will be reimbursed by the student seeking the experience.¹⁸
 - b. Performs the responsibilities listed in 1. b. & c., above.
 3. For volunteers, see [administrative procedure 6:250-AP, Resource Persons and/or School Volunteers; Screening](#). The Superintendent or Building Principal(s):

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¹³ 105 ILCS 5/10-21.9(c) and (g), ~~amended by P.A. 101-531~~.

¹⁴ 105 ILCS 5/10-21.9(e), ~~amended by P.A. 101-643~~, requires written notice for *convictions*. While notice for *pending* criminal charges is not required to be "in writing," for ease of use, consistency in administration, alignment with the requirement to provide written notice for *convictions*, and best practices this sample text states the State Superintendent will also be notified of *pending* criminal charges in writing. Consult the board attorney for further guidance.

¹⁵ 105 ILCS 5/10-21.9(e), ~~amended by P.A.s 101-531 and 101-643~~. The statute does not state whether the notice requirement is *calendar* days or *business* days. Support for it being *business* days is found later in 105 ILCS 5/10-21.9(e), which requires that notice for *convictions* be provided within 15 business days.

¹⁶ Id.

¹⁷ For districts with boards that require students participating in any field or clinical experience to undergo the same fingerprint-based criminal history records check required of student teachers in 105 ILCS 5/10-21.9(g), delete "~~May require~~" and replace with "Performs". See f/n 3 in sample policy 5:260, *Student Teachers*.

¹⁸ ~~For districts with boards that require students participating in any field or clinical experience to undergo the same fingerprint based criminal history records check required of student teachers in 105 ILCS 5/10-21.9(g), delete "May require" and replace with "Performs". See f/n 3 in policy 5:260, *Student Teachers*. Optional. Delete if your district pays for the fingerprint-based criminal history records check for student teachers.~~

- a. May require the same fingerprint-based criminal history records check required of student teachers. ¹⁹
 - b. Performs the responsibilities listed in 1. b. & c., above.
4. For contractors' employees, see [administrative procedures 4:60-AP3, Criminal History Records Check of Contractor Employees](#); and [5:30-AP2, Investigations](#).
 5. For individuals in the proximity of a school or bus stop, the Building Principal(s) review(s) the lists of sex offenders and violent offenders against youth as they are received from law enforcement. The Building Principal or designee shall: (a) notify staff members according to the section of this procedure on **Receipt of the Information from Law Enforcement**, and (b) attempt to alter school bus stops and the route students travel to and from school in order to avoid contact with an individual on such a list.

CROSS REF.: 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:30 (Hiring Process and Criteria), 6:250 (Community Resource Persons and Volunteers), 8:30 (Visitors to and Conduct on School Property)

ADMIN. PROC.: 4:60-AP3 (Criminal History Records Check of Contractor Employees), 4:175-AP1, E1 (Informing Parents/Guardians About Offender Community Notification Laws), 5:30-AP2 (Investigations), 6:250-AP (Resource Persons and/or School Volunteers; Screening), 6:250-E (Resource Person and Volunteer Information Form and Waiver of Liability), 8:30-AP (Definition of Child Sex Offender), 8:30-E1 (Letter to Parent Regarding Visits to School by Child Sex Offenders), 8:30-E2 (Child Sex Offender's Request for Permission to Visit School Property)

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¹⁹ [For districts with boards that require volunteers to undergo the same fingerprint-based criminal history records check required of student teachers in 105 ILCS 5/10-21.9\(g\), delete "May require" and replace with "Performs".](#)

Operational Services

Administrative Procedure - Pandemic Influenza Surveillance and Reporting ¹

During all levels of a pandemic flu outbreak, monitoring and documenting the number of students and faculty who are absent and report having influenza is critical. Keeping track of these numbers helps health officials determine whether: (1) the outbreak is increasing in scope, (2) to declare an epidemic and (3) to close school buildings and facilities. Consult the local public health department for an illness' *expected range*.

The following information assists officials with monitoring illness rates and the potential for an epidemic:

- Basic surveillance level definitions and response actions with instructions as outlined below.
- Website links to reporting form(s) to submit to the local public health department.
- Sample attendance log to document flu-related absences.

Surveillance Levels	Response Actions
<p>Standard Surveillance -- Reported illnesses are within expected range.</p>	<p>Monitor attendance for increased reports of absence due to flu-like illness.</p> <p>Do not report absences to the local health department.</p>
<p>Heightened Surveillance -- Reported illnesses exceed expected range.</p>	<p>Monitor weekly attendance for flu-like illness/absences on Weekly Influenza Census at: www.idph.state.il.us/pandemic_flu/school_guide/sppg_weekly_census.pdf.</p> <p>Begin morning <i>flu check</i> first hour of school; screen those who report positive for symptoms.</p> <p>Log absences due to flu-like illness on Daily Pandemic Influenza Census Log; a sample is available at: www.idph.state.il.us/pandemic_flu/school_guide/sppg_daily_censusus.pdf.</p> <p>Send weekly absence report to local health department upon request.</p>
<p>Intensive Surveillance -- Reported illnesses significantly exceed expected range.</p>	<p>Monitor daily attendance and log absences on Daily Influenza Census or Daily Pandemic Influenza Log at: www.idph.state.il.us/pandemic_flu/school_guide/sppg_daily_censusus.pdf.</p>

The footnotes should be removed before the material is used.

¹ This administrative procedure is specific to pandemic influenza only. Do not use this material for COVID-19 surveillance and reporting.

Surveillance Levels	Response Actions
	Continue morning flu check. Send daily absence report to local health department upon request. Begin preparation for potential school closure.

Important Resources

School Guidance During an Influenza Pandemic, Section III. Surveillance at:
www.idph.state.il.us/pandemic_flu/schoolguide.htm.

Operational Services

Administrative Procedure – Grant Flexibility; Payment of Employee Salaries During a Pandemic 1

The Superintendent may implement this procedure if it is determined it would be in the best interest of the District to grant flexibilities that allow the District to utilize federal or State agency grants and benefits from grant funds during a pandemic. This procedure is required by Board policies 5:200, 5:270, 5:271, 5:272, 5:273, 5:274, 5:275, 5:276, 5:277, 5:278, 5:279, 5:280, 5:281, 5:282, 5:283, 5:284, 5:285, 5:286, 5:287, 5:288, 5:289, 5:290, 5:291, 5:292, 5:293, 5:294, 5:295, 5:296, 5:297, 5:298, 5:299, 5:300, 5:301, 5:302, 5:303, 5:304, 5:305, 5:306, 5:307, 5:308, 5:309, 5:310, 5:311, 5:312, 5:313, 5:314, 5:315, 5:316, 5:317, 5:318, 5:319, 5:320, 5:321, 5:322, 5:323, 5:324, 5:325, 5:326, 5:327, 5:328, 5:329, 5:330, 5:331, 5:332, 5:333, 5:334, 5:335, 5:336, 5:337, 5:338, 5:339, 5:340, 5:341, 5:342, 5:343, 5:344, 5:345, 5:346, 5:347, 5:348, 5:349, 5:350, 5:351, 5:352, 5:353, 5:354, 5:355, 5:356, 5:357, 5:358, 5:359, 5:360, 5:361, 5:362, 5:363, 5:364, 5:365, 5:366, 5:367, 5:368, 5:369, 5:370, 5:371, 5:372, 5:373, 5:374, 5:375, 5:376, 5:377, 5:378, 5:379, 5:380, 5:381, 5:382, 5:383, 5:384, 5:385, 5:386, 5:387, 5:388, 5:389, 5:390, 5:391, 5:392, 5:393, 5:394, 5:395, 5:396, 5:397, 5:398, 5:399, 5:400, 5:401, 5:402, 5:403, 5:404, 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ation with the Board², when it utilize federal or State agency grants and benefits from grant funds consistent with District practices consistent with District practices *Terms and Conditions of Employment and Dismissal*, and 5:270, *Employment At-Will, Compensation, and Assignment*.³

During a pandemic, federal and/or State agencies may take official action to temporarily allow the District (as a grant recipient) to continue to charge employee salaries and benefits to grant funds while the activities of a grant are closed in whole or in part because of a pandemic, when those payments are made consistent with the District’s local practices⁴ for the payment of salaries and benefits to *similarly situated* employees paid from *other* funding sources (i.e., not tied to grant-funds) during a pandemic. The Districts will use this procedure to address the payment of salaries and benefits to grant-funded employees and similarly situated non-grant funded employees during a pandemic.⁵

The footnotes should be removed before the material is used.

¹ Depending upon the specific terms of government orders and/or guidance issued during a pandemic, this procedure may be required if a district wishes to continue to charge employee salaries and benefits to a grant during an extended school closure. See f/n 3 below for further discussion. **Note:** Apart from this potential requirement tied to grant funding, there is no other federal or State law that requires a district to have a procedure that specifically addresses the payment of employee salaries during a pandemic.

² The Superintendent needs to document his or her consultation with the Board under this procedure. This procedure does not require formal board action; however, documentation could be accomplished through board meeting minutes if discussed at a meeting or through correspondence from the Superintendent to Board members. See policy 2:140, *Communications To and From the Board*, and 2:140-E, *Guidance for Board Member Communications, Including Email Use* for guidance regarding compliance with the Open Meetings Act as it pertains to board member communications outside of a public meeting.

³ See policies 5:200, *Terms and Conditions of Employment and Dismissal*, at f/n 7 and 5:270, *Employment At-Will, Compensation, and Assignment*, for information about general sources of board authority for the payment of professional and educational support personnel.

⁴ The memorandum issued by the federal Office of Management and Budget (OMB) referenced in f/n 5 below refers to grant recipients having a “policy,” which is used in the generic sense and does not mean a formally adopted board policy. To avoid confusion regarding the federal government’s use of the word “policy” in this context and the PRESS PRM’s use of policy, this procedure uses the term “practices.”

⁵ During the COVID-19 pandemic, the federal Office of Management and Budget (OMB) issued a memorandum on 3-19-20, that permitted federal agencies to allow grant recipients to continue to pay employee salaries and benefits from federal grant funds for a 90-day period, if such payments were made “consistent with the recipients’ policy of paying salaries (under unexpected or extraordinary circumstances) from all funding sources.” See www.whitehouse.gov/wp-content/uploads/2020/03/M-20-17.pdf. Specifically, the memorandum permitted relief from certain provisions of the federal uniform guidance for grants at 2 C.F.R. Part 200 that require grant expenditures to be directly tied to the activities of the grant. That relief was subsequently extended until 9-30-20. See www.whitehouse.gov/wp-content/uploads/2020/06/M-20-26.pdf. The Grant Accountability and Transparency Unit of the Illinois Governor’s office, which administers the Grant Accountability and Transparency Act (GATA)(30 ILCS 708/), confirmed that the OMB flexibility memo also applied to State grants through GATA. See *Guidance for Short-Term Relief of 2 CFR 200*, at www2.illinois.gov/sites/GATA/Pages/default.aspx.

When school buildings are closed due to a pandemic, the Superintendent shall:

1. Consult with the Board to determine the extent to which continued payment of salaries and benefits will be made to the District's employees,⁶ pursuant to Board policies 3:40, *Superintendent*, 3:50, *Administrative Personnel Other Than the Superintendent*, 5:35, *Compliance with the Fair Labor Standards Act*, 5:200, *Terms and Conditions of Employment and Dismissal* and 5:270, *Employment At-Will, Compensation, and Assignment*, and consistent with the following:⁷
 - a. Laws, regulations, federal or State or local emergency declarations, executive orders, and agency directives;⁸
 - b. Collective bargaining agreements and any bargaining obligations; and
 - c. The terms of any grant under which an employee is being paid.
2. When permitted by the terms of any grant or related regulatory flexibility, and in consultation with the Board, ensure that the District continues to charge to the respective grants payment of the salaries and benefits to grant-funded employees when payment of salary and benefits is also being made to similarly situated non-grant funded employees.
3. Consult with the Board Attorney for guidance on the continued payment of salaries and benefits for grant-funded employees and similarly situated non-grant funded employees and any related legal obligations, such as collective bargaining.⁹

The footnotes should be removed before the material is used.

Following the OMB memorandum, the U.S. Dept. of Education (DOE) issued its own guidance to grant recipients, stating that recipients could continue to pay employees with DOE grant funds when closed due to COVID-19, as long as the recipient paid "consistent with its policies and procedures, similarly situated employees whose compensation is paid with non-federal funds during an extended closure." See www2.ed.gov/documents/coronavirus/factsheet-fiscal-questions.pdf. Neither the OMB nor DOE define *similarly situated* in their guidance; consult the board attorney for advice on this issue. Other agencies administering grant flexibilities during a pandemic such as COVID-19 may issue their own guidance regarding whether a grant recipient's local employee payment practices during extraordinary circumstances must address all employees, only similarly situated employees, or other subsets of employees. This procedure includes the *similarly situated* standard because districts receive much of their federal funding through DOE. Consult the board attorney if the district wants to modify this procedure based on agency guidance from agencies other than DOE.

⁶ 105 ILCS 5/10-23.8 and 5/10-23.8a (superintendent and other administrators salary and benefits); 105 ILCS 5/10-20.7, 5/10-21.1, 5/24-1, and 5/24-8, amended by P.A. 101-443, beginning with the 2020-2021 school year, (teacher minimum salary); and 105 ILCS 5/10-22.34, 5/10-23.5 (educational support personnel); 29 U.S.C. §201 *et seq.* (payment of *exempt* employees as defined in the Fair Labor Standards Act (FLSA)); and 820 ILCS 115/3 (payment of non-exempt educational support personnel).

⁷ 105 ILCS 5/10-20.5 and 115 ILCS 5/1 *et seq.* See paragraph four of f/n 1 in policy 4:180, *Pandemic Preparedness*.

⁸ The Fair Labor Standards Act (FLSA) (29 U.S.C. §201 *et seq.*) generally requires employers to pay *exempt employees* their full salary for any week in which the employee performs work, regardless of the number of days or hours worked in that week; however, the FLSA does not require employers to pay them for any workweek in which they perform no work. 29 C.F.R. §541.602. The FLSA has no such payment requirement for *non-exempt* employees who are generally paid on an hourly basis.

During the 2020 COVID-19 pandemic, the Governor and the Ill. State Board of Education (ISBE) issued directives and/or guidance regarding payment of school district employees that may impact a board's decision regarding continued payment of employees during an extended closure. ISBE and the Governor suspended in-person learning and issued a Joint Statement with other school administrator and union groups, which purported to mandate that all school district employees on the district's payroll be paid as if districts were functioning normally and they were performing their normal work. See www.isbe.net/Documents/Joint-Statement-Updated%203-27-20.pdf. The Joint Statement cited no specific authority for the payment mandate. Additionally, changes to wages, hours, terms and conditions of employment, even when made during an extraordinary circumstance such as a pandemic, remain subject to collective bargaining obligations.

⁹ Staffing and payment of employees during a pandemic presents a number of complex and potentially fluid legal issues; regular consultation with the board attorney is critical under such circumstances to limit the district's liability.

4. Make recommendation(s) to the Board about the continued payment of grant-funded and similarly situated non-grant funded employees' salary and benefits during the emergency closure.
5. Regularly report to the Board regarding the payment of grant-funded and similarly situated non-grant funded employees and the work being performed by those employees during the period of the emergency closure.

General Personnel

Administrative Procedure - Copyright Compliance

These guidelines help staff members determine if they may use non-original work freely or whether permission is needed to use or copy it. Whenever a staff member is uncertain, has questions, or needs permission from a copyright owner to use or copy a work, he or she should contact the Superintendent or designated copyright compliance officer. Appendix 1 is a *Fair Use Assessment Factors Checklist*. Appendix 2 contains use resources available online.

1. Is the work copyright protected? A “no” means you may use the work freely; a “yes” or uncertain answer means you should proceed with the second query. Note: The presence of a copyright notice is not determinative.
 - a. No, if it is in the public domain.
 - b. No, if it is a U.S. Government publication.
 - c. No, if it is an idea or method described in copyrighted work.
 - ~~d. The presence of a copyright notice is not determinative.~~
 - e.d. Yes, almost all other works.
2. Do you want to exercise one of the copyright owner’s exclusive rights? A “yes” or uncertain answer means you should proceed with the third query.
 - a. Yes, if you plan to copy the work.
 - b. Yes, if you plan to use the work as the basis for a new work.
 - c. Yes, if you plan to electronically distribute or publish copies.
 - d. Yes, if you plan to perform music or drama, recite prose or poetry, or if you plan to play a video and/or audio ~~digital or tape recording or DVD~~.
 - e. Yes, if you plan to publicly display the work.
3. Does your planned use of the work require the copyright owner’s permission? A “no” means you may use the work, provided that any copies contain the copyright notice as it appears in the original work; a “yes” or uncertain answer means you should contact the Superintendent or designated copyright compliance officer.
 - a. No, if your planned use of printed work is within the *fair use* exception as defined in 17 U.S.C. §107. See Appendix 1.
 - b. No, if your planned use of the work is within the *library’s special rules* exception as defined in 17 U.S.C. §108.
 - A library may make a single copy containing the copyright notice for the purpose of archiving lost, stolen, damaged, or deteriorating works.
 - A library may make a single copy containing the copyright notice for a student or staff member at no more than the actual cost of photocopying, provided that the

library finds that the copyrighted work cannot be obtained elsewhere at a fair price.

- c. No, if your planned use of the work is within the *educational performances and displays* exception as defined in 17 U.S.C. §110.

Performances by teachers or students are permitted as part of a teaching activity in a classroom or instructional setting. All other performances require permission from the copyright owner.

- d. No, if you plan to use it in an overhead or opaque projector for instructional purposes.
- e. No, if you plan to copy and use music for academic purposes, other than performance.
- f. Yes, notwithstanding the above, if you plan to create anthologies, compilations, or collective works.
- g. Yes, notwithstanding the above, if copies will be *consumed* during the course. *Consumable* works include: workbooks, exercises, standardized tests, test booklets, and answer sheets.
- h. Yes, notwithstanding the above, if you plan to substitute copies for the purchase of the work; likewise, if you yearly copy the same item.
- i. You must receive permission from the Superintendent or designated copyright compliance officer before showing the off-air recording of television programs, video rentals, or videos purchased for home use. You must follow any applicable license agreements.
- j. You must receive permission from the Superintendent or designated copyright compliance officer before using any non-District owned software, DVD products, and/or downloadable files in District-owned equipment. No one may install or download any program on District-owned equipment without the Superintendent or designee's permission.
- k. You must follow licensing agreements applicable to District-owned software and DVD products.
- Licensing agreements with the manufacturer and vendor shall be followed.
 - Staff members shall take reasonable precautions to prevent copying or the use of unauthorized copies on school equipment, to avoid the installation of privately purchased software on school equipment, and to avoid the use of single copy software across a network with multiple users unless the applicable license agreement permits.
 - A back-up copy shall be purchased for use as a replacement when a program is lost or damaged. If the vendor is not able to supply such, the District shall make a back-up program in accordance with the terms of the applicable licensing agreement or 17 U.S.C. §117.

Appendix 1: Copyright Fair Use Assessment Factors Checklist

Purpose and Character of Use of Copyrighted Work

Use this checklist to analyze whether material falls under the *fair use doctrine*. Factors favoring fair use will generally indicate that material may be used without seeking permission from the copyright

owner. Factors opposing fair use require permission to reprint or adapt the material from the copyright owner. If a copyright owner is known, always request permission before using any material.

Favoring Fair Use	Opposing Fair Use
<input type="checkbox"/> Teaching	<input type="checkbox"/> Commercial activity — gain of financial rewards from (sic) use; e.g., sale of goods, services; advertising; fundraising, etc.
<input type="checkbox"/> Research/Scholarship/Academics	<input type="checkbox"/> Profiting from use
<input type="checkbox"/> Nonprofit educational institution	<input type="checkbox"/> Bad-faith behavior; e.g., misrepresentation of intended use
<input type="checkbox"/> Criticism	<input type="checkbox"/> Denying credit to original author or artist
<input type="checkbox"/> Comment	<input type="checkbox"/> Entertainment
<input type="checkbox"/> News reporting that is fact intensive	<input type="checkbox"/> News reporting with a new perspective or creative flair
<input type="checkbox"/> Used to create something different and new	<input type="checkbox"/> Making a stylized version that retains the core elements of the original work
<input type="checkbox"/> Restricted access given	
<input type="checkbox"/> Parody	

Nature of Copyrighted Work Used

Favoring Fair Use	Opposing Fair Use
<input type="checkbox"/> Published work	<input type="checkbox"/> Unpublished work
<input type="checkbox"/> Factual or nonfiction based	<input type="checkbox"/> Highly creative work (art, music, novel)
<input type="checkbox"/> Out of print work	<input type="checkbox"/> Fiction

Amount and Substantiality of Copyrighted Work Used

Favoring Fair Use	Opposing Fair Use
<input type="checkbox"/> Small amount used	<input type="checkbox"/> Large portion or whole work used
<input type="checkbox"/> Portion used not central or significant to entire work	<input type="checkbox"/> Portion used is the heart of the work

Impact on Market of Copyrighted Work (often viewed as the most important factor)

Favoring Fair Use	Opposing Fair Use
<input type="checkbox"/> User owns lawfully acquired/purchased copy	<input type="checkbox"/> Use could supplant original author's sale for copyrighted work

<input type="checkbox"/> One or few copies made	<input type="checkbox"/> Significantly impairs the market/potential market of copyrighted work or derivative work
<input type="checkbox"/> No significant effect on market/potential market for copyrighted work	<input type="checkbox"/> Reasonable available licensing mechanisms
<input type="checkbox"/> No similar product marketed by copyright holder	<input type="checkbox"/> Affordable permission to use copyrighted work available
<input type="checkbox"/> No ready licensing or permission mechanism	<input type="checkbox"/> Numerous copies made
	<input type="checkbox"/> Made accessible on the <u>I</u> nternet or elsewhere
	<input type="checkbox"/> Repeated or long-term use

In addition to the defense of fair use, a user of a work may also raise the argument that the expression at issue is not protectable because it is composed of *scènes à faire*, which are elements of work that are so rudimentary, commonplace, standard or unavoidable that they do not distinguish one work in a class from another, and therefore receive no copyright protection. Examples of *scènes à faire* might include:

- Story elements, e.g., an adventure story involving a wizened old mentor to a young upstart
- A horror story featuring an unstoppable killer
- Cliché phrases such as *ruby red lips*

A related concept is the *merger doctrine*, which provides that if an idea can be expressed in only a few limited ways, the expression *merges* with the idea and cannot be protected by copyright. Examples of merger may be:

- An order form for a certain type of product
- The architectural layout of a one-bedroom apartment
- Sweepstakes rules

Like questions of fair use, these issues are likely to be factually intensive and their application can be highly subjective. Consult the board attorney for guidance.

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Appendix 2: Copyright Resource List

U.S. Copyright Office

www.copyright.gov

U.S. Copyright Office Fair Use Index

www.copyright.gov/fair-use/

Copyright Act, as amended, Title 17 of the United States Code

www.copyright.gov/title17/92chap1.html

[Copyright and Artificial Intelligence](#)

www.copyright.gov/ai/

Copyright Term and the Public Domain in the United States; updated every Jan. 1.

Cornell University Copyright Information Center

<https://guides.library.cornell.edu/copyright>

copyright.cornell.edu/resources/publicdomain.cfm

Cornell University Copyright Information Center

U.S. Copyright Office Circular 21: Reproductions of Copyrighted Works by Educators and Librarians

www.copyright.gov/circs/circ21.pdf U.S. Copyright Office

Agreement on Guidelines for Classroom Copying in Not-For-Profit Educational Institutions with Respect to Books and Periodicals (see Circular 21: Reproductions of Copyrighted Works by Educators and Librarians, page 6) www.copyright.gov/circs/circ21.pdf

TEACH Act (Technology, Education and Copyright Harmonization Act of 2002)

www.copyright.gov/legislation/pl107-273.pdf

The TEACH Act: New roles, rules and responsibilities for academic institutions

<https://library.udel.edu/wp-content/uploads/2023/08/copyright-teach-act.pdf>
www.copyright.com/wp-content/uploads/2015/04/CR-Teach-Act.pdf

Copyright: Distance Education and the TEACH Act

<http://www.ala.org/advocacy/copyright/teachact/distancededucation>
www.ala.org/advocacy/copyright/teachact/distancededucation

Copyright Crash Course: TEACH ACT

The University of Texas Libraries

<https://guides.lib.utexas.edu/copyright/teachact>

The University of Texas Libraries

WIPO (World Intellectual Property Organization)

www.wipo.org

MPAA (Motion Picture Association of America)

www.mpa.org

[Permissions Group \(Negotiation of rights and fees for the use of copyrighted material in and for all media\)](http://Permissions Group)

www.permissionsgroup.com

SIIA (Software & Information Industry Association)

www.sii.net/

CCC Copyright Clearance Center (Copyright permission for publications worldwide)

www.copyright.com

ASCAP (American Society of Composers, Authors and Publishers)

www.ascap.com

BMI (Broadcast Music Inc.)

www.bmi.com

SESAC, Inc. (A performing rights organization)

www.sesac.com

The Harry Fox Agency, Inc. (Licensing agency for U.S. music publishers)

www.harryfox.com

The Authors Registry (Maintains an extensive directory of authors)

www.authorsregistry.org

Copyright & Fair Use (Stanford University Libraries)

<https://fairuse.stanford.edu/>

Copyright Society of the USA

www.copyrightsociety.org <https://www.esusa.org> (copy and paste link into browser if clicking doesn't work)

The Copyright (Copyright Registration and Information Resource)

www.benedict.com

Crash Course in Copyright

University of Texas Libraries

<https://guides.lib.utexas.edu/copyright> copyright.lib.utexas.edu/

Kohn on Music Licensing

www.kohnmusic.com

National Writers Union

www.nwu.org

Poets & Writers, Inc.

www.pw.org

Project Gutenberg (Internet's oldest producer of FREE electronic books (eBooks or eTexts))

www.gutenberg.org

WATCH: Writers and Their Copyright Holders

The University of Texas at Austin

<https://norman.hrc.utexas.edu/watch/>

General Personnel

Administrative Procedure - Seeking Permission to Copy or Use Copyrighted Works

The following resources are a partial list of where to begin searching for permission to copy or use copyrighted work. Whenever it is unclear who the owner is, or if the owner is a legal entity of some kind (a business or organization), be sure that the person granting permission is authorized to do so. Once it is known whom to ask, initiate contact by writing a letter, calling, or emailing. Seek written permission that clearly describes its scope. Document the receipt of an oral permission and send the owner a confirming letter or email. A copyright protects materials regardless of whether the owner cares about protection or not. Thus, if required permission cannot be obtained, the work may not be used.

1. For information regarding how to find copyright owners, contact the Writers Artists and Their Copyright Holders (WATCH) program through the University of Texas, Austin's Harry Ransom Humanities Research Center at <https://norman.hrc.utexas.edu/watch/>. Phone: 512/471-8944, Email: see www.hrc.utexas.edu/contact/.
2. For a part of a book or a journal article, contact: Copyright Clearance Center, "CCC" Copyright Clearance Center, Inc., 222 Rosewood Drive, Danvers, MA 01923, Phone: 978/750-8400, Email: see www.copyright.com/about/contact/, www.copyright.com.
3. For images, contact: The Film Foundation, 7920 Sunset Boulevard, 6th Floor, Los Angeles, CA 90046, Phone: 303/436-5060, Email: see www.film-foundation.org; American Society of Media Photographers, Four Embarcadero Center, Suite 1400, San Francisco, CA 94111, Phone: 877/771-2767, Email: see www.asmp.org/.
4. If the author owns the copyright in a contribution to a periodical, magazine, or newspaper, permission may be obtained through The National Writers Union, 61 Broadway Ste. 1630, New York, NY 10006, Phone: 315/545-5034, Email: see <https://nwu.org/contact-us/>, www.nwu.org; and the Society of Children's Book Writers and Illustrators, 8271 Beverly Blvd., Los Angeles, CA 90048, Phone: 323/782-1010, Email: see www.scbwi.org/contact-us averysilverberg@scbwi.org, www.scbwi.org.
5. For a musical work, contact: American Society of Composers, Authors and Publishers (ASCAP), 250 West 57th Street, New York, NY 10107, Phone: 212/621-6000, Email: see www.ascap.com; Broadcast Music Incorporated (BMI), 7 World Trade Center, 250 Greenwich Street, New York, NY 10007, Phone: 212/220-3000, Email: see www.bmi.com/licensing; or SESAC, 55 Music Square East, Nashville, TN 37203, Phone: 615/320-0055, Email: see www.sesac.com.
6. To record and distribute a musical composition recorded by someone else, or synchronize music with visual images, contact: The Harry Fox Agency, Inc. at www.harryfox.com; National Music Publishers Association, 1900 N St NW, Suite 500, Washington, DC 20036, Phone: 202/393-46672, Email: see www.nmpa.org.

7. For Plays-Rights, contact:

Concord Theatricals
250 W. 57th St., 6th Floor
New York, NY 10107
Phone: 866/979-0447
info@concordtheatricals.com
<https://www.concordtheatricals.com/concordtheatricals.com>

Dramatists Play Service, Inc.
440 Park Avenue South
New York, NY 10016
Phone: 212/683-8960
postmaster@www.dramatists.com
https://dramatists.com/
Anchorage Press (Plays for young people)
c/o Dramatic Publishing
311 Washington St.
Woodstock, IL 60098-3308
Phone: 800/448-7469

Anchorage Press (Plays for young people)
c/o Dramatic Publishing
311 Washington St.
Woodstock, IL 60098-3308
Phone: 800/448-7469
customerservice@dpcplays.com
www.dramaticpublishing.com
Dramatists Play Service, Inc.
440 Park Avenue South
New York, NY 10016
Phone: 212/683-8960
postmaster@www.dramatists.com
https://dramatists.com/

8. For news archives, check the Webnews organization's website. Many of the largest news organizations have placed archives of their back issues online.

9. For Movies, contact:

~~10.~~ 9. ~~t~~The Motion Picture Licensing Corporation at ~~www.mplc.com~~<https://us.mplc.com/>, Phone: 800/462-8855, Email: ~~see https://us.mplc.com/customer-support/~~~~mplc.org/index/contactform,~~
info@mplc.com, ~~www.mplc.org,~~ grants public performance rights. If the author and the publisher are known, contact them directly. If the publisher is unknown, contact: The Literary Marketplace, www.literarymarketplace.com (for books) or Ulrich's International Periodicals, www.ulrichsweb.com (for journals), both published by the R. R. Bowker Company, www.bowker.com.

~~11.~~ For a Changed Owner where

~~12.~~ 10. ~~t~~The apparent copyright owner may not be the real copyright owner. ~~t~~The U.S. Copyright Office, www.copyright.gov, provides online searching of its registration records and performs professional searches for a fee.

~~13.~~ For Software,

11. ~~c~~Contact the software's manufacturer at the address given on the licensing agreement.

~~14.~~ 12. ~~For musical theater, contact: Music Theater International at~~ www.mtishows.com, Phone: 212/541-4684, Email: ~~see~~ www.mtishows.com/about/contact-us; or Broadway Licensing at

www.broadwaylicensing.com, Phone: 212/540-9330, Email: [see
www.broadwaylicensing.com/contact/](mailto:see@www.broadwaylicensing.com/contact/).

General Personnel

Administrative Procedure - Instructional Materials and Computer Programs Developed Within the Scope of Employment

Definitions¹

The definitions used in this procedure are in accordance with State and federal law. In the event of a change, these procedures shall be deemed to be modified to the extent required by the change.

Works made for hire — Instructional materials and computer programs (including written, electronic, digital, audio, visual materials ~~and tapes~~, films, and works of art) when an employee creates them:

1. Within the employee's scope of employment,
2. In whole or in part during hours of District employment (not including lunch periods or other similar free periods),
3. Under the District's supervision or control,
4. As a direct result of the employee's duties with the District, and/or
5. Using District resources or facilities.

Proceeds — Profits derived from the marketing or sale of instructional materials after deducting the expenses of developing and marketing these materials.

Computer program — A series of coded instructions or statements in a form acceptable to a computer, which causes the computer to process data in order to achieve a certain result.

Computer — An internally programmed, general purpose digital device capable of automatically accepting and processing data and supplying the results of the operation.

Instructional Material Prepared Within the Scope of Employment

All instructional materials developed by an employee within the scope of District employment are works made for hire and belong to the District. The District is entitled to all proceeds from the marketing or sale of works made for hire other than computer programs.

~~An employee must provide the Superintendent or designee with prior written notification of his or her intention to publish any computer programs developed within the scope of employment. The District has the exclusive right to register the copyrights for them. Unless the employee specifically states in writing to the contrary, the employee warrants that any programs developed and submitted to the District for publication are original.~~

Computer Programs Prepared Within the Scope of Employment

All computer programs developed by an employee within the scope of District employment are works made for hire and belong to the District.

An employee who develops a computer program is entitled to a share of the proceeds from its sale as agreed to by the District. Neither the employee nor the District may receive more than 90% of the

~~The footnotes should be removed before the material is used.~~

¹ The definitions are derived from 105 ILCS 5/10-23.10(b) and 17 U.S.C. §101. See also the U.S. Copyright Office's *Works Made for Hire Circular 30-9*, at: www.copyright.gov/circs/circ30.pdf ~~www.copyright.gov/circs/circ09.pdf~~.

proceeds. An employee's representative may conduct the negotiation; the School Board must approve all agreements.²

The employee must provide the Superintendent or designee with prior written notification of his or her intention to publish any computer programs developed within the scope of District employment. The District has the exclusive right to register the copyrights for them. Unless the employee specifically states in writing to the contrary, the employee warrants that any programs developed and submitted to the District for publication are original.

The District shall compute proceeds. The proceeds of a computer program developed by more than one employee shall be equitably distributed among such employees, in proportion to their participation in the program's development.

LEGAL REF.: 17 U.S.C. §101.
105 ILCS 5/10-23.10.

The footnotes should be removed before the material is used.

² The provisions contained in this paragraph are required by 105 ILCS 5/10-23.10(a).

Professional Personnel

Administrative Procedure - Suspensions

Suspension Without Pay

Actor	Action
School Board or designee	<p>Provides the professional employee with a written pre-suspension notification that includes:</p> <ol style="list-style-type: none"> 1. The reason(s) for the proposed suspension; 2. The date(s) and duration of the proposed suspension; 3. How the employee may request a hearing; and 4. The employee's rights to be represented, present witnesses on his/her behalf, and cross-examine any witness who testifies against him/her. <p>Contacts the Board Attorney for advice and assistance.</p>
Professional Employee	If a hearing is desired, requests a hearing within five (5) calendar days of receipt of the pre-suspension notification. ¹
School Board or designee	<p>If a hearing is requested:</p> <ol style="list-style-type: none"> 1. Promptly schedules a hearing and gives the employee written notification of its date, time, and place at least five (5) calendar days before the hearing. This notification shall set forth the procedure to be followed at the hearing as stated below. <ol style="list-style-type: none"> a. The hearing shall be in closed session. b. The professional employee may be represented by a person of the employee's choice. c. The school officials and the employee may make short opening statements. d. The school officials shall present their evidence in oral or written form. e. After the school officials conclude their evidentiary presentation, the employee may present evidence to refute the charges orally or in writing. f. Each party shall be afforded an opportunity to cross-examine all witnesses who testify and to examine all written evidence presented.

The footnotes should be removed before the material is used.

¹ See footnotes in [sample](#) policy 5:240, *Suspension*, for a list of cases holding that a district must provide due process, including a hearing, before suspending an employee especially if the suspension is without pay. The timelines are not specified in statute and may be modified as long as the employee is given ample opportunity to exercise his or her rights.

Actor	Action
	<ul style="list-style-type: none"> g. The Board may receive all relevant oral and written evidence without regard to the legal rules of evidence, but shall consider the weight of the evidence in making a determination. h. The school officials and the employee may make closing statements at the conclusion of the hearing. i. The hearing may be recorded stenographically, electronically, or by tape at the direction of either party at its own expense. If either party makes a recording, the other party shall be offered an opportunity to purchase a copy of the transcript or to reproduce the electronic/tape recording. <p>2. Appoints a hearing officer, if desired.</p>
School Board or Hearing Officer	<p>Conducts the hearing.</p> <p>The hearing officer, if one was used, shall prepare a written summary of the evidence for the Board and, if requested, a written recommendation.</p>
School Board	<p>Decides whether to suspend the professional employee as authorized by 105 ILCS 5/24-12(d)(1). If the Board used a hearing officer and requested a written recommendation, the Board may uphold, modify, or reverse the hearing officer's recommendation. If the teacher is not suspended, his or her personnel record shall be expunged of any notices or material relating to the suspension.</p> <p>If the Board's suspension is not sustained following review by a trial court: (1) ensures that the professional employee does not suffer the loss of any salary or benefits by reason of the suspension, and (2) assigns the professional employee to a position substantially similar to the one that the employee held prior to the suspension. 105 ILCS 5/24-12(d)(10).</p>

Suspension With Pay

Actor	Action
Superintendent or designee	<ul style="list-style-type: none"> 1. Informs the professional employee of a proposed suspension with pay by written or oral notice, which shall specify the reasons for the suspension. If the notice is oral, gives written notice as soon as reasonable. 2. Meets with the employee before the proposed suspension to discuss the reasons for the suspension. If the Superintendent or designee cannot, for reasonable cause, meet with the employee before the suspension, the Superintendent or designee shall attempt such a meeting after the suspension begins. 3. Gives the professional employee written confirmation of the suspension as soon as reasonably possible. <p>Contact the Board Attorney for advice and assistance.</p>

Instruction

Administrative Procedure - Care of Students with Diabetes ¹

The Ill. Council of School Attorneys prepared material for implementing the Care of Students with Diabetes Act (105 ILCS 145/). This material includes:

1. Sample procedures for the care of students with diabetes
2. Answers to FAQs on: Process for selecting a Delegated Care Aide; Training; Developing a diabetes care plan; Classroom management; and Sample Authorization, Release, and Acknowledgement

The material is posted on the IASB website at: iasb.com/law/diabmats.cfm.

School officials should periodically check the IASB website for updates to the material that are made in response to legislation or other developments.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ See sample policy 7:270, *Administering Medicines to Students*, addressing the administration of medication including self-carry management under a student's diabetes care plan.

Instruction

Administrative Procedure - Academic Eligibility for Participation in Extracurricular Activities ¹

Actor	Action
Building Principal	Includes the minimum academic criteria for participation in the student handbook.
Coach or Sponsor	Explains the minimum academic criteria for participation to student-participants.
Student	In order to be eligible to participate, maintains an overall _____ grade point average. ²
Coach or Sponsor	Before allowing a student to join an extracurricular activity, ensures that the student meets the academic criteria.
Building Principal or designee	At the end of each grade-reporting period, arranges for all coaches and sponsors to have access to their student-participants' grades and grade point averages.
Coach or Sponsor	<p>At the end of each grade-reporting period, determines whether any student(s) failed to meet the academic criteria.</p> <p>For any student who fails to meet the academic criteria:</p> <p>Determines how long the student will be suspended from the activity; explains to the student the reason for the suspension; sends a notice of the suspension to the student's parent(s)/guardian(s).</p> <p>For any student suspended for not meeting the academic criteria:</p> <p>At the end of the suspension, determines whether the student now meets the District's academic criteria. If so, notifies the student and the student's parent(s)/guardian(s) that the student is now eligible to participate. If the student does not meet these criteria, notifies the student's parent(s)/guardian(s) that the student will remain ineligible to participate until the student meets the academic criteria.</p>

The footnotes should be removed before the material is used.

¹ These procedures must adhere to the academic criteria and suspension term established in school board policy.

² This provision must be consistent with board policy. Alternatives the board may have selected include:

Alternative 1: ... a student must maintain an overall ___ grade point average and a passing grade [or minimum grade of ___] in each course the student is enrolled.

Alternative 2: ...a student must maintain a passing grade [or minimum grade of ___] in each course the student is enrolled.

Alternative 3: ...a student must satisfy the Illinois High School Association's scholastic standing requirements [doing passing work in at least 25 credit hours of high school work per week].

Instruction

Administrative Procedure - Resource Persons and/or School Volunteers; Screening

The Building Principal or designee directs the use of resource persons and school volunteers within the school building. The use of any individual as a resource person or volunteer is subject to ~~School~~ Board policy 4:170, *Safety*; administrative procedure 4:175-AP1, *Criminal Offender Notification Laws; Screening*; and Board policy 8:30, *Visitors to and Conduct on School Property*. Specifically, the Principal or designee directs recruitment, screening, placement, and training within the following parameters:

Qualifications -- Resource persons and volunteers may come from all backgrounds and all age groups. The main qualification is for the individual to have a desire to give his or her time and talent to enrich student learning opportunities and the school community generally.

Individuals Prohibited from Serving as a Volunteer or Resource Person -- No individual who is a *sex offender*, as defined by the Sex Offender Registration Act, or a *violent offender against youth*, as defined in the Child Murderer and Violent Offender Against Youth Registration Act, may serve as a resource person or volunteer. ¹

Screening -- Whenever a potential ~~new~~ resource person or volunteer submits an ~~new~~ information form, the Principal or designee shall screen that individual's name and address ~~against in the following registries maintained by the Ill. State Police:~~ (1) Ill. Sex Offender Registry, ~~isp.illinois.gov/Sor/Disclaimer~~~~www.isp.state.il.us/sor/~~, and (2) the ~~Murderer and~~ Violent Offender Against Youth Registry ~~maintained by the Ill. Dept. of State Police (ISP),~~ ~~isp.illinois.gov/MVOAY/Disclaimer~~~~www.isp.state.il.us/emvo/~~. The Principal may also request an individual to submit to a fingerprint-based criminal history records information check in situations where it would be prudent, e.g., extended direct, daily contact with students. In addition, the Principal or designee shall review monthly² the names of individuals who are serving as resource persons or volunteers to determine if any resource person or volunteer appears on the Ill. Sex Offender or ~~Murderer and~~ Violent Offender Against Youth Registries.

Recruitment -- School personnel may recruit resource persons and volunteers through the following resources: parents/guardians, parent organizations, retired teachers and other senior citizen groups, community businesses, local volunteer centers, and universities. If a staff member, other than the Principal, recruits someone, the staff member must provide the individual's name and address to the Principal.

The footnotes should be removed before the material is used.

¹ Be sure this procedure is consistent with board policy regarding the persons prohibited from serving as a school volunteer or resource person.

² Optional. Insert the frequency with which the district will require a principal to review these publicly available databases. The databases are updated daily and allow searching by name, city, county, ~~zip~~ZIP code, compliance status, or any combination thereof.

Role -- Resource persons and volunteers serve only in an auxiliary capacity under the direction and direct supervision of a staff member; they are not a substitute for a member of the school staff. Resource persons and volunteers do not have access to confidential student school records.

Selection, Placement, and Supervision -- Selection and placement shall be on the basis of an individual's qualifications and availability and the school's needs. The individual will be assigned to a staff member only with the staff member's consent. The relationship between the individual and staff member should be one of mutual respect and confidence.

Requirements -- Each resource person and volunteer must register in the school's main office at the beginning of each visit and wear identifying information, e.g., a name tag, etc., while in the building or serving. Unless he or she has already done so during the current academic year, the individual must complete an information form and waiver. Absent an indication on the form that the individual may not qualify, the individual may proceed to the assigned activity.

An individual is prohibited from being a resource person or volunteer if he or she behaves in any manner that does not align with Board policy, the District's vision/mission, or the District's and/or school building's vision, mission, policy and/or procedures or is otherwise detrimental to the school environment, e.g., --swearing, failing to be dependable, failing to follow the supervisor's instructions, committing any criminal act on school grounds or at a school activity, touching a student in a rude or overly forceful manner, failing to dress in an appropriate manner, or violating any school rule, etc.

Training -- Each academic year, when an individual first completes the volunteer information form, the Principal or designee will give the individual a copy of this administrative procedure along with other pertinent information. The staff member to whom the individual is assigned is responsible for explaining what is expected of the individual. The Principal or designee should arrange appropriate training opportunities for those volunteer activities requiring a skill or knowledge base, e.g., working in the computer lab.

Students

Exhibit - Consent to Participate in Extracurricular Drug and Alcohol Testing Program

To be returned to the Building Principal. Please print.

Student _____ **School year** _____

To be read and signed by the student-participant and his/her parent/guardian:

We have received, ~~and have~~ read, and understand, the District Extracurricular Drug and Alcohol Testing Program. We voluntarily agree that our child shall be subject to its terms for his or her entire high school career (grades 9-12). We accept the method of obtaining breath and urine specimens, the testing and analyses of such specimens, and all other aspects of the program. The student-participant agrees to cooperate in furnishing urine specimens upon request.

We further agree and consent to the disclosure of the sampling, testing, and results as provided in this program. This consent is given pursuant to all State and federal privacy statutes, and it is a waiver of nondisclosure rights only to the extent of the disclosures required in the program.

We understand that there is more information available on the following websites: www.ihsa.org/documents/sportsMedicine/Resource_Exchange_Center_Flyer.pdf and www.ihsa.org/Resources/Sports-Medicine/Performance-Enhancing-Drugs-Steroid-Education .

Parent/Guardian name *(please print)* Date

Parent/Guardian signature Student signature

To be read and signed by student who is not participating:

I have decided **not to participate** in any extracurricular activities sponsored by the School District for the remainder of this school year. In order for me to participate in the extracurricular activity program at a later date, I understand that I must submit to a urinalysis.

Student signature Date

Community Relations

Administrative Procedure - Definition of Child Sex Offender

This procedure is intended as a reference, but it may not reflect recent legislative updates. Consult the Board Attorney for further guidance.

Child Sex Offender ¹ 720 ILCS 5/11-9.3(d)

- (1) *Child sex offender* means any person who:
- (i) Has been charged under Illinois law, or any substantially similar federal law or law of another state, with a sex offense set forth in paragraph (2) of this subsection (d) or the attempt to commit an included sex offense, and
 - (A) Is convicted of such offense or an attempt to commit such offense; or
 - (B) Is found not guilty by reason of insanity of such offense or an attempt to commit such offense; or
 - (C) Is found not guilty by reason of insanity pursuant to subsection (c) of Section 104-25 of the Code of Criminal Procedure of 1963 of such offense or an attempt to commit such offense; or
 - (D) Is the subject of a finding not resulting in an acquittal at a hearing conducted pursuant to subsection (a) of Section 104-25 of the Code of Criminal Procedure of 1963 for the alleged commission or attempted commission of such offense; or
 - (E) Is found not guilty by reason of insanity following a hearing conducted pursuant to a federal law or the law of another state substantially similar to subsection (c) of Section 104-25 of the Code of Criminal Procedure of 1963 of such offense or of the attempted commission of such offense; or
 - (F) Is the subject of a finding not resulting in an acquittal at a hearing conducted pursuant to a federal law or the law of another state substantially similar to subsection (a) of Section 104-25 of the Code of Criminal Procedure of 1963 for the alleged violation or attempted commission of such offense; or
 - (ii) Is certified as a sexually dangerous person pursuant to the Illinois Sexually Dangerous Persons Act, or any substantially similar federal law or the law of another state, when any conduct giving rise to such certification is committed or attempted against a person less than 18 years of age; or
 - (iii) Is subject to the provisions of Section 2 of the Interstate Agreements on Sexually Dangerous Persons Act.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ Before relying on the definitions as stated, check the Illinois General Assembly website, www.ilga.gov, for the current statute.

Convictions that result from or are connected with the same act, or result from offenses committed at the same time, shall be counted for the purpose of this Section as one conviction. Any conviction set aside pursuant to law is not a conviction for purposes of this Section.

- (2) Except as otherwise provided in paragraph (2.5), *sex offense* means:
- (i) A violation of any of the following Sections of the Criminal Code of 1961 or the Criminal Code of 2012:
 - 10-4 (forcible detention),
 - 10-7 (aiding or abetting child abduction under Section 10-5(b)(10)),
 - 10-5(b)(10) (child luring),
 - 11-1.40 (predatory criminal sexual assault of a child),
 - 11-6 (indecent solicitation of a child), 11-6.5 (indecent solicitation of an adult),
 - 11-9.1 (sexual exploitation of a child),
 - 11-9.2 (custodial sexual misconduct),
 - 11-9.5 (sexual misconduct with a person with a disability),
 - 11-14.3(a)(1) (promoting prostitution by advancing prostitution),
 - 11-14.3(a)(2)(A) (promoting prostitution by profiting from prostitution by compelling a person to be a ~~prostitute~~person engaged in the sex trade),
 - 11-14.3(a)(2)(c) (promoting prostitution by profiting from prostitution by means other than as described in subparagraphs (A) and(B) of paragraph (2) of subsection (a) of Section 11-14.3),
 - 11-14.4 (promoting ~~juvenile prostitution~~commercial sexual exploitation of a child),
 - 11-18.1(patronizing a ~~juvenile prostitute~~sexually exploited child),
 - 11-20.1 (child pornography),
 - 11-20.1B (aggravated child pornography),
 - 11-21 (harmful material),
 - 11-25 (grooming),
 - 11-26 (traveling to meet a minor or traveling to meet a child),
 - 12-33 (ritualized abuse of a child),
 - 11-20 (obscenity) (when that offense was committed in any school, on real property comprising any school, in any conveyance owned, leased, or contracted by a school to transport students to or from school or a school related activity, or in a public park),
 - 11-30 (public indecency) (when committed in a school, on real property comprising a school, in any conveyance owned, leased, or contracted by a school to transport students to or from school or a school related activity, or in a public park). An attempt to commit any of these offenses.
 - (ii) A violation of any of the following Sections of the Criminal Code of 1961 or the Criminal Code of 2012, when the victim is a person under 18 years of age:

- 11-1.20 (criminal sexual assault),
- 11-1.30 (aggravated criminal sexual assault),
- 11-1.50 (criminal sexual abuse),
- 11-1.60 (aggravated criminal sexual abuse).

An attempt to commit any of these offenses.

- (iii) A violation of any of the following Sections of the Criminal Code of 1961 or the Criminal Code of 2012, when the victim is a person under 18 years of age and the defendant is not a parent of the victim:

- 10-1 (kidnapping),
- 10-2 (aggravated kidnapping),
- 10-3 (unlawful restraint),
- 10-3.1 (aggravated unlawful restraint),
- 11-9.1(A) (permitting sexual abuse of a child).

An attempt to commit any of these offenses.

- (iv) A violation of any former law of this State substantially equivalent to any offense listed in clause (2)(i) or (2)(ii) of subsection (d) of this Section.

(2.5) For the purposes of subsections (b-5) and (b-10) only, a sex offense means:

- (i) A violation of any of the following Sections of the Criminal Code of 1961 or the Criminal Code of 2012:

- 10-5(b)(10) (child luring),
- 10-7 (aiding or abetting child abduction under Section 10-5(b)(10)),
- 11-1.40 (predatory criminal sexual assault of a child),
- 11-6 (indecent solicitation of a child),
- 11-6.5 (indecent solicitation of an adult),
- 11-9.2 (custodial sexual misconduct),
- 11-9.5 (sexual misconduct with a person with a disability),
- 11-11 (sexual relations within families),
- 11-14.3(a)(1) (promoting prostitution by advancing prostitution),
- 11-14.3(a)(2)(A) (promoting prostitution by profiting from prostitution by compelling a person to be a ~~prostitute~~ person engaged in the sex trade),
- 11-14.3(a)(2)(C) (promoting prostitution by profiting from prostitution by means other than as described in subparagraphs (A) and (B) of paragraph (2) of subsection (a) of Section 11-14.3),
- 11-14.4 (promoting ~~juvenile prostitution~~ commercial sexual exploitation of a child),
- 11-18.1 (patronizing a ~~sexually exploited child~~ juvenile prostitute),

11-20.1 (child pornography),
11-20.1B (aggravated child pornography),
11-25 (grooming),
11-26 (traveling to meet a minor or traveling to meet a child), or
12-33 (ritualized abuse of a child).

An attempt to commit any of these offenses.

- (ii) A violation of any of the following Sections of the Criminal Code of 1961 or the Criminal Code of 2012, when the victim is a person under 18 years of age:

11-1.20 (criminal sexual assault),
11-1.30 (aggravated criminal sexual assault),
11-1.60 (aggravated criminal sexual abuse), and
subsection (a) of Section 11-1.50 (criminal sexual abuse).

An attempt to commit any of these offenses.

- (iii) A violation of any of the following Sections of the Criminal Code of 1961 or the Criminal Code of 2012, when the victim is a person under 18 years of age and the defendant is not a parent of the victim:

10-1 (kidnapping),
10-2 (aggravated kidnapping),
10-3 (unlawful restraint),
10-3.1 (aggravated unlawful restraint),
11-9.1(A) (permitting sexual abuse of a child).

An attempt to commit any of these offenses.

- (iv) A violation of any former law of this State substantially equivalent to any offense listed in this paragraph (2.5) of this subsection.

- (3) A conviction for an offense of federal law or the law of another state that is substantially equivalent to any offense listed in paragraph (2) of subsection (d) of this Section shall constitute a conviction for the purpose of this Section. A finding or adjudication as a sexually dangerous person under any federal law or law of another state that is substantially equivalent to the Sexually Dangerous Persons Act shall constitute an adjudication for the purposes of this Section.

School Board

Exhibit - Guidelines for Serving as a Mentor to a New School Board Member

On District letterhead

Date

Dear School Board Member:

Thank you for agreeing to serve as a mentor to a new Board member. The goal of the mentoring program is to orient a new Board member to the Board and District and to help the new Board member be comfortable, ~~develop self confidence,~~ and become an effective ~~leader~~ member of our governance team. Follow these guidelines to maximize your mentoring effectiveness:-

1. During your first contact with the new Board member, introduce yourself and explain that you will serve as the new Board member's mentor and are looking forward to sharing information about the Board and District. If possible, meet with the individual to become acquainted. Be available as needed to provide assistance, advice, and support. The Superintendent's office will have already provided the new Board member with a web link or paper copy of the Board's policies, as well as other helpful material.
- ~~1.2. Be a good mentor by s~~Share your knowledge and experiences with ~~others~~the new Board member. Take a personal interest in helping ~~others~~the new Board member succeed.
- ~~2.3. Try to develop an informal, collegial relationship with the new Board member – explain that you are there to help. Listen respectfully to all concerns and answer questions honestly.~~
- ~~3. During your first contact with the new Board member, introduce yourself and explain that you will serve as the new Board member's mentor and are looking forward to sharing information about the Board and District. If possible, meet with the individual to become acquainted. Be available as needed to provide assistance, advice, and support. The Superintendent's office will have already provided the new Board member with a web link or paper copy of the Board's policies as well as other helpful material.~~
4. Be prepared to introduce the new Board member at upcoming Board events until the new Board member becomes a familiar face.
5. Be available and maintain a helpful attitude. ~~You will assist the new Board member in becoming an effective member of the Board and ensuring skilled and knowledgeable future leadership for the District.~~

Being a mentor can bring rewards to you, the new Board member, and the District. You will assist the new Board member in becoming an effective member of the Board and ensuring skilled and knowledgeable future leadership for the District. Thank you for your assistance and commitment.

Sincerely,

School Board President

School Board

Exhibit - Website Listing of Development and Training Completed by Board Members

District website administrator/master: Post this template (including the explanatory paragraphs) on the District's website and update the table as information is provided.

Each Illinois school board member who is elected or appointed to fill a vacancy of at least one year's duration must complete State-mandated *professional development and leadership training* (PDLT) and *Open Meetings Act* (OMA) training. State-mandated training is also required for board members who want to vote upon a dismissal based upon the *Performance Evaluation Reform Act*. For additional information, see Board policy 2:120, *Board Member Development*.

The following table contains State-mandated training requirements and other professional development activities that were completed by each Board member. When the Illinois Association of School Boards (IASB) provided the training, the acronym "IASB" follows the listed activity.

Name	Development or and Training Activity and Provider	Date Completed

IASB is a voluntary organization of local boards of education dedicated to strengthening the Illinois public schools through local citizen control. Although not a part of State government, IASB is organized by member school boards as a private not-for-profit corporation under authority granted by Article 23 of the School Code. The vision of IASB is excellence in local school board governance supporting quality public education.

For more information regarding IASB and its programs, visit www.iasb.com.

School Board

Exhibit - Resolution to Regulate Expense Reimbursements

WHEREAS, Section 10-20 of the School Code (105 ILCS 5/10-20) grants school boards other powers that are not inconsistent with their duties;

WHEREAS, Section 10 of the Local Government Travel Expense Control Act (50 ILCS 150/) provides that the School Board shall by resolution regulate the reimbursement of all travel, meal, and lodging expenses of officers and employees, including, but not limited to: (1) the types of official business for which travel, meal, and lodging expenses are allowed; (2) maximum allowable reimbursement for travel, meal, and lodging expenses; and (3) a standardized form for submission of travel, meal, and lodging expenses supported with minimum documentation;

WHEREAS, the Board regulates the types of expenses that are allowed in Board Policies 2:125, *Board Member Compensation; Expenses* and 5:60, *Expenses*;

WHEREAS, based upon the School District's budget and other financial considerations, the Superintendent has recommended to the Board a maximum allowable reimbursement amount of \$[amount] _____ for Board members and District staff;

WHEREAS, the Board requires submission of appropriate standardized expense forms supported with required written minimum documentation (50 ILCS 150/10 and 20);

WHEREAS, submitted expenses that exceed the Board's maximum allowable reimbursement amount may be approved by a roll call vote at an open meeting of the Board when an emergency or other extraordinary circumstance exists (50 ILCS 150/10 and 15);

WHEREAS, all Board member expenses must be approved by a roll call vote at an open meeting of the Board (50 ILCS 150/15);

THEREFORE, BE IT RESOLVED, that the Board hereby:

1. Defines and sets the types of allowable expenses through Board policies 2:125, *Board Member Compensation; Expenses* and 5:60, *Expenses*.
2. Sets the maximum allowable reimbursement for travel, meal, and lodging expenses to an amount not to exceed \$[amount] _____, effective on [date] _____ until the Resolution is rescinded or replaced by the Board.
3. Supersedes its previously adopted *Resolution to Regulate Expense Reimbursements* as of the effective date in paragraph two above.
4. Requires use of Board exhibits 2:125-E1, *Board Member Expense Reimbursement Form*; 2:125-E2, *Board Member Estimated Expense Approval Form*; 5:60-E1, *Employee Expense Reimbursement Form*; and 5:60-E2, *Employee Estimated Expense Approval Form*.
5. May approve expenses that exceed the Board's maximum allowable reimbursement amount by a roll call vote at an open meeting when an emergency or other extraordinary circumstance exists.
6. Must approve its members' expenses by a roll call vote at an open meeting.

Attested by: _____, Board President

Attested by: _____, Board Secretary

School Board

Exhibit - Open Meeting Minutes¹

Meeting Minutes Protocol

1. Meeting minutes are the permanent record of the proceedings during a School Board meeting. All Board action must be recorded in the minutes; thus, the minutes focus on Board action.
2. The minutes only include information provided at the meeting. Information may not be corrected or updated in the minutes unless it was discussed at the meeting.
3. Minutes include a summary of the Board's discussion on an agenda topic; the minutes do not state what is said verbatim. The minutes do not repeat the same point made by different individuals. If appropriate, the minutes include a brief background and an explanation of the circumstances surrounding an issue discussed. The minutes do not include the names of Board members making specific points during discussion. Requests from individual Board members to include their vote or an opinion in the minutes are handled according to Board policy 2:220, *School Board Meeting Procedure*.
4. The minutes include the topic of reports that are made to the Board including reports from the Superintendent or a Board committee. Written reports are filed with the minutes but do not become part of the minutes.
5. The minutes note when a member is not present for the entire meeting due to late arrival and/or early departure.
6. Although items may be considered by the Board in a different order than appeared on the agenda, items in the minutes are generally recorded in the same order as they appeared on the agenda. When a meeting is reconvened on a different date, the minutes must describe what happened on each meeting date.
7. The minutes should be recorded in an objective ~~but positive/constructive~~ tone. Answers and explanations, rather than questions, are recorded. Writing style, including choice of words and sentence structure, is at the discretion of the individual recording the minutes.
8. The minutes include individuals' names who speak during the meeting's public participation segment as well as the topics they address. All written documents presented at a Board meeting are filed with the minutes but do not become part of the minutes.
9. The following template generally governs meeting minutes.

The footnotes are not intended to be part of the adopted policy; they should be removed before the policy is adopted.

¹ Other than the required inclusions, the listed meeting protocols are at the board's discretion. They should facilitate a discussion and common understanding concerning what the board wants recorded in its meeting minutes. The required inclusions for meeting minutes are (5 ILCS 120/2.06; 120/2a):

1. The meeting's date, time, and place;
2. Board members recorded as either physically present, ~~remotely~~ present by means of video or audio conference, or absent;
3. A summary of the discussion on all matters proposed, deliberated, or decided, and a record of any votes taken;
4. On all matters requiring a roll call vote, a record of who voted *yea* and/or *nay*;
5. If the meeting is adjourned to another date, the time and place of the adjourned meeting; and
6. When a vote is taken to hold a closed meeting, the vote of each member and the reason for the closed meeting with a citation to the specific exception authorizing the closed meeting.

Open Meeting Minutes

Date: _____ Time: _____

Location: _____

Type of meeting: Regular Special Reconvened or rescheduled Emergency

Name of person taking the minutes: _____

Name of person presiding: _____

Members in attendance:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.

Members absent:

- 1.
- 2.
- 3.

Members in attendance remotely (by audio or video conference):

- 1.
- 2.
- 3.

Approval of Agenda

List any items removed from the consent agenda:

Motion made by: _____

Motion: To approve
 To add items as follows: *(No action may be taken on new agenda items.)*

Motion seconded by: _____

Action: Passed Failed

Approval of Previous Meeting Minutes *(Needed only if this item is not on the consent agenda.)*

Minutes from the Board meeting held on: _____

Motion made by: _____

Motion: To approve
 To approve subject to incorporation of the following amendment(s):

Motion seconded by: _____

Action: Passed Failed

Approval of Items on Consent Agenda *(Delete if the Board does not use a consent agenda. This may include expense advancements, reimbursements, and/or purchase orders regulated by the Local*

Government Travel Expense Control Act (see Board policies 2:125, Board Member Compensation; Expenses, and 5:60, Expenses))

Summary of discussion:

Motion to approve the consent agenda made by: _____

Motion seconded by: _____

Roll Call: *(Needed when consent agenda contains an item involving the expenditure of money.)*

“Yeas”

“Nays”

Action: Passed Failed

Public Comments *(Reproduce this section for each individual making a comment.)*

The following individual appeared and commented on the topic noted below: *(Include the title of any documents presented to the Board.)*

Name: _____

Topic: _____

Remaining Agenda Items *(Reproduce this section for each agenda item.)*

Agenda item: _____

Summary of discussion: _____

Motion made by: _____

Motion to: _____

Motion seconded by: _____

Action: Passed Failed

(If a roll call vote occurred, record the vote of individual Board members.)

“Yeas”

“Nays”

If Applicable, Approval of Motion to Adjourn to Closed Meeting *(Insert [exhibit 2:220-E2](#), Motion to Adjourn to Closed Meeting.)*

Approval of Motion to Adjourn

Motion to adjourn made by: _____

Motion seconded by: _____

Action: Passed Failed

Time of adjournment: _____

Post-Meeting Action

Date minutes approved: _____

Date minutes were available for public inspection: _____

Date minutes were posted on District website: _____

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School Board

Exhibit - Access to Closed Meeting Minutes and Verbatim Recordings

The Board must allow its duly elected officials or appointed officials filling a vacancy of an elected office access to closed session minutes and verbatim recordings. 5 ILCS 120/2.06(e). The following subheads implement the logistics of granting this access.

Note: If the board wishes to mirror the statutory language, replace checkboxes below with: “ Records Secretary; Administrative official of the public body; and Any elected official of the public body.”

Access to Closed Meeting Minutes

Duplicate this section for each grant of access to closed meeting minutes.

Date: _____ Time: _____ Storage Location: _____

Name of person(s) responsible for storing the closed meeting minutes: _____

Access granted

Date access occurred: _____ Start time: _____ End time: _____

Requesting Board member’s name *(Please print)*

In the presence of: *(Check appropriate box and insert name ~~on line.~~)*

- Recording Secretary _____
- Superintendent or designated administrator _____
- Elected Board member _____

For requesting Board member: *(Read the following and sign below.)*

While the Open Meetings Act does not provide a cause of action against me or the Board for disclosing closed session discussions (*Swanson v. Bd. of Police Commissioners*, 197 Ill.App.3d 592 (2nd Dist. 1990)), I acknowledge and understand that any disclosures by me of information in the closed session minutes not yet released to the public could subject me to a possible civil action alleging that I created harm to another, i.e., an intentional tort(s).

Requesting Board Member Signature _____ Date

Verbatim Recording Access

Duplicate this section for each grant of access to verbatim recordings.

Date: _____ Time: _____ Storage Location: _____

Name of person(s) responsible for storing the verbatim recording: _____

Access granted

Date access occurred: _____ Start time: _____ End time: _____

Requesting Board member’s name *(Please print)*

In the presence of: *(Check appropriate box and insert name ~~on line.~~)*

- Recording Secretary _____
- Superintendent or designated administrator _____
- Elected Board member _____

Access denied **Access unavailable.** Verbatim recording requested is older than 18 months and was destroyed pursuant to 5 ILCS 120/2.06(c).

For requesting Board member: *(Read the following and sign below.)*

While the Open Meetings Act does not provide a cause of action against me or the Board for disclosing closed session discussions (Swanson v. Bd. of Police Commissioners, 197 Ill.App.3d 592 (2nd Dist. 1990)), I acknowledge and understand that any disclosures by me of information in the closed session verbatim recordings could subject me to a possible civil action alleging that I created harm to another, i.e., an intentional tort(s).

Requesting Board Member Signature

Date

DRAFT

School Board

Exhibit - Requirements for No Physical Presence of Quorum and Participation by Audio or Video During Disaster Declaration

Use this exhibit to document the Board's and/or its committee(s)'s (5 ILCS 120/1.02) processes to comply with the requirements of the Open Meetings Act (OMA) when a board and/or its committee(s) must meet during a disaster declaration related to a public health emergency/concern, and the meeting will have no physical presence of a quorum and participation by audio or video.

Note: If a Board committee uses this exhibit, replace Board President, Vice President, and Superintendent with the appropriate committee leaders.

Consult the Board Attorney for guidance.

Documentation of OMA Requirements for Board Members to Participate in a Meeting with No Physical Presence of Quorum

The Governor or the Director of the Ill. Dept. of Public Health has issued a disaster declaration related to a public health emergency because of a disaster as defined in 20 ILCS 3305/4, and all or part of the jurisdiction of the Board is covered by the disaster area. 5 ILCS 120/7(e)(1), ~~amended by P.A. 101-640~~. **Note:** OMA uses “public health concerns,” but the Ill. Emergency Management Agency Act (IEMA) uses “public health emergency;” this exhibit matches the IEMA term because it governs disaster declarations.

Insert Disaster Declaration or Executive Order number [_____] or attach to this document.

The Board President or, if the office is vacant or the President is absent or unable to perform the office's duties, the Vice President, or if neither the President nor Vice President are present or able to perform this determination, the Superintendent (5 ILCS 120/7(e)(2), ~~amended by P.A. 101-640~~, and 140/2(e)) signs below that the following three **Steps** were executed by:

Step 1. Determining whether the meeting is a bona fide emergency (5 ILCS 120/7(e)(7), ~~amended by P.A. 101-640~~) (check Yes or No, below):

- Yes; it is an emergency meeting, and I:
- a. Notified the Board members and the public, including any news medium which has filed an annual request for notice of meetings as soon as practicable, but in any event prior to the holding of such meeting pursuant to 5 ILCS 120/2.02(a) and 120/7(e)(7)(A), ~~amended by P.A. 101-640~~;
 - b. Stated the nature of the emergency at the beginning of the meeting; and
 - c. Provided the Superintendent or Board Secretary the resources necessary during the meeting to keep a verbatim record of the meeting, **for both open and closed**, and managed it the same way that the Board complies with the verbatim recording requirements for closed meetings (see exhibit 2:220-E1, *Board Treatment of Closed Meeting Verbatim Recordings and Minutes*). **Note:** In this situation, a verbatim recording is not limited to closed meetings only.
 - d. Move to Step 2, below.
- No; it is a regular or special meeting, and I:

- a. Ensured that the Board provided 48 hours' notice of the meeting to all Board members, to any news medium on file in the District that have requested notice of meetings pursuant to 5 ILCS 120/2.02(a), and to members of the public by posting it on the District's website. 5 ILCS 120/7(e)(7), ~~amended by P.A. 101-640~~. **Note:** 5 ILCS 120/7(e), ~~amended by P.A. 101-640~~ does not have the "if any" exception for school boards that do not have websites. Consult the [Board Attorney](#) regarding alternate ways to communicate notice of a meeting when the District does not have a website and a Disaster Declaration or Executive Order has been issued.

Insert meeting date and time, and a link to the meeting notice or attach a copy of the notice to this document.

- b. Moves to Step 2, below.

Step 2. Determining whether it is practical, prudent, or feasible for any in-person attendance at the regular meeting location (5 ILCS 120/7(e)(2), ~~amended by P.A. 101-640~~). (check Yes or No, below):

Yes; in-person attendance is practical, prudent, or feasible, and I:

- a. Ensured that at least one Board member, the Board Attorney, or the Superintendent was physically present at the regular meeting location (5 ILCS 120/7(e)(5), ~~amended by P.A. 101-640~~), and
- b. Verified that members of the public who were present could hear all discussion and testimony and all votes of the members of the Board. 5 ILCS 120/7(e)(4), ~~amended by P.A. 101-640~~.
- c. Move to Step 3, below.

No; in-person attendance is not practical, prudent, or feasible, and I:

- a. Made a written determination referring to the specific Executive Order or Disaster Declaration citing the public health concern/emergency that applies to the Board and the meeting. 5 ILCS 120/7(e)(1) and (2), ~~amended by P.A. 101-640~~.
- b. Included the written determination made in letter [aA.](#), above, on the Board's published notice and agenda for the alternative arrangements for the meeting. 5 ILCS 120/7(e)(7)(A) ~~(B)~~, ~~amended by P.A. 101-640~~.
- c. Offered the alternative arrangements to the public by offering a telephone number or a web-based link. 5 ILCS 120/7(e)(4), ~~amended by P.A. 101-640~~.

Insert a link to the meeting notice or attach a copy of the notice or refer to above if already attached to this document (see above).

Include this written determination on the Board/committee's published notice and agenda for the audio or video meeting, and in the meeting minutes.

- d. Move to Step 3, below.

Step 3. During the meeting, I:

Directed the Recording Secretary to, in addition to the requirements for open meetings under OMA, also keep verbatim record of the open meeting by recording it and making it open and available to the public under all provisions of OMA. 5 ILCS 120/7(e)(9), ~~amended by P.A. 101-640~~. *Sample text follows below in the subhead ~~below~~ Report to the Public Following the Board's Meeting with No Physical Presence of Quorum.*

Read my written determination referring to the specific Executive Order or Disaster Declaration citing the public health concern/emergency that applies to the Board and the meeting and directed the Recording Secretary to include it in the meeting minutes.

Ensured that any interested member of the public has access to contemporaneously hear all discussion, testimony, and roll call votes. 5 ILCS 120/7(e)(4), ~~amended by P.A. 101-640~~.

Requested the Recording Secretary to enter into the appropriate minutes of the Board that each Board member participating in the meeting, wherever their physical locations, ~~announced~~:

1. ~~Announced themselves present~~ (5 ILCS 120/7(e)(3), ~~amended by P.A. 101-640~~), and
2. ~~Verified~~ that they could hear one another and all discussion and testimony. Id.

See exhibits 2:220-E3, *Closed Meeting Minutes* and/or 2:220-E4, *Open Meeting Minutes*.

Attach to this document copies or information about where these minutes may be found.

Announced and considered each Board member participating in the meeting present at the meeting for purposes of determining a quorum and participating in all proceedings (5 ILCS 120/7(e)(8), ~~amended by P.A. 101-640~~) and directed the Recording Secretary to reflect it in the minutes (best practice for transparency).

Conducted all votes by roll call, so each Board member's vote on each issue could be identified and recorded (5 ILCS 120/7(e)(6), ~~amended by P.A. 101-640~~), and ensured that the Recording Secretary entered all votes as **Roll Call Votes** (*Use exhibit 2:220-E4, Open Meeting Minutes, but ensure all votes are recorded as roll call votes pursuant to the example below.*):

"Yeas"	"Nays"

Motion: Carried Failed

Executed or directed execution of the subhead below **Report to the Public Following the Board's Meeting with No Physical Presence of Quorum.**

Report to the Public Following the Board's Meeting with No Physical Presence of Quorum

The text below may be used for the actual report.

The School Board met on [*insert date*] with no physical presence of quorum to conduct its business.

The verbatim [*circle one*] audio | video recording of this meeting is available to the public under all provisions of OMA and will be destroyed pursuant to 5 ILCS 120/2.06(c)(no less than 18 months after the completion of the meeting recorded but only after: (1) the Board approves the destruction of the particular recording; and (2) the Board approves minutes of the meeting that meet the written minutes requirements of OMA). 5 ILCS 120/7(e)(9), ~~amended by P.A. 101-640~~.

Insert links to the verbatim recording of meeting here or attach to this document.

Note: Consult the ~~b~~Board ~~A~~attorney for guidance on the destruction of a verbatim recording of an open meeting without the physical presence of a quorum. While 5 ILCS 120/2.06(c) refers to the process for destroying closed session verbatim recordings, 5 ILCS 120/7(e)(9), ~~amended by P.A. 101-640~~, applies that process for destroying closed session verbatim recordings to the destruction of the verbatim open session recordings that are required when a board determines it is necessary for it to meet without the physical presence of a quorum due to a public health emergency.

Completed By: _____

Title: _____

School Board

Exhibit - PRESS Issue Updates

This ~~exhibit~~ procedure is for **PRESS** subscribers. For subscribers to **PRESS Plus**, IASB’s full-maintenance policy update service, the **PRESS Plus** Online User Guide and video tutorials, available at www.iasb.com/policy-services-and-school-law/policy-services/press-plus/www.iasb.com/policy, provides further guidance.

Actor	Action
Superintendent	<p>Manages the process for the Board to receive PRESS updates to policies.</p> <p><u>Requests review of recommended revisions by the Board Attorney, as appropriate.</u></p> <p>Manages the Board’s compliance with the Open Meetings Act. Ensures that, as appropriate, the agendas for the Board Policy Committee and Schoolfull Board include discussion and list action to consider, adopt, <u>implement</u>, or revise Board policies and Board exhibits.</p> <p>Manages the process for approving new or revised administrative procedures, administrative procedure exhibits, and changes to employee and student handbooks.</p> <p>Communicates all policy and administrative procedure revisions or adoptions, as appropriate, to staff members, parents, students, and community members.</p>
Superintendent or Superintendent’s Secretary	<p>Updates the District’s <i>Roster</i> as follows:</p> <ol style="list-style-type: none"> 1. Go to www.iasb.com and click on the Member Login button. 2. Log in using your email address and password. If you do not know your password, use the “forgot your password?” link. 3. At the bottom of your Profile page, click on Districts You Manage and then the District name. 4. Review and verify or change the District’s existing records. Ensure that all current board members, administrators, and anyone else on staff who <u>needs</u> <u>accesses to PRESS Online</u> are listed with their current email addresses. <u>For detailed roster management instructions, see www.iasb.com/IASB/media/Documents/rostermanagementinstructions.pdf.</u>
Designated support staff	<p>Logs in to PRESS Online as follows:</p> <ol style="list-style-type: none"> 1. Go to www.iasb.com and click on the Member Login button. 2. Log in using your email address and password. If you do not know your password, use the “forgot your password?” link.

Actor	Action
	<p>3. Under “My AccountQuick Links,” click “PRESS Login.”</p> <p>To each member of the Policy Committee, full Board, <u>and</u>/or other interested school official, emails or otherwise distributes the following:</p> <ol style="list-style-type: none"> 1. PRESS Update Memo; 2. PRESS video tutorial link at: www.iasb.com/policy-services-and-school-law/policy-services/press-policy-reference-education-subscription-serv/www.iasb.com/policy; 3. Committee worksheets (<u>showing tracked changes in redline</u>); and 4. Current District policy in relevant areas. <p>As appropriate, includes new and revised policies in the Board meeting packets.</p> <p>After a policy is adopted or revised, updates the District’s policy manual master electronic file and adds or updates adoption dates.</p> <p>Archives previous version of revised policy.</p> <p>Follows <u>D</u>istrict process for updating paper and online manuals.</p> <p>Considers distributing <u>the</u> PRESS Update Memo to Building Principals.</p>
Policy Committee (or Full Board)	<p>Considers each PRESS update. Reviews all footnote changes.</p> <p>Decides which changes require School Board discussion and which are appropriate as consent agenda items. <u>Policies or policy revisions may be appropriate for a consent agenda when providing for legal compliance; updating legal references; correcting substantive grammar, spelling, or punctuation; or clarifying pre-existing policy language.</u></p> <p>Requests review of recommended revisions by the Board Attorney, as appropriate.</p> <p>Presents recommendations regarding PRESS updates to the Board at a regularly scheduled meeting.</p>
Full Board	<p>Conducts a first reading of the policies that are recommended for adoption or revision. <u>Policies may be adopted after a first reading when: (1) appropriate for a consent agenda because no Board discussion is required, or (2) necessary or prudent in order to meet emergency or special conditions or to be legally compliant.</u></p> <p>During the next regular meeting, conducts a second reading.</p> <p>A second reading allows the Board to hear feedback from interested parties, including staff, parents, students, and community members; however, State law does not require two readings.</p>

Actor	Action
	After the second reading, consider and take action to approve the policies at a duly convened open meeting.
Assistant Superintendents, Directors, Building Principals, and supervisory employees	Reads <u>the</u> PRESS Update Memo (if applicable) and adopted policies, follows the Superintendent’s process for updating administrative procedures, and makes necessary changes to employee and student handbooks within their assigned building(s).
Anyone	For further clarification, view the online tutorial for PRESS , available at www.iasb.com/policy-services-and-school-law/policy-services/press-policy-reference-education-subscription-serv/www.iasb.com/policy .

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School Board

Exhibit - Developing Local Policy

Actor	Action
Anyone (Superintendent, School Board member, staff, parent, student, community member, or Board Attorney)	Brings a concern that may necessitate a new policy or a current policy's revision to the attention of the School Board.
Superintendent	<p>Confers with the Board Attorney as appropriate.</p> <p>Manages the Board's compliance with the Open Meetings Act. Ensures that, as appropriate, the agendas for the Board Policy Committee and full School Board include discussion and list actions to consider, adopt, <u>implement</u>, or revise Board policies and Board exhibits.</p> <p>Manages the process for approving new or revised administrative procedures, administrative procedure exhibits, and changes to employee and student handbooks.</p> <p>Communicates all policy and administrative procedure revisions or adoptions as appropriate to staff members, parents, students, and community members.</p>
Policy Committee (or Full Board)	<p>First, answers these questions to decide whether new policy language is needed:</p> <ol style="list-style-type: none"> 1. Does the IASB Policy Reference Manual provide guidance? 2. Is the request something that should be covered in policy (i.e., Board work), or is it something that should be handled by the staff <u>covered in an administrative procedure</u> (i.e., staff work)? 3. Is it already covered in <u>Board</u> policy? Checks for policies that cover similar or connected topics, using Tools such as search engines, Tables of Contents, cross references, and indexes <u>at PRESS Online can be used to identify relevant policy numbers to check for in the Board's policy manual.</u> <p>Second, uses a 3-step process to draft new policy language:</p> <ol style="list-style-type: none"> 1. Frames the question and discusses the topic. 2. Requests the Superintendent to provide research, including appropriate data, and input from others, such as, those who may be affected by the policy and those who will implement the policy. 3. Drafts or requests the Superintendent or Board Attorney to draft language addressing the concern that aligns with the Board's mission, vision, goals, and objectives.

Actor	Action
	<p>Third, decides whether the new language should be included in an existing policy or added as a new policy. Assigns any new policy an appropriate location and number.</p> <p>The PRESS coding system reserves policy numbers ending in a ‘0’ and ‘5’ for PRESS material. Locally developed <u>Board</u>District policies should use policy numbers ending in 2, 4, 6, or 8.</p>
Full Board	<p>Conducts a first reading of the policy that is recommended for adoption or revision. <u>Policies may be adopted after a first reading when: (1) appropriate for a consent agenda because no Board discussion is required, or (2) necessary or prudent in order to meet emergency or special conditions or to be legally compliant.</u></p> <p>During the next regular meeting, conducts a second reading.</p> <p>A second reading allows the Board to hear feedback from interested parties, including staff, parents, students, and community members; however, State law does not require two readings.</p> <p>After the second reading, consider and take action to approve the policyies at a duly convened open meeting.</p>
Designated support staff	<p>After a policy is adopted or revised, updates the District’s policy manual master electronic file and adds or updates adoption dates.</p> <p>Archives previous version of revised policy.</p> <p>Follows <u>D</u>istrict process for updating paper and online manuals.</p>
Assistant Superintendents, Directors, Building Principals, and supervisory employees	<p>Reads PRESS Update Memo (if applicable) and adopted policies, follows the Superintendent’s process for updating administrative procedures, and makes necessary changes to employee and student handbooks within their assigned building(s).</p>

School Board

Exhibit - Recurrent Requester Notification

The District Freedom of Information Officer completes this form on District letterhead.

Name of record(s) requester	Date of receipt of request
Contact information	

You are notified that your request for a District record(s) is being treated as a request from a recurrent requester, as defined in Section 2(g) of the Freedom of Information Act.

Your request is being treated as a request from a recurrent requester because, in the 12 months immediately preceding this request, you have submitted to the District one or more of the following:

- 1. A minimum of 50 requests for records
- 2. A minimum of 15 requests for records within a 30-day period
- 3. A minimum of seven requests for records within a 7-day period

You will be provided an initial response to your request for documents within 21 business days following the date the District received your request.

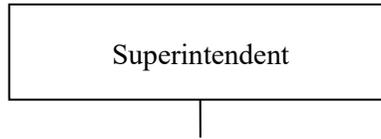
In that response, you will receive one of the following responses, whichever is appropriate:

1. An estimate of the time required by the District to provide the records requested and an estimate of the fees to be charged, which you must pay in full before the District copies the requested documents; or
2. A denial of the request pursuant to one or more of the exemptions set out in the Freedom of Information Act; or
3. A notification that the request is unduly burdensome and an extension of an opportunity for you to reduce the request to manageable proportions; or
4. Provision of the records requested.

Name of Freedom of Information Officer (Printed)	Telephone or email contact information
Freedom of Information Officer (Signature)	Date of Recurrent Requestor Notification

General School Administration

Exhibit - Organizational Chart for Administration



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Operational Services

Exhibit - Letter to Employees Regarding Protecting the Privacy of Social Security Numbers

On District Letterhead

Date

Re: Protecting the Privacy of Social Security Numbers (SSNs)

The Illinois Identity Protection Act, 5 ILCS 179/, contains requirements applicable to school districts and their employees. This letter’s purpose is to help you understand the protections and requirements of this law.

In implementing this law and the Board’s policy, I am seeking to:

1. Increase the awareness of the confidential nature of the SSN and the risk of identity theft related to unauthorized disclosure;
2. Have every employee understand that he or she is prohibited from collecting, displaying, or using another individual’s SSN unless authorized by a member of the District administrative staff; and
3. Ensure the use of consistent protocol regarding SSNs throughout the District.

I have copied below sections of the Identity Protection Act that must be followed by every school employee. I have also attached the School Board’s policy 4:15, *Identity Protection*. Please carefully read these documents. You will be contacted if you are scheduled to receive training on the protocol for collecting, using, maintaining, and disclosing SSNs.

An employee who has substantially breached the confidentiality of social security numbers may be subject to disciplinary action or sanctions up to and including dismissal, in accordance with District policy and procedures.

Sincerely,

Superintendent

Attachment #1: Relevant Sections from the Identity Protection Act, 5 ILCS 179/

Section 10. Prohibited Activities.

- (a) Beginning July 1, 2010, no person or State or local government agency may do any of the following:
 - (1) Publicly post or publicly display in any manner an individual's social security number.
 - (2) Print an individual's social security number on any card required for the individual to access products or services provided by the person or entity.

- (3) Require an individual to transmit his or her social security number over the Internet, unless the connection is secure or the social security number is encrypted.
 - (4) Print an individual's social security number on any materials that are mailed to the individual, through the U.S. Postal Service, any private mail service, electronic mail, or any similar method of delivery, unless State or federal law requires the social security number to be on the document to be mailed. Notwithstanding any provision in this Section to the contrary, social security numbers may be included in applications and forms sent by mail, including, but not limited to, any material mailed in connection with the administration of the Unemployment Insurance Act [pursuant to the limitations and requirements of that Act](#), any material mailed in connection with any tax administered by the Department of Revenue, and documents sent as part of an application or enrollment process or to establish, amend, or terminate an account, contract, or policy or to confirm the accuracy of the social security number. A social security number that may permissibly be mailed under this Section may not be printed, in whole or in part, on a postcard or other mailer that does not require an envelope or be visible on an envelope without the envelope having been opened.
- (b) Except as otherwise provided in this Act, beginning July 1, 2010, no person or State or local government agency may do any of the following:
- (1) Collect, use, or disclose a social security number from an individual, unless (i) required to do so under State or federal law, rules, or regulations, or the collection, use, or disclosure of the social security number is otherwise necessary for the performance of that agency's duties and responsibilities; (ii) the need and purpose for the social security number is documented before collection of the social security number; and (iii) the social security number collected is relevant to the documented need and purpose.
 - (2) Require an individual to use his or her social security number to access an Internet website.
 - (3) Use the social security number for any purpose other than the purpose for which it was collected.
- (c) The prohibitions in subsection (b) do not apply in the following circumstances:
- (1) The disclosure of social security numbers to agents, employees, contractors, or subcontractors of a governmental entity or disclosure by a governmental entity to another governmental entity or its agents, employees, contractors, or subcontractors if disclosure is necessary in order for the entity to perform its duties and responsibilities; and, if disclosing to a contractor or subcontractor, prior to such disclosure, the governmental entity must first receive from the contractor or subcontractor a copy of the contractor's or subcontractor's policy that sets forth how the requirements imposed under this Act on a governmental entity to protect an individual's social security number will be achieved.
 - (2) The disclosure of social security numbers pursuant to a court order, warrant, or subpoena.
 - (3) The collection, use, or disclosure of social security numbers in order to ensure the safety of: State and local government employees; persons committed to correctional facilities, local jails, and other law-enforcement facilities or retention centers; wards of the State; and all persons working in or visiting a State or local government agency facility.
 - (4) The collection, use, or disclosure of social security numbers for internal verification or administrative purposes.

- (5) The disclosure of social security numbers by a State agency to any entity for the collection of delinquent child support or of any State debt or to a governmental agency to assist with an investigation or the prevention of fraud.
 - (6) The collection or use of social security numbers to investigate or prevent fraud, to conduct background checks, to collect a debt, to obtain a credit report from a consumer reporting agency under the federal Fair Credit Reporting Act, to undertake any permissible purpose that is enumerated under the federal Gramm-Leach-Bliley Act, or to locate a missing person, a lost relative, or a person who is due a benefit, such as a pension benefit or an unclaimed property benefit.
- (d) If any State or local government agency has adopted standards for the collection, use, or disclosure of social security numbers that are stricter than the standards under this Act with respect to the protection of those social security numbers, then, in the event of any conflict with the provisions of this Act, the stricter standards adopted by the State or local government agency shall control.

Section 15. Public inspection and copying of documents.

Notwithstanding any other provision of this Act to the contrary, a person or State or local government agency must comply with the provisions of any other State law with respect to allowing the public inspection and copying of information or documents containing all or any portion of an individual's social security number. A person or State or local government agency must redact social security numbers from the information or documents before allowing the public inspection or copying of the information or documents.

Section 20. Applicability.

- (a) This Act does not apply to the collection, use, or disclosure of a social security number as required by State or federal law, rule, or regulation.
- (b) This Act does not apply to documents that are recorded with a county recorder or required to be open to the public under any State or federal law, rule, or regulation, applicable case law, Supreme Court Rule, or the Constitution of the State of Illinois. Notwithstanding this Section, county recorders must comply with Section 35 of this Act.

Section 25. Compliance with federal law.

If a federal law takes effect requiring any federal agency to establish a national unique patient health identifier program, any State or local government agency that complies with the federal law shall be deemed to be in compliance with this Act.

Section 30. Embedded social security numbers.

Beginning December 31, 2009, no person or State or local government agency may encode or embed a social security number in or on a card or document, including, but not limited to, using a bar code, chip, magnetic strip, RFID technology, or other technology, in place of removing the social security number as required by this Act.

Section 45. Violation.

Any person who intentionally violates the prohibitions in Section 10 of this Act is guilty of a Class B misdemeanor.

[Attachment #2:](#) [Board policy 4:15, Identity Protection](#)

Operational Services

Exhibit - Statement of Purpose for Collecting Social Security Numbers ¹

This Statement of Purpose is being given to you because you have been asked by the ~~School~~ District to provide your social security number (SSN) or because you requested a copy of this Statement.

You are being asked for your SSN for one or more of the following reasons:

- Employment matters, e.g., income reporting to ~~the IRS-Internal Revenue Service~~ and the ~~Ill. Dept. of Revenue~~ of Revenue, or payroll tax withholding purposes, FICA, or Medicare.
- Verifying enrollment in various benefit programs, e.g., medical benefits, health insurance claims, or veterans' programs.
- Filing insurance claims.
- Internal verification or administrative purposes.
- Other: _____

In addition, State law authorizes and/or requires the District to use or disclose your SSN in specified circumstances including, without limitation, in the following circumstances:

1. Disclosing SSNs to another governmental entity if the disclosure is necessary for the entity to perform its duties and responsibilities;
2. Disclosing SSNs pursuant to a court order, warrant, or subpoena; and
3. Collecting or using SSNs to investigate or prevent fraud, to conduct background checks, to collect a debt, or to obtain a credit report from a consumer reporting agency under the federal Fair Credit Reporting Act.

If you have questions or concerns, please contact *[insert contact information]*.

The footnotes should be removed before the material is used.

¹ The Identity Protection Act requires school districts, when collecting a social security number or upon request by an individual, to provide a statement of the purpose(s) for which the district is collecting and using the social security number. 5 ILCS 179/35(a)(5). State law does not require districts to retain evidence that the individual received the statement of purpose.

Operational Services

Exhibit - Statement for Employee Manual or District Website Describing the District's Purpose for Collecting Social Security Numbers¹

The School District treats social security numbers (SSNs) confidentially. It uses SSNs for one or more of the following reasons:

1. Employment matters, e.g., income reporting to [the Internal Revenue Service](#) and the ~~Ill. Dept. of Revenue~~ ~~Department~~ of Revenue, [or payroll tax withholding purposes, FICA, or Medicare.](#)
2. Verifying enrollment in various benefit programs, e.g., medical benefits, health insurance claims, or veterans' programs.
3. Filing insurance claims.
4. Internal verification or administrative purposes.

In addition, State law authorizes and/or requires the District to use or disclose SSNs in specified circumstances including, without limitation, in the following circumstances:

1. Disclosing SSNs to another governmental entity if the disclosure is necessary for the entity to perform its duties and responsibilities;
2. Disclosing SSNs pursuant to a court order, warrant, or subpoena; and
3. Collecting or using SSNs to investigate or prevent fraud, to conduct background checks, to collect a debt, or to obtain a credit report from a consumer reporting agency under the federal Fair Credit Reporting Act.

If you have questions or concerns, please contact *[insert contact information]*.

The footnotes should be removed before the material is used.

¹ The Identity Protection Act requires school districts, when collecting a SSN or upon request by an individual, to provide a statement of the purpose(s) for which the district is collecting and using the SSN. 5 ILCS 179/35(a)(5). State law does not require districts to retain evidence that the individual received the statement of purpose.

General Personnel

Exhibit - Employee Receipt of Board Policy on Personal Technology and Social Media

I, the individual whose signature appears below, acknowledge receipt of Board policy 5:125, *Personal Technology and Social Media; Usage and Conduct*. I affirm that I have read the policy and agree to comply with its requirements.

Name (*please print*)

Signature

Date

DRAFT

General Personnel

Exhibit - Request to Reprint or Adapt Material

On District letterhead

Date _____

To: _____

On behalf of the School District, I am requesting permission to **reprint** [to use without change] or **adapt** [to use and modify] the following material:

No reprinted or adapted material will be used in a sales promotion or advertising campaign. If permission to reprint or adapt this material is granted, the material will be used for the following purpose(s): _____

The following credit line will appear on each reprint or adaption:

Reprinted/Adapted, with permission from (publication) _____ Copyright year of publication _____ Copyright owner _____ All rights reserved.
--

If you agree to grant permission for the School District to reprint or adapt the above listed material, please sign the **Permission to Reprint or Adapt Material** and return it to the requestor.

Please contact me at _____ if you have any questions. Thank you for your consideration.

School District Requestor (*please print*)

Email/Fax

Signature

Date

Permission to Reprint or Adapt Material

I hereby grant permission to the School District requestor to reprint or adapt material as requested on the terms and conditions stated herein.

Copyright Owner's Name (*please print*)

Copyright Owner's Signature

Date

Professional Personnel

Exhibit - Notice to Parents When Their Child Is Assigned To or Has Been Taught for at Least Four Straight Weeks By a Teacher Who Does Not Meet Applicable State Certification/Licensure Requirements

On District letterhead

Date

Re: Your Child Is Assigned To or Has Been Taught for at Least Four Straight Weeks By a Teacher Who Does Not Meet Applicable State Certification and/or Licensure Requirements

Dear Parents/Guardians:

All teachers working in a program supported with federal funds under Title I, Part A must meet applicable State certification and licensure requirements.

The teacher listed below has taught your child’s class for the last four consecutive weeks. While the District is unable to verify that the teacher meets applicable State certification and/or licensure requirements for the grade level and subject area to which he/she is assigned, our observations of his/her classroom indicate that he/she is providing a satisfactory educational program and experience.

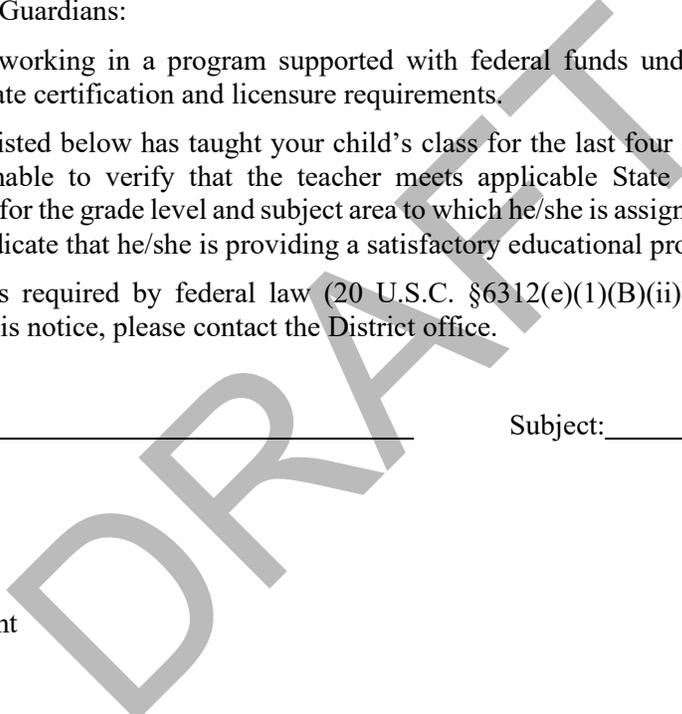
This notice is required by federal law (20 U.S.C. §6312(e)(1)(B)(ii)). If you have any questions concerning this notice, please contact the District office.

Teacher: _____

Subject: _____

Sincerely,

Superintendent



Professional Personnel

Exhibit - Letter to Teacher Who Does Not Meet Applicable State Certification/Licensure Requirements for the Grade Level and Subject Area of Assignment

On District letterhead

Date

Re: Your Educator Certification and/or Licensure

Dear *[insert teacher's name]*:

Teachers working in a program supported with federal funds under Title I, Part A are required to meet applicable State certification and licensure requirements.

Our records indicate you are teaching without meeting applicable State educator certification and/or licensure requirements for the grade level and subject to which you are assigned. As required by federal law, the District has notified the parents/guardians of students in your classes that you are teaching without the above-referenced certification or licensure (20 U.S.C. §6312(e)(1)(B)(ii)).

Please contact your Building Principal as soon as possible to discuss your educator certification and/or licensure requirements. If you believe this letter was sent to you by mistake, please contact your Building Principal as soon as possible so that we may correct our records if appropriate.

Sincerely,

Superintendent

DRAFT

Instruction

Exhibit - Children's Online Privacy Protection Act

On District letterhead:

Re: Children's Online Privacy Protection Act

Dear Parents/Guardians:

This letter is being sent as part of the District's continuing effort to educate parents and students about privacy protection and Internet use that occurs outside of the protections required for use of educational technology in school.

The Children's Online Privacy Protection Act (COPPA) gives parents/guardians control over what information companies can collect from their children online. However, not all companies are transparent about what data a mobile app or website collects, who will have access to that data, and how it will be used. Allowing your child access to games and other seemingly harmless applications on a smartphone or computer risks his or her exposure to intrusive marketing and access to personal information.

The following suggestions may help keep children from being bombarded by unwanted advertising, from making unwanted purchases and from disclosing personal information and location:

- Talk to your child early and often about online behavior, safety, and security, and encourage your child to make good choices.
- Be selective about the online applications and websites that you let your child access. Try the app or website yourself to check for advertising messages and/or social networking and purchase options before allowing your child access. Pay particular attention to apps and websites that would allow your child to receive direct messages, video chats, file uploads and/or to interact with users anonymously. These types of features are frequently used by online child predators.
- Select safe activities that do not require access to the Internet or an application, such as looking at family pictures or listening to preselected music, screened and approved by you.
- Make certain that the ability to make online purchases is password protected.
- Set up family rules and consequences explaining that all purchases made via a smartphone or computer must have parent/guardian consent.
- Caution children about the use of social networking and other websites and/or apps that can pinpoint locations.
- Adjust privacy settings and use parental controls for online games, apps, and social media sites.
- Monitor computer and smartphone use whenever and wherever possible.

For more information on the Children's Online Privacy Protection Act and protecting your child online, please see the following links:

www.consumer.ftc.gov/articles/0031-protecting-your-childs-privacy-online#breakingrules
www.consumer.ftc.gov/features/feature-0002-parents
www.justice.gov/criminal/criminal-ceos/keeping-children-safe-online

Sincerely,

DRAFT

Students

Exhibit - Letter to Parents/Guardians Regarding the Right to Privacy in the School Setting Act

On District letterhead

Re: When may school officials require a student to share the content from his or her account or profile on a social networking website?

Dear Parents/Guardians:

State law requires the District to notify students and their parents/guardians of each of the following:

1. School officials may not request or require a student or his or her parents/guardians to provide a password or other related account information to gain access to the student's account or profile on a social networking website. Examples of *social networking websites and platforms* include Facebook, Instagram, ~~Twitter~~X, TikTok, and Snapchat.
2. School officials may conduct an investigation or require a student to cooperate in an investigation if there is specific information about activity on the student's account on a social networking website that violates a school behavior rule or policy. In the course of an investigation, the student may be required to share the content that is reported in order to allow school officials to make a factual determination.

Please contact the school if you have any questions.

Sincerely,

Building Principal

Students

Exhibit - Reporting and Exclusion Requirements for Common Communicable Diseases

The following chart contains requirements from rules adopted by the Ill. Dept. of Public Health (IDPH). They provide routine measures for the control of communicable diseases by establishing progressive initiatives for implementing disease-reporting and exclusions measures. School personnel must notify the local health authority if they have knowledge of a known or suspected case or carrier of communicable disease, and such reports must be kept confidential. 77 Ill.Admin.Code §690.200.

Diseases and Conditions, 77 Ill.Admin.Code §690.100

The following are declared to be contagious, infectious, or communicable and may be dangerous to the public health. The Section number associated with the listed diseases or conditions indicates the Section of the rules explaining the notifiable disease or condition. Diseases and conditions are listed alphabetically by class. Every class has a different timeframe for mandatory reporting to IDPH.

Standard precautions refers to infection prevention and control measures for healthcare settings that apply to all patients regardless of diagnosis or presumed infection status. 77 Ill.Admin.Code §690.10.

Contact precautions refers to infection control measures for healthcare settings designed to reduce the risk of transmission of infectious agents that can be spread through direct contact with the suspected or known case or indirect contact with potentially infectious items or surfaces. 77 Ill.Admin.Code §690.10.

Droplet precautions refers to infection prevention and control measures for healthcare settings designed to reduce the risk of transmission of infectious agents via large particle droplets that do not remain suspended in the air and are usually generated by coughing, sneezing, or talking. 77 Ill.Admin.Code §690.10.

Case refers to any living or deceased person having a recent illness due to a notifiable condition. 77 Ill.Admin.Code §690.10.

Class I(a) Diseases or Conditions

The following notifiable diseases or conditions shall be reported by telephone immediately (within three hours) upon initial clinical suspicion of the disease or condition to the local health authority, who shall then report to IDPH immediately (within three hours).

Disease or Condition	Precaution and Exclusion Rules
Any unusual case of a disease or condition not listed in IDPH regulations that is of urgent public health significance (including, but not limited to, cowpox, Reye’s syndrome, glanders, amoebic meningoencephalitis, orf, monkeypox, hemorrhagic fever viruses, infection from a laboratory-acquired recombinant organism, or any disease	Contacts shall be evaluated to determine the need for quarantine and/or for symptoms monitoring follow-up for a period of time following exposure. The local health authority shall implement appropriate control measures.

or condition non-indigenous to the United States), §690.295	
Anthrax, §690.320	A search shall be made for history of exposure to infected animals or animal products and traced to the place of origin. All anthrax cases shall be reviewed carefully for consideration of a bioterrorist event. No restrictions on contacts.
Botulism, Foodborne, §690.327	No restrictions.
Brucellosis (if suspected to be a bioterrorist event or part of an outbreak), §690.330	No restrictions.
Coronavirus, Novel, including Severe Acute Respiratory Syndrome (SARS), and Middle Eastern Respiratory Syndrome (MERS), §690.361	IDPH will make recommendations as information becomes known about the transmissibility of the novel coronavirus. IDPH will make recommendations for control of contacts based on transmissibility and severity of illness caused by the novel strain.
Diphtheria, §690.380	The case shall be isolated until two successive cultures from both throat and nose (and skin lesions in cutaneous diphtheria) are negative for diphtheria bacilli or when a virulence test proves the bacilli to be avirulent. The first culture shall be taken not less than 24 hours after completion of antibiotic therapy and the second culture shall be taken not less than 24 hours after the first. If culturing is unavailable or impractical, isolation may be ended after 14 days of effective appropriate antimicrobial therapy.
Influenza A, Novel or Variant Virus, §690.469	IDPH will make recommendations as information becomes known about the transmissibility of the novel or variant influenza virus. IDPH will make recommendations for control of contacts based on transmissibility and severity of the illness caused by the novel or variant influenza A strain. (See the f/ns of sample policy 4:180, <i>Pandemic Preparedness; Management; and Recovery</i> , for information and resources regarding influenza epidemics in schools; administrative procedure 4:180-AP1, <i>School Action Steps for Pandemic Influenza or Other Virus/Disease</i> ; and administrative procedure 4:180-AP2, <i>Pandemic Influenza Surveillance and Reporting</i> .)
Measles, suspect, probable or confirmed, §690.520	All cases, including suspect cases, with measles shall isolate themselves at home and shall be excluded from school, work, and childcare facilities for at least four days after appearance of the rash.

Plague, §690.570	Cases, their clothing, their living quarters and any pets shall be treated to eliminate fleas. Contacts to pneumonic plague and bubonic plague shall be monitored daily for seven days by the local health authority or other designated individual.
Poliomyelitis, §690.580	Cases or suspected cases with polio who are not in the hospital shall isolate themselves at home, and shall be excluded from school, work, or any child care facility until IDPH determines the person is no longer infectious and isolation is no longer needed.
Q-fever (if suspected to be a bioterrorist event or part of an outbreak), §690.595	The local health authority should investigate. No specific restrictions on contacts.
Smallpox, §690.650	Cases shall be admitted to a health care setting.
Tularemia (if suspected to be a bioterrorist event or part of an outbreak), §690.725	No specific restrictions.
Any suspected bioterrorist threat or event, §690.800	Cases and contacts shall be evaluated to determine need for isolation.

Class I(b) Diseases or Conditions

The following notifiable diseases or conditions shall be reported as soon as possible during normal business hours by telephone (some rules state that facsimile or electronic reporting are also acceptable, the Disease column indicates “F” for facsimile or “E” for electronic in those instances), but within 24 hours, i.e., within eight regularly scheduled business hours after identifying the case, to the local health authority, who shall then report to IDPH as soon as possible, but within 24 hours.

Disease	Precaution and Exclusion Rules
Acute Flaccid Myelitis (AFM), §690.290	No general restrictions.
Botulism (intestinal, wound and other), §690.327 (F or E)	No restrictions.
Brucellosis (not part of suspected bioterrorist event or part of an outbreak), §690.330	Standard precautions shall be followed. Contact precautions shall be followed when dressing does not adequately contain drainage. No restrictions on contacts.
Chickenpox (Varicella), §690.350 (F or E)	Children shall be excluded from school or child care facilities for a minimum of five days after the appearance of eruption (with day zero being the first day of rash appearance) or until vesicles become dry/crusted, whichever is longer.
Cholera, §690.360 (F)	Contacts should be asked about symptoms during the period of household exposure and for five days after last exposure.

Cronobacter, including <i>C. sakazakii</i> and <i>C. malonaticus</i> , infants younger than 12 months of age, §690.362	No specific restrictions.
Escherichia coli infections (E. coli O157:H7 and other Shiga toxin-producing E. coli), §690.400 (F)	Cases shall avoid public swimming pools while symptomatic and for two weeks after the date diarrhea has ceased. Specific precautions for food handlers must be followed.
Haemophilus influenzae, invasive disease, §690.441 (F)	No specific restrictions.
Hantavirus pulmonary syndrome, §690.442 (F)	No specific restrictions on contacts.
Hemolytic uremic syndrome, post-diarrheal, §690.444 (F)	See requirements for the applicable disease that preceded the HUS (when preceding cases are either E.Coli (Section §690.400) or Shigellosis (Section §690.640) standard precautions shall be followed and contact precautions shall be followed for diapered or incontinent persons or during institutional outbreaks until absence of diarrhea for 24 hours).
Hepatitis A, §690.450 (F or E)	See §690.450
Influenza, — (Laboratory Confirmed Deaths in persons younger than 18 years of age), §690.465	The death of a child younger than 18 years of age with laboratory confirmed influenza shall be reported.
Influenza, — (Laboratory Confirmed Testing via Electronic Laboratory Reporting (ELR) only and Intensive Care Unit Admissions), §690.468 (F or E)	No specific restrictions. IDPH will recommend control of contacts based on transmissibility and severity of the illness caused by the influenza strain.
Melioidosis due to <i>Burkholderia pseudomallei</i> , §690.530	No specific restrictions.
Mumps, §690.550 (F or E)	Suspect, probable, and confirmed cases as defined in Section 690.10 shall be excluded from school, child care facilities or the workplace until five days after onset of symptoms (parotitis). Susceptible close contacts to confirmed and probable cases shall be excluded from school, child care facilities or the workplace from days 12 through 25 after exposure.
Neisseria meningitidis, invasive disease and purpura fulminans, §690.555 (F or E)	No specific restrictions.
Any suspected or Confirmed Outbreak of a Disease of Known or Unknown Etiology that may be a Danger to the Public Health, Whether the Disease, Infection, Microorganism, or Condition is specified in the Rule (including but not limited to, foodborne, healthcare-	Make a report to local health authority within 24 hours for investigation. If outbreak has occurred, the local health authority makes a final report to IDPH. Cases are evaluated to determine need for isolation.

associated, zoonotic disease, and waterborne outbreaks), §690.565 (E)	
Pertussis (whooping cough), §690.750	Cases shall be excluded from school, child care facilities, or the workplace until five days of appropriate antibiotic therapy has been completed. All household contacts and community-based contacts determined by the local health authority to be at risk should receive at least five days of a course of appropriate antibiotics.
Q-fever (not suspected in bioterrorist attack or part of an outbreak), §690.595	Standard precautions shall be followed. No restrictions for contacts.
Rabies, human, §690.600 (F or E)	Cases of suspect human rabies should be admitted to a health care facility.
Rabies, potential human exposure and animal rabies, §690.601 (F or E) Definition of exposed person to be reported is lengthy and available in §690.601	The local health authority determines whether rabies post-exposure prophylaxis for the exposed person is needed.
Respiratory Syncytial Virus (RSV) Infection (Laboratory Confirmed Testing via ELR only, Pediatric Deaths, and Intensive Care Unit Admissions); §690.605 (F or E)	No specific restrictions.
Rubella, §690.620 (F or E)	Cases shall isolate themselves and be excluded from school, child care facilities or the workplace for seven days after rash onset. Susceptible contacts shall be excluded from school or the workplace from days seven through 23 following rash onset after last exposure.
SARS CoV2 Infection (COVID 19) (Laboratory Confirmed Testing via ELR Only, Pediatric Deaths, and Intensive Care Unit Admissions); §690.635	All cases shall isolate themselves at home per CDC recommendations or as directed by the local health authority.
Staphylococcus aureus infections with intermediate or high level resistance to Vancomycin, §690.661 (F)	No specific restrictions. IDPH will issue specific recommendations for the control of contacts on a case-by-case basis.
Streptococcal infections, Group A, invasive and sequelae to Group A streptococcal infections In Persons Admitted to the Hospital or Residing in a Residential Facility, including antibiotic susceptibility test results; §690.670 (F)	No specific restrictions.
Tularemia (not suspected to be bioterrorist event or part of an outbreak), §690.725	Standard precautions shall be followed. No restrictions on contacts.
Typhoid fever and Paratyphoid fever (including S. Typhi, S. Paratyphi A, S.	Cases with typhoid fever in non-sensitive occupations shall not return to their occupation until the following are completed: i) termination of the acute illness (absence of

Paratyphi B (tartrate negative), and S. Paratyphi C cases), §690.730 (F)	fever); and ii) receipt of education on transmission of the bacterium that causes typhoid fever from the local health authority.
Typhus, §690.740 (F or E)	Proper delousing for louse-borne typhus is required. The local health authority shall monitor all immediate contacts for clinical signs for two weeks.

Class II Diseases or Conditions

The following diseases shall be reported as soon as possible by mail, telephone, facsimile or electronically during normal business hours, but within ~~threeseven~~ days, to the local health authority which shall then report to the IDPH as soon as possible during normal business hours but within three additional days.

Arboviral Infections, §690.322	No general restrictions.
Campylobacteriosis, §690.335	No specific restrictions.
Cryptosporidiosis, §690.365	Cases shall avoid swimming in public recreational water venues (e.g., swimming pools, whirlpool spas, wading pools, water parks, interactive fountains, lakes) while symptomatic and for 2 weeks after cessation of diarrhea.
Cyclosporiasis, §690.368	No specific restrictions for contacts.
Hepatitis B, §690.451	No specific restrictions. Contacts to cases or carriers of hepatitis B should be tested for susceptibility to hepatitis B virus.
Hepatitis C Acute Infection, Perinatal and Non-Acute Confirmed Infection, §690.452	No specific restrictions.
Histoplasmosis, §690.460	No specific restrictions.
<u>Influenza, (Laboratory Confirmed Deaths in persons younger than 18 years of age), §690.465</u>	<u>The death of a child younger than 18 years of age with laboratory-confirmed influenza shall be reported.</u>
<u>Influenza, (Laboratory Confirmed Testing via Electronic Laboratory Reporting (ELR) only and Intensive Care Unit Admissions), §690.468 (T, F or E)</u>	<u>No specific restrictions. IDPH will recommend control of contacts based on transmissibility and severity of the illness caused by the influenza strain.</u>
Legionellosis, §690.475	No specific restrictions.
Leptospirosis, §690.490	No specific restrictions.
Listeriosis, §690.495	No specific restrictions
Malaria, §690.510	No specific restrictions.
Multi-drug resistant organisms considered to be of epidemiologic importance due to either severity of	Patients in health care facilities, including, but not limited to, long-term acute care hospitals and skilled nursing facilities, should comply with the local health authority's

clinical disease, potential for transmission of genetic elements, or opportunities for effective control effects, §690.445	recommendations for control measures as supported by IDPH or CDC procedures and best practices for control of transmission.
Psittacosis due to chlamydia psittaci, §690.590	No specific restrictions.
<u>Respiratory Syncytial Virus (RSV) Infection (Laboratory Confirmed Testing via ELR only, Pediatric Deaths, and Intensive Care Unit Admissions), §690.605 (F or E)</u>	<u>No specific restrictions.</u>
Salmonellosis including Paratyphi V var. L(+) tartrate+ (other than S. typhi A., S Paratyphi B (tartrate negative), and S. Paratyphi C cases), §690.630	Cases shall avoid swimming in public recreational water venues (e.g., swimming pools, whirlpool spas, wading pools, water parks, interactive fountains, lakes) while symptomatic and for two weeks after cessation of diarrhea.
<u>SARS-CoV2 Infection (COVID-19) (Laboratory Confirmed Testing via ELR Only, Pediatric Deaths, and Intensive Care Unit Admissions), §690.635</u>	<u>All cases shall isolate themselves at home per CDC recommendations or as directed by the local health authority.</u>
Shigellosis, §690.640	Cases shall avoid swimming in public recreational water venues (e.g., swimming pools, whirlpool spas, wading pools, water parks, interactive fountains, lakes) while symptomatic, and for two weeks after cessation of diarrhea.
<u>Streptococcal infections, Group A, invasive and sequelae to Group A streptococcal infections In Persons Admitted to the Hospital or Residing in a Residential Facility, including antibiotic susceptibility test results, §690.670 (F)</u>	<u>No specific restrictions.</u>
Toxic shock syndrome due to Staphylococcus aureus infection, §690.695	No specific restrictions.
Streptococcus pneumoniae, invasive disease in children younger than five years, §690.678	No specific restrictions.
Tetanus, §690.690	No specific restrictions. No restrictions on contacts.
Tickborne Disease, including African Tick Bite Virus, Anaplasmosis, Babesiosis, Bourbon Virus,	No specific restrictions.

Ehrlichiosis, Heartland Virus, Lyme disease, and spotted fever Rickettsiosis, §690.698	
Trichinosis, §690.710	No specific restrictions.
Tuberculosis, §696.170	Reporting requirement is limited to health care professionals (includes nurses and health coordinators or health care settings). Report electronically or by facsimile, followed up with a phone call to local TB authority, or if none, to IDPH. Exclude case if considered to be infectious according to IDPH's rules and regulations for the control of TB or as recommended by the local health authority.
Vibriosis (Other than Toxigenic Vibrio cholera O1 or O139), §690.745	No specific restrictions.

Reporting of Sexually Transmissible Infections, 77 Ill.Admin.Code 693.30

The following sexually transmitted infections are reportable by health care professionals only (which includes advanced practice nurses, licensed nurses (including school nurses), or other persons licensed or certified to provide health care services of any kind to the local health department, or if none exists, to IDPH. Reports are strictly confidential and must be made within seven days after the diagnosis or treatment.

Infection	Exclusion Rules
Acquired Immunodeficiency Syndrome (AIDS)	A person may only be isolated with that person's consent or upon order of a court in those cases where the public's health and welfare are significantly endangered and where all other reasonable means have been exhausted and no less restrictive alternative exists. 77 Ill.Admin.Code §693.60(b).
HIV Infection	See above.
Syphilis	See above.
Gonorrhea	See above.
Chlamydia	See above.
Chancroid	See above.

Exclusion Criteria for Non-Reportable Diseases and Illnesses

There are a number of diseases and illnesses that have either never been reportable or no longer need to be reported under IDPH rules. However, some of these conditions may still pose a health risk and require exclusion from school. IDPH has published a chart which includes diseases and illnesses that do not require reporting of individual cases (as well as more common diseases those that do need to be reported), but may still require exclusion from school. Please refer to 77 Ill.Admin.Code §690.110, and the following link for further guidance at: <https://dph.illinois.gov/content/dam/soi/en/web/idph/files/publications/commchartschool-032817.pdf>

Community Relations

Exhibit - Verification of School Visitation

To be completed by the parent/guardian and given to the Building Principal. Please print.

This document serves to verify that the named parent/guardian attended a school conference or classroom activity for his or her child held on the date and time indicated below.

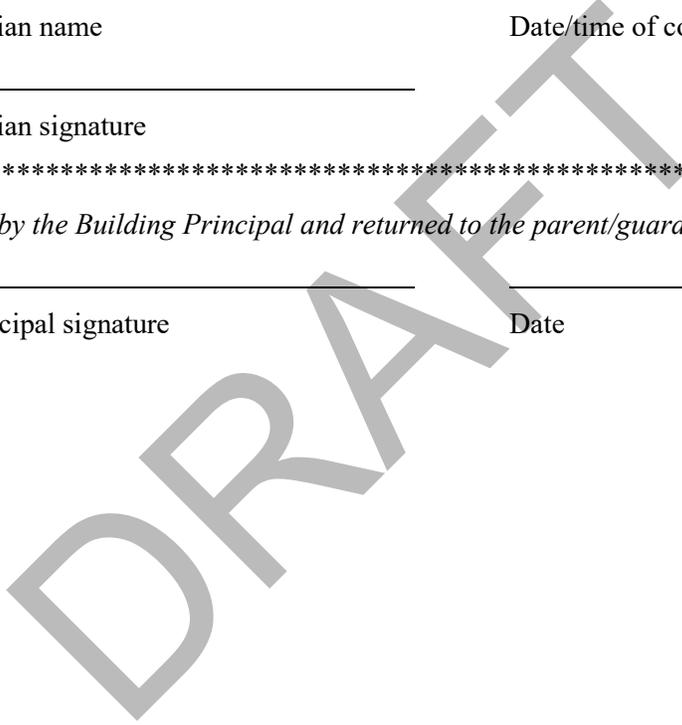
Student Conference/Classroom activity

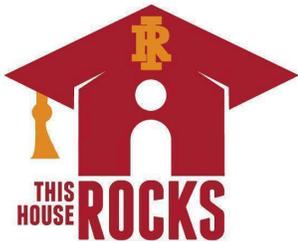
Parent/Guardian name Date/time of conference/classroom activity

Parent/Guardian signature

To be signed by the Building Principal and returned to the parent/guardian.

Building Principal signature Date





Sharon Williams, Ed.D.
Superintendent of Schools

To: RIMSD 41 Board of Education
From: Dr. Sharon Williams
Cabinet Champions: Dr. Dominique Moore, Assistant Superintendent for HR and
Scott Vance, Assistant Superintendent for Teaching and Learning
Date: November 10, 2025
Re: District Calendar: School Years 2026 - 2027 and 2027 - 2028

This calendar recommendation is the result of a collaborative and inclusive process designed to balance instructional needs with community preferences. The development process focused on three (3) areas:

- **Collaborative Development:** A committee of stakeholders, including the RIEA President, RIEA members, RIESPA President, and the AFSCME President, was created to ensure that multiple perspectives were considered. The committee met twice, once on September 18th and again on September 30th.
- **Stakeholder Input:** A community wide survey was developed to solicit stakeholder input. The survey was translated into the most commonly spoken languages throughout the district (Swahili, Karen, Spanish, and Dari) and was opened to the public on October 23rd. The survey remained open through October 30th and elicited 825 responses.
- **Multi-Year Adoption:** The development and recommendation of a multi-year calendar in order to provide greater predictability for scholars, families, staff, and the community.

The survey data clearly demonstrated the desire of stakeholders to maintain the current calendar structure. Therefore the proposed calendar maintains the Balanced Calendar format and abides by the Illinois State Board of Education statutory guidelines, including:

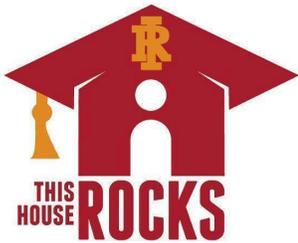
- Number of students attendance days: 172 full days
- Number of Half Day School Improvement days: 4
- Number of Parent Teacher Conference days: 2
- Number of Teacher Inservice days: 4
- Number of Emergency days: 5
- Total Calendar Days: 187

Other highlights/changes within the proposed calendar include:

- Teacher Start Date: 8/3/2026 and 8/2/2027
- Student Start Date: 8/5/2026 and 8/4/2027

Rock Island-Milan School District #41

2000 7th Avenue, Rock Island, IL 61201
309-793-5900 x10210 | 309-793-5905 fax
Sharon.williams@rimsd41.org
www.rimsd41.org



Sharon Williams, Ed.D.
Superintendent of Schools

- Last Day of Attendance: 6/2/2027 and 5/30/2028
- Intersession Lengths: Two (2) weeks
- Early Dismissal Days: Every Wednesday (Elementary only)

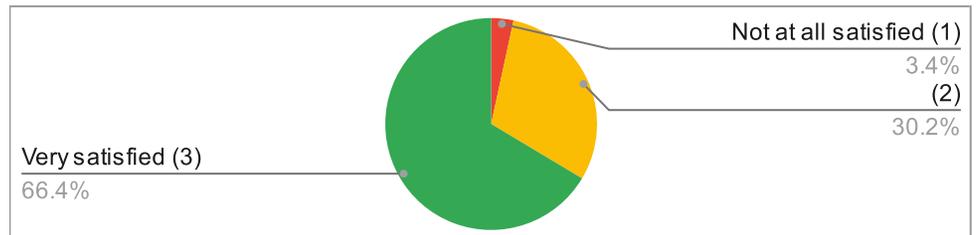
It is recommended that the Board of Education approve the 2026-2027 and 2027-2028 calendars as presented.

Calendar Survey Summary: All Responses

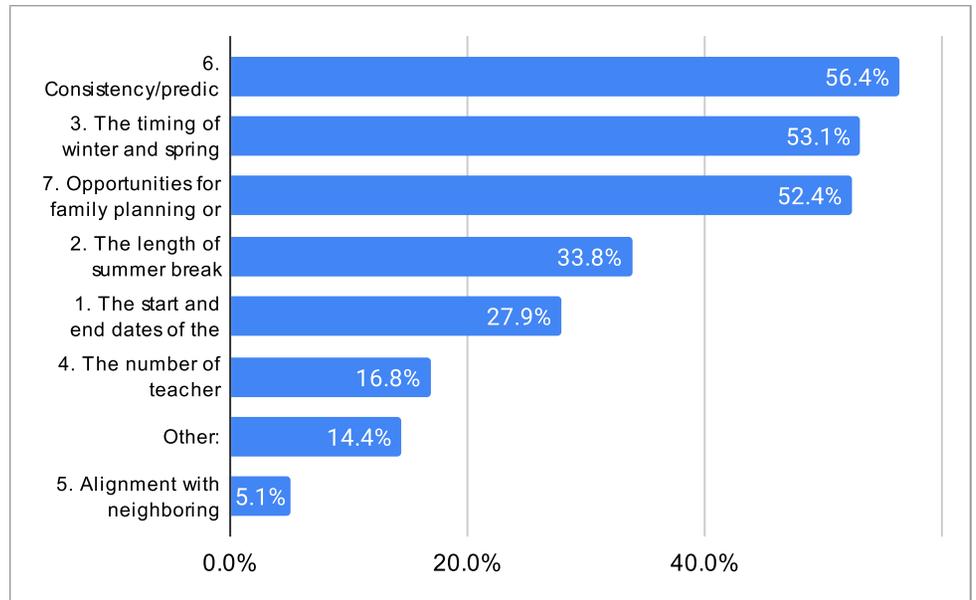
October 23 - 30, 2025

GENERAL SATISFACTION

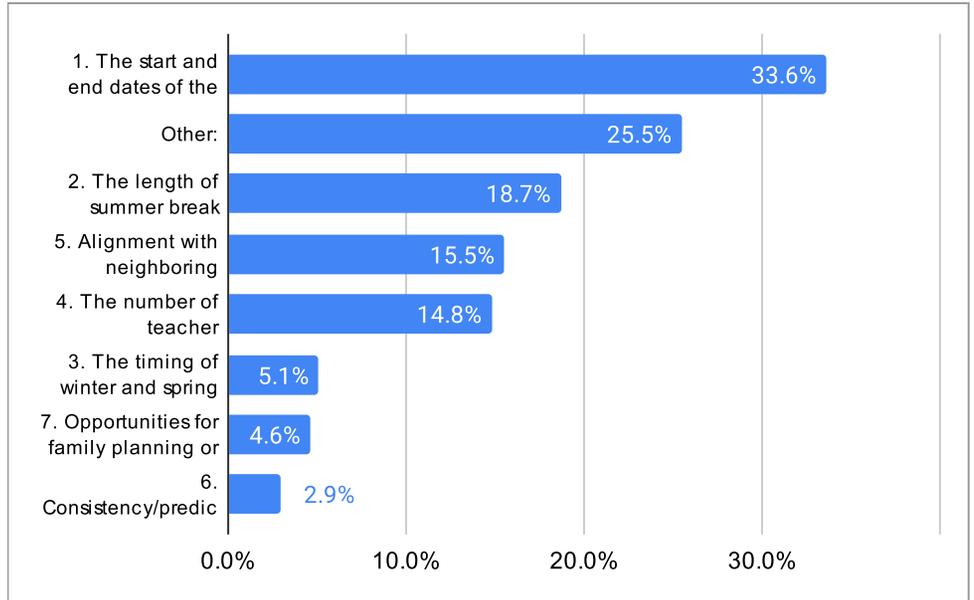
How satisfied are you with the current school calendar overall?	Count	Percent
Not at all satisfied (1)	28	3.4%
(2)	249	30.2%
Very satisfied (3)	548	66.4%
# of Respondents	825	100.0%



What do you like most about the current school calendar?	Count	Percent
1. The start and end dates of the school year	230	27.9%
2. The length of summer break	279	33.8%
3. The timing of winter and spring breaks	438	53.1%
4. The number of teacher workdays/non-student days	139	16.8%
5. Alignment with neighboring districts' calendars	42	5.1%
6. Consistency/predictability of the schedule	465	56.4%
7. Opportunities for family planning or travel	432	52.4%
Other:	119	14.4%
# of Respondents	825	

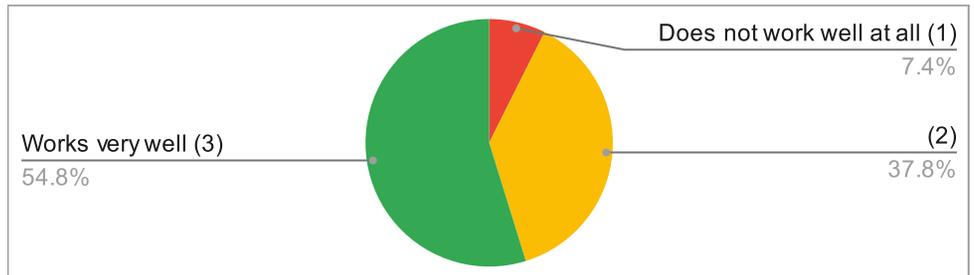


What do you like least about the current school calendar?	Count	Percent
1. The start and end dates of the school year	277	33.6%
2. The length of summer break	154	18.7%
3. The timing of winter and spring breaks	42	5.1%
4. The number of teacher workdays/non-student days	122	14.8%
5. Alignment with neighboring districts' calendars	128	15.5%
6. Consistency/predictability of the schedule	24	2.9%
7. Opportunities for family planning or travel	38	4.6%
Other:	210	25.5%
# of Respondents	825	

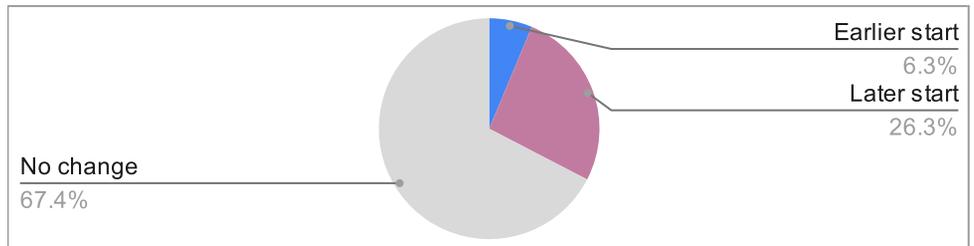


START & END DATES

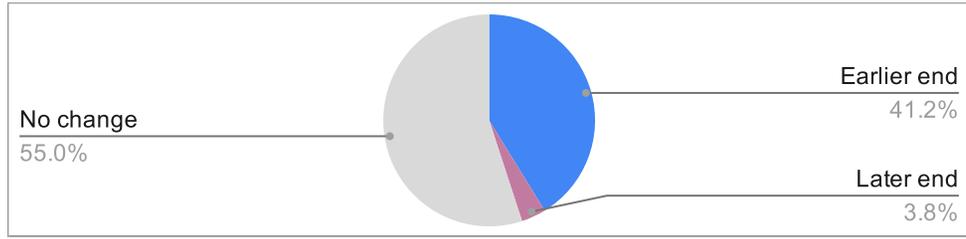
Do the current start and end dates of the school year work well for your family?	Count	Percent
Does not work well at all (1)	61	7.4%
(2)	312	37.8%
Works very well (3)	452	54.8%
# of Respondents	825	100.0%



Regarding the start of the school year, which do you prefer?	Count	Percent
Earlier start	52	6.3%
Later start	217	26.3%
No change	556	67.4%
# of Respondents	825	100.0%

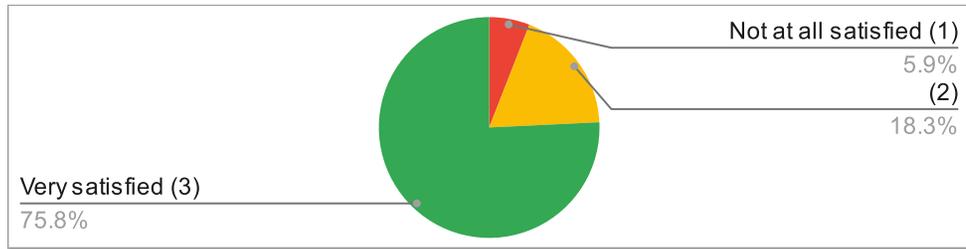


Regarding the end of the school year, which do you prefer?	Count	Percent
Earlier end	340	41.2%
Later end	31	3.8%
No change	454	55.0%
# of Respondents	825	100.0%



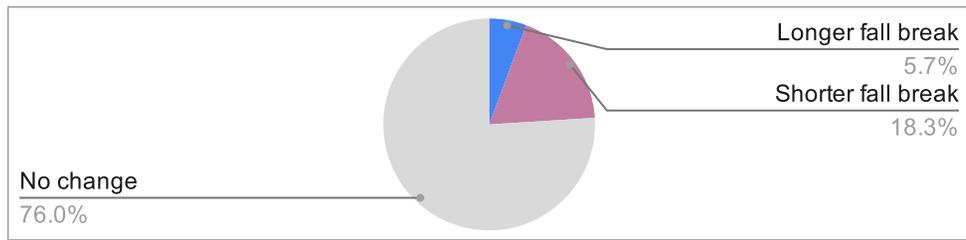
BREAKS & HOLIDAYS

How satisfied are you with the length of Fall break?	Count	Percent
Not at all satisfied (1)	49	5.9%
(2)	151	18.3%
Very satisfied (3)	625	75.8%
# of Respondents	825	100.0%

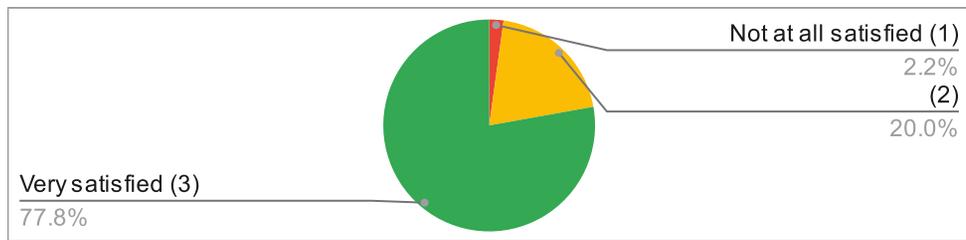


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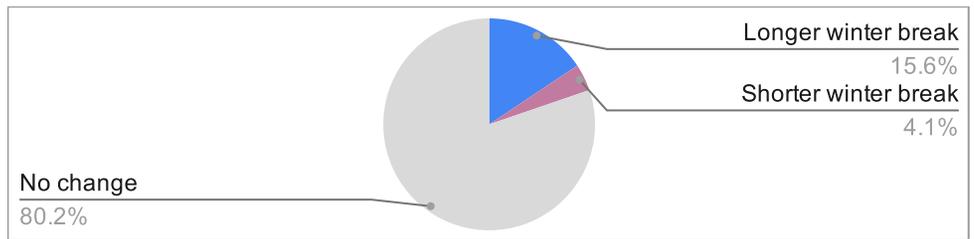
Regarding Fall break, which do you prefer?	Count	Percent
Longer fall break	47	5.7%
Shorter fall break	151	18.3%
No change	627	76.0%
# of Respondents	825	100.0%



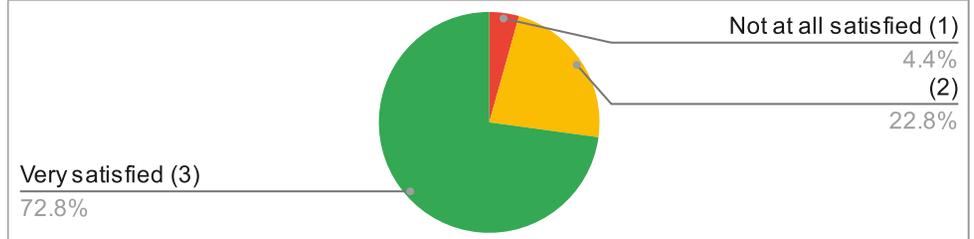
How satisfied are you with the length of Winter break?	Count	Percent
Not at all satisfied (1)	18	2.2%
(2)	165	20.0%
Very satisfied (3)	642	77.8%
# of Respondents	825	100.0%



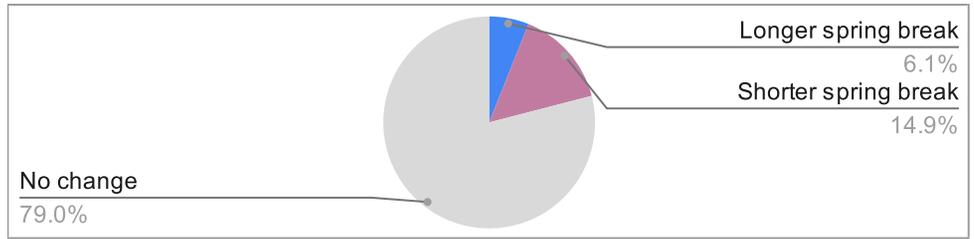
Regarding Winter break, which do you prefer?	Count	Percent
Longer winter break	129	15.6%
Shorter winter break	34	4.1%
No change	662	80.2%
# of Respondents	825	100.0%



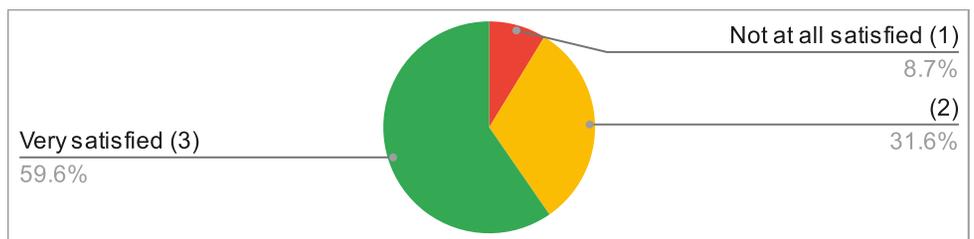
How satisfied are you with the length of Spring break?	Count	Percent
Not at all satisfied (1)	36	4.4%
(2)	188	22.8%
Very satisfied (3)	601	72.8%
# of Respondents	825	100.0%



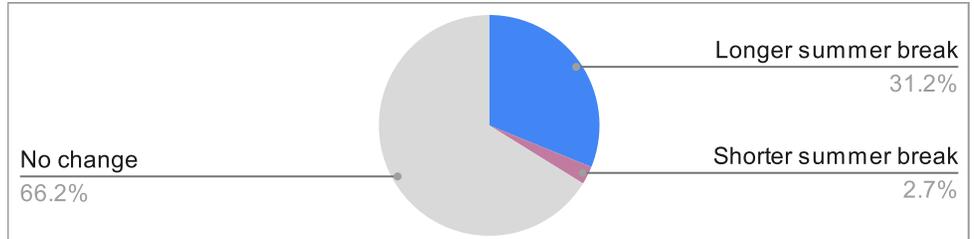
Regarding Spring break, which do you prefer?	Count	Percent
Longer spring break	50	6.1%
Shorter spring break	123	14.9%
No change	652	79.0%
# of Respondents	825	100.0%



How satisfied are you with the length of Summer break?	Count	Percent
Not at all satisfied (1)	72	8.7%
(2)	261	31.6%
Very satisfied (3)	492	59.6%
# of Respondents	825	100.0%

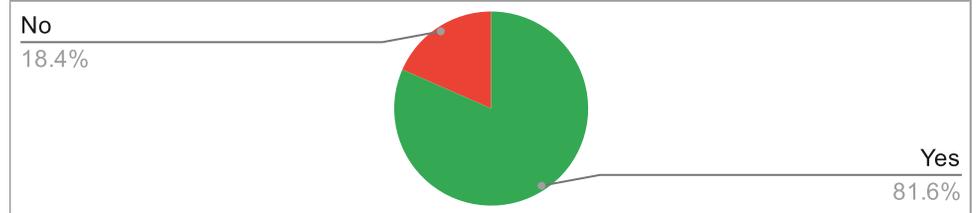


Regarding Summer break, which do you prefer?	Count	Percent
Longer summer break	257	31.2%
Shorter summer break	22	2.7%
No change	546	66.2%
# of Respondents	825	100.0%



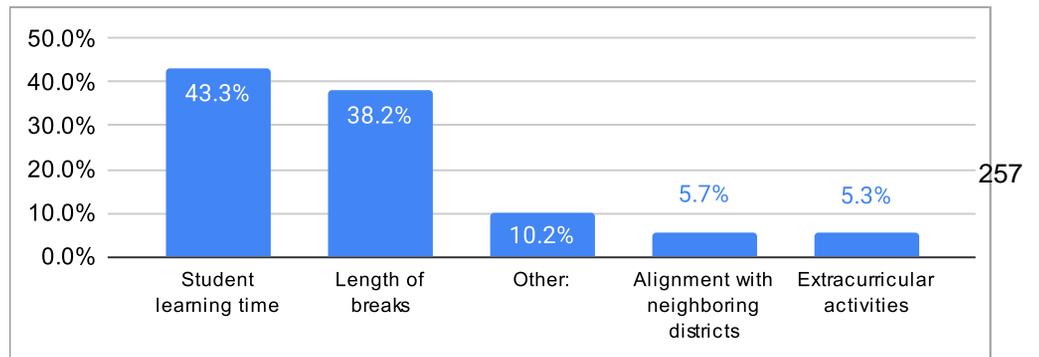
PROFESSIONAL DEVELOPMENT/NON-STUDENT DAYS

Do you feel the number of teacher workdays or professional development days is appropriate?	Count	Percent
Yes	673	81.6%
No	152	18.4%
# of Respondents	825	100.0%

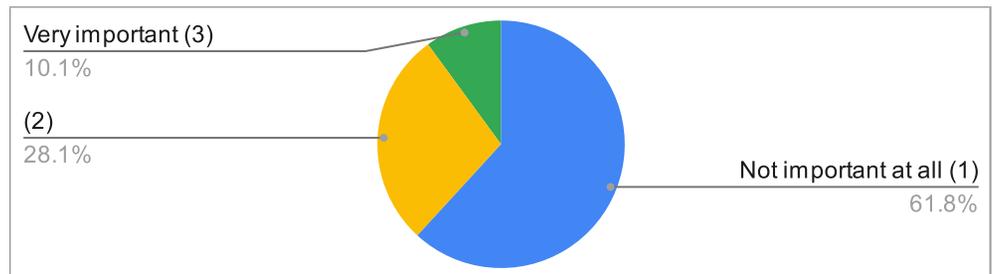


PARENT/COMMUNITY PRIORITIES

What factors are most important to you when considering the school calendar?	Count	Percent
Student learning time	357	43.3%
Length of breaks	315	38.2%
Alignment with neighboring districts	47	5.7%
Extracurricular activities	44	5.3%
Other:	84	10.2%
# of Respondents	825	



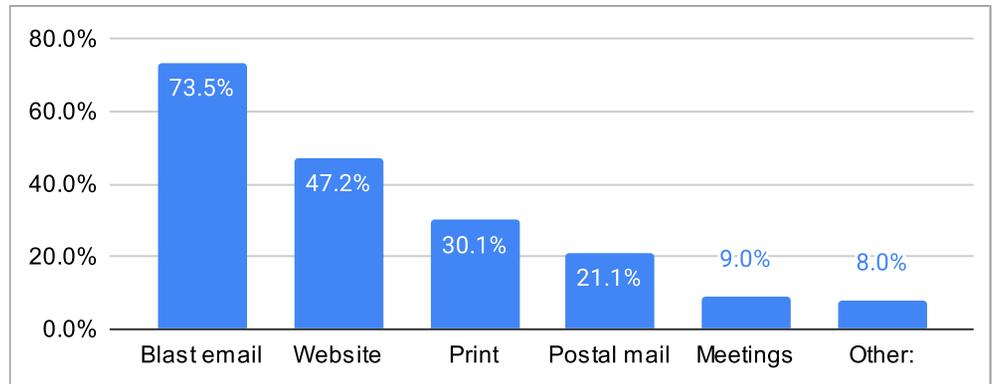
How important is it to you that the school calendar aligns with other local school districts?	Count	Percent
Not important at all (1)	510	61.8%
(2)	232	28.1%
Very important (3)	83	10.1%
# of Respondents	825	100.0%



COMMUNICATION & INPUT

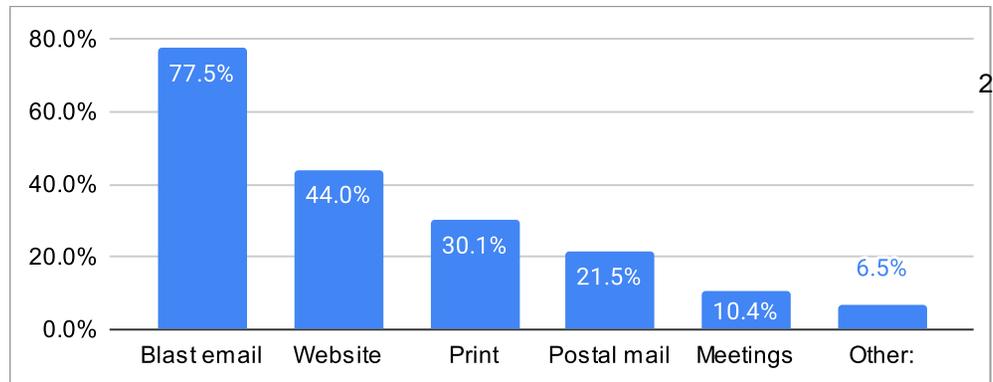
How would you prefer to receive information about the school calendar

	Count	Percent
Blast email	606	73.5%
Postal mail	174	21.1%
Website	389	47.2%
Print	248	30.1%
Meetings	74	9.0%
Other:	66	8.0%
# of Respondents	825	



How would you prefer to receive updates/changes about the school calendar

	Count	Percent
Blast email	639	77.5%
Postal mail	177	21.5%
Website	363	44.0%
Print	248	30.1%
Meetings	86	10.4%
Other:	54	6.5%
# of Respondents	825	



July 2026

M	T	W	TH	FR
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

August 2026

M	T	W	TH	FR
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

September 2026

M	T	W	TH	FR
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

October 2026

M	T	W	TH	FR
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

19

21

12

November 2026

M	T	W	TH	FR
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

December 2026

M	T	W	TH	FR
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

January 2027

M	T	W	TH	FR
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

February 2027

M	T	W	TH	FR
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

18

14

18

20

March 2027

M	T	W	TH	FR
1	2	3	4	5
8	9	10	11	12
15e	16e	17e	18e	19e
22	23	24	25	26
29	30	31		

April 2027

M	T	W	TH	FR
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

May 2027

M	T	W	TH	FR
3	4	5	6	7
10	11	12	13	14
17	14	15	16	17
24	21	22	23	24
31				

June 2027

M	T	W	TH	FR
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

12

22

20

2

TEACHER INSERVICE (TOTAL 4): 8/3, 8/4, 1/4, AND 3/29

STUDENT ATTENDANCE (TOTAL 172): 8/5 (FIRST DAY) TO 6/2 (LAST DAY)

HOLIDAY (TOTAL 10)

PARENT TEACHER CONFERENCE (TOTAL 2): 10/1 AND 10/2

1/2 DAY EARLY DISMISSAL (TOTAL 4): 8/27, 9/17, 2/19, AND 5/13

NOT IN ATTENDANCE (TOTAL 27)

Due to ISBE on Wednesday, October 15, 2025
SD/JA25

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
**Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2025**

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i>		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 49081041025		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: Bohnsack & Frommelt LLP	
County Name: Rock Island				Name of Audit Manager: Sarah Bohnsack	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): Rock Island SD 41		School District Lookup Tool School District Directory		Address: 1500 River Drive, Suite 200	
Address: 2000 7th Avenue		Filing Status: Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system. Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable). Annual Financial Report (AFR) Instructions		City: State: Zip Code: Moline IL 61265	
City: Rock Island				Phone Number: Fax Number: 563-343-9595	
Email Address: annaka.whiting@rimsd41.org				IL License Number (9 digit): Expiration Date: 065.024943 9/30/2027 260	
Zip Code: 61201				Email Address: sarah@bohnsackfrommelt.com	
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or fsm@isbe.net		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director		ISBE Use Only		ISBE Use Only	
District Superintendent/Administrator Name (Type or Print): Dr. Sharon Williams		Name of Township:		ROE / ISC Number and Name:	
Email Address: sharon.williams@rimsd41.org		Township Treasurer Name:		Regional Superintendent/Cook ISC Executive Director Name: Tammy Muerhoff	
Telephone: 309-793-5900	Fax Number: 309-793-5905	Email Address:		Email Address: Tammy.muerhoff@riroe.com	
Signature & Date:		Telephone:	Fax Number:	Telephone: 309-736-1111	

ISBE Form SD50-35/JA50-60 (07/25-version1)

49-081-0410-25_AFR25 Rock Island SD 41

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Bohnsack & Frommelt LLP

Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

11/3/2025

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2024		Equalized Assessed Valuation (EAV):			762,272,443
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.031923	0.007482	0.001996	0.041400	0.000499

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

B. Results of Operations *

Receipts/Revenues	Disbursements/Expenditures	Excess/ (Deficiency)	Fund Balance
95,687,474	96,599,771	(912,297)	109,368,223

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

<input type="checkbox"/>	a. 6.9% for elementary and high school districts.	105,193,597
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	94,201,867

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Rock Island SD 41
District Code: 49081041025
County Name: Rock Island

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	109,368,223.00	1.146	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	95,454,163.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(233,311.00)			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	96,599,771.00	1.012	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	95,454,163.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	(233,311.00)			
Possible Adjustment:				Value	1.05
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	102,827,444.00	383.20	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	268,332.70		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	26,824,367.27		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	1
Long-Term Debt Outstanding (P3, Cell H38)		94,201,867.00	10.44	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		105,193,597.13		Value	0.10

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Total Profile Score: 3.35 *

Estimated 2026 Financial Profile Designation: REVIEW

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

**BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		346,296	5,959,550	485,170	2,240,199	2,666,994	12,433,513	3,510,933	827,157	179,191
5	Investments	120	34,995,300		998			222,972	55,775,166		
6	Taxes Receivable	130	29,004,088	6,611,955	5,022,162	1,766,025	1,867,625		443,231	1,781,807	
7	Interfund Receivables	140					131				
8	Intergovernmental Accounts Receivable	150	4,363,723			760,000		1,441,401			
9	Other Receivables	160	5,810	274,951			7				
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190									
13	Total Current Assets		68,715,217	12,846,456	5,508,330	4,766,224	4,534,757	14,097,886	59,729,330	2,608,964	179,191
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	131								
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430	483,900	283,140		58,047		431,435		98,941	
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470	3,305,562	13,343			271,004				
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490	24,328,405	5,639,033	4,138,233	2,213,954	1,540,638	500,732	363,489	1,461,239	
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		28,117,998	5,935,516	4,138,233	2,272,001	1,811,642	932,167	363,489	1,560,180	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714									
39	Unreserved Fund Balance	730	40,597,219	6,910,940	1,370,097	2,494,223	2,723,115	13,165,719	59,365,841	1,048,784	179,191
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		68,715,217	12,846,456	5,508,330	4,766,224	4,534,757	14,097,886	59,729,330	2,608,964	179,191
42	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	600,288								
46	Total Student Activity Current Assets For Student Activity Funds		600,288								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	600,288								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		600,288								
51	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		69,315,505	12,846,456	5,508,330	4,766,224	4,534,757	14,097,886	59,729,330	2,608,964	179,191
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		28,117,998	5,935,516	4,138,233	2,272,001	1,811,642	932,167	363,489	1,560,180	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	600,288	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	40,597,219	6,910,940	1,370,097	2,494,223	2,723,115	13,165,719	59,365,841	1,048,784	179,191
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		69,315,505	12,846,456	5,508,330	4,766,224	4,534,757	14,097,886	59,729,330	2,608,964	179,191

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

	A	B	L	M	N
1	ASSETS			Account Groups	
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		263,154		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		263,154		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		2,439,266	
17	Building & Building Improvements	230		156,246,936	
18	Site Improvements & Infrastructure	240		6,744,511	
19	Capitalized Equipment	250		12,581,492	
20	Construction in Progress	260		6,036,778	
21	Amount Available in Debt Service Funds	340			1,370,097
22	Amount to be Provided for Payment on Long-Term Debt	350			92,831,770
23	Total Capital Assets			184,048,983	94,201,867
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			94,201,867
37	Total Long-Term Liabilities				94,201,867
38	Reserved Fund Balance	714	263,154		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			184,048,983	
41	Total Liabilities and Fund Balance		263,154	184,048,983	94,201,867
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		263,154		
54	Total Capital Assets District with Student Activity Funds			184,048,983	94,201,867
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				94,201,867
59	Reserved Fund Balance District with Student Activity Funds	714	263,154		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			184,048,983	
62	Total Liabilities and Fund Balance District with Student Activity Funds		263,154	184,048,983	94,201,867

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	33,320,850	5,747,115	5,633,657	1,494,124	2,127,367	3,831,384	1,164,400	1,512,580	6,803
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	35,295,233	1,805,000	0	728,182	0	50,000	0	0	0
7	FEDERAL SOURCES	4000	16,132,570	0	0	0	0	1,679,080	0	0	0
8	Total Direct Receipts/Revenues		84,748,653	7,552,115	5,633,657	2,222,306	2,127,367	5,560,464	1,164,400	1,512,580	6,803
9	Receipts/Revenues for "On Behalf" Payments ²	3998	25,647,303								
10	Total Receipts/Revenues		110,395,956	7,552,115	5,633,657	2,222,306	2,127,367	5,560,464	1,164,400	1,512,580	6,803
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	54,917,676				1,019,645			0	
13	Support Services	2000	24,205,332	7,774,680		1,945,532	1,355,099	5,786,680		2,133,222	0
14	Community Services	3000	5,083,210	0		0	26,512			0	
15	Payments to Other Districts & Governmental Units	4000	2,673,341	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	8,189,678	0	0			0	0
17	Total Direct Disbursements/Expenditures		86,879,559	7,774,680	8,189,678	1,945,532	2,401,256	5,786,680		2,133,222	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	25,647,303	0	0	0	0	0		0	2680
19	Total Disbursements/Expenditures		112,526,862	7,774,680	8,189,678	1,945,532	2,401,256	5,786,680		2,133,222	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(2,130,906)	(222,565)	(2,556,021)	276,774	(273,889)	(226,216)	1,164,400	(620,642)	6,803
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110	1,800,000								
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	393,301		1,885,000				53,710,000	410,433	
34	Premium on Bonds Sold	7220							4,005,492		
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on Leases ¹³	7400			228,841						
38	Transfer to Debt Service to Pay Interest on Leases ¹³	7500			4,470						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990			335,634						
44	Total Other Sources of Funds		2,193,301	0	2,453,945	0	0	0	57,715,492	410,433	0

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							1,800,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Leases ¹³	8410	228,841								
55	Grants/Reimbursements Pledged to Pay Principal on Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on Leases ¹³	8510	4,470								
59	Grants/Reimbursements Pledged to Pay Interest on Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990							689,035	335,634	
76	Total Other Uses of Funds		233,311	0	0	0	0	0	2,489,035	335,634	0
77	Total Other Sources/Uses of Funds		1,959,990	0	2,453,945	0	0	0	55,226,457	74,799	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(170,916)	(222,565)	(102,076)	276,774	(273,889)	(226,216)	56,390,857	(545,843)	6,803
79	Fund Balances without Student Activity Funds - July 1, 2024		40,768,135	7,133,505	1,472,173	2,217,449	2,997,004	13,391,935	2,974,984	1,594,627	172,388
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2025		40,597,219	6,910,940	1,370,097	2,494,223	2,723,115	13,165,719	59,365,841	1,048,784	179,191
84											
85	Student Activity Fund Balance - July 1, 2024		561,668								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	353,754								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	315,134								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		38,620								
91	Student Activity Fund Balance - June 30, 2025		600,288								

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	33,674,604	5,747,115	5,633,657	1,494,124	2,127,367	3,831,384	1,164,400	1,512,580	6,803
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
95	STATE SOURCES	3000	35,295,233	1,805,000	0	728,182	0	50,000	0	0	0
96	FEDERAL SOURCES	4000	16,132,570	0	0	0	0	1,679,080	0	0	0
97	Total Direct Receipts/Revenues		85,102,407	7,552,115	5,633,657	2,222,306	2,127,367	5,560,464	1,164,400	1,512,580	6,803
98	Receipts/Revenues for "On Behalf" Payments ²	3998	25,647,303	0	0	0	0	0		0	0
99	Total Receipts/Revenues		110,749,710	7,552,115	5,633,657	2,222,306	2,127,367	5,560,464	1,164,400	1,512,580	6,803
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	55,232,810				1,019,645			0	
102	Support Services	2000	24,205,332	7,774,680		1,945,532	1,355,099	5,786,680		2,133,222	0
103	Community Services	3000	5,083,210	0		0	26,512				
104	Payments to Other Districts & Governmental Units	4000	2,673,341	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	8,189,678	0	0			0	0
106	Total Direct Disbursements/Expenditures		87,194,693	7,774,680	8,189,678	1,945,532	2,401,256	5,786,680		2,133,222	0
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	25,647,303	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		112,841,996	7,774,680	8,189,678	1,945,532	2,401,256	5,786,680		2,133,222	270
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		(2,092,286)	(222,565)	(2,556,021)	276,774	(273,889)	(226,216)	1,164,400	(620,642)	6,803
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		2,193,301	0	2,453,945	0	0	0	57,715,492	410,433	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		233,311	0	0	0	0	0	2,489,035	335,634	0
115	Total Other Sources/Uses of Funds		1,959,990	0	2,453,945	0	0	0	55,226,457	74,799	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		41,197,507	6,910,940	1,370,097	2,494,223	2,723,115	13,165,719	59,365,841	1,048,784	179,191

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		23,239,595	5,376,167	3,755,397	1,397,635	821,429		358,494	1,442,669	
6	Leasing Purposes Levy ⁸	1130	358,494								
7	Special Education Purposes Levy	1140	287,127								
8	FICA/Medicare Only Purposes Levies	1150					1,126,189				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	Total Ad Valorem Taxes Levied By District		23,885,216	5,376,167	3,755,397	1,397,635	1,947,618	0	358,494	1,442,669	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	6,312,901				75,000				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		6,312,901	0	0	0	75,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		0								

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,441,683	216,968	81,766	96,489	104,749	644,598	805,906	69,911	6,803
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		1,441,683	216,968	81,766	96,489	104,749	644,598	805,906	69,911	6,803
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	81,488								
71	Sales to Pupils - Breakfast	1612									
72	Sales to Pupils - A la Carte	1613									
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620									
75	Other Food Service (Describe & Itemize)	1690									
76	Total Food Service		81,488								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	129,238								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	3,800								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790									
83	Student Activity Funds Revenues	1799	353,754								
84	Total District/School Activity Income (without Student Activity Funds)		133,038	0							
85	Total District/School Activity Income (with Student Activity Funds)		486,792								

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STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	56,786								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890									
96	Total Textbook Income		56,786								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	261,013								
99	Contributions and Donations from Private Sources	1920	8,248								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940									
102	Refund of Prior Years' Expenditures	1950									
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970									
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983			1,796,494			3,186,786			
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993									
110	Other Local Revenues (Describe & Itemize)	1999	1,140,477	153,980							
111	Total Other Revenue from Local Sources		1,409,738	153,980	1,796,494	0	0	3,186,786	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	33,320,850	5,747,115	5,633,657	1,494,124	2,127,367	3,831,384	1,164,400	1,512,580	6,803
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	33,674,604								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-through Revenue from State Sources	2100									
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	34,324,569	1,805,000							
122	Reorganization Incentives (Accounts 3005-3021)	3005									
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
125	Total Unrestricted Grants-In-Aid		34,324,569	1,805,000	0	0	0	0		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
127	SPECIAL EDUCATION										
128	Special Education - Private Facility Tuition	3100	37,901								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	190,681								
132	Special Education - Orphanage - Summer Individual	3130	72								
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	Total Special Education		228,654	0		0					
136	CAREER AND TECHNICAL EDUCATION (CTE)										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220	89,680								
139	CTE - WECEP	3225									
140	CTE - Agriculture Education	3235									
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	Total Career and Technical Education		89,680	0			0				
145	BILINGUAL EDUCATION										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	64,355								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	55,186								
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	TRANSPORTATION										
155	Transportation - Regular and Vocational	3500									
156	Transportation - Special Education	3510				728,182					
157	Transportation - Other (Describe & Itemize)	3599									
158	Total Transportation		0	0		728,182	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705	505,381								
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925									
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	27,408					50,000			
172	Total Restricted Grants-In-Aid		970,664	0	0	728,182	0	50,000	0	0	0
173	Total Receipts from State Sources	3000	35,295,233	1,805,000	0	728,182	0	50,000	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	3,269,055								
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	601,995								
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		3,871,050	0		0	0	0			0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	Total Title V		0	0		0	0				
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	3,463,297								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	1,046,557								
197	Summer Food Service Program	4225	5,963								
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240	97,142								
200	Food Service - Other (Describe & Itemize)	4299									
201	Total Food Service		4,612,959				0				
202	TITLE I										
203	Title I - Low Income	4300	4,007,881								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	Total Title I		4,007,881	0		0	0				
208	TITLE IV										
209	Title IV - Student Support & Academic Enrichment Grant	4400	215,029								
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
211	Title IV - 21st Century Comm Learning Centers	4421	(1,422)								
212	Title IV - Other (Describe & Itemize)	4499									
213	Total Title IV		213,607	0		0	0				
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600	59,667								
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	1,983,364								
218	Fed - Spec Education - IDEA - Room & Board	4625	30,890								
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	Total Federal - Special Education		2,073,921	0		0	0				
222	CTE - PERKINS										
223	CTE - Perkins - Title III E - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	Total CTE - Perkins		0	0			0				

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STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	Total Stimulus Programs		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901									
258	Race to the Top - Preschool Expansion Grant	4902									
259	Title III - Immigrant Education Program (IEP)	4905	5,787								
260	Title III - Language Inst Program - Limited Eng (LIPLP)	4909	91,404								
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	290,492								
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
265	Federal Charter Schools	4960									
266	State Assessment Grants	4981									
267	Grant for State Assessments and Related Activities	4982									
268	Medicaid Matching Funds - Administrative Outreach	4991	313,524								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	512,914								
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	139,031					1,679,080			
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		12,261,520	0	0	0	0	1,679,080		0	0
272	Total Receipts/Revenues from Federal Sources	4000	16,132,570	0	0	0	0	1,679,080	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		84,748,653	7,552,115	5,633,657	2,222,306	2,127,367	5,560,464	1,164,400	1,512,580	6,803
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		85,102,407	7,552,115	5,633,657	2,222,306	2,127,367	5,560,464	1,164,400	1,512,580	6,803

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	20,398,234	5,128,604	144,941	713,796	1,520	950	80,586		26,468,631	24,016,050
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125	4,447,157	1,168,028	7,981	26,149			6,974		5,656,289	5,195,145
8	Special Education Programs (Functions 1200-1220)	1200	9,229,530	2,474,448	371,828	36,602					12,112,408	10,998,955
9	Special Education Programs Pre-K	1225	891,343	217,698	1,949	5,462					1,116,452	1,006,830
10	Remedial and Supplemental Programs K-12	1250	727,156	273,033	369,224	1,025,606			132,197		2,527,216	2,304,885
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400	859,197	240,171	61,822	23,094			1,798		1,186,082	1,094,415
14	Interscholastic Programs	1500	1,493,076	129,888	205,618	349,171	81,036	1,000	5,851		2,265,640	2,126,750
15	Summer School Programs	1600	39,088	4,797	131,515	1,193					176,593	45
16	Gifted Programs	1650	521,246	126,499							647,745	584,745
17	Driver's Education Programs	1700									0	
18	Bilingual Programs	1800	2,157,791	554,688	34,958	13,183					2,760,620	2,503,370
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912									0	
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						315,134			315,134	
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	40,763,818	10,317,854	1,329,836	2,194,256	82,556	1,950	227,406	0	54,917,676	49,831,190
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	40,763,818	10,317,854	1,329,836	2,194,256	82,556	317,084	227,406	0	55,232,810	49,831,190
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	823,589	181,647							1,005,236	966,005
39	Guidance Services	2120	1,835,051	444,644	9,499						2,289,194	2,065,275
40	Health Services	2130	884,358	179,358	689	12,007					1,076,412	970,715
41	Psychological Services	2140	1,282,738	304,106							1,586,844	1,414,065
42	Speech Pathology & Audiology Services	2150	983,812	228,209							1,212,021	1,096,630
43	Other Support Services - Pupils (Describe & Itemize)	2190	84,155	954	1,073						86,182	79,075
44	Total Support Services - Pupils	2100	5,893,703	1,338,918	11,261	12,007	0	0	0	0	7,255,889	6,591,765
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	1,606,528	395,956	666,089	37,167		17,331	1,187		2,724,258	2,451,345
47	Educational Media Services	2220	301,884	63,503	28,692	48,935					443,014	420,935
48	Assessment & Testing	2230	103,966	17,475		31,207					152,648	143,700
49	Total Support Services - Instructional Staff	2200	2,012,378	476,934	694,781	117,309	0	17,331	1,187	0	3,319,920	3,015,980
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310		15,653	100,006	11,622		17,175			144,456	151,260
52	Executive Administration Services	2320	323,451	47,863	39,089	23,922		6,519			440,844	446,430
53	Special Area Administration Services	2330	112,436	22,460							134,896	137,100
54	Tort Immunity Services	2361, 2365									0	0
55	Total Support Services - General Administration	2300	435,887	85,976	139,095	35,544	0	23,694	0	0	720,196	734,790

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STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	3,600,728	764,704	5,024	10,677		1,600			4,382,733	4,196,980
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	Total Support Services - School Administration	2400	3,600,728	764,704	5,024	10,677	0	1,600	0	0	4,382,733	4,196,980
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	135,142	6,667	14,058						155,867	138,120
62	Fiscal Services	2520	349,371	56,850	52,285	12,156		948			471,610	8,024,320
63	Operation & Maintenance of Plant Services	2540	552,473	107,592	146,841	4,265	148,410	150	5,471		965,202	769,870
64	Pupil Transportation Services	2550			95,774						95,774	79,530
65	Food Services	2560	1,507,693	232,663	89,330	2,029,602	26,364	4,127	12,919		3,902,698	3,846,230
66	Internal Services	2570	5,101	1,116	1,508	(4,054)					3,671	15,705
67	Total Support Services - Business	2500	2,549,780	404,888	399,796	2,041,969	174,774	5,225	18,390	0	5,594,822	12,873,775
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620			79,925						79,925	93,975
71	Information Services	2630	133,346	23,712	61,546	10,765	87,940	295			317,604	290,605
72	Staff Services	2640	563,275	94,695	199,201	19,911		1,889	1,581		880,552	821,100
73	Data Processing Services	2660	553,676	88,060	577,886	52,903	43,984	195,114	121,567		1,633,190	1,414,445
74	Total Support Services - Central	2600	1,250,297	206,467	918,558	83,579	131,924	197,298	123,148	0	2,911,271	2,620,125
75	Other Support Services (Describe & Itemize)	2900			501	20,000					20,501	24,025
76	Total Support Services	2000	15,742,773	3,277,887	2,169,016	2,321,085	306,698	245,148	142,725	0	24,205,332	30,057,440
77	COMMUNITY SERVICES (ED)	3000	2,563,165	583,961	1,699,717	183,960	6,945	19,121	26,341		5,083,210	3,905,210
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	
81	Payments for Special Education Programs	4120			619,759						619,759	483,080
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	Total Payments to Other Govt Units (In-State)	4100			619,759						619,759	483,080
87	Payments for Regular Programs - Tuition	4210									0	
88	Payments for Special Education Programs - Tuition	4220						1,991,122			1,991,122	1,420,620
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240						51,000			51,000	61,265
91	Payments for Community College Programs - Tuition	4270						11,460			11,460	13,765
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	Total Payments to Other Govt Units -Tuition (In State)	4200						2,053,582			2,053,582	1,495,650
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	Total Payments to Other Govt Units	4000			619,759			2,053,582			2,673,341	1,978,730
105	DEBT SERVICES (ED)	5000										

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		59,069,756	14,179,702	5,818,328	4,699,301	396,199	2,319,801	396,472	0	86,879,559	85,772,570
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		59,069,756	14,179,702	5,818,328	4,699,301	396,199	2,634,935	396,472	0	87,194,693	85,772,570
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										(2,130,906)	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										(2,092,286)	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530					295,189				295,189	354,615
128	Operation & Maintenance of Plant Services	2540	2,947,090	562,356	2,109,676	1,407,547	448,992		3,830		7,479,491	7,025,330
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	Total Support Services - Business	2500	2,947,090	562,356	2,109,676	1,407,547	744,181	0	3,830	0	7,774,680	7,379,945
132	Other Support Services (Describe & Itemize)	2900									0	
133	Total Support Services	2000	2,947,090	562,356	2,109,676	1,407,547	744,181	0	3,830	0	7,774,680	7,379,945
134	COMMUNITY SERVICES (O&M)	3000									0	
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	Total Payments to Other Govt. Units (In-State)	4100									0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	Total Payments to Other Govt Units	4000									0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	Total Debt Service - Interest on Short-Term Debt	5100							0		0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	
153	Total Debt Services	5000							0		0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		2,947,090	562,356	2,109,676	1,407,547	744,181	0	3,830	0	7,774,680	7,379,945
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(222,565)	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						2,045,203			2,045,203	2,402,415
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						6,144,475			6,144,475	4,486,930
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	1,945
176	Total Debt Services	5000			0			8,189,678			8,189,678	6,891,290
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			8,189,678			8,189,678	6,891,290
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(2,556,021)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550			1,945,532						1,945,532	1,367,585
187	Other Support Services (Describe & Itemize)	2900									0	341,515
188	Total Support Services	2000	0	0	1,945,532	0	0	0	0	0	1,945,532	1,709,100
189	COMMUNITY SERVICES (TR)	3000									0	
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		0	0	1,945,532	0	0	0	0	0	1,945,532	1,709,100
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										276,774	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		331,859							331,859	299,585
220	Pre-K Programs	1125		79,006							79,006	72,265
221	Special Education Programs (Functions 1200-1220)	1200		415,850							415,850	377,795
222	Special Education Programs - Pre-K	1225		40,134							40,134	35,970
223	Remedial and Supplemental Programs - K-12	1250									0	0
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400		11,845							11,845	10,690
227	Interscholastic Programs	1500		92,445							92,445	93,215
228	Summer School Programs	1600		476							476	0
229	Gifted Programs	1650		7,325							7,325	6,595
230	Driver's Education Programs	1700									0	0
231	Bilingual Programs	1800		40,705							40,705	36,515
232	Truants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		1,019,645							1,019,645	932,630
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		30,226							30,226	22,425
237	Guidance Services	2120		64,316							64,316	65,255
238	Health Services	2130		97,423							97,423	91,810
239	Psychological Services	2140		19,345							19,345	17,245
240	Speech Pathology & Audiology Services	2150		13,806							13,806	12,470
241	Other Support Services - Pupils (Describe & Itemize)	2190		8,400							8,400	7,590
242	Total Support Services - Pupils	2100		233,516							233,516	216,795
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		32,370							32,370	32,835
245	Educational Media Services	2220		28,836							28,836	25,895
246	Assessment & Testing	2230		460							460	460
247	Total Support Services - Instructional Staff	2200		61,666							61,666	59,190
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310									0	0
250	Executive Administration Services	2320		17,674							17,674	17,220
251	Special Area Administration Services	2330		424							424	425
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		18,098							18,098	17,645
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		154,579							154,579	148,310
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	0
258	Total Support Services - School Administration	2400		154,579							154,579	148,310

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		18,453							18,453	17,625
261	Fiscal Services	2520		49,492							49,492	48,395
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		492,581							492,581	487,230
264	Pupil Transportation Services	2550									0	
265	Food Services	2560		184,571							184,571	174,190
266	Internal Services	2570		9,464							9,464	9,430
267	Total Support Services - Business	2500		754,561							754,561	736,870
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630		19,065							19,065	19,320
272	Staff Services	2640		40,984							40,984	39,335
273	Data Processing Services	2660		72,630							72,630	72,425
274	Total Support Services - Central	2600		132,679							132,679	131,080
275	Other Support Services (Describe & Itemize)	2900									0	0
276	Total Support Services	2000		1,355,099							1,355,099	1,309,890
277	COMMUNITY SERVICES (MR/SS)	3000		26,512							26,512	4,875
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			2,401,256							2,401,256	2,247,395
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(273,889)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			5,786,680						5,786,680	5,264,820
299	Other Support Services (Describe & Itemize)	2900									0	
300	Total Support Services	2000	0	0	5,786,680	0	0	0	0	0	5,786,680	5,264,820
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	Total Payments to Other Govt Units	4000		0							0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	5,786,680	0	0	0	0	0	5,786,680	5,264,820
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(226,216)	
311												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	70 - WORKING CASH (WC)											
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310			170,250						170,250	91,340
361	Executive Administration Services	2320									0	0
362	Special Area Administration Services	2330									0	0
363	Claims Paid from Self Insurance Fund	2361									0	0
364	Risk Management and Claims Services Payments	2365			1,297,221			163,000			1,460,221	1,598,765
365	Total Support Services - General Administration	2300	0	0	1,467,471	0	0	163,000	0	0	1,630,471	1,690,105
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520							4,155		4,155	4,990
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540			15,764		475,987		6,845		498,596	485,665
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	Total Support Services - Business	2500	0	0	15,764	0	475,987	0	11,000	0	502,751	490,655
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630									0	
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	0	0	1,483,235	0	475,987	163,000	11,000	0	2,133,222	2,180,760
388	COMMUNITY SERVICES (TF)	3000										
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										
429	Total Disbursements/Expenditures		0	0	1,483,235	0	475,987	163,000	11,000	0	2,133,222	2,180,760
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(620,642)	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	
436	Operation & Maintenance of Plant Services	2540									0	
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900									0	
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										6,803	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) *	Taxes Received (from the 2024 Levy)	Taxes Received (from 2023 & Prior Levies)	Total Estimated Taxes (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	23,239,595	8,145,789	15,093,806	24,334,023
5	Operations & Maintenance	5,376,167	1,909,181	3,466,986	5,703,322	3,794,141
6	Debt Services **	3,755,397	1,449,620	2,305,777	4,330,470	2,880,850
7	Transportation	1,397,635	509,319	888,316	1,521,496	1,012,177
8	Municipal Retirement	821,429	221,487	599,942	661,652	440,165
9	Capital Improvements	0		0		0
10	Working Cash	358,494	127,330	231,164	380,374	253,044
11	Tort Immunity	1,442,669	511,871	930,798	1,529,119	1,017,248
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	358,494	127,330	231,164	380,374	253,044
14	Special Education	287,127	102,068	185,059	304,909	202,841
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	1,126,189	318,197	807,992	950,554	632,357
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	38,163,196	13,422,192	24,741,004	40,096,293	26,674,101
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes					0					
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	Total TAWs		0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	Total TANs		0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0					
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)					0					287
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)					0					
28											
29	SCHEDULE OF LONG-TERM DEBT										
30											
31	Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long-Term Debt
32	Leases	various	266,607	7		130,544	195,114		137,611	188,047	188,047
33	Subscription Based Information Technology	various	60,367	8		22,064	608,620		426,864	203,820	203,820
34	General Obligation School Bonds, Series 2018	02/06/18	27,730,000	3		12,835,000			4,585,000	8,250,000	6,879,903
35	General Obligation School Bonds (Alter Rev Source), Series 2020	06/10/20	14,700,000	6		11,725,000			820,000	10,905,000	10,905,000
36	General Obligation School Bonds (Alter Rev Source), Series 2022	11/30/22	19,400,000	6		19,235,000			175,000	19,060,000	19,060,000
37	General Obligation School Bonds, Series 2025A	02/06/25	53,710,000	1			53,710,000			53,710,000	53,710,000
38	General Obligation Refunding School Bonds, Series 2025B	02/06/25	1,885,000	3			1,885,000			1,885,000	1,885,000
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			117,751,974			43,947,608	56,398,734	0	6,144,475	94,201,867	92,831,770
51											
52	* Each type of debt issued must be identified separately with the amount:										
53	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Leases				10. Other		
54	2. Funding Bonds	5. Tort Judgment Bonds			8. Subscription-Based Information Technology Arrangements				11. Other		
55	3. Refunding Bonds	6. Building Bonds			9. Other				12. Other		
56											
57											
58	** Debts that do not count against the debt limit may include:										
59	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
60	Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
61	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
62	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
63	Various individual exemptions; see 105 ILCS 5/19-1										
64											
65	Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.										

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No.	Tort Immunity^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2024						1,594,627					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	1,442,669					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	69,911					
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						1,512,580	0	0	0	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000						
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	2,133,222					
17	DEBT SERVICE:											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						2,133,222	0	0	0	0	
24	Ending Cash Basis Fund Balance as of June 30, 2025						973,985	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	973,985	0	0	0	0	

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28	SCHEDULE OF TORT IMMUNITY EXPENDITURES^a				
29					
30	Yes <input type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?				
31	If yes, list in the aggregate the following:				
32	Total Claims Payments:				2,133,222
32	Total Reserve Remaining:				973,985
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.				
35	Expenditures:				
36	Workers' Compensation Act and/or Workers' Occupational Disease Act				785,241
37	Unemployment Insurance Act				4,509
38	Insurance (Regular or Self-Insurance)				507,471
39	Risk Management and Claims Service				0
40	Judgments/Settlements				163,000
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction				427,952
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)				0
43	Legal Services				170,250
44	Principal and Interest on Tort Bonds				0
45	Other -Explain on Itemization 44 tab				74,799
46	Total				0
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0				OK
49	^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.				
50	^b 55 ILCS 5/5-1006.7				

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

CARES, CRRSA, and ARP SCHEDULE - FY 2025											Click below for schedule instructions:	
Please read schedule instructions before completing.											SCHEDULE INSTRUCTIONS	
Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025			x	Yes				No				
If the answer to the above question is "YES", this schedule must be completed.												
PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.												
Part 1: CARES, CRRSA, and ARP REVENUE												
Revenue Section A		Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.										
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998	48,767					678,113				726,880
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998	0									0
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
Total Revenue Section A			48,767	0		0	0	678,113			0	726,880
Revenue Section B		Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.										
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)		4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998	48,493					1,000,967				1,049,460
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998										0
ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)		4998	40,106									40,106
CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)		4998										0
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)		4998										0
(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B		4998	1,665									1,665
Total Revenue Section B			90,264	0		0	0	1,000,967			0	1,091,231
Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
Total Other Federal Revenue (Section A plus Section B)		4998	139,031	0		0	0	1,679,080			0	1,818,111
Total Other Federal Revenue from Revenue Tab		4998	139,031	0		0	0	1,679,080			0	1,818,111
Difference (must equal 0)			0	0		0	0	0			0	0
Error must be corrected before submitting to ISBE			OK	OK		OK	OK	OK			OK	OK
Part 2: CARES, CRRSA, and ARP EXPENDITURES												
Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.												
Expenditure Section A:												

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)											
101				DISBURSEMENTS								
102	FUNCTION			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
103	1. List the total expenditures for the Functions 1000 and 2000 below											
104												
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)											
119												
120	FUNCTION			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures
121	1. List the total expenditures for the Functions 1000 and 2000 below											
122												
123	INSTRUCTION Total Expenditures	1000		1,961	455		4,891			8,406		15,713
124	SUPPORT SERVICES Total Expenditures	2000		122	5,326			1,027,588				1,033,036
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530						1,027,588				1,027,588
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	Expenditure Section F:											
136												
137	CRRSA Child Nutrition (CRRSA)											
138												
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
153	Expenditure Section G:											
154												
155	ARP Child Nutrition (ARP)											
156												
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000					0					0
160	SUPPORT SERVICES Total Expenditures	2000					9,714					9,714
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560					9,714					9,714
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	Expenditure Section H:											
172												
173	ARP IDEA (ARP)											
174												
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
189	Expenditure Section I:											
190												
191	ARP Homeless I (ARP)											
192												
193	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000					13,486					13,486
196	SUPPORT SERVICES Total Expenditures	2000										0
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	Expenditure Section L:											
244	Other CRRSA Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
245			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
246	FUNCTION											
247	1. List the total expenditures for the Functions 1000 and 2000 below											
248	INSTRUCTION Total Expenditures	1000										0
249	SUPPORT SERVICES Total Expenditures	2000										0
250												
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
252												
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256												
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
261	Expenditure Section M:											
262	Other ARP Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
263			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
264	FUNCTION											
265	1. List the total expenditures for the Functions 1000 and 2000 below											
266	INSTRUCTION Total Expenditures	1000										0
267	SUPPORT SERVICES Total Expenditures	2000										0
268												
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
270												
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274												
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
279												
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
282			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
283	FUNCTION											
284	INSTRUCTION	1000	1,961	455	0	18,377	0	0	8,406	0	0	29,199
285	SUPPORT SERVICES	2000	122	5,326	0	9,714	1,027,588	0	0	0	0	1,042,750
286	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	1,027,588	0	0	0	0	1,027,588
287	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0	0	0
288	FOOD SERVICES (Total)	2560	0	0	0	9,714	0	0	0	0	0	9,714
289	TOTAL EXPENDITURES											Functions 1000 & 2000 total 1,071,949
290												
291												
292	Expenditure Section O:											
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
294			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
295	FUNCTION											
296	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	0	0	0	0	0	0	0	0	0	0
297												

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2024	Add: Additions July 1, 2024 thru June 30, 2025	Less: Deletions July 1, 2024 thru June 30, 2025	Cost Ending June 30, 2025	Life In Years	Accumulated Depreciation Beginning July 1, 2024	Add: Depreciation Allowable July 1, 2024 thru June 30, 2025	Less: Depreciation Deletions July 1, 2024 thru June 30, 2025	Accumulated Depreciation Ending June 30, 2025	Ending Balance Undepreciated June 30, 2025
2												
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	2,439,266			2,439,266						2,439,266
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	124,881,495	31,365,441		156,246,936	50	38,505,406	2,891,591		41,396,997	114,849,939
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	6,135,266	609,245		6,744,511	20	3,357,079	277,161		3,634,240	3,110,271
11	Capitalized Equipment	250										297
12	10 Yr Schedule	251	9,721,591	534,439	50,209	10,205,821	10	4,223,655	787,277	50,209	4,960,723	5,245,098
13	5 Yr Schedule	252	1,090,264			1,090,264	5	906,851			906,851	183,413
14	3 Yr Schedule	253	454,096	835,844	4,533	1,285,407	3	454,096	334,049	4,533	783,612	501,795
15	Construction in Progress	260	31,427,723	3,761,599	29,152,544	6,036,778	--					6,036,778
16	Total Capital Assets	200	176,149,701	37,106,568	29,207,286	184,048,983		47,447,087	4,290,078	54,742	51,682,423	132,366,560
17	Non-Capitalized Equipment	700				411,302	10		41,130			
18	Allowable Depreciation								4,331,208			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	86,879,559	
9	O&M	Expenditures 16-24, L155		Total Expenditures		7,774,680	
10	DS	Expenditures 16-24, L178		Total Expenditures		8,189,678	
11	TR	Expenditures 16-24, L214		Total Expenditures		1,945,532	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		2,401,256	
13	TORT	Expenditures 16-24, L429		Total Expenditures		2,133,222	
14				Total Expenditures	\$	109,323,927	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50, Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		5,649,315	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		1,116,452	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		176,593	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		5,049,924	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,673,341	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		396,199	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		396,472	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		744,181	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		3,830	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			6,144,475	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			79,006	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			40,134	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			476	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			26,512	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			475,987	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			11,000	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			\$ 22,983,897	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			86,340,030	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			5,510.96	
99			Estimated OEPP (Line 97 divided by Line 98)			\$ 15,666.97	
100							
101			PER CAPITA TUITION CHARGE				
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)			\$ 0	
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			81,488	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			133,038	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			56,786	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			261,013	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			228,654	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			89,680	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0	
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			64,355	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			55,186	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			728,182	
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants			0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy			0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education			0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0	
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			27,408	
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)			(3,269,055)	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt			3,871,050	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			4,612,959	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			4,007,881	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV			213,607	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			1,983,364	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			30,890	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins			0	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments			0	
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top			0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			5,787	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			91,404	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children			0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality			290,492	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants			0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools			0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants			0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			313,524	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			512,914	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)			139,031	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses			(726,880)	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			2,705,214	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			627,128	
196			Total Deductions for PCTC Computation (Line 104 through Line 194)		\$	17,135,100	
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)			69,204,930	
198			Total Depreciation Allowance (from page 36, Line 18, Col I)			4,331,208	
199			Total Allowance for PCTC Computation (Line 197 plus Line 198)			73,536,138	
200			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			5,510.96	
201			Total Estimated PCTC (Line 199 divided by Line 200) *		\$	13,343.62	
202							
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
19	Instruction	1000		55,627,359		55,627,359		
20	Support Services:							
21	Pupil	2100		7,489,405		7,489,405		
22	Instructional Staff	2200		3,380,399		3,380,399		
23	General Admin.	2300		2,368,765		2,368,765		
24	School Admin.	2400		4,537,312		4,537,312		
25	Business:							
26	Direction of Business Spt. Srv.	2510	174,320	0	174,320	0		
27	Fiscal Services	2520	521,102	0	521,102	0		
28	Oper. & Maint. Plant Services	2540		8,346,335	8,346,335			
29	Pupil Transportation	2550		2,041,306		2,041,306		
30	Food Services	2560		4,047,986		4,047,986		
31	Internal Services	2570	13,135	0	13,135	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		79,925		79,925		
35	Information Services	2630		248,729		248,729		
36	Staff Services	2640	919,955	0	919,955	0		
37	Data Processing Services	2660	1,540,269	0	1,540,269	0		
38	Other:	2900		20,501		20,501		
39	Community Services	3000		5,076,436		5,076,436		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(5,872,516)		(5,872,516)		
41	Total		3,168,781	87,391,942	11,515,116	79,045,607		
42			Restricted Rate*		Unrestricted Rate*			
43			Total Indirect Costs:	3,168,781	Total Indirect Costs:	11,515,116		
44			Total Direct Costs:	87,391,942	Total Direct Costs:	79,045,607		
45			= 3.63%		= 14.57%			

303

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2025					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	Rock Island SD 41			49-081-0410-25_AFR25 Rock Island SD 41		
7	49081041025					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs			X	X	
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					304
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives					
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation			X	X	Hampton #29
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Rock Island SD 41
 RCDT Number: 49081041025

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	440,844		0	440,844	468,370			468,370
2. Special Area Administration Services	2330	134,896		0	134,896	143,365			143,365
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	155,867	0	0	155,867	142,550			142,550
5. Internal Services	2570	3,671		0	3,671	11,615			11,615
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				3050
8. Totals		735,278	0	0	735,278	765,900	0	0	765,900
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									4%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent
 Dr. Sharon Williams

Contact Name (for questions)

Date
 309-793-5900

Contact Telephone Number

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

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.

<https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

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

Type Below.

1. Revenues 1999 - Day Foundation Grants, Head Start, Miner Scholarships, Other local grants, education foundation grants,
2. Revenues 3999 - Ed Fund - State Library Grant, after school - Capital Projects Fund - School Maintenance Grant
4. Revenues 4090 - Ed Fund - EIR Grant
5. Revenues 4998 - Ed Fund - CARES ACT Funding Capital Projects Fund - CARES ACT Funding
6. Expenditures 2190 - Playground expenditures
7. Expenditures 2900 - CARES II Construction
8. Expenditures 4190 - Payments to Others
9. Expenditures 5400 - Bond Issue Costs
10. Restricted Tax Levies Line 45: Proceeds from issuance of SBITA, less transfer to debt service

Rock Island SD 41
49081041025

Reference Pages.

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

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within this document. These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	84,748,653	7,552,115	2,222,306	1,164,400	95,687,474
9	Direct Expenditures	86,879,559	7,774,680	1,945,532		96,599,771
10	Difference	(2,130,906)	(222,565)	276,774	1,164,400	(912,297)
11	Fund Balance - June 30, 2025	40,597,219	6,910,940	2,494,223	59,365,841	109,368,223
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2025 Audit Checklist

RCDT: 49081041025
School District/Joint Agreement Name: Rock Island SD 41
Auditor Name: Sarah Bohnsack
License #: 065.024943 License Expiration Date (below): 9/30/2027
49-081-0410-25_AFR25 Rock Island SD 41

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

Once an audit case is created in the ARRMS, the following steps must be taken by the grantee, in the Grantee Portal:

- 1) Step 1 - Audit Certification Form
- 2) Step 2 - Consolidated Year-End Financial Report (CYEFR)
- 3) Step 3 - CPA Information and Instructions
- 4) Step 4 - Audit Package Upload
- 5) Step 5 - Certification and Submission

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

[Audit Report Review Process Overview Manual](#)

ANNUAL
COMPREHENSIVE
FINANCIAL REPORT

YEAR ENDED JUNE 30, 2025



ROCK ISLAND - MILAN
SCHOOL DISTRICT #41
ROCK ISLAND, ILLINOIS

Rock Island - Milan School District #41
Rock Island, Illinois

Annual Comprehensive Financial Report
Year Ended June 30, 2025

Prepared by:

Business Office
Annaka Whiting
Chief Financial Officer

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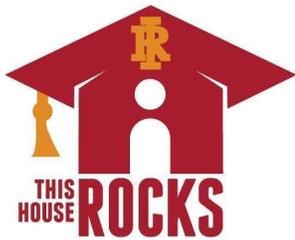
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Annaka Whiting
Chief Financial Officer

November 3, 2025

To the Members of the Board of Education and Citizens of Rock Island-Milan School District No. 41:

State law requires every general-purpose local government to publish audited financial statements within six months of each fiscal year's close. This Comprehensive Annual Financial Report fulfills that requirement for the year ending June 30, 2025.

Management is responsible for the accuracy and completeness of the information presented and relies on a robust internal control framework designed to provide reasonable, though not absolute, assurance that the statements are free of material misstatement. Because the benefits of internal controls must outweigh their costs, this framework is continually evaluated and improved as needed.

Independent auditors Bohnsack & Frommelt, LLP, Certified Public Accountants, have issued an unmodified (clean) opinion on the District's financial statements. Their report appears at the front of the financial section. A detailed Management's Discussion and Analysis (MD&A) follows the auditor's report and provides additional narrative context; it should be read in conjunction with this letter.

Profile of the Government

Founded in 1857, the Rock Island-Milan School District encompasses 33 square miles along the Mississippi River and serves a community of about 36,424 residents and 6,292 students (2024–25 ISBE fall enrollment report). The District is authorized to levy property taxes and is governed by a seven-member Board of Education elected at large to staggered four-year terms.

The District provides a full range of educational services for pre-kindergarten through grade 12 students across 14 school buildings. Programs include dual-credit and Advanced Placement courses, career pathways, internships, and the AVID college-readiness program. Support services—counseling, health, transportation, technology, food service, athletics, and more—enhance student learning and well-being.

The Rock Island-Milan School District No. 41 provides a full range of educational student services for children pre-kindergarten through 12. Programming is provided to 6,292 students housed in fourteen (14) buildings. The District owns twenty-four (24) different parcels within our school boundaries. This includes fourteen (14) school locations, new and old administration buildings, two (2) parking lots, four (4) vacant lots, and two (2) fields that house baseball diamonds. The building age and size varies throughout the district at each location:

Rock Island-Milan School District #41
2000 7th Avenue, Rock Island, IL 61201
309-793-5900 | 309-793-5905 fax
Annaka.Whiting@rimsd41.org
www.rimsd41.org

BUILDING AGE AND SIZE

School Name	Built/Remodeled	Square Footage
Rock Island High School	1937	205,478
	1957	125,512
	1964	63,293
	2000	4,200
	2023	<u>13,250</u>
		411,733
Thurgood Marshall	1949	51,154
Edison Junior High	1925	42,796
	1953	6,696
	1956	20,150
	1970	<u>10,650</u>
		80,292
Washington Junior High	1920	35,926
	1955	48,802
	1960	7,144
	2022	<u>3,002</u>
		94,874
Denkmann Elementary	1930	19,618
	1941	15,586
	1954	7,700
	2009	<u>4,400</u>
		47,304
Earl Hanson Elementary	1971	52,371
	2010	<u>3,800</u>
		56,171
Eugene Field Elementary	1949	5,849
	1951	25,809
	1954	3,809
	2009	<u>10,150</u>
		45,617
Frances Willard Elementary	1937	31,772
	1953	7,020
	2010	<u>6,650</u>
		45,442
Rock Island Academy	1961	43,830
	2010	<u>15,550</u>
		59,380
Ridgewood Elementary	1972	47,118
	2010	8,500
	2018	<u>8,507</u>
		64,125
Rock Island Center for Math and Science	2010	64,400

BUILDING AGE AND SIZE

School Name	Built/Remodeled	Square Footage
Longfellow Elementary	1935	32,114
	2009	<u>7,035</u>
		39,149
Thomas Jefferson Elementary	1962	40,083
	1999	11,670
	2009	<u>1,050</u>
		52,803
Horace Mann Early Learning Center	1957	32,951
Administration Building	1912	25,536
	1961	<u>12,768</u>
		38,304
Administration Building	2023	34,900

Classroom instruction is offered through a broad range of curricular options and academic programs designed to meet diverse student needs. The District is firmly committed to college and career readiness. At Rock Island High School, students can earn college credit through dual-credit and Advanced Placement courses, explore career pathway programs, and gain real-world experience through internships and apprenticeships. The AVID (Advancement Via Individual Determination) elective—available at Edison and Washington Junior High Schools, Rock Island High School, and Frances Willard Elementary—further supports students in developing the skills needed for postsecondary success.

Comprehensive student services, including counseling, health services, athletics, co-curricular activities, technology, food service, business operations, transportation, and maintenance, provide additional support across all schools.

The District adopts a final budget no later than the end of the first quarter of each fiscal year. This annual budget is the cornerstone of the District's financial planning and oversight, and is prepared by fund, function (e.g., instruction), and object (e.g., salary) in accordance with generally accepted accounting principles.

Local economy

The Rock Island-Milan area benefits from a diverse economy that includes agriculture, manufacturing, health care, insurance, higher education, and a U.S. Department of Defense installation. The District partners with the Chamber of Commerce, Bi-State Regional Commission, and local colleges and universities to help maintain a skilled regional workforce.

Long-term financial planning

The District remains focused on preserving a healthy General Fund balance, which currently stands at 76 percent of total General Fund revenues. This strong position provides both long-term sustainability and the financial flexibility needed to launch new initiatives or adapt existing programs to meet the evolving needs of students, families, the community, state mandates, and local employers.

A strategic plan guides the allocation of resources toward district goals. Detailed action plans specify the steps, timelines, and resources required, and are reviewed and prioritized annually. To ensure alignment and sustainability, management prepares a five-year financial projection each year, incorporating anticipated operational, programmatic, and capital needs. These projections draw on input from staff, students, business and community partners, the State Board of Education, economic analyses, and educational trend research. The Board of Education then directs the administration to develop a detailed, balanced operational budget within the financial parameters it establishes.

Rock Island County residents approved a 1% School Facilities Tax, generating an estimated \$4.8 million in revenues dedicated to school facilities. This tax is restricted to expenditures on new facilities, additions and renovations, security enhancements, entrances, safety improvements, infrastructure, architectural planning, bond refunding, and abatement of property taxes levied to pay bonds issued for capital projects. The District remains committed to improving these areas to ensure the safety and security of all students and staff. During the fiscal year, multiple projects were completed, including: installation of new fire alarm systems at Earl Hanson and Thomas Jefferson, tuckpointing at Denkmann, Longfellow, and Rock Island High School, a new roof at Denkmann, updated cafeteria flooring at Rock Island High School, secure entry redesign at Washington Junior High School, parking lot improvements at the Rock Island Center for Math and Science, and basement repairs at Washington Junior High School.

Relevant financial policies

The Rock Island-Milan School District No. 41 operates under the oversight of the Illinois State Board of Education (ISBE). A comprehensive accounting system established by ISBE provides standardized account codes for revenues and expenditures by function and object. In addition, the District tracks revenues and expenditures by location and funding source. Annual budgets and financial reports are submitted to ISBE on prescribed forms, and quarterly expenditure reports are filed to ensure compliance and transparency.

The Evidence-Based Funding for Student Success Act consolidated multiple state funding streams—including General State Aid, several Special Education categories, and English Learner Education—into a single formula. Under this system, the State calculates an “Adequacy Target,” or the cost of educating students to state standards, and compares it to each district’s local funding capacity. Districts below their adequacy target receive additional state funding to help close the gap. Rock Island-Milan School District No. 41 continues to benefit from this formula, which provides resources to support equitable student achievement.

The District also closely monitors state-level discussions on the Teachers’ Retirement System (TRS) pension plan and its long-term sustainability. Any shift of TRS costs from the State to local districts could negatively impact both the District’s finances and local taxpayers.

The Board of Education takes its fiduciary responsibility seriously and has adopted policies governing the budgeting process, monthly financial reporting, purchasing, facilities planning, insurance, and cash management. Idle cash is invested prudently in certificates of deposit, repurchase agreements, U.S. Treasury obligations, and high-quality commercial paper, with collateralization requirements of at least 110 percent. A quarterly investment report compares performance against established benchmarks to ensure responsible stewardship of public funds.

Major Initiatives

Fiscal Year 2025 marks the conclusion of the District’s Strategic Plan, which aimed to achieve its vision: “To be a premier learning organization that enables students to achieve their maximum potential by equipping them with the necessary skills to be college-, career-, and life-ready in a rapidly changing global society.” To realize this mission and vision, the District developed strategic goals and action plans that provide a roadmap for the future.

The District’s new Strategic Plan for 2025–2030 is already underway, making progress toward preparing scholars for success. The strategic priorities relevant to this audit include:

Establishing Respectful Relationships: The District is committed to engaging all stakeholders by fostering respectful relationships through consistent and ongoing communication, promoting a positive climate of mutual trust and respect, and enhancing cultural competence.

Equity & Opportunity for Success: A key priority is improving academic outcomes and closing achievement gaps by ensuring equity and opportunity for all students. Goals include providing access to interventions, support, and enrichment; offering equitable opportunities for academic growth to meet and exceed grade-level expectations; and improving the graduation rate within the Rock Island-Milan School District community.

Enhancing & Improving Operations: The administration and staff aim to implement practices and procedures that foster a climate of safety and trust. Recruitment of new team members who reflect the diverse makeup of the student population is critical to long-term success. Initiatives such as partnerships with college placement offices, recruiting fairs, current staff recommendations, and targeted advertising provide momentum toward achieving this goal. Additionally, an in-house succession program prepares teachers aspiring to become administrators, creating a pool of qualified candidates for future openings.

The District has also implemented systems of student support to monitor individual performance. These systems enable planning for intervention and enrichment, ensuring a rich and engaging educational experience for every student. Data teams within schools analyze in-process measures, empowering teaching staff to adjust instructional practices to meet student learning needs. Alignment of assessments across these teams encourages collaboration and teamwork, driving high achievement for all students.

Awards and acknowledgements

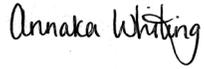
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Rock Island-Milan School District No. 41 for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2024. This marks the twenty-fifth consecutive year the District has received this prestigious recognition.

In addition, the District received a Certificate of Excellence in Financial Reporting from the Association of School Business Officials (ASBO) for its CAFR for the fiscal year ending June 30, 2024, representing the twenty-ninth consecutive year the District has earned this honor. To qualify for both awards, the District must publish an ACFR that is easily readable, efficiently organized, and compliant with generally accepted accounting principles (GAAP) in the United States, as well as applicable legal requirements.

Both the Certificate of Achievement and the Certificate of Excellence are valid for one year. We believe that our current CAFR continues to meet the standards of both programs and are submitting it to the GFOA and ASBO for consideration for another award.

The preparation of this report would not have been possible without the dedicated and efficient service of the entire business office staff. We extend our sincere appreciation to all members of the department who assisted in preparing this report. We also acknowledge the Board of Education for their unwavering support in maintaining the highest standards of professionalism in the management of the Rock Island-Milan School District No. 41's finances.

Respectfully submitted,

A handwritten signature in black ink that reads "Annaka Whiting". The signature is written in a cursive, flowing style.

Annaka Whiting
Chief Financial Officer

Rock Island - Milan School District #41

**Board of Education
Year Ended June 30, 2025**

Name	Title	Term Expires
Jason Roessler	President	2027
Isabel Peña	Vice President	2029
Susan Crowder	Board Member	2029
Nicole Cisne Durbin	Board Member	2027
Andrea Gilman	Board Member	2029
Michael Matherly	Board Member	2027
Tracy Pugh	Board Member	2029

The election date for Board Members is the first Tuesday in April. Board Members are seated on the Board the first meeting in April and serve a four-year term.

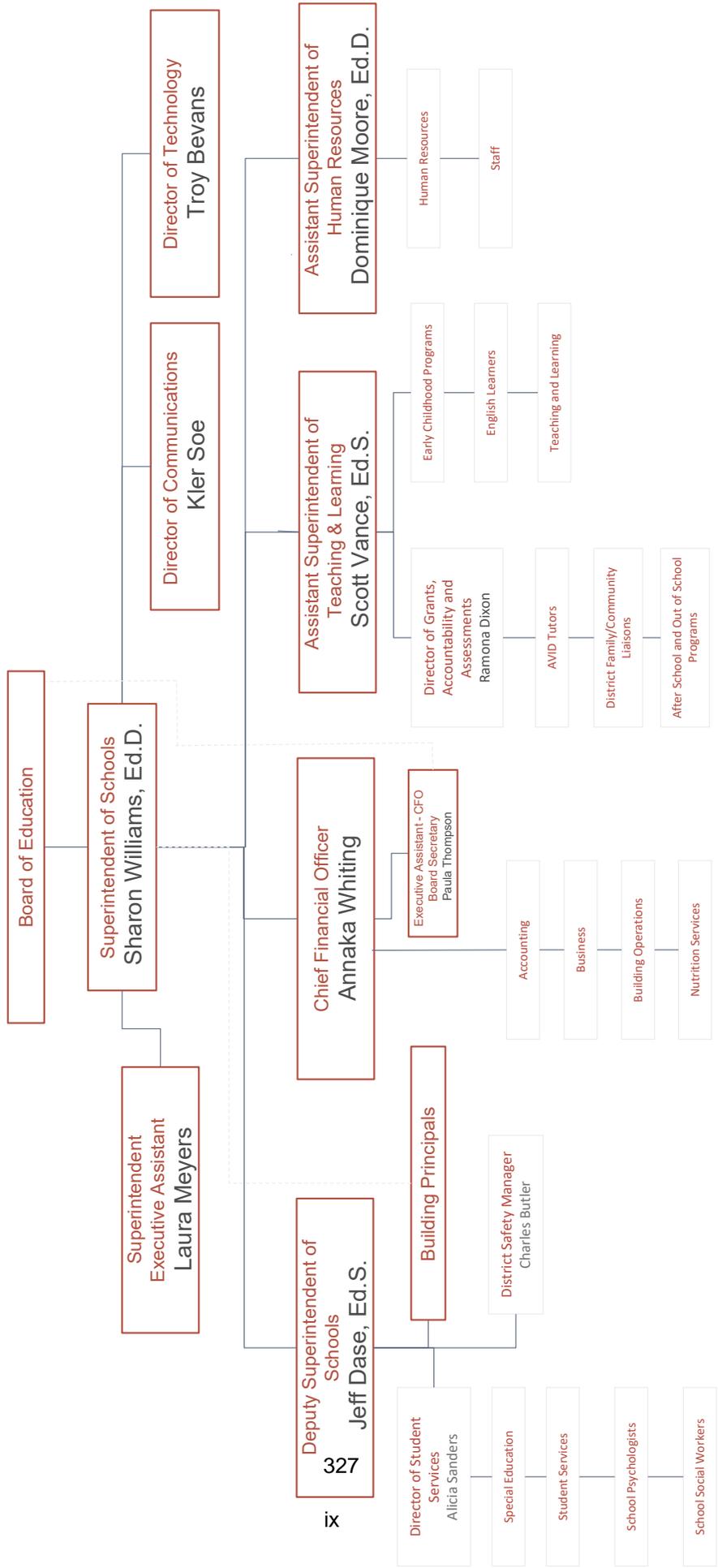
Rock Island - Milan School District #41

School District Administration

Year Ended June 30, 2025

Sharon Williams	Superintendent
Dominique Moore	Assistant Superintendent of Human Resources
Scott Vance	Assistant Superintendent of Teaching and Learning
Annaka Whiting	Chief Financial Officer
Ramona Dixon	Director of Grants, Assessments, and Accountability
Alicia Sierra-Sanders	Director of Student Services
Troy Bevans	Director of Instructional Technology
Debra Frantz	English Learner Program Director
Nicole Berry	Early Childhood Director
David Knuckey	Administrator
La'Shanta Williams	EL Coordinator
Kristin Allen	T&L Coordinator, Secondary
Dorian Maag	T&L Coordinator, Elementary
Lance Clark	Assistant Director of Grants, Assessments, Accountability
Jennifer Fuhr	Special Education Coordinator
Patricia Ulrich	High School Principal
John Campbell	High School Assistant Principal
Kathleen Hartzler	High School Assistant Principal
Mike Emendorfer	Athletic Director
Megan Braun-Howard	High School Dean of Students
TBD	High School Dean of Students
David Hobin	High School Dean of Students
Lorelei Andedo	Student Intervention Administrator
Anthony Ragona	Thurgood Marshall Learning Center Principal
Joey Dilulio	Edison Junior High Principal
Reshonda Johnson	Edison Junior High Assistant Principal
Dan Colbrese	Edison Junior High Dean of Students
Tonya Smith	Washington Junior High Principal
Carmen Woods	Washington Junior High Assistant Principal
Alyson Baldwin	Washington Junior High Dean of Students
Patrick Versluis	Denkmann Elementary School Principal
Kevin Turner	Earl Hanson Elementary School Principal
Andy Campbell	Eugene Field Elementary School Principal
Nicole Melody	Frances Willard Elementary School Principal
TBD	Frances Willard Elementary School Assistant Principal
Sarah Leonard	Longfellow Liberal Arts Principal
J.D. Wilson	Ridgewood Elementary School Principal
Thomas Ryan	Rock Island Academy Elementary School Principal
Olivia Frantzen	Rock Island Academy Elementary School Assistant Principal
John Hawley	Rock Island Center for Math & Science Principal
Krista Lonian	Rock Island Center for Math & Science Assistant Principal
Ian Scott	Thomas Jefferson Elementary School Principal

Rock Island-Milan School District #41 Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Rock Island-Milan School District #41
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024

Christopher P. Morill

Executive Director/CEO



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

The Certificate of Excellence in Financial Reporting
is presented to

Rock Island-Milan School District #41
for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2024.

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'.

James M. Rowan, CAE, SFO
CEO/Executive Director

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Independent Auditor's Report

To the Board of Education
Rock Island - Milan School District #41
Rock Island, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Rock Island-Milan School District #41 as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 Rock Island-Milan School District #41, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof 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 (GAAS) and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). 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 Rock Island-Milan School District #41 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 16 to the financial statements, the District adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. As a result, June 30, 2024 governmental activities net position was restated.

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 Rock Island-Milan School District #41'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 GAAS and *Government 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 GAAS 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 Rock Island-Milan School District #41'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 Rock Island-Milan School District #41'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, budgetary comparison information; Teacher's Retirement System of the State of Illinois schedule of the District's proportionate share of the net pension liability and schedule of District contributions; Illinois Municipal Retirement Plan schedule of changes in net pension liability and related ratios and schedule of contributions; Teachers' Health Insurance Security Fund schedule of the District's proportionate share of the net OPEB liability and schedule of District contributions; and District postretirement healthcare fund schedule of changes in total OPEB liability and related ratios, on pages 4-11 and 67-81 be presented to supplement the basic financial statements.

Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements.

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 3, 2025, on our consideration of the Rock Island-Milan School District #41's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Rock Island-Milan School District #41'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 Rock Island-Milan School District #41's internal control over financial reporting and compliance.

Bohnsack & Frommelt LLP

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Rock Island – Milan School District #41

Management’s Discussion and Analysis Year Ended June 30, 2025

It is an honor to present to you the financial picture of Rock Island - Milan School District #41. We offer readers of the District’s financial statements this narrative overview and analysis of the financial activities of the Rock Island - Milan School District #41 for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal. Professional standards require the inclusion of certain comparative information in the Management’s Discussion and Analysis (MD&A).

Financial Highlights

The District overall financial position has increased from the prior year. The District showed an increase in governmental activities net position of \$5,820,395 for the year ended June 30, 2025. The District had an increase in governmental activities net position of \$18,319,126 for the year ended June 30, 2024.

Total revenues for the fiscal year ended June 30, 2025 and 2024 of \$136,178,951 and \$137,453,172 were comprised of general revenues in the amount of \$89,391,689 and \$87,362,688 and program revenues totaling \$46,787,262 and \$50,090,484 respectively.

As of June 30, 2025, the District’s governmental funds reported combined ending fund balances of \$128,458,127 an increase of \$55,174,259 in comparison to fiscal year 2024 due to the issuance of \$55,595,000 general obligation bonds. As of June 30, 2024, the District’s governmental funds reported combined ending fund balances of \$73,283,868 a decrease of \$11,490,563 in comparison to 2023.

As of June 30, 2025, unassigned fund balance for the General Fund was \$47,508,159 or 39% of total General Fund expenditures.

The Rock Island - Milan School District #41’s total long-term debt, excluding compensated absences, increased by \$53,766,748 during fiscal year ended June 30, 2025 due to the issuance of \$55,595,000 in general obligation bonds.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Rock Island - Milan School District #41’s basic financial statements. The District’s basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the basic financial statements. This report also contains other information in addition to the basic financial statements.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of Rock Island - Milan School District #41’s finances in a manner similar to a private-sector business.

The statement of net position presents information on all of Rock Island - Milan School District #41’s assets, deferred outflows of resources and liabilities and deferred inflows of resources, 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.

The statement of activities presents information showing how the District’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).

Rock Island – Milan School District #41

Management’s Discussion and Analysis Year Ended June 30, 2025

Both of the government-wide financial statements reflect functions of Rock Island - Milan School District #41 that are principally supported by taxes and intergovernmental revenues (governmental activities). The District does not currently have any activities that are considered business-type activities. The governmental activities of the District include instruction, support services, community services, intergovernmental and debt service interest.

The government-wide financial statements include only Rock Island - Milan School District #41. There are no other organizations or agencies whose financial statements should be combined and presented with the financial statements of the District.

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 Rock Island - Milan School District #41, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

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

The Rock Island - Milan School District #41 maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund and Capital Projects Fund which are considered to be major funds. Data from the other 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 its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget.

Proprietary funds: The District maintains an internal service fund to account for the premium and claim payments for the health insurance plan for District employees. Internal service funds are an accounting device used to accumulate and allocate costs internally among the District’s various functions; it has been included within governmental activities in the government-wide financial statements.

Fiduciary funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Rock Island - Milan School District #41’s own programs. The fiduciary funds of the District are custodial funds.

Rock Island – Milan School District #41

**Management’s Discussion and Analysis
Year Ended June 30, 2025**

Notes to 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 Rock Island - Milan School District #41’s pension plans and other postemployment benefit plans.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. The District’s total net position has increased from a year ago. Table 1 reflects an increase in net position from restated \$104,252,026 in 2024 to \$110,072,421 in 2025.

Table 1

	Governmental Activities		Percentage
	Restated		Change
	2025	2024	2024-2025
Current and other assets	\$ 177,256,603	\$ 123,389,340	43.7%
Capital assets	132,366,560	128,702,614	2.8%
Total assets	309,623,163	252,091,954	22.8%
Deferred outflows of resources	7,330,153	7,917,299	-7.4%
Long-term liabilities	134,952,897	79,437,932	69.9%
Other liabilities	7,566,563	11,116,975	-31.9%
Total liabilities	142,519,460	90,554,907	57.4%
Deferred inflows of resources	64,361,435	65,202,320	-1.3%
Net position:			
Net investment in capital assets	86,509,765	82,320,313	5.1%
Restricted	26,809,585	23,259,448	15.3%
Unrestricted	(3,246,929)	(1,327,735)	-144.5%
Total net position	\$ 110,072,421	\$ 104,252,026	5.6%

The largest portion of the District’s total assets reflects its investment in capital assets. The District uses these capital assets to provide educational services; consequently, these assets are not available for future spending. The District’s net investment in capital assets was \$86,509,765. Although the District’s investment in its capital assets is reported net of related debt, it should be noted 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.

The restricted portion of the District’s net position of \$26,809,585 for 2025 and \$23,259,448 for 2024 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District’s ongoing obligations to students and creditors. The District’s unrestricted net position is (\$3,246,929) for 2025 and (\$1,327,735) for 2024.

Rock Island – Milan School District #41

**Management’s Discussion and Analysis
Year Ended June 30, 2025**

The District’s total net position increased by \$5,820,395 during the current fiscal year.

The District implemented Government Accounting Standard No. 101, *Compensated Absences*, which required a restatement to fiscal year 2024 net position of \$11,218,389.

Table 2 highlights the District’s revenues and expenses for the fiscal year ended June 30, 2025 and 2024. This table utilizes the full accrual method of accounting. Revenues less expenses yielded the change in net position.

Table 2 - Program Revenues and Expenses

	Governmental Activities		Percentage
	Not Restated		Change
	2025	2024	2024-2025
Revenues:			
Program revenues:			
Charges for services and sales	\$ 2,188,784	\$ 2,001,811	9.3%
Operating grants and contributions	44,548,478	47,441,675	-6.1%
Capital grants and contributions	50,000	646,998	100.0%
General revenues:			
Property taxes	38,163,196	35,295,692	8.1%
Unrestricted intergovernmental revenue	6,387,901	9,525,963	-32.9%
School facility occupation tax	5,109,240	4,429,540	15.3%
Grants and entitlements	36,129,569	34,525,494	4.6%
Investment earnings	3,601,783	3,585,999	0.4%
Total revenues	136,178,951	137,453,172	-0.9%
Program expenses:			
Instruction	81,934,651	78,497,678	4.4%
Support services	37,286,438	31,346,395	18.9%
Community services	5,102,777	4,886,573	4.4%
Intergovernmental	2,673,341	2,619,653	2.0%
Debt service interest	3,361,349	1,783,747	88.4%
Total expenses	130,358,556	119,134,046	9.4%
Increase in net position	5,820,395	18,319,126	-68.2%
Net position, beginning of year, as restated	104,252,026	97,151,289	7.3%
Net position, end of year	\$ 110,072,421	\$ 115,470,415	-4.7%

Rock Island – Milan School District #41

**Management’s Discussion and Analysis
Year Ended June 30, 2025**

Revenue is further divided into two major components: program revenue and general revenue. Program revenue is defined as charges for services and sales, operating and capital grants and contributions. General revenue includes taxes and unrestricted grants such as state evidence-based funding formula dollars. Expenses are shown in programs including instruction, support services, community services, payments to other governments and districts, and debt service interest.

Table 3 below discloses cost of services for governmental activities. The total cost of services column contains all costs related to the programs and the net cost column shows how much of the total amount is not covered by program revenues. Succinctly put, net costs are costs that must be covered by unrestricted state aid or local taxes. The difference in these two columns would represent restricted grants, fees and donations.

Table 3 - Governmental Activities

	Total Cost of Services		Percentage	Net Cost of Services		Percentage
	2025	2024	Change	2025	2024	Change
	Instruction	\$ 81,934,651	\$ 78,497,678	4.38%	\$ 41,407,945	\$ 34,888,639
Support services	37,286,438	31,346,395	18.95%	31,025,881	24,864,950	24.78%
Community services	5,102,777	4,886,573	4.42%	5,102,777	4,886,573	4.42%
Intergovernmental	2,673,341	2,619,653	2.05%	2,673,341	2,619,653	2.05%
Debt service, interest	3,361,349	1,783,747	88.44%	3,361,349	1,783,747	88.44%
Total	\$ 130,358,556	\$ 119,134,046	9.42%	\$ 83,571,293	\$ 69,043,562	21.04%

Net cost of services is 64 percent of total cost of services in 2025 and 58 percent in 2024. This reflects a decrease in utilization of grants and restricted sources to fund the cost of services.

Financial Analysis of the Government’s Funds

As noted earlier, the Rock Island – Milan School District #41 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. Such information is useful in assessing the District’s financing requirements. 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.

At the end of the current fiscal year, the Rock Island – Milan School District #41’s governmental funds reported combined ending fund balances of \$128,458,127 an increase of \$55,174,259 in comparison with the prior year. Approximately 37 percent of the total ending fund balance constitutes unassigned fund balance, which is available for spending at the government’s discretion. The remainder of the fund balance is restricted to indicate that it is not available for new spending because it has already been restricted for the purpose of special tax levies and student activities.

Rock Island – Milan School District #41

Management's Discussion and Analysis Year Ended June 30, 2025

Major Funds

The General Fund is the chief operating fund of the District. At the end of the current fiscal year, total fund balance of the General Fund was \$106,874,000. As a measure of the General Funds liquidity it may be useful to compare total fund balance to the total fund expenditures. Unassigned fund balance represents 39 percent of total General Fund expenditures compared to 44 percent in the prior year. Total fund balance represents 88 percent of total General Fund expenditures compared to 44 percent in the prior year.

The net change in fund balance for the General Fund was \$55,997,376 for 2025 compared to (\$1,511,413) for 2024, primarily due to the issuance of \$53,710,000 general obligation bonds. Total revenues in the General Fund decreased from \$119,552,733 in 2024 to \$119,112,471 in 2025. Total expenditures increased from \$116,947,402 in 2024 to \$120,990,577 in 2025. The State of Illinois makes employer pension contributions and retiree health insurance contributions on behalf of the District. The in kind contributions are based on the state's proportionate share of the collective net pension liability. The on-behalf contributions reflected in revenues and expenditures of the General Fund decreased from \$27,262,842 in 2024 to \$25,647,303 in 2025. General Fund expenditures increased \$4,043,175. The increase in instruction and support services is primarily due to the increase cost of salaries and related benefits.

The Capital Projects Fund is primarily supported by School Facility Occupation Tax which was \$3,186,786 for 2025 and \$2,670,558 for 2024. The Capital Projects Fund was also funded in the current year by Education Stabilization grant funding of \$1,679,080. In the current year, the Capital Projects Fund had capital outlay of \$5,786,680 which consisted of high school renovations and aquatic center.

General Fund Budgetary Highlights

Revenues exceed the original and final budget by \$25,391,206 due to the following:

- State on-behalf payments for the Teacher Retirement System are not budgeted. The total state on-behalf payments recorded in intergovernmental revenue was \$25,647,303.

Expenditures exceed the original and final budget by \$27,838,062 primarily due to the following:

- State on-behalf payments for the Teacher Retirement System are not budgeted. The total state on-behalf payments recorded in instruction expenditures was \$25,647,303.

There was one budget amendment made at the June 10, 2025 school board meeting which increased General Fund budgeted expenditures by \$1,231,202.

Rock Island – Milan School District #41

Management’s Discussion and Analysis Year Ended June 30, 2025

Capital Assets and Debt Administration

The following table shows ending balances of capital assets invested in various categories. The District recognized a total net increase of \$3,663,946 primarily due to additions of \$7,954,024 offset by depreciation expense of \$4,290,078. Capital asset additions consisted primarily of projects for the high school renovations and the aquatic center.

Table 4 - Capital Assets as of June 30 (Net of Depreciation)

	Governmental Activities		Total Percentage Change 2024-25
	2025	2024	
Land	\$ 2,439,266	\$ 2,439,266	0.0%
Construction-in-progress	6,036,778	31,427,723	-80.8%
Land improvements	3,110,271	2,778,187	12.0%
Buidlings	114,849,939	86,376,089	33.0%
Equipment and vehicles	5,251,400	5,504,238	-4.6%
Right to use, subscription asset	492,916	53,049	829.2%
Right to use, leased equipment	185,990	124,062	49.9%
Total	\$ 132,366,560	\$ 128,702,614	2.8%

More detailed information on capital asset activity can be found in Note 6 to the financial statements.

Long-term Debt

As of June 30, 2025, the Rock Island – Milan School District #41 had general obligation bonds outstanding totaling \$100,866,042. In the current year, the District paid \$6,144,474 in principal on its long term debt and \$2,734,239 in interest and fiscal charges. In the current year, the District issued \$55,595,000 in general obligation bonds.

Table 5 - Outstanding Long-Term Obligations

	Governmental Activities		Total Percentage Change 2024-25
	2025	2024	
General obligation bonds	\$ 100,866,042	\$ 47,338,554	113.1%
Subscription liability	203,821	22,064	823.8%
Lease obligations	188,047	130,544	44.0%
Total	\$ 101,257,910	\$ 47,491,162	113.2%

As of June 30, 2025, the District’s available legal debt margin was \$10,991,729 as compared to \$53,318,209 in 2024. Additional information about the District’s long-term debt can be found in Note 7 to the financial statements.

Rock Island – Milan School District #41

Management's Discussion and Analysis Year Ended June 30, 2025

Economic Factors

Future year financial projections include a prediction of a flattening or declining revenue stream, operational expenditures will continue to be conservative to maintain a strong financial condition. All of these factors were considered in preparing the Rock Island – Milan School District #41's budget for the 2026 fiscal year.

Requests for Information

These financial statements and discussions are designed to provide our students, citizens, taxpayers, investors and creditors with a complete disclosure of the District's finances and to demonstrate a high degree of accountability for the public dollars entrusted to us. If you have questions about this report or need additional information, please write Annaka Whiting, Chief Financial Officer, Rock Island – Milan School District #41, 2101 Sixth Avenue, Rock Island, Illinois 61201.

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Rock Island - Milan School District #41

Statement of Net Position
June 30, 2025

	<u>Governmental Activities</u>
Assets	
Current:	
Cash and investments	\$ 123,913,818
Receivables, net of allowances for uncollectible amounts:	
Property taxes	46,496,893
Corporate personal property replacement taxes	1,101,542
Other	91,878
Due from other governmental units	5,463,582
Current assets	<u>177,067,713</u>
Noncurrent:	
Lease	188,890
Capital assets:	
Nondepreciable:	
Land	2,439,266
Construction-in-process	6,036,778
Depreciable:	
Land improvements	6,744,511
Buildings	156,246,936
Equipment and vehicles	11,373,626
Right to use leased equipment	454,012
Right to use subscription asset	753,854
Accumulated depreciation and amortization	(51,682,423)
Noncurrent assets	<u>132,555,450</u>
Total assets	<u>309,623,163</u>
 Deferred Outflows of Resources	
Pension related deferred outflows	4,117,158
OPEB related deferred outflows	3,212,995
Total deferred outflows of resources	<u>7,330,153</u>

	<u>Governmental Activities</u>
Liabilities	
Current liabilities:	
Accounts payable	\$ 2,679,811
Accrued payroll and benefits	3,589,909
Accrued interest	1,296,843
Current liabilities	<u>7,566,563</u>
Noncurrent liabilities:	
Due within one year:	
Compensated absences	7,620,986
General obligation bonds	3,240,000
Subscription based information technology obligations	86,781
Lease obligations	90,565
Total OPEB liability	80,000
Portion due after one year:	
Compensated absences	4,437,471
General obligation bonds	97,626,042
Subscription based information technology obligations	117,040
Lease obligations	97,482
Total OPEB liability	14,137,833
Net pension liability	7,418,697
Noncurrent liabilities	<u>134,952,897</u>
Total liabilities	<u>142,519,460</u>
 Deferred Inflows of Resources	
Property taxes levied for subsequent years	38,316,355
Pension related deferred inflows	250,253
OPEB related deferred inflows	25,605,937
Lease related deferred inflows	188,890
Total deferred inflows of resources	<u>64,361,435</u>
 Net Position	
Net investment in capital assets	86,509,765
Restricted for:	
Debt service	1,370,097
Working cash	3,533,291
Student transportation	3,254,223
Pension contributions	2,723,115
Safety and security	1,048,784
Capital improvements	14,277,077
Student activities	602,998
Unrestricted	(3,246,929)
Total net position	<u><u>\$ 110,072,421</u></u>

See Notes to Basic Financial Statements.

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Rock Island-Milan School District #41

**Statement of Activities
Year Ended June 30, 2025**

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Governmental activities:					
Instruction	\$ 81,934,651	\$ 1,326,043	\$ 39,200,662	\$ -	\$ (41,407,946)
Support services	37,286,438	862,741	5,347,816	50,000	(31,025,881)
Community services	5,102,777	-	-	-	(5,102,777)
Intergovernmental	2,673,341	-	-	-	(2,673,341)
Debt service, interest on long-term debt	3,361,349	-	-	-	(3,361,349)
	<u>130,358,556</u>	<u>2,188,784</u>	<u>44,548,478</u>	<u>50,000</u>	<u>(83,571,294)</u>
General revenues:					
Property taxes					38,163,196
Corporate personal property replacement taxes					6,387,901
School facility occupation tax					5,109,240
Grants and entitlements not restricted to specific programs					36,129,569
Investment earnings					3,601,783
Total general revenues					<u>89,391,689</u>
Change in net position					5,820,395
Net position, beginning of year, as restated					<u>104,252,026</u>
Net position, end of year					<u>\$ 110,072,421</u>

See Notes to Basic Financial Statements.

Rock Island - Milan School District #41

**Balance Sheet
Governmental Funds
June 30, 2025**

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and investments	\$ 100,587,245	\$ 12,656,485	\$ 7,002,707	\$ 120,246,437
Receivables, net of allowances for uncollectible amounts:				
Property taxes	36,059,274	-	10,437,619	46,496,893
Corporate personal property replacement taxes	1,101,542	-	-	1,101,542
Other	91,871	-	7	91,878
Lease	188,890	-	-	188,890
Due from other governmental units	3,262,181	1,441,401	760,000	5,463,582
Due from other funds	-	-	131	131
Total assets	\$ 141,291,003	\$ 14,097,886	\$ 18,200,464	\$ 173,589,353
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts and contracts payable	\$ 767,040	\$ 431,435	\$ 156,988	\$ 1,355,463
Accrued payroll and benefits	3,318,905	-	271,004	3,589,909
Due to other funds	131	-	-	131
Total liabilities	4,086,076	431,435	427,992	4,945,503
Deferred Inflows of Resources:				
Unavailable revenue:				
Property taxes	29,722,291	-	8,594,064	38,316,355
Intergovernmental	419,746	500,732	760,000	1,680,478
Lease	188,890	-	-	188,890
Total deferred inflows of resources	30,330,927	500,732	9,354,064	40,185,723
Fund Balances:				
Restricted	59,365,841	13,165,719	8,418,408	80,949,968
Unassigned	47,508,159	-	-	47,508,159
Total fund balances	106,874,000	13,165,719	8,418,408	128,458,127
Total liabilities, deferred inflows of resources and fund balances	\$ 141,291,003	\$ 14,097,886	\$ 18,200,464	\$ 173,589,353

See Notes to Basic Financial Statements.

Rock Island - Milan School District #41

**Reconciliation of the Balance Sheet -
Governmental Funds to the Statement of Net Position
June 30, 2025**

Total fund balances of governmental funds \$ 128,458,127

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 as assets in the governmental funds. 132,366,560

Other long-term assets are not available to pay for current period expenditures and, therefore, are unavailable in the funds. 1,680,478

Deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds as follows:

Pension related:

Deferred outflows of resources 4,117,158
Deferred inflows of resources (250,253)

OPEB related:

Deferred outflows of resources 3,212,995
Deferred inflows of resources (25,605,937)

The Internal Service Fund is used to charge costs of the District's self-funded insurance plan to the governmental funds. The net position of the Internal Service Fund is therefore included under governmental activities. 2,343,033

Long-term liabilities, including bonds payable and compensated absences, are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.

Compensated absences (12,058,457)
Accrued interest (1,296,843)
General obligation bonds (93,810,000)
Lease obligations (188,047)
IT subscription obligations (203,821)
Net pension liability (7,418,697)
Other post employment benefits obligation (1,670,118)
Other post employment benefits obligation, THIS (12,547,715)
Bond premium (7,056,042)

Net position of governmental activities \$ 110,072,421

See Notes to Basic Financial Statements.

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Rock Island - Milan School District #41

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

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 29,619,877	\$ -	\$ 8,543,319	\$ 38,163,196
School facility occupation tax	-	3,186,786	1,796,494	4,983,280
Intergovernmental	85,193,007	1,729,080	803,182	87,725,269
Interest	2,464,557	644,598	359,718	3,468,873
Other, primarily student fundraising activities and fees	1,835,030	-	353,754	2,188,784
Total revenues	119,112,471	5,560,464	11,856,467	136,529,402
Expenditures:				
Current:				
Instruction	80,482,423	-	1,019,645	81,502,068
Support services	30,929,133	-	5,746,277	36,675,410
Community services	5,076,265	-	26,512	5,102,777
Intergovernmental	2,673,341	-	-	2,673,341
Capital outlay	1,140,380	5,786,680	-	6,927,060
Debt service:				
Principal	-	-	6,144,474	6,144,474
Interest and fiscal charges	689,035	-	2,045,204	2,734,239
Total expenditures	120,990,577	5,786,680	14,982,112	141,759,369
(Deficiency) of revenues (under) expenditures	(1,878,106)	(226,216)	(3,125,645)	(5,229,967)
Other financing sources (uses):				
Issuance of long term debt	53,710,000	-	1,885,000	55,595,000
Premium on issuance of long term debt	4,005,492	-	-	4,005,492
Issuance of lease	195,113	-	-	195,113
Issuance of IT subscription	198,188	-	410,433	608,621
Transfers in	-	-	568,945	568,945
Transfers out	(233,311)	-	(335,634)	(568,945)
Total other financing sources (uses)	57,875,482	-	2,528,744	60,404,226
Net change in fund balance	55,997,376	(226,216)	(596,901)	55,174,259
Fund balance, beginning of year	50,876,624	13,391,935	9,015,309	73,283,868
Fund balance, end of year	\$ 106,874,000	\$ 13,165,719	\$ 8,418,408	\$ 128,458,127

See Notes to Basic Financial Statements.

Rock Island - Milan School District #41

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

Net change in fund balances - total governmental funds \$ 55,174,259

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

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures. However, those costs are not reported in the Statement of Net Position and are allocated over their estimated useful lives as depreciation expense in the Statement of Activities. The amounts of capital outlays and depreciation expense in the year are as follows:

Expenditures for capital assets	\$ 7,954,024	
Depreciation and amortization expense	<u>(4,290,078)</u>	3,663,946

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, change in unavailable revenues:

School facility occupation tax	125,960	
Transportation	(80,000)	
Capital grants	(678,113)	
Other grants	<u>(103,391)</u>	(735,544)

The issuance of long-term debt provides current financial resources to governmental funds, while the repayments of the principal of long-term debt consumes the current financial resources of governmental funds. The issuance of debt increases liabilities in the Statement of Net Position, while the repayment of long-term debt reduces long-term liabilities. Also governmental funds report the effect of premiums and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. Interest is accrued on outstanding bonds, whereas in the governmental funds, interest expenditure is reported when due. The following is the detail of the net effect of these differences in the treatment of long-term debt and related items:

Issuance of subscription based information technology	(608,621)	
Issuance of lease obligation	(195,113)	
Lease obligation payment	137,610	
Subscription based information technology obligation payment	426,864	
Issuance of long term debt	(55,595,000)	
Premium on issuance of long term debt	(4,005,492)	
Repayment of bond principal	5,580,000	
Interest expense	(1,120,115)	
Amortization of bond premium	<u>493,004</u>	(54,886,863)

The decrease in net position of the Internal Service Fund represents an undercharge to the governmental funds and is incorporated into the change in net position of governmental activities.		572,237
Commodities inventory is not a financial resource in governmental funds. Commodities used are reported as expenses and commodities donated are reported as revenue in the statement of activities:		
Commodities used	(252,183)	
Commodities donated	252,183	
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, as follows:		
Compensated absences	(422,773)	
Other post employment benefits obligation	(32,643)	
Other post employment benefits obligation, THIS	3,430,221	
Pension expense-instruction	76,120	
Pension expense-support services	(1,018,565)	2,032,360
Change in net position of governmental activities		<u>\$ 5,820,395</u>

See Notes to Basic Financial Statements.

Rock Island - Milan School District #41

Statement of Net Position

Governmental Activities - Proprietary Fund - Internal Service Fund

June 30, 2025

Assets

Current:

Cash and investments

\$ 3,667,381

Total assets

\$ 3,667,381

Liabilities

Current:

Accounts payable

\$ 1,324,348

Total assets

1,324,348

Net Position, unrestricted

\$ 2,343,033

See Notes to Basic Financial Statements.

Rock Island - Milan School District #41

**Statement of Revenues, Expenses and Changes in Fund Net Position
Governmental Activities - Proprietary Fund - Internal Service Fund
Year Ended June 30, 2025**

Operating revenues, charges for services	<u>\$ 10,677,733</u>
Operating expenses	<u>10,238,406</u>
Operating income	439,327
Nonoperating income, interest income	<u>132,910</u>
Change in net position	572,237
Total net position, beginning	<u>1,770,796</u>
Total net position, ending	<u><u>\$ 2,343,033</u></u>

See Notes to Basic Financial Statements.

Rock Island - Milan School District #41

Statement of Cash Flows

Governmental Activities - Proprietary Fund - Internal Service Fund

Year Ended June 30, 2025

Cash flows from operating activities:	
Cash received from employees and employer	\$ 10,677,733
Cash payments for administration	(218,467)
Cash payments for claims	(10,187,373)
Net cash provided by operating activities	<u>271,893</u>
Cash flows from noncapital financing activities, proceeds from other funds	<u>(29,457)</u>
Cash flows from investing activities, interest received on investments	<u>132,910</u>
Net increase in cash and cash equivalents	375,346
Cash and cash equivalents:	
Beginning	<u>3,292,035</u>
Ending	<u><u>\$ 3,667,381</u></u>
Reconciliation of operating income to net cash provided by operating activities:	
Operating income	\$ 439,327
Adjustments to reconcile operating income to net cash provided by operating activities:	
Decrease in accounts payable	(167,434)
Net cash provided by operating activities	<u><u>\$ 271,893</u></u>

See Notes to Basic Financial Statements.

Rock Island - Milan School District #41

Statement of Fiduciary Net Position

Fiduciary Funds

June 30, 2025

	<u>Custodial Funds</u>
Assets	
Cash and investments	\$ 263,154
	<u><u>263,154</u></u>
Net Position	
Restricted for individuals, organizations and other governments	\$ 263,154
	<u><u>263,154</u></u>

See Notes to Basic Financial Statements.

Rock Island - Milan School District #41

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended June 30, 2025

	Custodial Funds
Additions	
Contributions:	
Employees	\$ 261,812
Investment earnings:	
Interest, dividends, and other	47,100
Total additions	<u>308,912</u>
Deductions	
Benefits paid to participants	268,511
Scholarships paid to recipients	27,349
Total deductions	<u>295,860</u>
Net increase in fiduciary net position	13,052
Net position- beginning	250,102
Net position- ending	<u>\$ 263,154</u>

See Notes to Basic Financial Statements.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies

Nature of operations:

Rock Island - Milan School District #41 (the District) is a chartered public school district encompassing the majority of the City of Rock Island, Illinois, the entire Village of Milan, Illinois and certain unincorporated areas. The District is responsible for the public education of approximately 6,200 students from pre-school through high school in one pre-school, nine elementary, two junior high, and one senior high school and one alternative school building.

Reporting entity:

Accounting principles generally accepted in the United States of America require the financial reporting entity include (1) the primary government, (2) organizations for which the primary government is financially accountable and (3) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Rock Island - Milan School District #41 is governed by a Board of Education, which is elected by the public and has the exclusive responsibility and accountability for the decisions it makes. The District has the statutory authority to adopt its own budget, to levy taxes and to issue bonded debt without the approval of another government. It has the right to sue and be sued, and has the right to buy, sell, lease or mortgage property in its own name. In addition, the Governmental Accounting Standards Board sets forth additional criteria to determine whether certain organizations for which the District is not financial accountable should be reported as component units based on the nature and significance of their relationship with the District. These criteria include 1) the economic resources being received or held by the separate organization being entirely or almost entirely for the direct benefit of the District, its component units, or its constituents, 2) the District being entitled to, or having the ability to otherwise access, are significant to the District. Based on these criteria, the District is considered a primary government and there are no other organizations or agencies whose financial statements should be combined and presented with these basic financial statements.

Basis of presentation and financial statement presentation:

The District's basic financial statements consist of the Government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

Government-wide financial statements: The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the District. The District does not have any activities that are considered business-type activities.

The Statement of Net Position presents the District's nonfiduciary assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in three categories:

Net investment in capital assets consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvements of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors or laws and regulations of other governments or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position that does not meet the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customer or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements: Separate financial statements are provided for governmental, proprietary and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The District reports the following major governmental funds:

General Fund: The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the District for any purposes provided it is expended or transferred according to the general laws of Illinois.

Capital Projects Fund: The Capital Projects Fund accounts for the revenues and expenditures related to the school facility occupation tax that is restricted for use for school facility projects.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

The other governmental funds of the District are considered nonmajor and are as follows:

Special Revenue Funds: Are used to account for the revenue sources that are legally restricted to expenditures for specific purposes:

Transportation Fund: This fund accounts for all revenue received and expenditures made for student transportation to and from school. Revenue is derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement Fund: This fund accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, OASDI and Employer's Share of Medicare for noncertified employees. Revenue to finance the contributions is derived primarily from local property taxes.

School Activity Fund: This fund accounts for the monies generated by student organizations via fund raising activities.

Tort Immunity and Judgment Fund: This fund accounts for all revenue received and expenditures made for tort immunity or tort judgment purposes. Revenue is derived primarily from local property taxes.

Debt Service Fund: Accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Revenue of the fund primarily consists of local property taxes.

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

Life Safety Fund: The Life Safety Fund accounts for the revenue and expenditures related to fire prevention and safety projects.

Additionally, the District reports the following fund types:

Proprietary Fund: The proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The only proprietary fund of the District is the Internal Service Fund. The Internal Service Fund supports the general government and accounts for the premium payment for the health insurance plan for District employees.

Fiduciary Funds: Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary funds of the District are considered custodial funds. Custodial funds of the District consists of various scholarship funds.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

Measurement focus and basis of accounting:

Government-wide financial statements: The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting, as is the proprietary and fiduciary fund financial statements. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. All assets, deferred outflows of resources, deferred inflows of resources and liabilities associated with the operation of the District are included on the statement of net position. Revenues are recorded when earned and expense are recorded when a liability is incurred, regardless of timing of related cash flow.

Fund financial statements: All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets plus deferred outflows of resources and current liabilities plus deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources is reported as fund balance.

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows of resources and in the presentation of expenses versus expenditures.

Revenues – exchange and nonexchange transactions: Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within 60 days of fiscal year-end.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which it is budgeted. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the District must provide local resources to be used for a specified purpose and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, property and corporate personal property replacement taxes, intergovernmental revenues, charges for services and interest revenues are considered to be both measurable and available at fiscal year-end to the extent received within 60 days of year-end.

Proprietary funds distinguished operating revenues and expenses from nonoperating items. Operating revenues and expense generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's internal service fund is charges for services. Operating expenses include the cost of services and administrative expenses. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Significant accounting policies:

The significant accounting policies followed by the District include the following:

Property taxes: Property taxes are recognized as a receivable at the time they become an enforceable legal claim. The current taxes receivable represents the 2024 levy and six months of the 2025 levy. Property taxes are levied each year on all taxable real property in the District. Property taxes are assessed on or before the last Tuesday in December and attach as an enforceable lien on the property as of the preceding January 1. These taxes become due and collectible in June, August, September and November and are collected by the county collector, who in turn remits to the District its respective share. An allowance is provided for uncollectible taxes. Property taxes that are not available for current year operations are shown as deferred inflows of resources in the governmental fund financial statements.

Due from other governmental units: Due from other governmental units represents amounts due from the Illinois State Board of Education, grants and reimbursements from other governments.

Unearned revenue: Unearned revenue in the governmental funds arises when assets are recognized before revenue recognition criteria have been satisfied. Unearned revenue consists primarily of school registration fees and meal revenues collected for the programs and services in the next school year.

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

Deferred outflows of resources: In addition to assets, the balance sheet and/or statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The District's government-wide statements present the pension related deferred outflows of resources and other postemployment benefit (OPEB) related deferred outflows of resources.

Deferred inflow of resources: In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that apply to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenue from three sources: property taxes, intergovernmental revenue and leases. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The District's government-wide statements present only the property tax revenues, pension related deferred inflows, OPEB related deferred inflows and lease related deferred inflows. The property tax revenues remain under the full accrual basis of accounting and will become an inflow in the year that they are levied and budgeted for. The lease related deferred inflows is the unamortized portion of the lease receivable.

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

Other Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Postretirement Health Plan and the Teacher Health Insurance Security Fund of Illinois (THIS) and additions to / deductions from the fiduciary net position have been determined on the same basis as they are reported by the District Postretirement Health Plan and THIS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms.

Expenses/expenditures: On the accrual basis of accounting, expenses are recognized at the time they are incurred. The fair value of donated commodities used during the year is reported in the statement of activities, as an expense, with the amount donated to the District reported as program revenue.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable and due. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

Investments: The investments are stated at fair value with the exception of the external investment pools below. Short-term investments are reported at cost which approximates fair value. Securities traded in a national or international exchange are valued at the last reported sales price at the current exchange rates. There are no investments in a fund earning income that is recorded in another fund.

The District invests in the Illinois Funds Money Market Fund, the Illinois School District Liquid Asset Fund, RMA Money Market Portfolio, UBS Bank USA Business Account and the Treasury Management Investment Funds which are external investment pools that are not SEC-registered. The Illinois Funds Money Market Fund is regulated by the State Treasurer's Office and the Treasury Management Investment Fund, RMA Money Market, UBS Bank USA Business Account and Federated Treasury Management Investment Funds are managed by a financial institution and, therefore, regulated by the Comptroller of the Currency for Collective Investment Funds. The external investment pools are recorded at amortized cost pursuant to Rule 2a-7 under the Investment Company Act of 1940.

Capital assets: Capital assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets are recorded at historical cost. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. The District maintains a capitalization threshold of \$5,000. All capital assets except land and construction-in-process are depreciated.

Capital assets are depreciated using the straight-line method of depreciation over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Land improvements	20 years
Buildings	50 years
Equipment and vehicles	5 - 20 years

Compensated absences: District employees accumulate a limited amount of earned but unused vacation, sick leave, and personal leave hours for subsequent use or for payment upon termination, death or retirement. A liability is recorded when each of the following have occurred: the leave is attributable to services already rendered, the leave accumulates and carries forward from one reporting period to the next and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

The District estimates the compensated absences liability for leave benefits that are more likely than not to be used or otherwise paid or settled based on historical information on employees use or payment of the benefits provided. The liability is measured using the pay rates in effect at year-end, the measurement date, and includes salary-related payments that are directly and incrementally associated with the leave liability measurement.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

Leases:

Lessee: The District is a lessee for noncancellable leases of equipment. The District recognizes a lease liability and an intangible right-to-use lease asset in the proprietary fund statements and the government-wide financial statements.

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial costs to place the asset in service. Subsequently, the lease asset is amortized on a straight-line basis over the life of the lease.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise. The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The District is a lessor for a noncancellable lease of a portion of a building for a cell tower. The District recognizes a lease receivable and a deferred inflow of the resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

Subscription-Based Information Technology Arrangements (SBITA) – The District has entered into a contract that conveys control of the right to use information technology software. The District has recognized an IT subscription liability and an intangible right-to-use IT subscription asset in the government-wide financial statements.

At the commencement of the IT subscription term, the District initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the IT subscription liability is reduced by the principal portion of payments made. The right-to-use an IT subscription asset is initially measured as the sum of the initial IT subscription liability, adjusted for payments made at or before the commencement date, plus capitalization implementation costs less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Subsequently, the right-to-use IT subscription asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to IT subscription arrangements include how the District determines the discount rate it uses to discount the expected payments to present value, term and payments.

The District uses the interest rate charged by the IT subscription vendor as the discount rate. When the interest rate charged by the vendor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate.

The IT subscription term includes the noncancellable period of the subscription. Payments included in the measurement of the liability are composed of fixed payments.

The District monitors changes in circumstances that would require a remeasurement of its IT subscription and will remeasure the right-to-use IT subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Right-to-use IT subscription assets are reported with other capital assets and IT subscription liabilities are reported with long-term debt on the statement of net position.

Accrued liabilities and long-term obligations: All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest rate method. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments, compensated absences and special termination benefits are reported as a liability in the fund financial statements only to the extent that they have matured and are due.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

Fund balance: In the governmental fund financial statements fund balances are classified as follows:

Nonspendable: Balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

Restricted: Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors or state or federal laws or imposed by law through constitutional provisions or enabling legislation.

Committed: Amounts which can be used only for specific purposes determined pursuant to constraints formally imposed by the Board of Education through resolution approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the Board of Education removes or changes the specified use by taking the same action it employed to commit those amounts.

Assigned: Fund balances that contain self-imposed constraints of the government to be used for a particular purpose. The authority to assign fund balances has been delegated to the Chief Financial Officer.

Unassigned: All amounts not included in other spendable classifications as well as any deficit fund balance of any other governmental fund is reported as unassigned. The General Fund is the only fund that would report a positive amount in unassigned fund balance.

When an expenditure is incurred for purposes for which amounts in the committed, assigned, or unassigned fund balance classifications could be used, the District's policy is generally to first apply the expenditure to restricted fund balance and then to less restrictive classifications – committed, assigned and then unassigned fund balances.

Net position: In proprietary funds, fiduciary funds, and government-wide financial statements, net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Unspent bond proceeds were \$55,832,550 as of June 30, 2025. Net position is reported as restricted when there are limitations imposed on their use through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Net position restricted by enabling legislation as of June 30, 2025 consists of \$1,370,097 for debt service, \$3,254,223 for student transportation, \$2,723,115 for pension contributions, \$1,048,784 for safety and security, \$14,277,077 for capital improvements and \$602,998 for student activities.

Net position flow assumption: Sometimes the District will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 1. Nature of Operations, Financial Reporting Entity, Basis of Presentation and Financial Statement Presentation, Measurement Focus and Basis of Accounting, and Significant Accounting Policies (Continued)

Interfund transactions: Transactions among District funds would be treated as revenues and expenditures or expenses if they involved organizations external to the District and are accounted for as revenues and expenditures or expenses in the funds involved.

Transactions which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions which constitute the transfer of resources from a fund receiving revenues to a fund through with the revenues are to be expected, are separately reported in the respective fund's operating statements.

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" in the fund financial statements. Any residual balances outstanding are reported in the government-wide financial statements as "internal balances."

Estimates: The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Note 2. Budgets and Budgetary Information

The District's Board of Education annually adopts a budget and approves the related appropriations for the General, special revenue, Debt Service and capital projects funds in accordance with provisions of Illinois Compiled Statutes. These budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. On-behalf payments made by the state of Illinois for the District are not budgeted for by the District as revenues and expenditures. These on-behalf payments were recorded in the General Fund in the amount of \$25,647,303 as of June 30, 2025 and are included in the actual column in the statement of revenues, expenditures and changes in fund balance – budget and actual and resulted in the General Fund exceeding the final amended budget by \$27,838,062. The Debt Service Fund, Transportation Fund, Municipal Retirement Fund, School Activity Fund and Capital Projects Fund actual expenditures exceeded budgeted expenditures.

Legal spending control is established at the fund level, but management control is exercised at budgetary line item levels within each fund. The Board of Education may amend the budget after it is approved using the same procedures necessary to approve the original budget. The budgetary data presented in the financial statements reflects all approved budget transfers. Unexpended budgeted amounts lapse at year-end and are not available to finance expenditures of the following year.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 3. Deposits and Investments

As of June 30, 2025, the carrying amount of the District's deposits totaled \$62,696,368 (including \$82,417 of custodial funds) with the banks balances of \$66,138,982.

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 or identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2025, the District's investments were as follows:

	Investment Maturities (in Years)				
	Fair Value	Less than 1	1-5	6-10	>10
Investment Pool,					
Illinois Funds Money					
Market Funds	\$ 750,431	\$ 750,431	\$ -	\$ -	\$ -
Illinois School District					
Liquid Asset Fund	60,549,436	49,275,353	11,274,082	-	-
Open Mutual Fund,					
Franklin Income Mutual Fund	73,927	73,927	-	-	-
Total Investment Pool	<u>\$ 61,373,794</u>	<u>\$ 50,099,711</u>	<u>\$ 11,274,082</u>	<u>\$ -</u>	<u>\$ -</u>
Common Stock measured at					
Level 1 inputs:					
Chevron Corporation	\$ 44,103	N/A	N/A	N/A	N/A
GE Healthcare Technologies	889	N/A	N/A	N/A	N/A
General Electric Company	14,286	N/A	N/A	N/A	N/A
Johnson & Johnson	15,275	N/A	N/A	N/A	N/A
WAB TEC	209	N/A	N/A	N/A	N/A
Wells Fargo	32,048	N/A	N/A	N/A	N/A
Total Common Stock	<u>\$ 106,810</u>				

The Illinois Funds Money Market Fund and the Illinois School District Liquid Asset Fund are local government investment pools operated by the Illinois State Treasurer. The Illinois Funds Money Market Fund and the Illinois School District Liquid Asset Fund are valued at amortized costs pursuant to Rule 2a-7 under the investment Company Act of 1940. There were no limitations or restrictions on withdrawals. The Franklin Income Mutual Fund invests in stocks and foreign, corporate and United States treasury bonds. The Franklin Income Mutual Fund is measured at net asset value. The fair value of the account is each share held and the value of the position is the stated price of the mutual fund using quoted market prices (level 1 inputs) multiplied by the number of shares held. There were no limitations or restrictions on withdrawals.

Interest rate risk: In accordance with the District's investment policy, the District strives to earn an average rate of return equal to or greater than the U.S. Treasury Bill rate for a given period of time for the average weighted maturity of the District's investments.

Credit risk: State statutes authorize the District to make deposits in interest-bearing depository accounts in federally insured and/or state-chartered banks and savings and loan associations, and to invest available funds in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States, and short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 3. Deposits and Investments (Continued)

However, the District's investment policy additionally limits investments in commercial paper to obligations at the time of purchase rated within the two highest ratings issued by nationally recognized statistical rating organizations with a maturity less than 180 days. The total investment in any one corporation cannot be more than \$20 million and the total investment in any one corporation cannot exceed 10 percent of the corporation's outstanding obligations.

The District is also authorized to invest in Illinois School District Liquid Asset Fund, Treasury Management Investment Market Fund and the Illinois Funds Money Market Funds, which invests member deposits, on a pooled basis, primarily in short-term certificates of deposit and in high rated short-term obligations of major United States corporations and banks. However, the District's investment policy further limits investments in pooled funds to those consisting of investment instruments with a weighted average maturity no greater than 180 days. As of June 30, 2025, the District's investments were rated as follows:

Investment Type	Standard &	
	Poor's	Fitch
Illinois Funds Money Market Funds	N/A	AAAmf
Illinois School District Liquid Asset Fund	AAAm	N/A
Franklin Income Mutual Fund	Not Rated	Not Rated

Concentration of credit risk: The District's general 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 seeks diversification to minimize the risk of loss resulting in over concentration in a specific maturity, issuer or class of securities. The policy allows for investments of up to 100 percent in bonds, notes, certificates of indebtedness, treasury bills or other securities issued by the United States of America, its agencies and allowable instrumentalities; up to 90 percent in interest-bearing savings accounts, money market accounts, NOW accounts, certificates of deposits or time deposits, collateralized repurchase agreements and pooled funds; and up to 33 percent in commercial paper and investments with savings banks or savings and loan associations which are insured by FDIC.

Custodial credit risk: Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. It is the District's policy to require that time deposits in excess of FDIC insurable limits be secured by collateral or private insurance to protect public deposits in a single financial institution if it were to default. As of June 30, 2025, none of the District's bank balances were exposed to custodial credit risk. The custodial credit risk for investments is the risk that in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. As of June 30, 2025, The District's investments are not exposed to custodial credit risk.

Note 4. Lease Receivable

In 2012, the District entered into an agreement to lease a rooftop with a cellular company for a tower. The initial terms of the agreement was for five years with monthly payments of \$900. The lease can be renewed for five additional five-year periods with a 10% increase in monthly payments. The District recognized \$5,395 in lease revenue and \$7,673 in interest revenue during the current fiscal year related to the lease. As of June 30, 2025, the District's receivable for lease payments was \$188,890. The District has a deferred inflow of resources associated with this lease of \$188,890 that will be recognized as revenue over the lease term.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 5. Allowance for Uncollectible Accounts

As of June 30, 2025, allowances for uncollectible amounts of property taxes were as follows:

General Fund	\$ 183,531
Debt Service Fund	23,922
Nonmajor governmental funds:	
Special revenue funds	17,900
Total	<u><u>\$ 225,353</u></u>

Note 6. Capital Assets

Capital assets activity for the year ended June 30, 2025 is as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,439,266	\$ -	\$ -	\$ 2,439,266
Construction in progress	31,427,723	3,761,599	29,152,544	6,036,778
Total capital assets not being depreciated/amortized	<u>33,866,989</u>	<u>3,761,599</u>	<u>29,152,544</u>	<u>8,476,044</u>
Capital assets being depreciated/amortized:				
Land improvements	6,135,266	609,245	-	6,744,511
Buildings	124,881,495	31,365,441	-	156,246,936
Equipment and vehicles	10,889,396	534,439	50,209	11,373,626
Right to use leased equipment	263,431	195,114	4,533	454,012
Right to use subscription asset	113,124	640,730	-	753,854
Total capital assets being depreciated/amortized	<u>142,282,712</u>	<u>33,344,969</u>	<u>54,742</u>	<u>175,572,939</u>
Less accumulated depreciation/amortization for:				
Land improvements	3,357,079	277,161	-	3,634,240
Buildings	38,505,406	2,891,591	-	41,396,997
Equipment and vehicles	5,385,158	787,277	50,209	6,122,226
Right to use leased equipment	139,369	133,186	4,533	268,022
Right to use subscription asset	60,075	200,863	-	260,938
Total accumulated depreciation and amortization	<u>47,447,087</u>	<u>4,290,078</u>	<u>54,742</u>	<u>51,682,423</u>
Total capital assets being depreciated/amortized, net	<u>94,835,625</u>	<u>29,054,891</u>	<u>-</u>	<u>123,890,516</u>
Governmental activities capital assets, net	<u><u>\$ 128,702,614</u></u>	<u><u>\$ 32,816,490</u></u>	<u><u>\$ 29,152,544</u></u>	<u><u>\$ 132,366,560</u></u>

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 6. Capital Assets (Continued)

Depreciation and amortization expense was charged to governmental functions as follows:

Governmental activities:	
Instruction	\$ 3,978,327
Support services	311,751
Total governmental activities depreciation and amortization expense	\$ 4,290,078

Note 7. Long-Term Liabilities

A summary of changes in long-term liabilities for the year ended June 30, 2025 is as follows:

	Restated Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
General Obligation School Bonds (Alternate Revenue Source) Series 2022	\$ 19,235,000	\$ -	\$ 175,000	\$ 19,060,000	\$ 185,000
Bond premium, Series 2022	835,738	-	45,379	790,359	-
General Obligation School Bonds (Alternate Revenue Source) Series 2020	11,725,000	-	820,000	10,905,000	860,000
Bond premium, Series 2020	1,818,719	-	166,600	1,652,119	-
General Obligation Refunding School Bonds, Series 2018	12,835,000	-	4,585,000	8,250,000	2,195,000
Bond premium, Series 2018	889,097	-	197,577	691,520	-
General Obligation School Bonds, Series 2025A	-	53,710,000	-	53,710,000	-
Bond premium, Series 2025A	-	4,005,492	83,448	3,922,044	-
General Obligation Refunding School Bonds, Series 2025B	-	1,885,000	-	1,885,000	-
Lease obligations	130,544	195,113	137,610	188,047	90,565
IT subscription obligation	22,064	608,621	426,864	203,821	86,781
Compensated absences	11,635,684	422,773	-	12,058,457	7,620,986
Total	\$ 59,126,846	\$ 60,826,999	\$ 6,637,478	\$ 113,316,367	\$ 11,038,332

General Obligation Refunding School Bonds Series 2018: In February 2018, the District issued \$27,730,000 General Obligation Refunding School Bonds, Series 2018 with an interest rate of 4.0 percent to current refund \$10,000,000 General Obligation School Bonds, Series 2008, \$10,975,000 General Obligation Refunding School Bonds, Series 2009A, and \$8,450,000 General Obligation School Building Bonds, 2009B. The District current refunded the Series 2008, 2009A and 2009B School Bonds to reduce its debt service payments \$3,770,924 over the next ten years and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$2,154,197. Principal is payable December 1 and interest is payable semiannually each June 1 and December 1 until maturity on December 1, 2028. The total principal remaining to be paid on the Series 2018 bonds is \$8,250,000. During the year ended June 30, 2025, \$2,740,000 of principal and \$458,600 of interest was paid on the bonds. In addition, \$1,845,000 of principal was defeased by the General Obligation Refunding School Bonds, Series 2025B

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 7. Long-Term Liabilities (Continued)

The annual debt service requirements on these bonds are as follows:

Year Ending June 30,	Interest Rate	Series 2018		
		Principal	Interest	Total
2026	4.00	\$ 2,195,000	\$ 330,000	\$ 2,525,000
2027	4.00	2,540,000	242,200	2,782,200
2028	4.00	1,790,000	140,600	1,930,600
2029	4.00	1,725,000	69,000	1,794,000
Total		\$ 8,250,000	\$ 781,800	\$ 9,031,800

General Obligation School Bonds (Alternative Revenue Source), Series 2020: In June 2020, the District issued \$14,700,000 General Obligation School Bonds (Alternate Revenue Source), Series 2020 for improvements to school facilities. The bonds have an interest rate from 4.00%-5.00%. Principal is payable December 1 and interest is payable semiannually each June 1 and December 1 until maturity on December 1, 2034. The Board adopted a resolution authorizing the issuance of alternate bonds, being general obligation bonds payable from collections distributed to the District from taxes imposed by the County pursuant to the County School Facility Occupation Tax Law of the State of Illinois. The bonds are general obligation of the District and are subject to payment from ad valorem property taxes in the event the pledged revenues are not sufficient. The total remaining principal and interest to be paid on the bonds as of June 30, 2025 is \$13,855,375. During the year ended June 30, 2025, \$820,000 of principal and \$565,750 of interest was paid on the bonds. The pledged county school facility occupation tax revenues were \$4,983,280 for the year ended June 30, 2025. The pledge of county school facility occupation tax revenues constitutes approximately 40% of annual combined county school facility occupation tax. The resolution providing for the issuance of the revenue bonds included the provision that pledged revenues of 1.25 times debt service shall be deposited into the pledged tax account. The annual debt service requirements on these bonds are as follows:

Year Ending June 30,	Interest Rate	Series 2020		
		Principal	Interest	Total
2026	4.00	\$ 860,000	\$ 523,750	\$ 1,383,750
2027	4.00	905,000	479,625	1,384,625
2028	4.00	955,000	433,125	1,388,125
2029	4.00	1,000,000	384,250	1,384,250
2030	4.00	1,055,000	332,875	1,387,875
2031-2035	4.00	6,130,000	796,750	6,926,750
Total		\$ 10,905,000	\$ 2,950,375	\$ 13,855,375

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 7. Long-Term Liabilities (Continued)

General Obligation School Bonds (Alternative Revenue Source), Series 2022: In November 2022, the District issued \$19,400,000 General Obligation School Bonds (Alternate Revenue Source), Series 2022 for building and equipping additions to and renovating, repairing and equipping schools buildings and facilities and improving school sites. The bonds have an interest rate from 4.00%-5.50%. Principal is payable December 1 and interest is payable semiannually each June 1 and December 1 until maturity on December 1, 2042. The Board adopted a resolution authorizing the issuance of alternate bonds, being general obligation bonds payable from collections distributed to the District from taxes imposed by the County pursuant to the County School Facility Occupation Tax Law of the State of Illinois. The bonds are general obligation of the District and are subject to payment from ad valorem property taxes in the event the pledged revenues are not sufficient. The total remaining principal and interest to be paid on the bonds as of June 30, 2025 is \$32,433,247. During the year ended June 30, 2025, \$175,000 of principal and \$1,012,363 of interest was paid on the bonds. The pledged county school facility occupation tax revenues were \$4,983,280 for the year ended June 30, 2025. The pledge of county school facility occupation tax revenues constitutes approximately 40% of annual combined county school facility occupation tax. The resolution providing for the issuance of the revenue bonds included the provision that pledged revenues of 1.25 times debt service shall be deposited into the pledged tax account.

The annual debt service requirements on these bonds are as follows:

Year Ending June 30,	Interest Rate	Series 2022		
		Principal	Interest	Total
2026	5.00	\$ 185,000	\$ 1,003,363	\$ 1,188,363
2027	5.00	195,000	993,863	1,188,863
2028	5.00	200,000	983,988	1,183,988
2029	4.00	210,000	974,788	1,184,788
2030	4.00	215,000	966,288	1,181,288
2031-2035	4.00-5.00	1,265,000	4,666,719	5,931,719
2036-2040	5.25-5.50	9,630,000	3,229,325	12,859,325
2041-2043	5.00-5.50	7,160,000	554,913	7,714,913
Total		\$ 19,060,000	\$ 13,373,247	\$ 32,433,247

General Obligation School Bonds, Series 2025A: On February 6, 2025, the District issued \$53,710,000 General Obligation School Bonds, Series 2025A to increase the working cash fund of the District. The bonds have an interest rate of 5%. Interest is payable semi annually each January 1 and July 1 beginning January 1, 2026. Principal is payable each January 1 beginning January 1, 2031.

General Obligation Refunding School Bonds, Series 2025B: On February 6, 2025, the District issued \$1,885,000 in General Obligation Refunding School Bonds, Series 2025B to partially refund \$1,845,000 of the General Obligation Refunding School Bonds, Series 2018. This transaction was a partial in-substance defeasance, in which a portion of the old debt is considered extinguished for financial reporting purposes but remains legally outstanding. As a result, the defeased bonds are no longer reported as liabilities of the District. The bonds that were defeased through this transaction include \$1,475,000 of the principal payment due December 1, 2027, \$370,000 of the principal payment due December 1, 2028 and total interest of \$236,200.. The cash flows from the assets in the trust are sufficient to satisfy the scheduled interest and principal payments of the defeased debt. The new taxable GO bonds were issued to partially defease the outstanding tax-exempt bonds to achieve a level bond and interest tax rate in connection with the issuance of the 2025A Bonds. The economic loss (the difference between the present value of the old debt service and the new debt service) resulting from this transaction was approximately \$61,500.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 7. Long-Term Liabilities (Continued)

The future principal and interest payments are as follows:

Year Ending June 30,	Interest Rate	Series 2025A		
		Principal	Interest	Total
2026	5.00	\$ -	\$ 2,424,410	\$ 2,424,410
2027	5.00	-	2,685,500	2,685,500
2028	5.00	-	2,685,500	2,685,500
2029	5.00	-	2,685,500	2,685,500
2030	5.00	-	2,685,500	2,685,500
2031-2035	5.00	12,615,000	12,275,750	24,890,750
2036-2040	5.00	18,960,000	8,523,250	27,483,250
2041-2043	5.00	22,135,000	2,990,250	25,125,250
Total		\$ 53,710,000	\$ 36,955,660	\$ 90,665,660

Year Ending June 30,	Interest Rate	Series 2025B		
		Principal	Interest	Total
2026	4.90	\$ -	\$ 83,385	\$ 83,385
2027	4.90	-	92,365	92,365
2028	4.90	-	92,365	92,365
2029	4.90	-	92,365	92,365
2030	4.90	1,885,000	92,365	1,977,365
Total		\$ 1,885,000	\$ 452,845	\$ 2,337,845

Leases: The District has entered into various lease agreements for copiers and a postage machine. At June 30, 2025, the lease liability is \$188,047. The leases have an interest rate of 4%. The net book value of the right to use leased equipment is \$185,990. The future principal and interest lease payments as of June 30, 2025 are as follows:

Year ending June 30:	Right to Use Leased Equipment		
	Principal	Interest	Total
2026	\$ 90,565	\$ 6,274	\$ 96,839
2027	47,785	3,899	51,684
2028	49,697	1,988	51,685
Total	\$ 188,047	\$ 12,161	\$ 200,208

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 7. Long-Term Liabilities (Continued)

Subscription Based Information Technology Liability: The District has entered into various subscription based information technology agreements for software programs. The agreements have an interest rate of 4.00% and final payment due in fiscal year 2028. During the year ended June 30, 2025, principal and interest paid were \$426,864 and \$816 respectively. Future principal and interest payments as of June 30, 2025 are as follows:

Year ending June 30:	SBITA		
	Principal	Interest	Total
2026	\$ 86,781	\$ 8,181	\$ 94,962
2027	91,122	4,696	95,818
2028	25,918	1,037	26,955
Total	\$ 203,821	\$ 13,914	\$ 217,735

The District's legal debt margin is as follows:

Assessed valuation	<u>\$ 762,272,443</u>
Statutory debt limitation, 13.8% of assessed valuation	\$ 105,193,597
Less indebtedness:	
General obligation bonds	93,810,000
Lease obligations	188,047
IT subscriptions	<u>203,821</u>
Total indebtedness	<u>94,201,868</u>
Unused legal debt margin	<u><u>\$ 10,991,729</u></u>

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 8. Interfund Balances and Interfund Transfers

The individual interfund receivables and payables as of June 30, 2025 are as follows:

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

	Due From Other Funds	Due To Other Funds
Major fund:		
General Fund	\$ -	\$ 131
Nonmajor funds:		
Municipal Retirement Fund	131	-
	<u>\$ 131</u>	<u>\$ 131</u>

Interfund receivables and payables will be liquidated within one year.

The detail of interfund transfers for the year ended June 30, 2025 is as follows:

	Transfer In	Transfer Out
Major fund:		
General Fund	\$ -	\$ 233,311
Nonmajor fund:		
Debt Service Fund	568,945	-
Transportation Fund	-	335,634
	<u>\$ 568,945</u>	<u>\$ 568,945</u>

Transfers generally move revenues from the fund statutorily required to collect the resources to the fund statutorily required to expend the resources. The transfers from the General Fund to the Debt Service Fund are to make principal and interest payments on the District's lease obligations and IT subscription obligations. Transfers from the nonmajor Transportation fund to the nonmajor Debt Service Fund were to make principal and interest payments on the District's IT subscription obligation.

Note 9. Other Postemployment Benefits (OPEB)

Rock Island-Milan School District #41 Postretirement Health Plan

Plan description: The District's defined benefit OPEB plan, Rock Island-Milan School District #41 Postretirement Health Plan (the Plan), provides postemployment benefits for eligible participants enrolled in its plans. The Plan is a single employer defined benefit OPEB plan administered by the District.

Benefits provided: The Plan provides medical and prescription drug benefits to eligible active employees and retired employees and their eligible dependents. Qualified retirees are full-time salaried employees that are eligible to retire within a state retirement system. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75. The Plan does not issue a stand-alone financial report.

All employees are required to contribute the full premium in order to continue coverage at retirement.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 9. Other Postemployment Benefits (OPEB) (Continued)

Rock Island-Milan School District #41 Postretirement Health Plan (Continued)

The full annual premium rates for the plan are as shown below:

Rate Tier	Low Ded	High Ded
Single	\$ 10,797	\$ 9,175
Spouse	8,386	7,106

Employees covered by benefit terms: At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	6
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	583
	<u>589</u>

Total OPEB liability: The District's total OPEB liability of \$1,670,118 was measured as of June 30, 2025 and was determined by an actuarial valuation dated September 16, 2024 rolled forward to 2025.

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

Inflation	3.0% per annum
Salary increases	4.0% per annum
Discount rate	4.81% per annum
Retirees' share of benefit-related costs	100%
Health care cost trend rate	6.00% per annum decreasing to an Ultimate rate of 4.5%

The discount rate was based on the S&P Municipal Bond 20-Year High-Grade Rate Index. Mortality rates were based on the PubT-2010 mortality table projected generationally with Scale MP-2020 and applied on a gender-specific basis. The actuarial assumptions used in the June 30, 2025 roll forward valuation were based on the results of an actuarial experience study for the period 2010– 2024.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 9. Other Postemployment Benefits (OPEB) (Continued)

Rock Island-Milan School District #41 Postretirement Health Plan (Continued)

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at July 1, 2024	\$ 1,660,079
Changes for the year:	
Service cost	64,769
Interest	68,603
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(62,247)
Benefit payments	(61,086)
Net changes	<u>10,039</u>
Balance at June 30, 2025	<u>\$ 1,670,118</u>

There were no changes as a result of changes in benefit terms. Changes of assumptions or other inputs reflect a change in the discount rate from 4.21% per annum in 2024 to 4.81% per annum in 2025.

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
	3.81%	4.81%	5.81%
Total OPEB liability	\$ 1,780,341	\$ 1,670,118	\$ 1,566,146

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents that total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1-percentage point higher than the current healthcare cost trend rates.

	Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
	5.00%	6.00%	7.00%
Total OPEB liability	\$ 1,525,822	\$ 1,670,118	\$ 1,834,247

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 9. Other Postemployment Benefits (OPEB) (Continued)

Rock Island-Milan School District #41 Postretirement Health Plan (Continued)

For the year ended June 30, 2025, the District recognized OPEB expense of \$93,728. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 107,146	\$ 115,734
Changes of assumptions or other inputs	257,095	290,874
Net difference between projected and actual investments	-	-
Total	\$ 364,241	\$ 406,608

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

	Net Deferred Inflows of Resources
Year ended June 30:	
2026	\$ (39,644)
2027	(28,012)
2028	(1,397)
2029	(2,063)
2030	(1,351)
Thereafter	30,100
	\$ (42,367)

Illinois Teachers' Health Insurance Security ("THIS") Fund

Plan description: The District participates in the Teachers' Health Insurance Security Fund, a cost-sharing, multiple-employer defined benefit postemployment health care plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

Benefits provided: The THIS Fund provides medical, prescription and behavioral health benefits, but it does not provide vision, dental or life insurance benefits to annuitants of TRS. Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage plans.

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.

Contributions: The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State of Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS fund.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 9. Other Postemployment Benefits (OPEB) (Continued)

Illinois Teachers' Health Insurance Security ("THIS") Fund (Continued)

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, 2025. State of Illinois contributions were \$451,481, and the District recognized revenue and expenditures of this amount during the year. State contributions intended to match active member contributions during the years ended June 30, 2024 and 2023 was 0.90 percent of pay. State contributions on behalf of District employees were \$425,174 and \$409,735, respectively.

Employer contributions to the THIS Fund: The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.67 percent during the year ended June 30, 2025 and 0.67, percent during years ended June 30, 2024 and 2023. For the year ended June 30, 2025, the District paid \$336,102 to the THIS Fund. For the years ended June 30, 2024 and 2023, the District paid \$316,518 and \$305,025 to the THIS Fund, respectively, which was 100 percent of the required contribution.

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

Total OPEB liability: At June 30, 2025, the District reported a liability of \$12,547,715 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the 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 all participating school districts, actuarially determined. At June 30, 2024, the District's proportion was 0.158620 percent which is a decrease of 0.004168 from the District's proportion in the prior year.

For the year ended June 30, 2025, the District recognized OPEB expense of \$138,924. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 346,245	\$ 5,288,587
Changes of assumptions	379,226	18,029,971
Net difference between projected and actual earnings on OPEB plan investments	-	6,812
Changes in proportion and differences between District contributions and proportionate share of contributions	1,787,181	1,873,959
District contributions subsequent to the measurement date	336,102	-
Total	\$ 2,848,754	\$ 25,199,329

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 9. Other Postemployment Benefits (OPEB) (Continued)

Illinois Teachers' Health Insurance Security ("THIS") Fund (Continued)

\$336,102 reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	Net Deferred Inflows of Resources
Year ended June 30:	
2026	\$ (4,573,734)
2027	(4,426,648)
2028	(4,369,896)
2029	(4,025,713)
2030	(3,110,278)
Thereafter	(2,180,408)
	<u>\$ (22,686,677)</u>

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

Inflation	2.25% per annum
Salary increases	Depends on service and ranges from 8.50% at one year of service to 3.50% at 20 or more years of service.
Discount rate	3.97% per annum
Health care cost trend rate	Trend starts at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2041.

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

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 9. Other Postemployment Benefits (OPEB) (Continued)

Illinois Teachers' Health Insurance Security ("THIS") Fund (Continued)

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 Teacher Retirement Insurance Program (TRIP) is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that include only federally tax exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023. The increase in the single discount rate from 3.86% to 3.97% caused the total OPEB liability to decrease by approximately \$95 million from 2023 to 2024.

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 members' 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.

During plan year ended June 30, 2024, the trust earned \$21,998,000 in interest, and the market value of assets at June 30, 2024, is \$634.5 million. The long-term investment return was assumed to be 2.75 percent.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate: The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	1% Decrease	Discount Rate	1% Increase
	2.97%	3.97%	4.97%
Total OPEB liability	\$ 14,003,233	\$ 12,547,715	\$ 11,264,594

Sensitivity of the District's proportional share of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1-percentage point higher than the current healthcare cost trend rates.

	Healthcare Cost		
	1% Decrease	Trend Rates	1% Increase
	7.00%	8.00%	9.00%
	decreasing to	decreasing to	decreasing to
	3.25%	4.25%	5.25%
Total OPEB liability	\$ 10,803,561	\$ 12,547,715	\$ 14,623,143

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 9. Other Postemployment Benefits (OPEB) (Continued)

Illinois Teachers' Health Insurance Security ("THIS") Fund (Continued)

Payables to THIS – At June 30, 2025, the District reported payables to THIS of \$0 for legally required District contributions and \$0 for legally required employee contributions withheld from employee wages which had not yet been remitted to THIS.

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued THIS financial report. The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditorillinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

Summary information of all other postemployment benefit plans as of June 30, 2025 is as follows:

	<u>Governmental Activities</u>
	District Plan
Total OPEB liability	\$ 1,670,118
Deferred outflows of resources related to OPEB	364,241
Deferred inflows of resources related to OPEB	406,608
OPEB expense	93,728
	THIS
Total OPEB liability	\$ 12,547,715
Deferred outflows of resources related to OPEB	2,848,754
Deferred inflows of resources related to OPEB	25,199,329
OPEB expense	138,924
	Total
Total OPEB liability	\$ 14,217,833
Deferred outflows of resources related to OPEB	3,212,995
Deferred inflows of resources related to OPEB	25,605,937
OPEB expense	232,652

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans

Rock Island - Milan School District #41 participates in two retirement systems: the Illinois Municipal Retirement Fund (IMRF) and the Teachers' Retirement System of the State of Illinois (TRS). Members of TRS consist of all full-time teachers and teachers employed on a part-time basis in positions where services are expected to be rendered for a full and complete school term. Employees, other than teachers, who meet prescribed annual hourly standards, are members of IMRF. Pension liabilities are generally liquidated by the Municipal Retirement nonmajor special revenue fund and the General Fund.

Illinois Municipal Retirement Fund

Plan administration - The District's defined benefit pension plan for employees provides retirement and disability benefits, post retirement increases and death benefits to plan members and beneficiaries. The District plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension plan. Benefit and contribution provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report may be obtained on-line at www.imrf.org. The IMRF actuarial valuation date is December 31, 2024 and the measurement date is December 31, 2024.

IMRF is administered in accordance with Illinois statutes. The statutes do not provide for termination of the plan under any circumstances.

Plan membership - All counties and school districts, plus cities and villages and incorporated towns with a population of 5,000 or more (except certain governmental entities specifically excluded by the Pension Code) are required to participate. Other local government units may elect to participate. All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. Elected officials and hospital employees who satisfy requirements may also participate.

As of December 31, 2024, the District's pension plan membership consisted of the following:

Retirees and beneficiaries	384
Inactive, non-retired plan members	464
Active plan members	411
Total	1,259

Benefits provided- The IMRF Plan provides retirement benefits, as well as death and disability benefits. A complete description of IMRF benefits is found in Article 7 of the Illinois Pension Code. IMRF has three benefit plans. The vast majority of IMRF members, including the District, participate in the Regular Plan (RP). 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 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 percent of the original amount on January 1 every year after retirement.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (Continued)

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 percent of the final rate of earnings for the first 15 years of service credit, plus 2 percent for each year of service credit after 15 years to a maximum of 75 percent 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 percent of the original pension amount or 1/2 of the increase in the Consumer Price Index of the original pension amount.

Contributions – As set by statute, the District’s Regular Plan members are required to contribute 4.5 percent of the covered payroll. The statutes require each participating employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Employer contributions for disability benefits, death benefits and the supplemental retirement benefits are pooled. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees while the supplemental retirement benefits rate is set by statute. Costs of administering the plan are financed by investment income. Contributions are based on employer payrolls and are due on the tenth of the month following the month of payment pursuant to the authority vested in the IMRF Board by the Illinois Pension Code. For the year ended June 30, 2025, the District contributed \$1,015,481 to the plan.

Net Pension Liability of the District – The District’s net pension liability was measured as of December 31, 2024, and the total net 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 as of December 31, 2024, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases, including inflation	2.75 % to 13.75%
Investment rate of return, including inflation, and net of investment expense	7.25%

Mortality rates were based on 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, mortality rates were based on Pub-2010, amount-weighted, below-median income, general, disabled retiree, male and female (both unadjusted) tables, and future mortality improvements projects using scale MP-2020.

For active members, mortality rates were based on Pub-2010, amount-weighted, below-median income, general, employee, male and female (both unadjusted) tables, and future morality improvements projected using scale MP-2020.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (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 by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of December 31, 2024 are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Equities	33.5%	4.35%
International Equities	18.0%	5.40%
Fixed Income	24.5%	5.20%
Real Estate	10.5%	6.40%
Alternatives	12.5%	4.85-6.25%
Cash equivalents	1.0%	3.60%
Total	<u>100.0%</u>	

Discount rate: A single discount rate (SDR) of 7.25 percent was used to measure the total pension liability. The projection of cash flow used to determine this single discount rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The single discount rate reflects (1) the long-term expected rate of return on the pension plan investments (during the period in which the 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 bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met.)

For the purpose of the District's valuation, the expected rate of return on pension plan investments is 7.25 percent, the municipal bond rate is 4.08 percent and the resulting SDR is 7.25 percent.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (Continued)

Changes in the Net Pension Liability (Asset): The following table presents the changes in the net pension liability (asset):

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a)-(b)
	\$	\$	\$
Balance, July 1, 2024	69,934,410	66,576,623	3,357,787
Changes for the year:			
Service cost	1,214,018	-	1,214,018
Interest	4,973,809	-	4,973,809
Differences between expected and actual experience	1,839,285	-	1,839,285
Changes of assumptions	-	-	-
Contributions-employer	-	982,963	(982,963)
Contributions-employee	-	664,161	(664,161)
Net investment income	-	6,497,317	(6,497,317)
Benefit payments, including refunds of employee contributions	(3,874,309)	(3,874,309)	-
Other	-	(403,348)	403,348
Net changes	4,152,803	3,866,784	286,019
Balance, June 30, 2025	\$ 74,087,213	\$ 70,443,407	\$ 3,643,806

Sensitivity to the net pension liability to changes in the discount rate: The following presents the net pension liability of the District, calculated using the discount rate of 7.25 percent, as well as what the District's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's net pension liability (asset)	\$ 11,731,560	\$ 3,643,806	\$ (2,903,842)

Pension plan fiduciary net position: Detailed information about the IMRF pension plan's fiduciary net position is available in the separately issued IMRF financial report.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: For the year ended June 30, 2025, the District's pension expense is \$2,034,576 and the deferred outflows of resources and deferred inflows of resources related to pensions are from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,407,149	\$ 352
Changes in assumptions	-	13,279
Net difference between projected and actual earnings on pension plan investments	1,630,519	-
District contributions subsequent to measurement date	515,616	-
Total	<u>\$ 3,553,284</u>	<u>\$ 13,631</u>

\$515,616 reported as deferred outflows of resources related to pensions resulting from District employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the IMRF pension will be recognized in pension expense as follows:

Year Ending June 30	Net Deferred Outflows of Resources
2026	\$ 1,655,798
2027	2,531,749
2028	(810,337)
2029	(353,173)
2030	-
Thereafter	-
Total	<u>\$ 3,024,037</u>

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (Continued)

Teachers' Retirement System of the State of Illinois

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

TRS issues a publicly available financial report that can be obtained at www.trsil.org/financial/acfrs/fy2024; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

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

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

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

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

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (Continued)

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

On behalf contributions to TRS: The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2025, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective NPL associated with the employer, and the employer recognized revenue and expenditures of \$25,195,822 in pension contributions from the state of Illinois.

2.2 formula contributions: Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025, were \$290,954 and are deferred because they were paid after the June 30, 2024 measurement date.

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

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

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$1,156,260 were paid from federal and special trust funds that required employer contributions of \$119,557. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the employer paid \$20,486 to TRS for employer contributions due on salary increases in excess of 6 percent, and \$0 for sick leave days granted in excess of the normal annual allotment.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: At June 30, 2025, the employer reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the employer. The state's support and total are for disclosure purposes only. The amount recognized by the employer as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the employer follows below:

Employer's proportionate share of the net pension liability	\$ 3,774,891
State's proportionate share of the net pension liability associated with the employer	<u>314,744,966</u>
Total	<u>\$ 318,519,857</u>

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the employer's proportion was .0043962734 percent, which was an increase of .0000532456 from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the employer recognized pension expense of \$373,593 and revenue of \$25,195,822 for support provided by the state. At June 30, 2025, the employer reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 14,195	\$ 9,799
Changes of assumptions	52,013	2,003
Net difference between projected and actual earnings on pension plan investments	-	32,409
Changes in proportion and differences between District contributions and proportionate share of contributions	87,155	192,411
District contributions subsequent to the measurement date	410,511	-
Total	<u>\$ 563,874</u>	<u>\$ 236,622</u>

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (Continued)

\$410,511 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ended June 30,	
2026	\$ (107,352)
2027	(1,315)
2028	(1,770)
2029	18,979
2030	8,199
Total	\$ (83,259)

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

Rate of Inflation	2.50 percent
Salary Increases	Varies by service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

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

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (Continued)

The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	37.0%	7.55%
Private equity	15.0%	10.28%
Public income	18.0%	5.81%
Private credit	8.0%	9.20%
Real assets	18.0%	7.01%
Diversifying strategies	4.0%	5.18%
Total	100.0%	

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

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

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

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 4,662,097	\$ 3,774,891	\$ 3,039,437

TRS fiduciary net position - Detailed information about the TRS's fiduciary net position as of June 30, 2024 is available in the separately issued TRS *Annual Comprehensive Financial Report*.

Payables to TRS – At June 30, 2025, the District reported payables to TRS of \$0 for legally required District contributions and \$0 for legally required employee contributions withheld from employee wages which had not yet been remitted to TRS.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 10. Employee Retirement Systems and Pension Plans (Continued)

Summary information of all pension plans as of June 30, 2025 is as follows:

	<u>Governmental Activities</u>
	IMRF
Net pension liability	\$ 3,643,806
Deferred outflows of resources related to pensions	3,553,284
Deferred inflows of resources related to pensions	13,631
Pension expense (income)	2,034,576
	TRS
Net pension liability	\$ 3,774,891
Deferred outflows of resources related to pensions	563,874
Deferred inflows of resources related to pensions	236,622
Pension expense	373,593
	Total
Net pension liability	\$ 7,418,697
Deferred outflows of resources related to pensions	4,117,158
Deferred inflows of resources related to pensions	250,253
Pension expense (income)	2,408,169

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 11. Risk Management

The District has a self-funded health insurance plan. The District purchases commercial insurance to provide for aggregate stop-loss coverage for the excess of 125% of estimated claims for the plan year and specific stop-loss reinsurance coverage for the excess of \$140,000 in insured claims for any one covered individual. Settled claims have not exceeded the aggregate stop-loss coverage for the past three fiscal years.

Payments are made to the plan based on actuarial estimates of amounts needed to pay prior and current year claims and to establish a reserve for incurred but unpaid claims. Changes in the claims liability amounts for the years ended June 30, 2025 and 2024 were as follows:

Self-Insurance Liability	Beginning	Claims and Changes in Estimates	Claim Payments	Ending
2024	\$ 1,390,422	\$ 9,326,477	\$ 9,225,117	\$ 1,491,782
2025	1,491,782	9,929,167	10,096,601	1,324,348

The District is exposed to various risks of loss related to torts; theft; damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. For the year ended June 30, 2025, these risks are covered by the purchase of commercial insurance. The District assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There has been no reduction in insurance coverage from the prior year.

Note 12. Contingencies and Commitments

The District has consulted legal counsel in the course of operations for various matters. In the opinion of District management, the resolution of these matters will not have a material adverse effect on the future financial statements of the District.

Purchase Commitments: The District has contracts totaling \$23,806,247 that are partially complete as of June 30, 2025. The total amount to be paid on these contracts upon completion is \$18,687,380. Primarily products include aquatic center and other facility improvement plans.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 13. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The details for the District’s fund balance are the following:

	General	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Restricted				
Student transportation	\$ -	\$ -	\$ 2,494,223	\$ 2,494,223
Pension contributions	-	-	2,723,115	2,723,115
Working cash	59,365,841	-	-	59,365,841
Safety and security	-	-	1,048,784	1,048,784
Capital improvements	-	13,165,719	179,191	13,344,910
Debt service	-	-	1,370,097	1,370,097
Student activities	-	-	602,998	602,998
Total restricted	59,365,841	13,165,719	8,418,408	80,949,968
Unassigned	47,508,159	-	-	47,508,159
Total fund balances	\$ 106,874,000	\$ 13,165,719	\$ 8,418,408	\$ 128,458,127

Note 14. Tax Abatements

The Illinois General Assembly adopted the Tax Increment Allocation Redevelopment Act (TIF Act) in 1977 (65 ILCS 5/11-74.4-1 through 11-74.4-11). Cities, towns and villages may create tax increment financing districts. Tax increment financing is a method of reallocating property tax revenue which are produced as a result of an increase in taxable valuation above a “base valuation” figure within a tax increment district to the city, town or village that created the district for the purpose of economic development.

The District is comprised of students from municipalities in Rock Island County. As a result, the District has forgone the following revenues during the year ended June 30, 2025 and will forgo the following during the year ended June 30, 2026:

County	2025	2026
Rock Island	\$ 3,116,295	\$ 3,236,871

For the year ended June 30, 2025, the District received \$301,364 of surplus distributions from TIF districts.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 14. Tax Abatements (Continued)

The District partnered with the Village of Milan, Illinois to create a New Housing Construction Property Tax Rebate Program to promote new single-family homes and condominium construction. The program is available to the owner occupant of newly built single-family homes or condominiums in the Village of Milan, Illinois under certain conditions to stimulate economic development. The property owners pay property taxes as they become due, and after meeting the criteria established in the program, are entitled to a reimbursement that directly correlates to the taxes paid. The rebates are calculated based on the portion of the taxes related to the improved property for a specified time period based on the specific program. The District made no payments on this program for the year ended June 30, 2025.

Note 15. Governmental Accounting Standards Board (GASB) Statements

The District adopted the following statements during the year ended June 30, 2025:

GASB Statement No. 101, *Compensated Absences*, issued June 2022. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used 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. With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement amends the existing requirements to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (As long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

GASB Statement No. 102, *Certain Risk Disclosures*, issued December 2023. The objective of this Statement is to provide users of government financial statements with information about risks related to a government's vulnerabilities due to certain concentrations or constraints that is essential to their analyses for making decisions or assessing accountability. A government should provide information in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact associated with the concentration or constraint. The disclosures should include descriptions of the following: (a) The concentration or constraint (b) Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements (c) Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

The above statements did not have a significant impact to the District except for GASB Statement No. 101 required the District to restate beginning net position of the governmental activities.

Rock Island - Milan School District #41

Notes to Basic Financial Statements

Note 15. Governmental Accounting Standards Board (GASB) Statements

As of June 30, 2025, GASB had issued several statements not yet required to be implemented by the District. The Statements which might impact the District are as follows:

GASB Statement No. 103, *Financial Reporting Model Improvements*, issued April 2024, will be effective for the District beginning with its fiscal year ending June 30, 2026. The objective of this statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, issued September 2024, will be effective for the District beginning with its fiscal year ending June 30, 2026. The objective of this statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale.

The District's management has not yet determined the effect these Statements will have on the District's financial statements.

Note 16. Restatement

The District implemented GASB Statement No. 101, *Compensated Absences*, which required the District to restate net position as of June 30, 2024, as follows:

	<u>Governmental Activities</u>
Net position June 30, 2024, as previously reported	\$ 115,470,415
Compensated absences previously reported	417,295
Compensated absences	<u>(11,635,684)</u>
Net position June 30, 2024, as restated	<u>\$ 104,252,026</u>

Rock Island-Milan School District #41

**Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - General Fund
Year Ended June 30, 2025**

	Original Budget	Final Budget	Actual	Variance With Final Budget
Revenues:				
Property taxes	\$ 29,421,180	\$ 32,140,280	\$ 29,619,877	\$ (2,520,403)
Intergovernmental, including TRS and THIS on-behalf payments	\$25,647,303			
Interest	61,520,645	52,161,120	85,193,007	33,031,887
Other, primarily fees	1,715,726	1,304,105	2,464,557	1,160,452
	800,205	8,115,760	1,835,030	(6,280,730)
Total revenues	93,457,756	93,721,265	119,112,471	25,391,206
Expenditures:				
Operating:				
Instruction	54,747,607	49,829,365	80,482,423	(30,653,058)
Support services	29,433,415	36,618,790	30,929,133	5,689,657
Community services	4,544,645	3,896,865	5,076,265	(1,179,400)
Intergovernmental	2,695,646	1,978,730	2,673,341	(694,611)
Capital projects	500,000	828,765	1,140,380	(311,615)
Debt service, interest and fiscal charges	-	-	689,035	(689,035)
Total expenditures	91,921,313	93,152,515	120,990,577	(27,838,062)
Excess (deficiency) of revenues over (under) expenditures	1,536,443	568,750	(1,878,106)	(2,446,856)
Other financing sources (uses):				
Issuance of long term debt	-	-	53,710,000	53,710,000
Premium on issuance of long term debt	-	-	4,005,492	4,005,492
Issuance of lease	-	-	195,113	195,113
Issuance of IT subscription	-	-	198,188	198,188
Transfer (out)	-	-	(233,311)	(233,311)
Total other financing sources (uses)	-	-	57,875,482	57,875,482
Net change in fund balance	\$ 1,536,443	\$ 568,750	\$ 55,997,376	\$ 55,428,626
Fund balance, beginning of year			50,876,624	
Fund balance, end of year			<u>\$ 106,874,000</u>	

See Note to Required Supplementary Information.

Rock Island-Milan School District #41

**Required Supplementary Information
Schedule of the District's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois
Last Ten Fiscal Years**

	2025*	2024*	2023*	2022*
District's proportion of the net pension liability	0.0043962734%	0.0043430278%	0.0042496528%	0.0046613931%
District's proportionate share of the net pension liability	\$ 3,774,891	\$ 3,690,730	\$ 3,562,923	\$ 3,636,413
State's proportionate share of the net pension liability	314,744,966	318,511,895	309,059,975	304,770,060
Total	<u>\$ 318,519,857</u>	<u>\$ 322,202,625</u>	<u>\$ 312,622,898</u>	<u>\$ 308,406,473</u>
District's covered valuation payroll	\$ 47,241,540	\$ 45,526,121	\$ 43,469,863	\$ 41,620,501
District's proportionate share of the net pension liability as a percentage of its covered-valuation payroll	7.99%	8.11%	8.20%	8.74%
Plan fiduciary net pension as a percentage of the total pension liability	45.40%	43.90%	42.80%	45.10%

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

Note 1: Changes of assumptions

For the 2024 measurement year, the assumed investment rate of return was 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 Aug. 16, 2024.

For the 2023-2022 and the 2020-2016 measurement years, the assumed investment rate of return was 7.0, including an inflation rate of 2.50 percent and a real return of 4.50 percent. For the 2021 measurement year, the assumed investment rate of return was 7.0 percent, including an inflation rate of 2.25 percent and a real return of 4.75 percent. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

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

2021*	2020*	2019*	2018*	2017*	2016*
0.0047628346%	0.0049990252%	0.0054394244%	0.0200233607%	0.0282596168%	0.0298709307%
\$ 4,106,290	\$ 4,054,618	\$ 4,239,750	\$ 15,297,476	\$ 22,307,024	\$ 19,568,469
321,625,969	288,562,713	290,440,677	258,045,514	282,499,962	231,074,416
<u>\$ 325,732,259</u>	<u>\$ 292,617,331</u>	<u>\$ 294,680,427</u>	<u>\$ 273,342,990</u>	<u>\$ 304,806,986</u>	<u>\$ 250,642,885</u>
\$ 40,038,588	\$ 39,032,960	\$ 37,544,328	\$ 36,286,278	\$ 35,785,101	\$ 35,478,330
10.26%	10.39%	11.29%	42.16%	62.34%	55.16%
37.80%	39.60%	40.00%	39.30%	36.40%	41.50%

Rock Island-Milan School District #41

**Required Supplementary Information
 Schedule of District Contributions (in Thousands)
 Teachers' Retirement System of the State of Illinois
 Last Ten Fiscal Years**

	2025	2024	2023	2022
Statutorily required contribution	\$ 410	\$ 425	\$ 411	\$ 394
Contributions in relation to the statutorily required contribution	(410)	(425)	(411)	(394)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered valuation payroll	\$ 50,164	\$ 47,241	\$ 45,526	\$ 43,469
Contributions as a percentage of covered valuation payroll	0.82%	0.90%	0.90%	0.91%

NOTE: Contributions in relation to the statutorily required contribution only include contributions required by the state of Illinois. Fluctuations from 2018 to 2019 are the result of the percentage of salaries charged to federal programs.

2021	2020	2019	2018	2017	2016
\$ 360	\$ 324	\$ 340	\$ 334	\$ 825	\$ 1,105
(360)	(324)	(340)	(335)	(825)	(1,109)
\$ -	\$ -	\$ -	\$ (1)	\$ -	\$ (4)
\$ 41,621	\$ 40,038	\$ 39,033	\$ 37,544	\$ 36,286	\$ 35,785
0.86%	0.81%	0.87%	0.89%	2.27%	3.09%

Rock Island-Milan School District #41

**Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
Illinois Municipal Retirement Plan
Last Ten Fiscal Years**

	December 31 2024	December 31 2023	December 31 2022	December 31 2021
Total pension liability				
Service cost	\$ 1,214,018	\$ 1,236,196	\$ 1,167,683	\$ 1,118,773
Interest	4,973,809	4,765,244	4,605,658	4,463,374
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	1,839,285	689,622	(10,909)	(204,914)
Changes of assumptions	-	(38,117)	-	-
Benefit payments, including refunds of member contributions	(3,874,309)	(3,655,871)	(3,535,151)	(3,343,129)
Net change in total pension liability	4,152,803	2,997,074	2,227,281	2,034,104
Total pension liability - beginning	69,934,410	66,937,336	64,710,055	62,675,951
Total pension liability - ending (a)	\$ 74,087,213	\$ 69,934,410	\$ 66,937,336	\$ 64,710,055
Plan fiduciary net position				
Contributions - employer	\$ 982,963	\$ 978,072	\$ 1,127,712	\$ 1,326,917
Contributions - member	664,161	639,501	584,334	557,464
Net investment income	6,497,317	6,644,398	(9,060,798)	10,749,818
Benefit payments, including refunds of member contributions	(3,874,309)	(3,655,871)	(3,535,151)	(3,343,129)
Administrative expense	-	-	-	-
Other	(403,348)	1,665,877	(232,582)	(1,190,504)
Net change in plan fiduciary net position	3,866,784	6,271,977	(11,116,485)	8,100,566
Plan fiduciary net position - beginning	66,576,623	60,304,646	71,421,131	63,320,565
Plan fiduciary net position - ending (b)	\$ 70,443,407	\$ 66,576,623	\$ 60,304,646	\$ 71,421,131
Net pension liability - ending (a)-(b)	\$ 3,643,806	\$ 3,357,787	\$ 6,632,690	\$ (6,711,076)
Plan fiduciary net position as a percentage of total pension liability	95.08%	95.20%	90.09%	110.37%
Covered valuation payroll	\$ 13,972,476	\$ 12,800,367	\$ 12,270,650	\$ 11,610,460
Net pension liability as a percentage of covered valuation payroll	26.08%	26.23%	54.05%	-57.80%

December 31 2020	December 31 2019	December 31 2018	December 31 2017	December 31 2016	December 31 2015
\$ 1,189,583	\$ 1,169,368	\$ 1,103,612	\$ 1,138,596	\$ 1,143,081	\$ 1,102,222
4,342,402	4,197,016	4,036,864	3,983,143	3,841,148	3,617,178
-	-	-	-	-	-
(4,192)	(230,260)	141,511	(22,016)	(566,178)	638,311
(510,893)	-	1,609,332	(1,709,709)	(192,369)	124,791
(3,282,722)	(2,999,099)	(2,719,247)	(2,593,237)	(2,478,478)	(2,272,261)
1,734,178	2,137,025	4,172,072	796,777	1,747,204	3,210,241
60,941,773	58,804,748	54,632,676	53,835,899	52,088,695	48,878,454
\$ 62,675,951	\$ 60,941,773	\$ 58,804,748	\$ 54,632,676	\$ 53,835,899	\$ 52,088,695
\$ 1,293,085	\$ 1,065,401	\$ 1,255,616	\$ 1,240,223	\$ 1,220,560	\$ 1,190,216
525,697	512,724	506,089	512,340	476,188	466,220
8,078,514	9,137,816	(2,793,228)	8,177,478	3,051,121	221,639
(3,282,722)	(2,999,099)	(2,719,247)	(2,593,237)	(2,478,478)	(2,272,261)
-	-	-	-	-	-
(64,351)	(268,067)	518,446	(1,085,195)	(423,253)	214,612
6,550,223	7,448,775	(3,232,324)	6,251,609	1,846,138	(179,574)
56,770,342	49,321,567	52,553,891	46,302,282	44,456,144	44,635,718
\$ 63,320,565	\$ 56,770,342	\$ 49,321,567	\$ 52,553,891	\$ 46,302,282	\$ 44,456,144
\$ (644,614)	\$ 4,171,431	\$ 9,483,181	\$ 2,078,785	\$ 7,533,617	\$ 7,632,551
101.03%	93.16%	83.87%	96.19%	86.01%	85.35%
\$ 11,275,431	\$ 11,014,174	\$ 10,850,592	\$ 10,370,093	\$ 10,198,945	\$ 9,603,715
-5.72%	37.87%	87.40%	20.05%	73.87%	44.18%

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Rock Island-Milan School District #41

**Required Supplementary Information
Schedule of Contributions
Illinois Municipal Retirement Plan
Last Ten Fiscal Years**

Fiscal Year Ending June 30,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2016	\$ 1,190,217	\$ 1,190,216	\$ 1	\$ 10,252,908	11.61%
2017	1,220,560	1,220,560	-	10,674,436	11.43%
2018	1,240,223	1,240,223	-	10,947,105	11.33%
2019	1,255,616	1,255,616	-	11,023,310	11.39%
2020	1,056,508	1,065,401	(8,893)	11,578,972	9.20%
2021	1,293,405	1,293,085	320	11,902,717	10.86%
2022	1,317,868	1,326,917	(9,049)	12,243,028	10.84%
2023	1,070,051	1,070,051	-	13,558,097	7.89%
2024	981,961	981,961	-	14,390,852	7.03%
2025	982,963	982,963	-	15,182,616	6.47%

Notes to Schedule:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate Entry Age Normal
Amortization method	Level Percentage of Payroll, Closed
Remaining amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, ECO): 21-year closed period Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed over 24 years and one employer was financed over 25 years).
Asset valuation method	5-Year smoothed market; 20% corridor
Wage growth	2.75%
Price 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.
Other:	There were no benefit changes during the year.

Rock Island-Milan School District #41

**Required Supplementary Information
 Schedule of the District's Proportionate Share of the Net OPEB Liability
 Teachers' Health Insurance Security Fund
 Last Nine Fiscal Years**

	2025*	2024*	2023*
District's proportion of the net OPEB liability	0.158620%	0.162788%	0.157560%
District's proportionate share of the net OPEB liability	\$ 12,547,715	\$ 11,602,490	\$ 10,784,506
State's proportionate share of the net OPEB liability	17,040,364	15,690,263	14,671,259
Total	<u>\$ 29,588,079</u>	<u>\$ 27,292,753</u>	<u>\$ 25,455,765</u>
District's covered payroll	\$ 47,241,540	\$ 45,526,121	\$ 43,469,863
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	26.56%	25.49%	24.81%
Plan fiduciary net OPEB as a percentage of the total OPEB liability	0.25%	0.25%	0.25%

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

Note 1: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the District will present information for those years for which information is available.

Note 2: Changes of assumptions

Changes of assumptions or other inputs reflects a change in discount rate. The following are the discount rates used in each period:

3.86%	3.86%	3.69%
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2022*	2021*	2020*	2019*	2018*	2017*
0.161767%	0.158238%	0.158801%	0.158310%	0.157753%	0.153644%
\$ 35,678,388	\$ 42,306,451	\$ 43,951,953	\$ 41,708,041	\$ 40,936,321	\$ 41,999,804
48,374,687	24,339,806	25,281,854	23,905,338	25,054,257	24,401,778
\$ 84,053,075	\$ 66,646,257	\$ 69,233,807	\$ 65,613,379	\$ 65,990,578	\$ 66,401,582
\$ 41,620,501	\$ 40,038,588	\$ 39,032,960	\$ 37,544,318	\$ 36,286,278	\$ 35,785,101
85.72%	105.66%	112.60%	111.09%	112.81%	117.37%
0.25%	0.25%	0.25%	-0.07%	-0.17%	-0.17%
1.92%	2.45%	n/a	n/a	n/a	n/a

Rock Island-Milan School District #41

**Required Supplementary Information
 Schedule of District Contributions
 Teachers' Health Insurance Security Fund
 Last Ten Fiscal Years**

	2025	2024	2023	2022
Statutorily required contribution	\$ 336,102	\$ 316,518	\$ 305,025	\$ 291,248
Contributions in relation to the statutorily required contribution	(336,102)	(316,518)	(305,025)	(291,248)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 50,164,511	\$ 47,241,540	\$ 45,526,121	\$ 43,469,863
Contributions as a percentage of covered payroll	0.67%	0.67%	0.67%	0.67%

Note 1: Contributions in relation to the statutorily required contribution only include contributions required by the state of Illinois.

2021	2020	2019	2018	2017	2016
\$ 382,909	\$ 368,355	\$ 359,103	\$ 330,390	\$ 304,840	\$ 286,290
(382,909)	(368,355)	(359,103)	(330,390)	(304,840)	(286,290)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 41,620,501	\$ 40,038,588	\$ 39,032,960	\$ 37,544,318	\$ 36,286,278	\$ 35,785,101
0.92%	0.92%	0.92%	0.88%	0.84%	0.80%

Rock Island-Milan School District No. 41

**Required Supplementary Information
Schedule of Changes in the District's Total OPEB
Liability and Related Ratios
Last Eight Fiscal Years**

	2025	2024	2023
Total OPEB liability			
Changes for the year:			
Service cost	\$ 64,769	\$ 70,362	\$ 51,961
Interest	68,603	52,691	50,969
Changes of benefit terms	-	-	-
Differences between expected and actual experience	-	131,763	-
Changes in assumptions or other inputs	(62,247)	160,157	(3,309)
Benefit payments	(61,086)	(61,475)	(78,432)
Net changes in total OPEB liability	10,039	353,498	21,189
Total OPEB liability - beginning	1,660,079	1,306,581	1,285,392
Total OPEB liability - ending	<u>\$ 1,670,118</u>	<u>\$ 1,660,079</u>	<u>\$ 1,306,581</u>
Covered employee payroll	\$ 40,734,585	\$ 39,161,878	\$ 38,656,242
Total OPEB liability as a percentage of covered employee payroll	4.1%	4.2%	3.4%

Notes to Schedule:

Changes of benefit terms:

There were no changes as a result of changes in benefit terms.

Changes of assumption:

Changes of assumptions or other inputs reflect a change in the discount rate.

The following are the discount rates used

in each period:	4.81%	4.21%	4.13%
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No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75

* The schedule is intended to present information for ten years.
Information prior to 2018 is not available.

	2022	2021	2020	2019	2018
\$	70,185	\$ 76,920	\$ 76,414	\$ 69,498	\$ 67,704
	32,036	35,704	36,049	35,730	44,590
	-	-	-	-	-
	(55,277)	-	(76,826)	-	(264,654)
	(204,789)	50,927	32,003	11,204	(111,355)
	(52,579)	(19,920)	(15,080)	(31,605)	(26,810)
	(210,424)	143,631	52,560	84,827	(290,525)
	1,495,816	1,352,185	1,299,625	1,214,798	1,505,323
\$	1,285,392	\$ 1,495,816	\$ 1,352,185	\$ 1,299,625	\$ 1,214,798
\$	37,209,865	\$ 33,328,611	\$ 33,328,611	\$ 48,394,910	\$ 48,394,910
	3.5%	4.5%	4.1%	2.7%	2.5%
	4.09%	2.18%	2.66%	2.79%	2.98%

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Rock Island - Milan School District #41

Note to Required Supplementary Information

The District's Board of Education annually adopts a budget and approves the related appropriations for the General, special revenue, Debt Service and capital projects funds in accordance with provisions of Illinois Compiled Statutes. These budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. On-behalf payments made by the state of Illinois for the District are not budgeted for by the District as revenues and expenditures. These on-behalf payments were recorded in the General Fund in the amount of \$25,647,303 as of June 30, 2025 and resulted in the General Fund exceeding budget by \$27,838,062. In addition, the Transportation Fund, Debt Service Fund, Municipal Retirement Fund, School Activity Fund, and Capital Projects Fund exceeded budgeted amounts.

Legal spending control is established at the fund level, but management control is exercised at budgetary line item levels within each fund. The Board of Education may amend the budget after it is approved using the same procedures necessary to approve the original budget. Unexpended budgeted amounts lapse at year-end and are not available to finance expenditures of the following year.

The budget was passed on September 24, 2024. The amendment was passed on June 10, 2025.

Rock Island-Milan School District #41

**Balance Sheet - By Account
General Fund
June 30, 2025**

	Educational Account	Operations and Maintenance Account	Working Cash Account	Total
Assets				
Cash and investments	\$ 35,341,596	\$ 5,959,550	\$ 59,286,099	\$ 100,587,245
Receivables, net of allowances for uncollectible accounts:				
Property taxes	29,004,088	6,611,955	443,231	36,059,274
Corporate personal property replacement taxes	1,101,542	-	-	1,101,542
Other	5,810	86,061	-	91,871
Due from other governmental units	3,262,181	-	-	3,262,181
Lease	-	188,890	-	188,890
Total assets	\$ 68,715,217	\$ 12,846,456	\$ 59,729,330	\$ 141,291,003
Liabilities, Deferred Inflows of Resources, and Fund Balances				
Liabilities:				
Accounts and contracts payable	\$ 483,900	\$ 283,140	\$ -	\$ 767,040
Accrued payroll and benefits	3,305,562	13,343	-	3,318,905
Due to other funds	131	-	-	131
Total liabilities	3,789,593	296,483	-	4,086,076
Deferred inflows of resources, Unavailable revenue:				
Property taxes	23,908,659	5,450,143	363,489	29,722,291
Intergovernmental	419,746	-	-	419,746
Lease	-	188,890	-	188,890
Total deferred inflows of resources	24,328,405	5,639,033	363,489	30,330,927
Fund balances:				
Restricted	-	-	59,365,841	59,365,841
Unassigned	40,597,219	6,910,940	-	47,508,159
Total fund balances	40,597,219	6,910,940	59,365,841	106,874,000
Total liabilities, deferred inflows of resources and fund balances	\$ 68,715,217	\$ 12,846,456	\$ 59,729,330	\$ 141,291,003

Rock Island-Milan School District #41

**Schedule of Revenues, Expenditures and Changes in Fund Balances - By Account
General Fund
Year Ended June 30, 2025**

	Educational Account	Operations and Maintenance Account	Working Cash Account	Total
Revenues:				
Property taxes	\$ 23,885,216	\$ 5,376,167	\$ 358,494	\$ 29,619,877
Intergovernmental	83,388,007	1,805,000	-	85,193,007
Interest	1,441,683	216,968	805,906	2,464,557
Other, primarily fees	1,681,050	153,980	-	1,835,030
Total revenues	110,395,956	7,552,115	1,164,400	119,112,471
Expenditures:				
Current:				
Instruction	80,482,423	-	-	80,482,423
Support services	23,898,634	7,030,499	-	30,929,133
Community services	5,076,265	-	-	5,076,265
Intergovernmental	2,673,341	-	-	2,673,341
Capital outlay	396,199	744,181	-	1,140,380
Debt service:				
Interest and fiscal charges	-	-	689,035	689,035
Total expenditures	112,526,862	7,774,680	689,035	120,990,577
Excess (deficiency) of revenues over (under) expenditures	(2,130,906)	(222,565)	475,365	(1,878,106)
Other financing sources (uses):				
Issuance of long term debt	-	-	53,710,000	53,710,000
Premium on issuance of long term debt	-	-	4,005,492	4,005,492
Issuance of lease	195,113	-	-	195,113
Issuance of IT subscription	198,188	-	-	198,188
Transfer in	1,800,000	-	-	1,800,000
Transfer out	(233,311)	-	(1,800,000)	(2,033,311)
Total other financing sources (uses)	1,959,990	-	55,915,492	57,875,482
Net change in fund balances	(170,916)	(222,565)	56,390,857	55,997,376
Fund balances, beginning of year	40,768,135	7,133,505	2,974,984	50,876,624
Fund balances, end of year	\$ 40,597,219	\$ 6,910,940	\$ 59,365,841	\$ 106,874,000

Rock Island-Milan School District #41

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

	Educational Account	
	Budget	Actual
Revenues:		
Property taxes	\$ 25,897,680	\$ 23,885,216
Intergovernmental, including \$25,647,303 TRS and THIS on-behalf payments	50,356,120	83,388,007
Interest	1,116,000	1,441,683
Other, primarily fees	8,091,725	1,681,050
Total revenues	85,461,525	110,395,956
Expenditures:		
Operating:		
Instruction	49,829,365	80,482,423
Support services	29,948,535	23,898,634
Community services	3,896,865	5,076,265
Intergovernmental	1,978,730	2,673,341
Capital outlay	119,075	396,199
Debt service, interest and fiscal charges	-	-
Total expenditures	85,772,570	112,526,862
Excess (deficiency) of revenues over (under) expenditures	(311,045)	(2,130,906)
Other financing sources (uses):		
Issuance of long term debt	-	-
Premium on issuance of long term debt	-	-
Issuance of lease	-	195,113
Issuance of IT subscription	-	198,188
Transfer in	1,800,000	1,800,000
Transfer (out)	-	(233,311)
Total other financing sources (uses)	1,800,000	1,959,990
Net change in fund balances	\$ 1,488,955	(170,916)
Fund balance, beginning of year		40,768,135
Fund balance, end of year		<u>\$ 40,597,219</u>

Operations and Maintenance					
Account		Working Cash Account		Total	
Budget	Actual	Budget	Actual	Budget	Actual
\$ 5,852,435	\$ 5,376,167	\$ 390,165	\$ 358,494	\$ 32,140,280	\$ 29,619,877
1,805,000	1,805,000	-	-	52,161,120	85,193,007
187,245	216,968	860	805,906	1,304,105	2,464,557
24,035	153,980	-	-	8,115,760	1,835,030
7,868,715	7,552,115	391,025	1,164,400	93,721,265	119,112,471
-	-	-	-	49,829,365	80,482,423
6,670,255	7,030,499	-	-	36,618,790	30,929,133
-	-	-	-	3,896,865	5,076,265
-	-	-	-	1,978,730	2,673,341
709,690	744,181	-	-	828,765	1,140,380
-	-	-	689,035	-	689,035
7,379,945	7,774,680	-	689,035	93,152,515	120,990,577
488,770	(222,565)	391,025	475,365	568,750	(1,878,106)
-	-	-	53,710,000	-	53,710,000
-	-	-	4,005,492	-	4,005,492
-	-	-	-	-	195,113
-	-	-	-	-	198,188
-	-	-	-	1,800,000	1,800,000
-	-	(1,800,000)	(1,800,000)	(1,800,000)	(2,033,311)
-	-	(1,800,000)	55,915,492	-	57,875,482
<u>\$ 488,770</u>	<u>(222,565)</u>	<u>\$ (1,408,975)</u>	<u>56,390,857</u>	<u>\$ 568,750</u>	<u>55,997,376</u>
	<u>7,133,505</u>		<u>2,974,984</u>		<u>50,876,624</u>
	<u>\$ 6,910,940</u>		<u>\$ 59,365,841</u>		<u>\$ 106,874,000</u>

Rock Island-Milan School District #41

**Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025**

	Special Revenue		
	Transportation	Municipal Retirement	School Activity
Assets			
Cash and investments	\$ 2,240,199	\$ 2,666,994	\$ 602,998
Receivables, net of allowances for uncollectible amounts:			
Property taxes	1,766,025	1,867,625	-
Other	-	7	-
Due from other governmental units	760,000	-	-
Due from other funds	-	131	-
Total assets	\$ 4,766,224	\$ 4,534,757	\$ 602,998
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities:			
Accounts and contracts payable	\$ 58,047	\$ -	\$ -
Accrued payroll and benefits	-	271,004	-
Total liabilities	58,047	271,004	-
Deferred Inflows of Resources:			
Unavailable revenue:			
Property taxes	1,453,954	1,540,638	-
Intergovernmental	760,000	-	-
Total deferred inflows of resources	2,213,954	1,540,638	-
Fund Balances:			
Restricted	2,494,223	2,723,115	602,998
Total fund balances	2,494,223	2,723,115	602,998
Total liabilities, deferred inflows of resources and fund balances	\$ 4,766,224	\$ 4,534,757	\$ 602,998

Special Revenue		Capital Projects		Total Nonmajor Governmental Funds
Tort Immunity and Judgment	Total	Life Safety	Debt Service	
\$ 827,157	\$ 6,337,348	\$ 179,191	\$ 486,168	\$ 7,002,707
1,781,807	5,415,457	-	5,022,162	10,437,619
-	7	-	-	7
-	760,000	-	-	760,000
-	131	-	-	131
<u>\$ 2,608,964</u>	<u>\$ 12,512,943</u>	<u>\$ 179,191</u>	<u>\$ 5,508,330</u>	<u>\$ 18,200,464</u>
\$ 98,941	\$ 156,988	\$ -	\$ -	\$ 156,988
-	271,004	-	-	271,004
<u>98,941</u>	<u>427,992</u>	<u>-</u>	<u>-</u>	<u>427,992</u>
1,461,239	4,455,831	-	4,138,233	8,594,064
-	760,000	-	-	760,000
<u>1,461,239</u>	<u>5,215,831</u>	<u>-</u>	<u>4,138,233</u>	<u>9,354,064</u>
1,048,784	6,869,120	179,191	1,370,097	8,418,408
<u>1,048,784</u>	<u>6,869,120</u>	<u>179,191</u>	<u>1,370,097</u>	<u>8,418,408</u>
<u>\$ 2,608,964</u>	<u>\$ 12,512,943</u>	<u>\$ 179,191</u>	<u>\$ 5,508,330</u>	<u>\$ 18,200,464</u>

Rock Island-Milan School District #41

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2025**

	Special Revenue		
	Transportation	Municipal Retirement	School Activity
Revenues:			
Property taxes	\$ 1,397,635	\$ 1,947,618	\$ -
School facility occupation tax	-	-	-
Intergovernmental	728,182	75,000	-
Interest	96,489	104,749	-
Other, primarily student fundraising activities	-	-	353,754
Total revenues	2,222,306	2,127,367	353,754
Expenditures:			
Current:			
Instruction	-	1,019,645	-
Support services	1,945,532	1,355,099	312,424
Community services	-	26,512	-
Debt service:			
Principal	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	1,945,532	2,401,256	312,424
Revenues over (under) expenditures	276,774	(273,889)	41,330
Other financing sources:			
Proceeds from issuance of long term debt	-	-	-
Issuance of IT subscription	-	-	-
Transfers in	-	-	-
Transfer out	-	-	-
Total other financing sources	-	-	-
Net change in fund balances	276,774	(273,889)	41,330
Fund balance, beginning of year	2,217,449	2,997,004	561,668
Fund balance, end of year	\$ 2,494,223	\$ 2,723,115	\$ 602,998

Special Revenue		Capital Projects		Total Nonmajor Governmental Funds
Tort Immunity and Judgment	Total	Life Safety	Debt Service	
\$ 1,442,669	\$ 4,787,922	\$ -	\$ 3,755,397	\$ 8,543,319
-	-	-	1,796,494	1,796,494
-	803,182	-	-	803,182
69,911	271,149	6,803	81,766	359,718
-	353,754	-	-	353,754
<u>1,512,580</u>	<u>6,216,007</u>	<u>6,803</u>	<u>5,633,657</u>	<u>11,856,467</u>
-	1,019,645	-	-	1,019,645
2,133,222	5,746,277	-	-	5,746,277
-	26,512	-	-	26,512
-	-	-	6,144,474	6,144,474
-	-	-	2,045,204	2,045,204
<u>2,133,222</u>	<u>6,792,434</u>	<u>-</u>	<u>8,189,678</u>	<u>14,982,112</u>
(620,642)	(576,427)	6,803	(2,556,021)	(3,125,645)
-	-	-	1,885,000	1,885,000
410,433	410,433	-	-	410,433
-	-	-	568,945	568,945
(335,634)	(335,634)	-	-	(335,634)
<u>74,799</u>	<u>74,799</u>	<u>-</u>	<u>2,453,945</u>	<u>2,528,744</u>
(545,843)	(501,628)	6,803	(102,076)	(596,901)
1,594,627	7,370,748	172,388	1,472,173	9,015,309
<u>\$ 1,048,784</u>	<u>\$ 6,869,120</u>	<u>\$ 179,191</u>	<u>\$ 1,370,097</u>	<u>\$ 8,418,408</u>

Rock Island-Milan School District #41

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Special Revenue Funds
Year Ended June 30, 2024**

	Transportation		Municipal Retirement	
	Budget	Actual	Budget	Actual
Revenues:				
Property taxes	\$ 1,560,650	\$ 1,397,635	\$ 1,653,165	\$ 1,947,618
Intergovernmental	664,620	728,182	75,000	75,000
Interest	73,305	96,489	86,385	104,749
Other, primarily fees	-	-	-	-
Total revenues	2,298,575	2,222,306	1,814,550	2,127,367
Expenditures:				
Current:				
Instruction	-	-	932,630	1,019,645
Support services	1,709,100	1,945,532	1,309,890	1,355,099
Community services	-	-	4,875	26,512
Intergovernmental	-	-	-	-
Total expenditures	1,709,100	1,945,532	2,247,395	2,401,256
Revenues over (under) expenditures	589,475	276,774	(432,845)	(273,889)
Other financing sources:				
Issuance of IT subscription	-	-	-	-
Transfer out	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balances	\$ 589,475	276,774	\$ (432,845)	(273,889)
Fund balance, beginning of year		2,217,449		2,997,004
Fund balance, end of year		<u>\$ 2,494,223</u>		<u>\$ 2,723,115</u>

School Activity		Tort Immunity and Judgment		Total	
Budget	Actual	Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 1,569,020	\$ 1,442,669	\$ 4,782,835	\$ 4,787,922
-	-	-	-	739,620	803,182
-	-	76,300	69,911	235,990	271,149
-	353,754	-	-	-	353,754
-	353,754	1,645,320	1,512,580	5,758,445	6,216,007
-	-	-	-	932,630	1,019,645
-	312,424	2,180,760	2,133,222	5,199,750	5,746,277
-	-	-	-	4,875	26,512
-	-	-	-	-	-
-	312,424	2,180,760	2,133,222	6,137,255	6,792,434
-	41,330	(535,440)	(620,642)	(378,810)	(576,427)
-	-	-	410,433	-	410,433
-	-	-	(335,634)	-	(335,634)
-	-	-	74,799	-	74,799
<u>\$ -</u>	<u>41,330</u>	<u>\$ (535,440)</u>	<u>(545,843)</u>	<u>\$ (378,810)</u>	<u>(501,628)</u>
	<u>561,668</u>		<u>1,594,627</u>		<u>7,370,748</u>
	<u>\$ 602,998</u>		<u>\$ 1,048,784</u>		<u>\$ 6,869,120</u>

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Rock Island-Milan School District #41

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

	Budget	Actual
Revenues:		
Property taxes	\$ 4,443,040	\$ 3,755,397
School facility occupation tax	2,158,165	1,796,494
Interest	62,225	81,766
Total revenues	6,663,430	5,633,657
Expenditures:		
Debt service:		
Principal	4,486,930	6,144,474
Interest	2,404,360	2,045,204
Total expenditures	6,891,290	8,189,678
Excess (deficiency) of revenues over (under) expenditures	(227,860)	(2,556,021)
Other financing sources:		
Proceeds from issuance of long term debt	-	1,885,000
Transfer in	-	568,945
Total other financing sources	-	2,453,945
Net change in fund balances	\$ (227,860)	(102,076)
Fund balance, beginning of year		1,472,173
Fund balance, end of year		\$ 1,370,097

Rock Island-Milan School District #41

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -
Budget and Actual - Capital Projects Funds
Year Ended June 30, 2025**

	Capital Projects	
	Budget	Actual
Revenues:		
School facility occupation tax	\$ 2,688,505	\$ 3,186,786
Interest	492,915	644,598
Intergovernmental	1,729,080	1,729,080
Total revenues	<u>4,910,500</u>	<u>5,560,464</u>
Expenditures:		
Capital outlay	5,264,820	5,786,680
Total expenditures	<u>5,264,820</u>	<u>5,786,680</u>
Revenues over (under) expenditures	(354,320)	(226,216)
Other financing sources	<u>55,000,000</u>	-
Net change in fund balances	<u>\$ 54,645,680</u>	(226,216)
Fund balance, beginning of year		13,391,935
Fund balance, end of year		<u>\$ 13,165,719</u>

Life Safety		Total	
Budget	Actual	Budget	Actual
\$ -	\$ -	\$ 2,688,505	\$ 3,186,786
5,015	6,803	497,930	651,401
-	-	1,729,080	1,729,080
5,015	6,803	4,915,515	5,567,267
-	-	5,264,820	5,786,680
-	-	5,264,820	5,786,680
5,015	6,803	(349,305)	(219,413)
-	-	55,000,000	-
<u>\$ 5,015</u>	<u>6,803</u>	<u>\$ 54,650,695</u>	<u>(219,413)</u>
	172,388		1,119,678
	<u>\$ 179,191</u>		<u>\$ 900,265</u>

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Rock Island - Milan School District #41

Statistical Section Contents

The statistical section of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the District's overall financial health.

Contents	Page
Financial Trends	
These schedules contain trend information to help the reader understand how the District's financial performance and well being have changed over time.	96-109
Revenue Capacity	
These schedules contain information to help the reader assess the District's most significant local revenue sources, the property tax (or sales tax).	110-113
Debt Capacity	
These schedules present information to help the reader assess the affordability of the District's current level of outstanding debt and the District's ability to issue additional debt in the future.	114-119
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	120-121
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	122-129

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive report for the relevant year.

Rock Island - Milan School District #41

**Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)**

	Fiscal Year			
	2016	2017	2018 (1)	2019
Governmental activities:				
Net investment in capital assets	\$ 18,471,949	\$ 19,356,003	\$ 22,613,699	\$ 25,831,461
Restricted	6,940,719	7,515,637	9,071,467	10,612,099
Unrestricted	18,465,472	16,086,767	(29,651,339)	(27,760,740)
Total governmental activities net position	\$ 43,878,140	\$ 42,958,407	\$ 2,033,827	\$ 8,682,820
Primary government:				
Net investment in capital assets	\$ 18,471,949	\$ 19,356,003	\$ 22,613,699	\$ 25,831,461
Restricted	6,940,719	7,515,637	9,071,467	10,612,099
Unrestricted	18,465,472	16,086,767	(29,651,339)	(27,760,740)
Total primary government net position	\$ 43,878,140	\$ 42,958,407	\$ 2,033,827	\$ 8,682,820

Source: District financial records

(1) The District implemented GASB Statement No. 75, Accounting and Financial Reporting for *Postemployment Benefits Other Than Pensions*

Fiscal Year						
2020	2021	2022	2023	2024	2025	
\$ 30,790,120	\$ 35,394,799	\$ 58,278,788	\$ 74,319,884	\$ 82,320,313	\$ 86,509,765	
10,185,098	11,271,189	13,828,529	18,060,159	23,259,448	26,809,585	
(25,796,163)	(20,522,406)	(9,248,053)	4,771,246	9,890,654	(3,246,929)	
\$ 15,179,055	\$ 26,143,582	\$ 62,859,264	\$ 97,151,289	\$ 115,470,415	\$ 110,072,421	
\$ 30,790,120	\$ 35,394,799	\$ 58,278,788	\$ 74,319,884	\$ 82,320,313	\$ 86,509,765	
10,185,098	11,271,189	13,828,529	18,060,159	23,259,448	26,809,585	
(25,796,163)	(20,522,406)	(9,248,053)	4,771,246	9,890,654	(3,246,929)	
\$ 15,179,055	\$ 26,143,582	\$ 62,859,264	\$ 97,151,289	\$ 115,470,415	\$ 110,072,421	

Rock Island - Milan School District #41

**Expenses, Program Revenues and Net (Expense) Revenue
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)**

	Fiscal Year			
	2016	2017	2018	2019
Expenses:				
Governmental activities:				
Instruction	\$ 61,857,287	\$ 74,452,410	\$ 74,227,645	\$ 75,672,887
Support services	28,902,418	28,948,514	27,488,871	26,449,820
Community services	3,393,877	3,606,118	3,422,434	3,469,566
Interest on long-term debt	1,486,606	1,431,068	765,507	1,276,049
Total governmental activities expenses	95,640,188	108,438,110	105,904,457	106,868,322
Program revenues:				
Governmental activities:				
Charges for services:				
Instruction	124,200	107,447	113,867	233,163
Support services	476,825	248,841	524,297	533,831
Operating grants and contributions	38,173,859	47,615,715	40,978,647	43,201,317
Capital grants and contributions	-	-	-	-
Total governmental activities program revenues	38,774,884	47,972,003	41,616,811	43,968,311
Net (expense) revenue, governmental activities	\$ (56,865,304)	\$ (60,466,107)	\$ (64,287,646)	\$ (62,900,011)

Source: District financial records

Fiscal Year						
2020	2021	2022	2023	2024	2025	
\$ 79,843,452	\$ 84,839,336	\$ 73,915,316	\$ 73,668,361	\$ 78,497,678	\$ 81,934,651	
26,783,621	23,122,164	27,997,207	32,211,890	36,232,968	39,959,779	
3,518,361	3,980,370	3,849,609	4,980,917	2,619,653	5,102,777	
3,360,328	1,341,554	1,081,821	1,526,350	1,783,747	3,361,349	
113,505,762	113,283,424	106,843,953	112,387,518	119,134,046	130,358,556	
375,799	634,523	1,081,010	1,252,803	1,124,283	1,326,043	
500,468	347,071	538,730	721,238	877,528	862,741	
47,011,683	49,926,957	44,127,879	45,496,134	47,441,675	44,548,478	
-	-	12,929,111	6,676,030	646,998	50,000	
47,887,950	50,908,551	58,676,730	54,146,205	50,090,484	46,787,262	
\$ (65,617,812)	\$ (62,374,873)	\$ (48,167,223)	\$ (58,241,313)	\$ (69,043,562)	\$ (83,571,294)	

Rock Island - Milan School District #41

**General Revenues and Total Change in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)**

	Fiscal Year			
	2016	2017	2018	2019
Net (expense) revenue, governmental activities	\$ (56,865,303)	\$ (60,466,107)	\$ (64,287,646)	\$ (62,900,011)
General revenues and other changes in net position:				
Governmental activities:				
Taxes:				
Property taxes levied for general purposes	29,088,255	29,657,311	29,784,304	30,767,215
Corporate personal property replacement taxes	4,011,519	5,660,954	4,178,789	4,650,152
School facility occupation tax	-	-	3,445,082	3,360,624
Unrestricted grants and contributions	22,129,066	23,049,152	27,442,829	28,955,767
Other	1,791,281	954,334	777,731	970,545
Investment earnings	175,265	224,623	468,909	844,701
Total governmental activities	57,195,386	59,546,374	66,097,644	69,549,004
Change in net position, governmental activities	\$ 330,083	\$ (919,733)	\$ 1,809,998	\$ 6,648,993

Source: District financial records

Fiscal Year					
2020	2021	2022	2023	2024	2025
\$ (65,617,812)	\$ (62,374,873)	\$ (48,167,223)	\$ (58,241,313)	\$ (69,043,562)	\$ (83,571,294)
31,010,582	31,981,627	32,320,872	35,827,342	35,295,692	38,163,196
5,028,148	7,005,694	15,147,582	15,808,620	9,525,963	6,387,901
3,157,550	3,459,758	4,208,631	4,346,994	4,429,540	5,109,240
30,434,438	30,434,261	32,992,414	33,966,789	34,525,494	36,129,569
573,759	272,251	-	-	-	-
1,909,570	185,809	219,017	2,582,986	3,585,999	3,601,783
72,114,047	73,339,400	84,888,516	92,532,731	87,362,688	89,391,689
\$ 6,496,235	\$ 10,964,527	\$ 36,721,293	\$ 34,291,418	\$ 18,319,126	\$ 5,820,395

Rock Island - Milan School District #41

**Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)**

	Fiscal Year			
	2016	2017	2018	2019
General Fund:				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Unassigned	31,988,838	32,769,518	34,619,332	35,976,624
Total General Fund	\$ 31,988,838	\$ 32,769,518	\$ 34,619,332	\$ 35,976,624
All other governmental funds:				
Nonspendable	\$ 23,000	\$ -	\$ -	\$ -
Restricted	5,981,664	6,535,295	7,844,857	9,605,080
Assigned	-	-	-	-
Total all other governmental funds	\$ 6,004,664	\$ 6,535,295	\$ 7,844,857	\$ 9,605,080

Source: District financial records

	2020	2021	2022	2023	2024	2025
\$	-	-	-	-	-	-
	-	-	-	-	-	59,365,841
	37,227,732	38,266,692	44,741,109	52,388,037	50,876,624	47,508,159
\$	37,227,732	38,266,692	44,741,109	52,388,037	50,876,624	\$ 106,874,000
\$	-	-	-	-	-	-
	26,247,164	24,434,885	18,891,144	32,386,394	22,407,244	21,584,127
	-	-	-	-	-	-
\$	26,247,164	24,434,885	18,891,144	32,386,394	22,407,244	\$ 21,584,127

Rock Island - Milan School District #41

**Governmental Funds Revenues
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)**

	Fiscal Year			
	2016	2017	2018	2019
Revenues:				
Property taxes	\$ 29,088,255	\$ 29,657,311	\$ 29,784,304	\$ 30,767,215
Corporate personal property taxes	4,011,519	5,660,954	4,178,789	4,650,152
School facility occupation tax	-	-	3,136,757	3,371,930
Intergovernmental	59,259,385	68,878,234	67,497,060	70,869,574
Interest and other income	153,340	185,817	389,232	721,524
Other revenues	2,407,524	2,622,095	2,771,459	2,815,910
Total revenues	\$ 94,920,023	\$ 107,004,411	\$ 107,757,601	\$ 113,196,305

Source: District financial records

							Fiscal Year					
2020		2021		2022		2023		2024		2025		
\$	31,010,582	\$	31,981,627	\$	32,320,872	\$	35,827,342	\$	35,295,692	\$	38,163,196	
	5,028,148		6,930,694		15,147,582		15,808,620		9,525,963		6,387,901	
	3,157,550		3,459,758		4,175,710		4,347,095		4,441,877		4,983,280	
	75,780,428		80,436,219		86,626,900		88,187,940		81,750,008		81,337,368	
	494,498		162,256		193,741		2,420,520		3,403,298		3,468,873	
	2,001,173		1,133,831		1,619,740		1,974,041		2,001,812		2,188,784	
\$	117,472,379	\$	124,104,385	\$	140,084,545	\$	148,565,558	\$	136,418,650	\$	136,529,402	

Rock Island - Milan School District #41

**Governmental Funds Expenditures and Debt Service Ratio
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)**

	Fiscal Year			
	2016	2017	2018	2019
Instruction	\$ 71,181,968	\$ 69,257,519	\$ 69,257,519	\$ 73,284,889
Support services	27,585,415	26,091,432	26,091,432	27,172,434
Community services	3,606,118	3,422,434	3,422,434	3,469,566
Capital outlay	140,836	3,091,343	3,091,343	2,619,676
Debt service:				
Principal	1,705,000	1,870,000	1,870,000	2,110,000
Interest	1,473,763	884,645	884,645	1,422,225
Total expenditures	\$ 94,947,112	\$ 105,693,100	\$ 104,617,373	\$ 110,078,790
Debt service as a percentage of noncapital expenditures	3.27%	3.03%	2.71%	3.29%

Source: District financial records

Fiscal Year						
2020	2021	2022	2023	2024	2025	
\$ 79,129,199	\$ 85,315,030	\$ 74,255,129	\$ 77,630,996	\$ 80,302,053	\$ 81,502,068	
26,089,678	24,567,057	29,541,626	30,764,945	35,352,875	39,348,751	
3,518,361	3,980,370	3,849,609	4,980,917	4,886,573	5,102,777	
4,888,508	6,368,610	26,750,837	29,238,159	21,152,837	6,927,060	
2,170,000	3,080,000	3,300,000	3,556,544	4,022,073	6,144,474	
982,443	1,566,637	1,456,668	1,842,581	2,206,991	2,734,239	
\$ 116,778,189	\$ 124,877,704	\$ 139,153,869	\$ 148,014,142	\$ 147,923,402	\$ 141,759,369	
2.81%	3.92%	4.24%	4.51%	4.93%	6.64%	

Rock Island - Milan School District #41

Other Financing Sources and Uses and Net Change in Fund Balances

Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

(Unaudited)

	Fiscal Year			
	2016	2017	2018	2019
Excess of revenues over (under) expenditures	\$ (27,089)	\$ 1,311,311	\$ 3,140,228	\$ 3,117,515
Other financing sources (uses):				
Issuance of long-term debt	-	-	27,730,000	-
Proceeds from sale of capital asset	-	-	-	-
Payment to refunded bond escrow agent	-	-	(29,884,197)	-
Bond premium	-	-	2,173,345	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	19,148	-
Net change in fund balances	\$ (27,089)	\$ 1,311,311	\$ 3,159,376	\$ 3,117,515

Source: District financial records

Fiscal Year						
2020	2021	2022	2023	2024	2025	
\$ 694,190	\$ (773,319)	\$ 930,676	\$ 551,416	\$ (11,504,752)	\$ (5,229,967)	
14,700,000	-	-	19,683,174	14,189	56,398,734	
-	-	-	-	-	-	
-	-	-	-	-	-	
2,499,002	-	-	907,588	-	4,005,492	
-	-	3,000,000	5,087,616	8,130,933	568,945	
-	-	(3,000,000)	(5,087,616)	(8,130,933)	(568,945)	
17,199,002	-	-	20,590,762	14,189	60,404,226	
\$ 17,893,192	\$ (773,319)	\$ 930,676	\$ 21,142,178	\$ (11,490,563)	\$ 55,174,259	

Rock Island - Milan School District #41

**Assessed Value and Actual Value of Taxable Property
Last Ten Fiscal Years**

(Unaudited)

Fiscal Year	Actual Value		Less Exemptions	Total Taxable Value - Actual	Total Taxable Value Assessed	Total Direct Rate
	Residential Property Actual	Personal Property Assessed				
2015	\$ 1,482,174,296	\$ 494,008,693	\$ 111,134,624	\$ 1,148,737,081	\$ 382,874,069	5.3782
2016	1,482,174,296	494,008,693	111,134,624	1,148,737,081	382,874,069	5.3782
2017	1,485,496,433	494,008,693	106,633,447	1,165,564,098	388,482,514	5.3398
2018	1,505,092,307	501,647,266	107,936,412	1,181,250,687	393,710,854	5.3732
2019	1,536,610,192	512,152,177	112,446,197	1,199,237,864	399,705,980	5.3897
2020	1,550,338,086	516,727,684	114,440,353	1,206,982,691	402,287,331	5.4136
2021	1,581,543,954	527,128,600	112,021,473	1,245,445,926	415,107,127	5.3731
2022	1,804,042,772	601,287,456	119,220,115	1,446,346,657	482,067,341	5.2760
2023	1,800,381,527	600,067,163	117,273,385	1,448,526,187	482,793,778	5.2944
2024	1,938,619,034	646,141,724	120,222,740	1,761,127,050	525,918,984	5.2601

Source: County Assessor's Office.

Rock Island - Milan School District #41

Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

(rate per \$1,000 of assessed value)

(Unaudited)

Fiscal Year Ended June 30	District Direct Rates			Overlapping Rates					
	General Purposes	Capital Purposes	Total	Rock Island County	City Of Rock Island	SRI Township	Airport	Blackhawk College	Transit
2015	4.8610	0.6000	5.4610	1.2480	2.4002	0.1924	0.0750	0.5598	0.2086
2016	4.7754	0.6028	5.3782	1.2466	2.3882	0.1898	0.0750	0.5718	0.2056
2017	4.7888	0.5510	5.3398	1.2436	2.6038	0.1798	0.0756	0.5676	0.2120
2018	4.7958	0.5774	5.3732	1.3674	2.6570	0.1784	0.0748	0.5632	0.1952
2019	4.8007	0.5890	5.3897	1.4602	2.7497	0.1750	0.0733	0.5714	0.1958
2020	4.8075	0.6061	5.4136	1.4355	2.7590	0.1761	0.0721	0.5682	0.2000
2021	4.7976	0.5755	5.3731	1.3051	2.7479	0.1705	0.0696	0.5620	0.1952
2022	4.7316	0.5444	5.2760	1.1098	2.7556	0.1622	0.0647	0.5441	0.1888
2023	4.8328	0.4616	5.2944	1.0490	2.7727	0.1516	0.0638	0.5312	0.1849
2024	4.6920	0.5681	5.2601	0.9651	2.7708	0.1371	0.0622	0.5658	0.1797

Source: Rock Island County Clerk.

Rock Island - Milan School District #41

**Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)**

Taxpayer	2025			2016		
	Taxable Value	Rank	Percentage of Total Taxable Value	Taxable Value	Rank	Percentage of Total Taxable Value
GLP Capital LP	\$ 25,967,052	1	4.08%			
Modern Woodmen of America	12,232,465	2	1.92%	7,781,019	3	1.48%
Deere & Co.				8,418,716	2	160.00%
Iowa Illinois Gas & Elec	7,198,393	3	1.13%			
GTI Rock Island Partners	6,710,794	4	1.05%			
Breit US Winston Holdings LLC	4,743,192	5	0.75%			
Friendship Manor	4,533,151	6	0.71%	5,340,413	4	1.02%
1709 RC Sarasota Investments LLC	4,102,781	7	0.64%			
First Financial Group LLC	4,069,855	8	0.64%			
LRC HV LLC	4,010,514	9	0.63%	2,612,845	7	0.50%
Century Woods IL TC, LP	3,905,525	10	0.61%			
Heather Ridge ILTC LP						
Export Packaging Co Inc				2,705,190	6	0.52%
Rock Island Boat Works				22,484,383	1	4.29%
Modern Warehousing, LLC				2,563,479	8	0.49%
Mid-American Energy Company				2,804,949	5	0.53%
HyVee, Inc., Milan				2,394,492	9	0.46%
HyVee, Inc., Rock Island				2,333,100	10	0.44%
Mid-American Energy Company						
Total	\$ 77,473,722		8.08%	\$ 59,438,586		11.33%
Total District Assessed Valuation	\$ 762,272,443			\$ 524,639,770		

Source: Rock Island County Assessor

Rock Island - Milan School District #41

**Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date*	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2016	\$ 28,912,334	\$ 9,403,041	32.52%	\$ 19,374,741	\$ 28,777,782	99.53%
2017	29,210,724	9,282,144	31.78%	19,830,357	29,112,501	99.66%
2018	29,262,394	9,335,570	31.90%	19,669,390	29,004,960	99.12%
2019	29,735,469	9,443,408	31.76%	20,142,848	29,586,256	99.50%
2020	30,270,279	9,957,240	32.89%	20,084,521	30,041,761	99.25%
2021	30,534,879	10,692,020	35.02%	20,053,133	30,675,281	100.10%
2022	32,305,913	8,493,893	26.29%	23,790,891	32,284,784	99.93%
2023	34,714,506	13,328,981	38.40%	21,106,101	34,435,082	99.20%
2024	37,316,242	12,720,070	34.09%	24,453,331	37,173,401	99.62%
2025	40,096,293	13,422,193	33.47%	n/a	n/a	n/a

Source: County Property Appraiser and District records.

* Excludes tax collections for delinquent taxes

n/a- not applicable

Rock Island - Milan School District #41

Ratios of Net General Bonded Debt Outstanding

Last Ten Fiscal Years

(dollars in thousands, except per capita)

(Unaudited)

Fiscal Year	General Obligation Bonds Outstanding	Amount Restricted for Repayment of Bonded Debt	Net Bonded Debt	Percent of Actual Taxable Value of Property	Per Capita	Percent of Personal Income
2016	\$ 33,245,461	\$ 1,723,385	\$31,522,076	2.89%	\$ 230	0.52%
2017	31,503,412	1,741,709	29,761,703	2.70%	214	0.47%
2018	29,804,557	2,151,239	27,653,318	2.52%	206	0.22%
2019	27,496,980	1,795,608	25,701,372	2.29%	192	0.24%
2020	42,314,522	1,920,510	40,394,012	3.51%	287	0.16%
2021	38,870,345	2,114,357	36,755,988	3.22%	269	*
2022	35,206,169	2,162,890	33,043,279	2.83%	246	*
2023	51,648,110	2,463,279	49,184,831	3.40%	331	*
2024	47,338,554	1,472,173	45,866,381	3.27%	325	*
2025	100,866,042	1,370,097	99,495,945	5.73%	697	*

Source: District financial records

* Information not currently available

Rock Island - Milan School District #41

**Direct and Overlapping Governmental Activities Debt
As of June 30, 2025
(Unaudited)**

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
City of Rock Island, self-supporting	\$ 61,170,000	96.10%	\$ 58,784,370
Rock Island County	24,760,000	25.13%	6,465,153
Metropolitan Airport Authority	8,815,000	3.03%	267,095
Subtotal, overlapping debt			65,516,618
District direct debt			101,257,910
Total direct and overlapping debt			\$ 166,774,528

Source: Rock Island County Clerk's Office

Note: The amount of each entity's outstanding debt attributable to the District is calculated by determining the percentage amount of that entity overlapping the District and multiplying the entity's outstanding debt by that percentage

Rock Island - Milan School District #41

**Legal Debt Margin Information
 Last Ten Fiscal Years
 (dollars in thousands)
 (Unaudited)**

	2016	2017	2018	2019
Debt limit	\$ 73,062	\$ 74,952	\$ 75,625	\$ 76,370
Total net debt applicable to limit	33,000	31,295	27,730	27,497
Legal debt margin	<u>\$ 40,062</u>	<u>\$ 43,657</u>	<u>\$ 47,895</u>	<u>\$ 48,873</u>
Total net debt applicable to the limit as a percentage of debt limit	45.17%	41.75%	36.67%	36.00%

Source: District financial records

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed value	<u><u>\$ 762,272,443</u></u>
Debt limit (13.8% of assessed value)	<u><u>\$ 105,193,597</u></u>
Debt applicable to limit	<u><u>94,201,868</u></u>
Legal debt margin	<u><u>\$ 10,991,729</u></u>

	2020	2021	2022	2023	2024	2025
\$	77,505	\$ 77,838	\$ 82,973	\$ 90,800	\$ 97,266	\$ 105,194
	42,315	42,768	35,235	47,956	43,948	94,202
\$	35,190	\$ 35,070	\$ 47,738	\$ 42,844	\$ 53,318	\$ 10,992
	54.60%	54.94%	42.47%	52.81%	45.18%	89.55%

Rock Island - Milan School District #41

**Pledged Revenue Coverage
Last Ten Fiscal Years
(dollars in thousands)
(Unaudited)**

Fiscal Year	Long-term debt			Coverage
	Revenue	Debt Service		
		Principal	Interest	
2016	\$ 94,920,023	\$ 1,560,000	\$ 1,530,194	3.26
2017	107,004,411	1,705,000	1,473,763	2.97
2018	107,757,601	1,870,000	884,645	2.56
2019	113,196,305	2,110,000	1,422,225	3.12
2020	120,001,997	2,170,000	981,400	2.63
2021	124,247,951	3,080,000	1,566,637	3.74
2022	140,684,545	3,300,000	1,456,668	3.38
2023	148,565,558	3,475,000	1,833,891	3.57
2024	135,856,829	3,900,000	2,195,213	4.49
2025	136,529,402	5,580,000	1,999,813	5.55

Source: District financial records

Rock Island - Milan School District #41

**Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Governmental Activities		Lease Obligation	IT Subscription Obligation	Total	Percentage of Personal Income	Per Capita
	General Obligation Bonds						
2016	\$ 31,503,412	\$ -	\$ -	\$ -	\$ 31,503,412	0.52%	217.59
2017	29,804,557	-	-	-	29,804,557	0.47%	202.00
2018	27,496,980	-	-	-	27,496,980	0.43%	189.89
2019	42,314,522	-	-	-	42,314,522	0.65%	294.92
2020	38,870,345	-	-	-	38,870,345	0.57%	263.45
2021	35,206,169	-	-	-	35,206,169	0.48%	243.35
2022	51,648,110	28,684	30,178		51,706,972	0.75%	361.82
2023	47,338,554	215,535	44,957		47,599,046	N/A	336.32
2024	47,338,554	130,544	22,064		47,491,162	N/A	336.25
2025	100,866,042	188,047	203,821		101,257,910	N/A	710.02

Source: District financial records

Rock Island - Milan School District #41

**Demographic and Economic Statistics
Last Ten Calendar Years
(Unaudited)**

Calendar Year	Population	Personal Income (000's)	Per Capita Personal Income	Unemployment Rate
2016	144,784	\$ 6,034,217	\$ 26,893	6.0
2017	147,546	6,394,033	27,822	5.0
2018	144,808	6,428,026	28,595	4.8
2019	143,477	6,485,482	29,756	4.4
2020	147,541	6,832,874	30,380	9.2
2021	144,672	7,349,695	31,715	5.6
2022	142,909	6,904,685	34,233	4.3
2023	141,527	7,418,455	35,753	5.4
2024	141,236	*	*	6.8
2025	142,731	*	*	6.5

* Information not available

Note: Current and data are often adjusted due to re-benchmarking and changes in methodology.

Sources:

- (1) US Census Bureau Quick Facts, Updated April 1, 2020 (Census)
- (2) Federal Reserve Bank of St. Louis Economic Research, Updated November 17, 2020
- (3) Department of Employment Securities, August 2021

Rock Island - Milan School District #41

**Principal Employers
Current Year and Nine Years Ago
(Unaudited)**

Employer	2025			2016		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Unity Point Health - Trinity (Rock Island Only)	2,048	1	12.63%	4,468	4	3.2%
City of Rock Island	730	2	4.50%			
Bally's Hotel & Casino	550	3	3.39%			
Performance Foodservice-Thoms	530	4	3.27%			
Modern Woodmen of America	475	5	2.93%			
Anderson Dean	300	6	1.85%			
Art-O-Lite Electric	300	7	1.85%			
Augustana College	300	8	1.85%			
Friendship Manor	300	9	1.85%			
Hill & Valley	300	10	1.85%			
Deere & Company				7,625	1	11.1%
Rock Island Arsenal				5,602	2	9.6%
Genesis Medical Center (Silvis)				4,805	3	3.8%
Hy-Vee (Rock Island)				4,378	5	2.0%
Walmart (Rock Island County Locations)				2,821	6	1.6%
Tyson				2,400	7	1.5%
Davenport Community School District				2,279	8	1.3%
ALCOA				2,194	9	1.1%
Oscar Mayer				1600	10	0.7%
Total	5,833		36.0%	38,172		35.9%

**Note: Data provided is derived from multiple sources with varying levels of accuracy.
Sources: City of Rock Island - Annual Comprehensive Financial Report as of December 31, 2023**

Rock Island - Milan School District #41

**Full-Time Equivalent District Employees By Type
Last Ten Fiscal Years
(Unaudited)**

	2016	2017	2018	2019
Instruction:				
Elementary classroom teachers	159.83	156.50	157.00	190.00
Secondary classroom teachers	129.37	130.50	132.50	127.00
Special education teachers	70.00	69.00	72.00	68.00
Bi-lingual program teachers	19.10	16.80	18.00	16.00
Headstart/pre-k teachers	24.00	21.00	25.00	20.00
Other teachers	14.50	13.00	13.00	13.00
Para-professionals	123.00	138.00	141.00	129.00
Total instruction	539.80	544.80	558.50	563.00
Student services:				
Deans/building supervisors	12.00	11.00	11.00	11.00
Guidance counselors	14.00	13.00	10.00	17.00
Psychologists/social workers	11.00	10.00	10.00	12.00
Speech	9.00	8.00	9.00	9.00
Nurses	14.00	14.00	13.00	12.00
Library/library para-professionals	10.00	11.00	11.00	12.00
Headstart/pre-k family service/coordinator	46.00	42.00	41.00	38.00
Other professionals (noninstructional)	6.00	6.00	6.00	6.00
Technicians	4.00	4.00	5.00	5.00
Total student services	126.00	119.00	116.00	122.00
Supervisory:				
Instructional administrators	5.79	5.00	5.00	5.00
Noninstructional administrators	2.00	2.00	2.00	2.00
Principals	13.21	13.00	13.00	13.00
Assistant principals	6.00	6.00	6.00	6.00
Total supervisory	27.00	26.00	26.00	26.00
Support and administration:				
Clerical/secretarial	42.00	35.00	37.00	38.00
Custodian/maintenance/warehouse	42.00	44.00	42.00	41.00
Security	12.00	10.00	11.00	12.00
Food service	60.00	57.00	58.00	68.00
Other support staff	3.00	3.00	4.00	6.00
Total support and administration	159.00	149.00	152.00	165.00

Source: District financial records

Full-Time Equivalent Employees as of June 30						Percentage Change
2020	2021	2022	2023	2024	2025	2016-2025
159.47	163.50	157.50	159.00	153.00	158.00	-1.14%
113.40	116.10	113.50	113.00	101.00	110.00	-14.97%
71.33	70.00	73.00	72.00	71.00	73.00	4.29%
17.80	18.90	21.00	25.00	27.00	29.00	51.83%
24.00	26.00	29.00	28.00	29.00	36.00	50.00%
13.00	13.00	13.00	13.00	19.00	26.00	79.31%
141.00	130.00	133.00	136.00	137.00	137.00	11.38%
540.00	537.50	540.00	546.00	537.00	537.00	-0.52%
13.00	14.00	14.00	15.00	14.00	13.00	8.33%
18.00	20.00	20.00	22.00	22.00	23.00	64.29%
11.00	12.00	12.00	10.00	13.00	12.00	9.09%
9.00	10.00	10.00	10.00	11.00	9.00	0.00%
15.00	14.00	17.00	14.00	17.00	17.00	21.43%
9.00	9.00	10.00	9.00	10.00	10.00	0.00%
42.00	41.00	41.00	42.00	43.00	32.00	-30.43%
6.00	6.00	6.00	6.00	8.00	8.00	33.33%
5.00	6.00	6.00	6.00	6.00	6.00	50.00%
128.00	132.00	136.00	134.00	144.00	144.00	14.29%
6.88	6.88	7.00	7.00	7.00	7.00	20.90%
3.00	3.00	3.00	3.00	3.00	3.00	50.00%
13.12	13.00	13.00	13.00	13.00	13.00	-1.59%
6.00	6.00	6.00	6.00	7.00	7.00	16.67%
29.00	28.88	29.00	29.00	30.00	30.00	11.11%
35.00	36.00	34.00	34.00	33.00	32.00	-23.81%
43.00	42.00	37.00	40.00	42.00	45.00	7.14%
10.00	8.00	10.00	13.00	14.00	13.00	8.33%
68.00	60.00	62.00	68.00	82.00	108.00	80.00%
6.00	7.00	7.00	7.00	7.00	7.00	133.33%
162.00	153.00	150.00	162.00	178.00	178.00	11.95%

Rock Island - Milan School District #41

**Operating Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Enrollment	Operating Expenditures	Cost Per Pupil	Percentage Change
2016	6,651	\$ 66,330,147	\$ 9,973	0.03
2017	6,433	66,566,274	10,348	0.04
2018	6,364	66,979,172	10,525	0.02
2019	6,243	69,597,007	11,148	0.06
2020	6,277	69,345,917	11,048	0.11
2021	6,123	71,271,194	11,640	0.05
2022	6,194	76,682,017	12,380	0.06
2023	6,204	79,974,620	12,891	0.04
2024	6,209	84,910,912	13,675	0.06
2025	6,292	86,340,030	13,722	0.00

Source: Illinois State Board of Education Fall Housing Report
Source: Illinois State Board of Education Annual Financial Report

Expenses	Cost Per Pupil	Percentage Change	Teaching Staff	Pupil-Teacher Ratio	Percentage of Students Receiving Free or Reduced Priced Meals
\$ 68,655,761	\$ 10,323	0.03	417	15.95	75* %
76,501,953	10,955	0.06	411	15.65	75*
105,095,598	16,514	0.51	416	15.30	75*
109,218,862	17,495	0.06	423	14.76	63*
116,203,622	18,513	0.06	433	14.50	63*
124,877,704	20,395	0.10	443	13.82	63*
139,153,869	22,466	0.10	450	13.76	63*
148,014,142	23,858	0.06	450	13.79	63*
147,923,402	23,824	(0.00)	457	13.59	63*
141,759,369	22,530	(0.05)	467	13.47	63*

Rock Island - Milan School District #41

**School Building Information
Last Ten Fiscal Years
(Unaudited)**

School	Fiscal Year			
	2016	2017	2018	2019
Elementary:				
Denkmann (1930, 1941, 1954, 2009)				
Square feet	47,304	47,304	47,304	47,304
Capacity	550	550	550	550
Enrollment	483	412	418	411
Earl Hanson (1971, 2010)				
Square feet	56,171	56,171	56,171	56,171
Capacity	575	575	575	575
Enrollment	414	424	413	388
Eugene Field (1949, 1951, 1954, 2009)				
Square feet	45,617	45,617	45,617	45,617
Capacity	425	425	425	425
Enrollment	399	374	385	389
Frances Willard (1937, 1953, 2010)				
Square feet	45,442	45,442	45,442	45,442
Capacity	350	350	350	350
Enrollment	313	302	267	335
Horace Mann (1957)				
Square feet	32,951	32,951	32,951	32,951
Capacity	400	400	400	400
Enrollment	108	144	140	158
Intermediate Academy (1953, 1961)				
Square feet	92,747	92,747	92,747	92,747
Capacity	300	300	300	300
Enrollment	-	-	-	-
Longfellow (1935, 2009)				
Square feet	39,149	39,149	39,149	39,149
Capacity	375	375	375	375
Enrollment	320	296	273	287
Primary Academy (1961, 2010)				
Square feet	59,380	59,380	59,380	59,380
Capacity	650	650	650	650
Enrollment	508	525	546	458
Ridgewood (1972, 2010, 2018)				
Square feet	55,618	55,618	64,125	64,125
Capacity	575	575	575	575
Enrollment	327	280	316	279

(Continued)

Fiscal Year					
2020	2021	2022	2023	2024	2025
47,304	47,304	47,304	47,304	47,304	47,304
550	550	550	550	550	550
401	362	345	341	331	356
56,171	56,171	56,171	56,171	56,171	56,171
575	575	575	575	575	575
377	344	352	352	343	201
45,617	45,617	45,617	45,617	45,617	45,617
425	425	425	425	425	425
402	385	400	441	424	496
45,442	45,442	45,442	45,442	45,442	45,442
350	350	350	350	350	350
334	314	307	288	264	312
32,951	32,951	32,951	32,951	32,951	32,951
400	400	400	400	400	400
164	163	292	138	173	387
92,747	92,747	92,747	-	-	-
300	300	300	-	-	-
-	-	-	-	-	-
39,149	39,149	39,149	39,149	39,149	39,149
375	375	375	375	375	375
259	213	216	234	242	262
59,380	59,380	59,380	59,380	59,380	59,380
650	650	650	650	650	650
452	452	498	489	504	540
64,125	64,125	64,125	64,125	64,125	64,125
575	575	575	575	575	575
284	281	300	299	276	260

Rock Island - Milan School District #41

**School Building Information (Continued)
Last Ten Fiscal Years
(Unaudited)**

School	Fiscal Year			
	2016	2017	2018	2019
Thomas Jefferson (1962, 1999, 2009)				
Square feet	52,803	52,803	52,803	52,803
Capacity	550	550	550	550
Enrollment	447	399	402	370
Rock Island Center for Math & Science (2010)				
Square feet	64,400	64,400	64,400	64,400
Capacity	600	600	600	600
Enrollment	567	554	536	535
Middle:				
Edison (1925, 1953, 1956, 1970)				
Square feet	80,292	80,292	80,292	80,292
Capacity	600	600	600	600
Enrollment	429	388	381	389
Washington (1920, 1955, 1960, 2022)				
Square feet	91,872	91,872	91,872	91,872
Capacity	875	875	875	875
Enrollment	535	510	501	500
High School (1937, 1957, 1964, 2000, 2023):				
Square feet	398,483	398,483	398,483	398,483
Capacity	2,200	2,200	2,200	2,200
Enrollment	1,736	1,656	1,597	1,595
Alternative School (1949):*				
Square feet	51,154	51,154	51,154	51,154
Capacity	475	475	475	475
Enrollment	164	169	172	149

*Alternative school moved into the former Grant Elementary School in 2006.
Source: District records.

Fiscal Year					
2020	2021	2022	2023	2024	2025
52,803	52,803	52,803	52,803	52,803	52,803
550	550	550	550	550	550
387	300	300	299	304	277
64,400	64,400	64,400	64,400	64,400	64,400
600	600	600	600	600	600
537	467	470	472	473	462
80,292	80,292	80,292	80,292	80,292	80,292
600	600	600	600	600	600
381	397	419	407	415	398
91,872	91,872	94,874	94,874	94,874	94,874
875	875	875	875	875	875
537	532	498	481	521	529
398,483	398,483	398,483	411,733	411,733	411,733
2,200	2,200	2,200	2,200	2,200	2,200
1,612	1,659	1,693	1,715	1,686	1,812
51,154	51,154	51,154	51,154	51,154	51,154
475	475	475	475	475	475
150	100	104	147	152	-

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Compliance

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**Independent Auditor’s Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

To the Board of Education
Rock Island-Milan School District #41
Rock Island, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Rock Island-Milan School District #41 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated November 3, 2025.

Our report includes an emphasis of matter paragraph for the implementation of Governmental Accounting Standards Board Statement No. 101.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of Rock Island-Milan School District #41’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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a deficiency in internal control described in the accompanying Schedule of Findings and Responses as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Bohnsack & Frommelt LLP

Moline, Illinois
November 3, 2025

Rock Island-Milan School District #41

**Schedule of Findings and Responses
Year Ended June 30, 2025**

Part I: Findings Related to the Basic Financial Statements

Instances of noncompliance:

No matters were reported.

Internal control deficiencies:

2025-001

Finding: The District did not properly identify and adjust the District's Education Account for adjustments required for the District's trial balances to be reported in accordance with generally accepted accounting principles.

Criteria: A properly designed system of internal control over financial reporting requires entities to initiate, authorize, record, process and report financial data reliably in accordance with accounting principles generally accepted in the United States of America.

Condition: The District did not identify and adjust significant grants accounts receivable, revenue, and deferred revenue.

Cause: The District did not complete all grant reporting on a timely basis. In addition, the District did not adopt procedures to record deposits coming in subsequent to year-end to year-end grant reporting.

Effect: Financial statements were misstated and errors were not detected on a timely basis.

Context: The governmental activities and Education Account year-end balance sheet accounts required material adjustments.

Identification as a repeat finding: This is not a repeat finding.

Recommendation: We recommend the District reconcile accounts receivable and deferred revenue of all funds at year-end to ensure ending balances are properly recorded in accordance with generally accepted accounting principles.

Response and corrective action plan: The District will reconcile grant funds in accordance with generally accepted accounting principles.

Conclusion: Response accepted.



Sharon Williams, Ed.D.
Superintendent of Schools

To: RIMSD 41 Board of Education
From: Dr. Sharon Williams
Cabinet Champion: Dr. Dominique Moore, Assistant Superintendent of HR
Date: November 4, 2025
Re: Family and Community Engagement Liaison

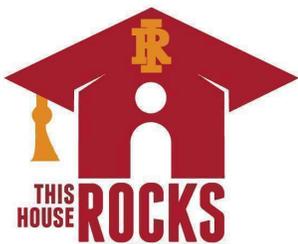
The selection process for the Family and Community Engagement Liaison yielded a pool of fifteen (15) candidates. Three (3) candidates were invited to the interview process, all accepted the invitation and were interviewed. The selection process included screening, an in-person panel interview, and a performance-based task. After the interview process, the interview team agreed that all three candidates (3) met the minimum qualifications and could do the job; however, Mitchell Walker emerged as one of the top candidates of choice and is being recommended for the Family and Community Engagement Liaison Position.

Mitchell has a combination of education from Blackhawk College, Western Illinois University, and University of Montana as well as a variety of community outreach experience. He brings over six (6) years of experience providing community outreach programs for schools, nonprofits, and local businesses and organizations. Before joining our team, Mitchell served as a SNAP-ED Coordinator with the University of Illinois Extension where he created and maintained community partnerships focused on educating, resourcing, and sustaining affordable and healthy food projects.

Mitchell's references describe him as a thoughtful decision-maker, an adaptive learner, and one who takes the initiative to train himself to be well-equipped to undertake challenges and overcome obstacles. He was also described as being respected for his professionalism and his character.

It is recommended the Board of Education approve the appointment of Mitchell Walker to the position of Family and Community Engagement Liaison for the 2025 - 2026 school year at the salary of \$48,913, prorated to start date.

Investment Period: One year contract
Total Investment: \$48,913
Funding Source: Title I



Sharon Williams, Ed.D.
Superintendent of Schools

To: RIMSD 41 Board of Education
From: Dr. Sharon Williams
Cabinet Champion: Dr. Dominique Moore, Assistant Superintendent of HR
Date: November 4, 2025
Re: Family and Community Engagement Liaison

The selection process for the Family and Community Engagement Liaison yielded a pool of fifteen (15) candidates. Three (3) candidates were invited to the interview process, all accepted the invitation and were interviewed. The selection process included screening, an in-person panel interview, and a performance-based task. After the interview process, the interview team agreed that all three candidates (3) met the minimum qualifications and could do the job; however, Brittney Coleman emerged as one of the top candidates of choice and is being recommended for the Family and Community Engagement Liaison Position.

Brittney holds a Bachelor's Degree in Educational Psychology from Mississippi State University and a Master's Degree in Education Administration from Mississippi College. She brings around six (6) years of experience supporting school and community outreach programs. Brittney previously served as a Youth Hope Children's Director at the Rock Island Location where she worked in collaboration with various community entities to include Rock Island - Milan School District to develop and implement quality before and after school programming opportunities for youth throughout the Quad Cities.

Brittney's references describe her as a one who is a great communicator, one who is effective, and one who demonstrates passion for the work she does. They further described her as one whose actions speak louder than words. Finally it was noted that Brittney is trustworthy, operates with integrity, and takes accountability for her actions.

It is recommended the Board of Education approve the appointment of Brittney Coleman to the position of Family and Community Engagement Liaison for the 2025 - 2026 school year at the salary of \$48,913, prorated to start date.

Investment Period: One year contract
Total Investment: \$48,913
Funding Source: Title I