

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
REGULAR BOARD OF EDUCATION MEETING AGENDA
Metamora Grade School - Cafeteria
Thursday, December 11, 2025, 7:00 PM

- 1 Call to Order - President Dana Smith
- 2 Roll Call - Secretary Mary Schierer
- 3 Pledge of Allegiance
- 4 **Reports from the Public**
 - A. Public Comments and/or Petitions to the Board

People wishing to address the Board of Education are guided by Board of Education Policy 2:230, "Public Participation at School Board Meetings and Petitions to the Board"

- 5 **Consent Agenda**
 - A. Minutes

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT #1
Regular Board of Education Meeting–Metamora Grade School
Thursday, November 6, 2025 7:00 p.m.

Unofficial Minutes

ATTENDEES

The meeting was called to order at 7:00 pm. Those in attendance: Dana Smith, Jared Frye, Mary Schierer, Kristina Grebner-Rauh, Matt Wilkerson, Trent Yoder, Dave Gleissner, Dr. Lee, Mr. Dirks, Lisa DeVore, Anna Staab, Sierra Staab, Rose Efaw, Mandy Peck, Tara Ott, Megan Huss, Samantha White, Danielle Buerkett, Amy Abney

PUBLIC COMMENT

There was no public comment.

CONSENT AGENDA

Motion by Mary Schierer, second by Dana Smith to approve the consent agenda, including October 9 minutes, bills and payroll, treasurer's report, investment report, personnel report, and the destruction of executive committee audio recordings older than 18 months.

Motion carried 7-0.

INFORMATIONAL ITEMS

Student Services Coordinator & Principal Reports -Academic Growth - supporting principals and teaching staff. Participated in MTSS, initiated collaboration with MTHS in development of department content chairs and strengthening curriculum. Engaging Learning Environments - playing an active role in the Building Learning Team. Social Emotional/Wellness - develop and implement SEL lessons, provide intervention and support for students. Community Engagement - participated in Special Persons Week, and NFL Night - Book Fair and coordinated a staff Halloween costume contest.

Superintendent Report– Dr. Lee reviewed the tentative levy, reminding the Board of the promise from the referendum campaign that the tax rate wouldn't continue to rise each year. Rather, we would do a gradual, preferably one-time, smaller increase to help sustain until bonds are retired in 2030. This year the EAV is again projected to increase 8%. Even though it's going to take continued effort to stretch our reserves until 2030, Dr. Lee recommended keeping the tax bill the same as last year or as close to the same as possible. This means reducing the overall tax rate and not capturing the money that results from increased valuation. In the draft, Dr. Lee highlighted the following...

- We are only levying the maximum in two funds (Special Ed and Transportation).
- Our Bond and Interest payment must increase by \$124k.
- Tort and Education receive an increase, but only by reducing the rate of IMRF, Social Security and HLS (all of which have current fund balances that will cover next year with the reduction).
- The other funds keep the same levy dollar amount as last year

Ed Policy Committee Update - This follow up meeting discussed the potential and challenges of integrating AI in education, ultimately extending the discussion around the creation of a District-wide AI Plan for MGS. Teachers shared experiences of using AI, highlighting its benefits in saving time and enhancing instruction. Discussion continued around the concerns with AI, what additional parent and teacher feedback are needed. The meeting concluded with Dr. Lee reviewing the new Illinois Report Card metrics. [See a full summary of the Ed Policy Committee meeting here.](#)

Facility Committee Update - Members of the committee provided an overview of the Facility meeting. The committee was complimentary of Director Uzelac and his team for their efforts in cleaning and maintaining the 120,000 square foot building as effectively and efficiently as possible. They reviewed the major maintenance items that will be the major cost drivers this year. Dr. Lee prepared a \$50,000 State Maintenance Grant for Board approval. The grant will be used to help cover the cost of window replacement and cafeteria floor replacement. If approved by the Board and the State, it will be MGS's fourth maintenance grant in the past five years. [See a full summary of the Facility Committee meeting here.](#)

ACTION ITEMS

In separate actions, the Board approved the following:

- 1. 2025 LEVY RESOLUTION ESTIMATING TAX EXTENSION.**
 - a. MOTION Dana Smith, SECOND Matt Wilkerson, motion carried 7-0
- 2. THE DATE AND TIME AS DECEMBER 11 AT 7:00 PM FOR THE TRUTH IN TAXATION HEARING FOR THE 2025 TAX LEVY.**
 - a. Motion by Matt Wilkerson, Second by Dave Gleissner, motion carried 7-0
- 3. MAINTENANCE GRANT APPLICATION.**
 - a. Motion by Dana Smith, Second by Dave Gleissner, motion carried 7-0
- 4. ENTERING INTO EXECUTIVE SESSION. (Time: 7:43p)**
 - a. Motion by Matt Wilkerson, Second by Mary Schierer, motion carried 7-0

ADJOURN

Motion by Dana Smith, Second by Mary Schierer to adjourn. Motion carried voice vote at 8:37p.

Dana Smith, President

Mary Schierer, Secretary

Metamora CCSD #1
815 E Chatham
Metamora, IL 61548

Summary December Bills and November Payroll

December Bills	\$	303,635.02
11/14/2025 Payroll	\$	206,388.48
11/14/2025 Liabilities	\$	127,820.16
11/25/2025 Payroll	\$	136,898.16
11/25/2025 Liabilities	\$	86,111.65
Total Bills and Payroll	\$	860,853.47

Dana Smith, President

Mary Schierer, Secretary

Board Report - Metamora Com Cons Grade School Dist

Expense on Date: 12/1/2025 to 12/31/2025

Account Number	Description	Check	Amount
AB Hunter Sewer Service			
20-2540-324-00	sewer girls lockerroom	83516	245.00
Total for AB Hunter Sewer Service			\$245.00
Amazon Capital Services			
10-1110-410-04	Supplies-Toner	2025121101	41.99
Total for Amazon Capital Services			\$41.99
AMEREN ILLINOIS			
20-2540-465-00	Natural Gas	83517	1,046.37
40-2540-465-00	Natural Gas	83517	82.08
Total for AMEREN ILLINOIS			\$1,128.45
American Express - Amazon Business			
10-1110-310-00	RSAC Professional Development	0	22.00
10-1110-310-00	RSAC Professional Development	0	85.80
10-1110-310-00	RSAC Professional Development	0	143.29
10-1110-310-00	RSAC Professional Development	0	436.38
10-1110-410-00	General Supplies	0	87.60
10-1110-410-00	General Supplies	0	221.10
10-1110-410-00	General Supplies	0	40.00
10-1110-410-00	General Supplies	0	112.48
10-2310-640-00	Jt Conference	0	300.50
10-2310-640-00	Jt Conference	0	4,405.55
10-2560-412-00	Special Meetings	0	163.35
10-2560-412-00	Special Meetings	0	70.00
10-2560-412-00	Special Meetings - Ed Policy Meeting	0	122.41
20-2540-410-00	Supplies - Custodial	0	147.95
20-2540-410-00	Supplies - Custodial	0	147.95
20-2543-324-00	Grounds Maintenance	0	23.21
20-2543-324-00	Grounds Maintenance	0	11.84
10-1110-310-05	Software License	0	(3,120.00)
10-1110-410-00	General Supplies	0	3,120.00
10-1250-412-30	Title 1 Homeless Supplies	0	116.79
10-1110-410-05	Technology supplies	0	84.95
10-1110-410-05	Technology supplies	0	299.99
10-1110-410-05	Technology supplies	0	189.99
10-1110-410-00	laminating	0	180.60
10-1110-410-00	General Supplies	0	59.99
10-1110-410-00	General Supplies	0	273.53
10-1110-410-00	General Supplies	0	273.53
10-1110-410-02	Classroom Supplies-Anglin, L	0	105.64
10-1110-410-02	Classroom Supplies-Blessin	0	18.97
10-1110-410-11	Supplies - Foundation	0	182.10
10-1220-410-01	Sp. Ed. Classroom Supplies-Griffith	0	51.81
10-1110-410-02	Classroom Supplies-Ott	0	144.23
10-1110-410-02	Classroom Supplies-Roley	0	32.26
10-1110-410-02	Classroom Supplies-Wiley	0	196.76
Total for American Express - Amazon Business			\$8,752.55

Board Report - Metamora Com Cons Grade School Dist

Expense on Date: 12/1/2025 to 12/31/2025

Account Number	Description	Check	Amount
Anglin, Steve			
10-1500-640-28	State Speech Supervision	83518	500.00
10-1500-640-28	Hospitality Room Supplies	83518	150.00
Total for Anglin, Steve			\$650.00
ATLAS SUPPLY CO.			
20-2540-410-00	Supplies - Custodial	83519	2,657.51
Total for ATLAS SUPPLY CO.			\$2,657.51
Barr Landscaping & Lawn Services			
20-2543-324-00	Lawn winterization	83520	75.00
20-2543-324-00	Lawn Fertilization	83520	75.00
Total for Barr Landscaping & Lawn Services			\$150.00
Boyer, Thomas			
40-2550-331-03	Transportation by Parent/Guardian	83521	246.40
Total for Boyer, Thomas			\$246.40
Bushue Background Screening			
10-2310-318-70	Criminal Background Check	83522	124.00
10-2310-318-70	Criminal Background Check	83523	32.00
Total for Bushue Background Screening			\$156.00
Bushue Hr. Inc.			
10-2510-311-01	Human Resource Services	83524	6,960.00
Total for Bushue Hr. Inc.			\$6,960.00
Central Illinois Glass			
20-2540-324-00	Install glassin doors	83525	1,990.00
Total for Central Illinois Glass			\$1,990.00
COMMERCE BANK NA			
10-1110-310-05	Software License	83526	21.64
10-1110-410-00	General Supplies	83526	30.00
10-1500-410-55	XC Meal	83526	202.48
10-1500-410-57	XC Meal	83526	202.48
10-2560-412-00	Ed Policy meeting	83526	122.41
10-2560-641-00	Food Service Fees-Wragge	83526	7.00
10-2560-641-00	Food Service Fees-Geier	83526	7.00
10-2560-419-00	lunch trays	83526	3,577.32
10-2560-419-00	Cafeteria supplies	83526	185.59
Total for COMMERCE BANK NA			\$4,355.92
Commercial Lighting			
20-2540-410-00	Supplies - Custodial	83568	580.49
Total for Commercial Lighting			\$580.49
Cresent Electric Supply Company			
20-2540-410-00	Supplies - Custodial	2025121102	218.64
Total for Cresent Electric Supply Company			\$218.64
Dalpiaz, Kari			
10-1110-410-00	General Supplies	83527	204.71
Total for Dalpiaz, Kari			\$204.71
Deeb, Dawn			

Board Report - Metamora Com Cons Grade School Dist

Expense on Date: 12/1/2025 to 12/31/2025

Account Number	Description	Check	Amount
10-1500-640-28	IESA Speech	83528	75.00
Design Mavens Architecture PLLC			
60-2530-530-04	MEP as built	83529	4,987.50
20-2540-312-01	Miscellaneous Project	83530	552.50
Total for Design Mavens Architecture PLLC			\$5,540.00
DIGITAL COPY SYSTEMS LLC			
10-1110-325-00	11/2025 Copier Rental and Equipment	83531	3,275.95
10-1110-325-00	12/2025 Copier Rental and Equipment	83532	3,275.95
Total for DIGITAL COPY SYSTEMS LLC			\$6,551.90
Dunnan, James			
10-2310-310-00	Professional Services-Mentoring	2025121103	427.50
Total for Dunnan, James			\$427.50
Easter Seals Central Illinois			
10-1912-670-04	10/2025 Tuition-Easter Seals	83533	24,253.24
10-1912-670-04	11/2025 Tuition Easter Seals	83533	18,189.94
Total for Easter Seals Central Illinois			\$42,443.18
ENTEC SERVICES, INC.			
20-2540-324-00	BLR-1 - Boiler Operation	83534	805.45
20-2540-324-00	BAS Access - bad switch	83534	355.00
20-2540-326-00	Maintenance Contracts	83535	906.17
Total for ENTEC SERVICES, INC.			\$2,066.62
ESI - Eichenauer Service Inc			
10-2560-310-01	Nov 2025 Food Service Maint Contract	2025121104	167.00
10-2560-310-01	Dec 2025 Food Service Maint Contract	2025121104	167.00
Total for ESI - Eichenauer Service Inc			\$334.00
EVERGREEN FS INC.			
40-2550-411-00	Supplies and Parts	83569	7.87
40-2550-411-00	Supplies and Parts	83569	567.97
40-2550-464-00	Supplies - Gasoline	83536	2,948.40
40-2550-464-00	Supplies - Gasoline	83576	2,151.55
Total for EVERGREEN FS INC.			\$5,675.79
EYET LLC			
10-1220-410-00	Wayfinder Bundle	83537	550.00
Total for EYET LLC			\$550.00
Farmington High School			
10-1500-640-57	Game Day Entry Fee	83538	100.00
Total for Farmington High School			\$100.00
Germantown Hills Middle School			
10-1110-310-00	Professional Development	83539	660.00
Total for Germantown Hills Middle School			\$660.00
GORENZ AND ASSOCIATES LTD.			
10-2310-317-00	Audit	83577	15,550.00
Total for GORENZ AND ASSOCIATES LTD.			\$15,550.00

Board Report - Metamora Com Cons Grade School Dist

Expense on Date: 12/1/2025 to 12/31/2025

Account Number	Description	Check	Amount
Hartman, Tiffany			
40-2550-331-03	Transportation by Parent/Guardian	83540	70.00
Total for Hartman, Tiffany			\$70.00
Heart Technologies Inc			
10-1110-325-02	Chromebook lease	0	3,064.35
10-1110-325-02	Chromebook lease	0	1,029.68
Total for Heart Technologies Inc			\$4,094.03
Heart Technologies			
10-1110-410-05	Technology supplies	83541	312.50
10-1110-500-02	Phone System	83570	12,485.84
Total for Heart Technologies			\$12,798.34
IDEAL ENVIRONMENTAL			
80-2540-319-03	6 months Asbestos Inspection	83542	500.00
Total for IDEAL ENVIRONMENTAL			\$500.00
IESA			
10-1500-640-28	Speech Dues & Fees	83543	855.12
Total for IESA			\$855.12
Illinois Office of the			
20-2540-640-00	Certificate Fees	83544	140.00
Total for Illinois Office of the			\$140.00
Illinois Power Marketing			
10-2540-466-00	Account #400001723708	2025121105	100.45
10-2540-466-00	Account #400001732907	2025121106	187.90
10-2540-466-00	Acct # 400001733918	2025121107	10,608.72
Total for Illinois Power Marketing			\$10,897.07
Imagine Learning			
10-1110-420-00	Remote learning	83545	750.00
Total for Imagine Learning			\$750.00
Intech Innovations			
10-1110-410-05	Juno system tower	83546	1,778.50
Total for Intech Innovations			\$1,778.50
ISCorp			
10-1110-410-05	Technology supplies	2025121108	275.00
Total for ISCorp			\$275.00
Kirby Foods Metamora			
10-1110-410-00	General Supplies	83571	34.93
10-1220-410-01	Sp. Ed. Classroom Supplies	83547	16.07
Total for Kirby Foods Metamora			\$51.00
Kohl Wholesale			
10-2130-410-00	School Nurse Supplies	83572	23.11
10-2560-410-00	Food Supplies	83548	8,136.23
10-2560-419-00	Supplies Other than Food	83548	251.53
Total for Kohl Wholesale			\$8,410.87
Lexia Learning Systems LLC			

Board Report - Metamora Com Cons Grade School Dist

Expense on Date: 12/1/2025 to 12/31/2025

Account Number	Description	Check	Amount
Lexia Learning Systems LLC - (Continued)			
10-3700-311-30	St Mary's Cust #LEX-43378	2025121109	843.33
Total for Lexia Learning Systems LLC			\$843.33
Mansfield Power & Gas LLC			
20-2540-465-00	Natural Gas	83549	1,698.24
40-2540-465-00	Natural Gas	83549	134.25
Total for Mansfield Power & Gas LLC			\$1,832.49
Martin Sign Service, Inc.			
60-2530-530-03	Playground Donor sign	83550	650.00
Total for Martin Sign Service, Inc.			\$650.00
McGraw Hill			
10-1110-420-00	Reveal Math Gr 1	2025121110	220.00
Total for McGraw Hill			\$220.00
METAMORA GRADE SCHOOL ATHLETIC BOOSTERS			
10-1713	Athletic Tournaments	83551	1,717.80
Total for METAMORA GRADE SCHOOL ATHLETIC BOOSTERS			\$1,717.80
METAMORA GRADE SCHOOL IMPREST ACCOUNT			
10-1110-340-00	Internet Services	83552	1,234.92
10-1500-319-55	Officials - Boys Athletics	83552	1,020.00
10-1500-319-57	Officials - Girls Athletics	83552	1,260.00
10-1500-640-28	Speech Fees - Judges	83552	973.68
10-2540-340-00	Telephone	83552	560.16
40-2550-464-00	Supplies - Gasoline	83552	46.21
Total for METAMORA GRADE SCHOOL IMPREST ACCOUNT			\$5,094.97
Metamora Township			
10-2213-310-73	Title 2 Professionals Services	83553	1,450.00
Total for Metamora Township			\$1,450.00
METAMORA, VILLAGE OF			
20-2540-370-00	10/2025 Water	83554	37.83
20-2540-370-00	10/2025 Water	83554	732.98
20-2540-370-00	11/2025 Water	83554	37.83
20-2540-370-00	11/2025 Water	83554	37.83
20-2540-370-00	10/2025 Water	83554	37.83
20-2540-370-00	10/2025 Water	83554	37.83
20-2540-370-00	11/2025 Water	83554	337.10
20-2540-370-01	6/2025 Water- Transportation	83555	(37.83)
20-2540-370-01	7/2025 Water- Transportation	83555	(37.83)
20-2540-370-01	8/2025 Water- Transportation	83555	(37.83)
20-2540-370-01	9/2025 Water- Transportation	83555	(37.83)
40-2540-321-00	8/2025 Sewer - Transportation	83555	15.04
40-2540-321-00	9/2025 Sewer - Transportation	83555	15.04
40-2540-321-00	10/2025 Sewer - Transportation	83555	15.04
40-2540-321-00	11/2025 Sewer - Transportation	83555	15.04
40-2540-321-00	9/2025 Sewer	83554	(15.04)
40-2540-321-00	6/2025 Sewer - Transportation	83555	15.04

Board Report - Metamora Com Cons Grade School Dist

Expense on Date: 12/1/2025 to 12/31/2025

Account Number	Description	Check	Amount
METAMORA, VILLAGE OF - (Continued)			
40-2540-321-00	7/2025 Sewer - Transportation	83555	15.04
40-2540-370-00	10/2025 Water	83555	37.83
40-2540-370-00	11/2025 Water Transportation	83555	37.83
40-2540-370-00	9/2025 Water- Transportation	83555	37.83
40-2540-370-00	8/2025 Water- Transportation	83555	37.83
40-2540-370-00	7/2025 Water- Transportation	83555	37.83
40-2540-370-00	6/2025 Water- Transportation	83555	37.83
20-2540-321-00	11/2025 Sewer	83554	15.04
20-2540-321-00	11/2025 Sewer	83554	108.26
20-2540-321-00	10/2025 Sewer	83554	231.57
20-2540-321-00	10/2025 Sewer	83554	15.04
20-2540-321-00	9/2025 Sewer	83554	15.04
20-2540-321-01	6/2025 Sewer - Transportation	83555	(15.04)
20-2540-321-01	9/2025 Sewer - Transportation	83555	(15.04)
20-2540-321-01	8/2025 Sewer Transportation	83555	(15.04)
20-2540-321-01	7/2025 Sewer Transportation	83555	(15.04)
Total for METAMORA, VILLAGE OF			\$1,734.88
Midwest Bus Leasing LLC			
40-2550-333-00	Bus Leases	2025121111	131,298.48
Total for Midwest Bus Leasing LLC			\$131,298.48
Midwest Equipment -Metamora			
20-2540-324-00	gator winterize	83556	284.47
Total for Midwest Equipment -Metamora			\$284.47
MTCO			
10-1110-340-00	Internet Services	83557	1,234.92
10-2540-340-00	Telephone	83557	765.24
Total for MTCO			\$2,000.16
Neaveill Distributing Inc.			
10-2560-410-00	Milk	83558	942.00
Total for Neaveill Distributing Inc.			\$942.00
ODP Business Solutions LLC			
10-1110-410-00	General Supplies	83560	1,560.00
10-1110-410-04	Supplies - Toner	83559	284.89
Total for ODP Business Solutions LLC			\$1,844.89
OSF Medical Group			
40-2550-391-00	Physical - Smith	83561	187.00
40-2550-391-00	Physicals-Roley	83573	102.00
Total for OSF Medical Group			\$289.00
Peoria High School			
10-1500-640-57	Game Day Entry Fee	83562	100.00
Total for Peoria High School			\$100.00
Pontiac High School			
10-1500-640-57	Game Day Entry Fee	83563	100.00
Total for Pontiac High School			\$100.00

Board Report - Metamora Com Cons Grade School Dist

Expense on Date: 12/1/2025 to 12/31/2025

Account Number	Description	Check	Amount
Regional Office of Education 48			
10-1220-122-12	SpEd Homebound/Tutoring	83564	140.00
Total for Regional Office of Education 48			\$140.00
Smithereen Pest Management			
20-2540-327-00	Extermination	83565	45.00
Total for Smithereen Pest Management			\$45.00
THE MUSIC SHOPPE INC.			
10-1500-323-24	Band UpKeep	83566	18.60
10-1500-410-24	Band Supplies	83566	42.50
10-1500-411-24	Music Resale	83566	14.01
10-1500-411-24	Music Resale	83566	12.79
10-1500-411-24	Music Resale	83566	8.49
10-1500-411-24	Music Resale	83566	7.64
10-1500-411-24	Music Resale	83566	12.31
10-1500-411-24	Music Resale	83574	24.99
10-1500-411-24	Music Resale	83574	54.93
10-1500-411-24	Music Resale	83566	23.77
10-1500-411-24	Music Resale	83566	24.62
10-1500-411-24	Music Resale	83566	11.04
10-1500-411-24	Music Resale	83566	23.78
Total for THE MUSIC SHOPPE INC.			\$279.47
Trapp Electric			
20-2540-324-00	Extra lights art room	83578	3,800.00
Total for Trapp Electric			\$3,800.00
TROPHIES PLUS			
10-1110-410-00	General Supplies	83567	12.50
10-1500-410-55	Basketball state trophy plate	83567	12.00
10-1500-410-57	Softball State trophy plate	83567	12.00
Total for TROPHIES PLUS			\$36.50
Report Total			\$303,635.02

**METAMORA CCSD #1
815 E Chatham St
Metamora, IL 61548
November 30, 2025**

Treasurer's Report

Beginning Balance of all Combined Funds 11/1/2025	\$8,129,609.38
Deposits:	
Cash Deposits	\$697,839.73
Expenses:	
Accounts Payable - November 2025(Bills & Payroll liabilities)	\$1,609,448.69
Payroll 11/14	\$206,388.48
Payroll 11/25	\$136,898.16

Ending Balance of all Combined Accounts 10/31/2025 **\$6,874,713.78**

	<u>Commerce</u>	<u>Goodfield</u>	<u>PMA</u>	<u>Total</u>
10	\$ 2,740,829.87			\$2,740,829.87
20	\$ 502,684.97			\$502,684.97
30	\$ 169,363.32			\$169,363.32
40	\$ 13,324.76			\$13,324.76
50	\$ 312,620.58			\$312,620.58
60	\$ 451,022.80			\$451,022.80
70	\$ 629,046.09		\$ 1,652,112.41	\$2,281,158.50
80	\$ 184,327.14			\$184,327.14
90	\$ 219,381.84			\$219,381.84
	\$5,222,601.37	\$0.00	\$1,652,112.41	\$6,874,713.78

Fund Balance Report

Printed: 12/5/2025 8:54 AM

Metamora Com Cons Grade School Dist

Fund	Description	Month to Date		Year to Date		YTD Change	Fund Balance	
		Expense	Income	Expense	Income		Start of Year	Current
10	Education Fund	529,265.46	535,052.73	3,600,280.84	5,261,461.34	1,661,180.50	1,183,728.17	2,844,908.67
20	Oper, Build, & Maint Fund	36,160.51	18,377.27	256,469.52	559,265.77	302,796.25	199,888.72	502,684.97
30	Debt Service Fund or Fund Group	1,277,881.85	46,665.51	1,278,081.85	1,420,063.37	141,981.52	27,381.80	169,363.32
40	Transportation Fund	42,424.12	8,819.00	363,790.70	317,689.60	(46,101.10)	59,425.86	13,324.76
50	I.M.R.F./Soc. Sec. Fund	23,948.70	8,278.36	103,147.98	267,206.03	164,058.05	148,562.53	312,620.58
60	Capital Projects Fund or Fund Group	24,160.50	47,185.35	123,277.64	236,909.20	113,631.56	337,391.24	451,022.80
70	Working Cash Fund	0.00	3,710.23	0.00	112,125.28	112,125.28	2,169,033.22	2,281,158.50
80	Tort Immunity and Judgment Fund	2,390.71	8,070.87	111,225.54	247,068.28	135,842.74	48,484.40	184,327.14
90	Life Safety Fund	0.00	3,676.93	3,085.48	111,862.48	108,777.00	110,604.84	219,381.84
		<u>\$1,936,231.85</u>	<u>\$679,836.25</u>	<u>\$5,839,359.55</u>	<u>\$8,533,651.35</u>	<u>\$2,694,291.80</u>	<u>\$4,284,500.78</u>	<u>\$6,978,792.58</u>



ISDLAF+ Monthly Statement

Metamora C.C.S.D. #1

Please Note:

THE FUND WILL BE CLOSED DECEMBER 25TH IN OBSERVANCE OF CHRISTMAS DAY AND JANUARY 1ST IN OBSERVANCE OF NEW YEARS DAY.

Activity Summary (IL01-11327-0101) General Fund

11/1/2025 - 11/30/2025

Investment Pool Summary	LIQ	MAX
Beginning Market Balance	\$1,192.24	\$913.27
Dividends	\$3.90	\$3.00
Purchases	\$0.00	\$0.00
Redemptions	\$0.00	\$0.00
Ending Market Balance	\$1,196.14	\$916.27
Average Monthly Rate	3.903%	3.916%
NAV / Share Price	1.000	1.000
Total	\$1,196.14	\$916.27

Total Fixed Income	\$1,650,000.00
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Account Total	\$1,652,112.41
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Your Representative

Matt Pitstick

(630) 657-6433

mpitstick@pmanetwork.com

Representatives are associated with PMA Securities, LLC

Metamora C.C.S.D. #1
815 E Chatham
Metamora, IL 61548-0552



PTMA Financial Solutions
2135 CityGate Lane, 7th Floor
Naperville, IL 60563



ISDLAF+ Monthly Statement

Metamora C.C.S.D. #1

Transaction Activity (IL01-11327-0101) General Fund

LIQ 11/1/2025 - 11/30/2025

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
	11/30/2025	11/30/2025	Total Dividend Reinvestment	\$0.00	\$3.90	\$1.000	3.900
				\$0.00	\$3.90		3.900

Beginning Market Value: \$1,192.24 | Ending Market Value: \$1,196.14



ISDLAF+ Monthly Statement

Metamora C.C.S.D. #1

Transaction Activity (IL01-11327-0101) General Fund

MAX 11/1/2025 - 11/30/2025

Transaction	Trade Date	Settle Date	Description	Redemption	Purchase	NAV / Share Price	Shares this Transaction
	11/30/2025	11/30/2025	Total Dividend Reinvestment	\$0.00	\$3.00	\$1.000	3.000
				\$0.00	\$3.00		3.000

Beginning Market Value: \$913.27 | Ending Market Value: \$916.27



Current Portfolio

11/30/2025

Type	Code	Holding Id	Trade Date	Settle Date	Maturity Date	Description	Cost	Rate	NAV / Share Price	Face/Par	Market Value
LIQ				11/30/2025		LIQ Account Balance	\$1,196.14	3.903%	\$1.000	\$1,196.14	\$1,196.14
MAX				11/30/2025		MAX Account Balance	\$916.27	3.916%	\$1.000	\$916.27	\$916.27
CD	N	1377741-1	04/09/2025	04/09/2025	04/08/2026	First Pryority Bank, OK	\$240,200.00	3.992%		\$249,762.00	\$240,200.00
CD	N	1377743-1	04/09/2025	04/09/2025	04/08/2026	T Bank, National Association, TX	\$240,200.00	3.981%		\$249,737.18	\$240,200.00
CD	N	1377738-1	04/09/2025	04/09/2025	04/08/2026	Cornerstone Bank, NE	\$239,900.00	4.127%		\$249,773.55	\$239,900.00
CD	N	1377739-1	04/09/2025	04/09/2025	04/08/2026	Solera National Bank, CO	\$210,000.00	3.935%		\$218,240.86	\$210,000.00
CD	N	1377740-1	04/09/2025	04/09/2025	04/08/2026	NorthEast Community Bank, NY	\$240,200.00	3.969%		\$249,707.42	\$240,200.00
CD	N	1377742-1	04/09/2025	04/09/2025	04/08/2026	State Bank of Texas, TX	\$239,200.00	3.943%		\$248,604.62	\$239,200.00
CD	N	1377744-1	04/09/2025	04/09/2025	04/08/2026	Veritex Community Bank, TX	\$240,300.00	3.871%		\$249,575.56	\$240,300.00
							\$1,652,112.41			\$1,717,513.60	\$1,652,112.41

Time and Dollar Weighted Average Portfolio Yield: 3.975%

Weighted Average Portfolio Maturity: 129.00 Days

Note: Weighted Yield & Weighted Average Portfolio Maturity are calculated using "Market Value" and are only based on the fixed rate investments.

Portfolio Summary

Type	Allocation (%)	Allocation (\$)	Description
LIQ	0.072%	\$1,196.14	LIQ Account
MAX	0.055%	\$916.27	MAX Account
CD	99.872%	\$1,650,000.00	Certificate of Deposit

Index

Cost is comprised of the total amount you paid for the investment (including any fees and commissions) plus any reinvested dividends.

Rate is the average monthly yield for pool investments or the rate on the last business day of the month for SDA investments or the yield to maturity or yield to worst for fixed term investments.

Face/Par is the amount received at maturity for fixed rate investments or the balance at statement date for pool investments.

Market Value reflects the market value as reported by an independent third-party pricing service. Certificates of Deposit and other assets for which market pricing is not readily available from a third-party pricing service are listed at "Cost" for fixed term investments or the balance at statement date for pool investments.

Deposit Codes

N	Single FEIN
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ISDLAF+ MONTHLY STATEMENT DISCLAIMER

Securities and municipal advisory brokerage services (investments purchased with proceeds from a municipal securities issuance), and investments cleared through our clearing firm, Pershing LLC, are offered through PMA Securities, LLC, a broker-dealer and municipal advisor registered with the SEC and MSRB, and a member of FINRA and SIPC. All other products and brokerage services are generally provided by PMA Financial Network, LLC. Thus, certificates of deposit ("CD"), savings deposit accounts ("SDA") and commercial paper ("CP") may be executed through either PMA entity, as applicable, depending on whether the investment was purchased with proceeds derived from the issuance of municipal securities. PMA Securities, LLC and PMA Financial Network, LLC are operated under common ownership and are affiliated with PMA Asset Management, LLC.

Fixed Rate Investment Activity

This section shows all of the fixed term investments purchased and sold, maturities, interest received, and activity. This will include all CD, SDA, CP, securities and money market funds purchased through PMA Financial Network, LLC or PMA Securities, LLC as applicable. It also shows the approximate market value of each security and DTC CD whose price is obtained from an independent source believed to be reliable. However, PMA cannot guarantee their accuracy. This data is provided for informational purposes only. Listed values should not be interpreted as an offer to buy or sell at a specific price. Other CDs and CP are listed at their original cost. Redemption of a CD prior to maturity may result in early withdrawal penalties. Market values are based on the last day of the month for which this report date range is ending. If the run date of this report is prior to the end of the current month, the market values are listed as equivalent to the cost values.

ISDLAF+ Activity

This section shows all of the client's transactions in ISDLAF+. The Average Rate represents the average net interest rate over the previous month which is then annualized. Information regarding the ISDLAF+ investment objectives, risks, charges and expenses can be found in the ISDLAF+ Information Statement, which can be obtained at www.iasbop2p.org/isdlaf/home or by calling PMA at the phone number listed. An investment in any series of ISDLAF+ is not a deposit of any bank, and is neither insured nor guaranteed by the Federal Deposit Insurance Corporation, the U.S. Government, any state governmental agency or ISDLAF+. Investors could lose money investing in any series of ISDLAF+, and there can be no assurance that any series of ISDLAF+ that seeks to maintain a stable net asset value of \$1.00 per share will be able to do so.

Money Market Fund

The Rate shown for the money market fund represents the average net interest rate over the previous month which is then annualized. Information regarding the money market fund's investment objectives, risks, charges and expenses can be found in the money market fund's prospectus, which can be obtained by calling PMA at the phone numbers listed. The performance data featured represents past performance, which is no guarantee of future results. Investment returns will fluctuate. Current performance may be higher or lower than the performance data quoted. Please call PMA for the most recent performance figures.

The performance data featured represents past performance, which is no guarantee of future results. Investment returns will fluctuate. Current performance may be higher or lower than the performance data quoted. Please call PMA for the most recent performance figures.

Additional Disclosures

All funds, and/or securities are located and safe kept in an account under the client's name at their custodial bank. Any non-DTC CD listed is located in the client's name at the respective bank. Any money market fund shares are held directly with the money market fund. It is recommended that any oral communications be re-confirmed in writing to further protect your rights, including rights under the Securities Investor Protection Act.

Debt Securities

Some debt securities are subject to redemption prior to maturity. In the event of a partial or whole call of a security, the securities call will be automatically selected on a random basis as is customary in the securities industry. The probability that your securities will be selected is proportional to the amount of your holdings relative to the total holdings. Redemption prior to maturity could affect the yield represented. Additional information is available upon request.

A financial statement of PMA Securities, LLC is available for inspection at its office or a copy will be mailed to you upon written request.

PLEASE ADVISE PMA AND OUR CLEARING FIRM, PERSHING LLC, IMMEDIATELY OF ANY INACCURACY OR DISCREPANCY ON YOUR STATEMENT. FOR A CHANGE OF ADDRESS OR QUESTIONS REGARDING YOUR ACCOUNT, PLEASE NOTIFY YOUR PMA REPRESENTATIVE. ANY ORAL COMMUNICATIONS SHOULD BE RE-CONFIRMED IN WRITING.

How to Contact PMA

Please call (630) 657-6400 or write to us at PMA, 2135 CityGate Lane, 7th Floor, Naperville, Illinois 60563.

How to Contact Pershing, LLC

Please call (201) 413-3330 or write to Pershing, LLC, One Pershing Plaza, Jersey City, New Jersey, 07399

PMA Securities, LLC provides the following items of information pursuant to the Financial Industry Regulatory Authority ("FINRA") Rule 2267. (1) The FINRA BrokerCheck Hotline Number is 1-800-289-9999; (2) The FINRA Web site address is: www.finra.org; and (3) FINRA publishes an investor brochure that includes information describing the FINRA BrokerCheck Program. This brochure is available by contacting FINRA at the above telephone number or on the FINRA website. PMA Securities, LLC is also registered as a municipal securities dealer and municipal advisor with the U.S. Securities and Exchange Commission and the Municipal Securities Rulemaking Board (MSRB). The MSRB website address is www.msrb.org. Investor brochures relating to municipal securities firms and municipal advisory firms are available and posted on the website of the MSRB that describe the protections that may be provided by the MSRB rules and how to file a complaint with an appropriate regulatory authority.



METAMORA CCSD #1
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 (309) 367-2361, phone
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 mgsredbirds.org

Board of Education Personnel Report

December 2025

1. New Employment
 - a. Approve Alicia Cox as Special Education Teacher for MGS Skillbuilders Program.
 - b. Approve Grace Johns as a volunteer for the volleyball program.

2. Resignations
 - a. Lori Dvizac as bus driver effective December 15, 2025.

DR. BENJAMIN LEE, SUPERINTENDENT
MR. TIM DAMERY, PRINCIPAL K-4
MR. BEN DIRKS, PRINCIPAL 5-8

BOARD OF EDUCATION
Dana Smith, President
Jared Frye, Vice President
Mary Schierer, Secretary

Dave Gleissner
Kristina Grebner-Rauh
Matt Wilkerson
Trent Yoder

To: Board of Education
From: Dr. Lee
Re: Recommendation of Employment, Alicia Cox

I would like to recommend Mrs. Alicia Cox as the Special Education teacher for the MGS Skillbuilders classroom. Her start date will be the first contractual day for teachers in August, 2026. She recently earned a Master's Degree and has three years of experience in the preschool setting, all teaching the WCSEA Skillbuilders classroom. Her compensation will be dependent upon results of the collective bargaining agreement this spring.

Thank you.

Dr. Lee

To: Board of Education
From: Karrie Damerell
Re: Recommendation of Volunteer, Grace Johns

I would like to recommend Grace Johns as a volunteer for the volleyball program, pending background check and fingerprinting.

Thank you-

Karrie Damerell

- F. Destruction of Executive Session Recordings Older than 18 Months
- 6 **Informational Items**
 - A. **Office Staff Reports**
 - 1. K-4 Principal Report



METAMORA GRADE SCHOOL
TIM DAMERY - K-4 PRINCIPAL

815 EAST CHATHAM ST.
METAMORA, IL 61548
tdamery@mgsredbirds.org
309-367-2361



BOARD OF EDUCATION REPORT

December 11, 2025

Academic Growth

- Formal Evaluations are completed for those on my caseload. I will begin to work on Summatives.
- [IAR Data](#)
- Winter MAP Benchmarking Dec. 8-19. Excited to see the growth from our student population.

Engaging Learning Environments

- Teachers are attending Math Training monthly in Bloomington.
- Building Learning Next Team Meeting on Dec. 3rd
- Been discussing Reveal with the K-4 Staff to see how things are going in the classroom during team times to better support them. [Reveal Update](#)
- I will be attending the Raising Student Achievement conference sponsored by the Regional Office of Education on Dec. 8th and 9th. On December 9th I will also be presenting in a breakout session. Looking forward to sharing what I learned. This is always one of the better conferences I attend.

Social Emotional/Wellness

- SEL Days on Dec. 12th during SIP Day - Buddies, Assembly, and Grade Level Activities
- SEL Team will be working with SEL Integrations. We will be preparing to present to the staff on Restorative Practices on Jan. 5.

Community Engagement

- PT Conferences on the 24th and 25th of November. Feedback from staff has been positive.
- K-3 Christmas Concert on Dec. 9th.
- PTO Christmas Paint Night on Dec. 3rd - A great turn out. See Pictures on the next page!
- 100 Parent Contacts made as of Dec. 1
- 22 Thrill Share Posts as of Dec. 1
- [Office Visits/Student Referrals](#)





METAMORA GRADE SCHOOL
TIM DAMERY - K-4 PRINCIPAL

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309-367-2361



BOARD OF EDUCATION REPORT

December 11, 2025

Christmas Paint Night Pictures





METAMORA GRADE SCHOOL

BEN DIRKS - 5-8 PRINCIPAL

815 EAST CHATHAM ST.

METAMORA, IL 61548

bdirks@mgsredbirds.org

309-367-2361



BOARD OF EDUCATION REPORT

December 11, 2025

Academic Growth

- Winter MAP testing window is approaching December 8-19. We are hoping to see some good growth.
- Formal observations still occurring and on schedule.
- Team time discussions recently have been about working together as more of a team instead of a group of individuals, cross curricular opportunities, and discussing student behavior.

Engaging Learning Environments

- Mr. Dirks, Mr. Damery, Mrs. Becker, and Ms. Tjaden will be attending the Raising Student Achievement Conference (RSAC) on December 7-9.
- Math teachers going to ROE math training in Bloomington.
- The Building Learning Team met on December 3 continuing discussing The Station Rotation Model.

Social Emotional/Wellness

- Our next SEL day is December 12 where students will spend time with buddy classrooms, grade level activities, and we will celebrate the Cross Country team.
- We will have our whole school SEL celebration of “Grinchmas” on December 19 to recognize all the outstanding things that happened in the first semester.
- [Office Visits/Student Referrals](#)
- 109 Parent Contacts
- 42 Classroom walkthroughs plus formal and informal observations
- 34 Thrillshare posts

Community Engagement

- We had our Veterans Day assembly on November 11. Students did a great job singing, the band sounded great, and we received numerous positive comments from attendees.
- Jr. High will have their Winter Concert on December 11.
- A select group of jr. high band members will be performing at Holly Brook Retirement Community in Washington on December 19.



METAMORA GRADE SCHOOL

BEN DIRKS - 5-8 PRINCIPAL

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BOARD OF EDUCATION REPORT

December 11, 2025





December 2025 Superintendent Report

Strategic Pillar 1: Academic Growth & Achievement

Board Conference Sessions— In addition to the keynote speakers, I attended the following sessions: Legislative Updates, School Funding Projections, Special Education Funding and Reporting, School Improvement and the Board,

District Calendar—I met with the area superintendents to make sure spring break and winter breaks were aligned, as well as any joint inservice dates. Then, the MGS Calendar Committee reviewed some options, ultimately deciding on the draft awaiting Board approval. It includes a later starting date, limits the SIP days to 8 and shows the latest possible school day to be June 3, counting all emergency days. Without emergency days, the last day is May 26, 2027.

Strategic Pillar 3: Social Emotional Wellness

SAEBRS Results—At least twice each school year, MGS screens students using the Social, Academic, Emotional Behavior Rating Scales. Teachers complete the survey for younger students, while both teachers and students complete the screener 4th-8th grade. Overall, 90% of our students scored “low risk,” nearly identical to the previous year (91%). Five different grade levels demonstrated a higher overall risk than the previous year, while others showed significant drops. Ultimately, these results are used to help our students as a *person* as well as a *learner*. Students at high risk meet with our problem solving team to determine if additional support is needed, i.e., social work or behavior support through the intervention process.

Strategic Pillar 4: Facilities & Operations

State Budget—Projections show a growing shortfall. However, many at ISBE as well as some lawmakers believe the General Assembly will continue to fund the Evidence Based Formula at the statutorily required amount of \$350 million. Failure to do so would prevent MGS from capturing an additional \$120,000-\$350,000 in State revenue.

Strategic Pillar 5: Community Partnerships

Rooms usage overview—Of the parents invited to the Rooms communication tool through the MGS App, almost 90% of households had at least one guardian activate their Rooms account. 75% of those guardians are actively engaged and have utilized Rooms within the past two weeks.

- B. Foundation Report
- 7 **Discussion Items**
 - A. Breakfast Figures So Far This Year
 - B. Press Policy Issue 120 memo

Update Memo

Please distribute to board members and appropriate staff.

PRESS

Policy Reference Education Subscription Service

Contents

Instructions..... p. 1

PRESS Terminology p. 2

PRESS Issue 120 Topic Bundles p. 2



Progress Report p. 7

Revisions to Policies, Administrative Procedures, and Exhibits (numerical table) p. 8

Next Issue: Veto Session

Online Instructions

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

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

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

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

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

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

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

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

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

PRESS Bundles

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

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

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

Immigration and Law Enforcement

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

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

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

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

District Operations and Safety

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

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

PRESS Terminology

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

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

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

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

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

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

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

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

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

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

Personnel Issues

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

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

The following **PRESS** material is updated:

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

PRESS Issue 120 Trivia

494 pages • 225,861 words • 97 PRM materials

Curriculum

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

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

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

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

The following **PRESS** materials are updated:

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

Student Behavior, Mental Health, and Attendance

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

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

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

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

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

The following **PRESS** materials are updated:

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

Student Records

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

The following **PRESS** materials are updated:

- 7:340, Student Records
- 7:340-AP1, School Student Records
- 7:340-AP1, E1, Notice to Parents/Guardians and Students of Their Rights Concerning a Student’s School Records

Progress Report - The contents of this table frequently change.

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

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

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

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

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

RENAMED. The title of the material has been amended.

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

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

Revisions to Policies, Administrative Procedures, and Exhibits

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

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

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

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

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

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

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

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

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

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

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

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

5:185, Family and Medical Leave	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. Military Leave Act, 820 ILCS 151/12, added by P.A. 104-78, requiring a covered employer to provide paid leave for an employee to participate in a funeral honors detail for up to 8 hours per month for a maximum of 40 hours per calendar year, or more if authorized by the employer or a collective bargaining agreement; 2. U.S. Department of Labor Wage and Hour opinion letter 2023-1-A, clarifying when an employee may be permitted to work on an intermittent or reduced-leave schedule in accordance with federal rules; and 3. Continuous improvement. 	<input type="checkbox"/>
5:190, Teacher Qualifications	<p>The policy is unchanged. The Legal References and footnotes are updated in response to 105 ILCS 5/21B-120, added by P.A. 104-111, eff. 1-1-26, establishing a short-term approval credential for teachers in accordance with rules developed by ISBE, and for continuous improvement.</p>	<input type="checkbox"/>
5:200, Terms and Conditions of Employment and Dismissal	<p>The policy and footnotes are updated in response to NMWA, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26, requiring that an employee be compensated during a break to express breast milk. The footnotes are also updated for continuous improvement.</p>	<input type="checkbox"/>
5:220, Substitute Teachers	<p>The Legal References and footnotes are updated. The Legal References are updated in response to 105 ILCS 128/22, added by P.A. 104-198, eff. 1-1-26, requiring districts to provide all substitute personnel with: (1) training on school evacuation drills and law enforcement lockdown drills, and (2) support that includes, at a minimum, the information packet given to employees with district-approved materials outlining evacuation and lockdown procedures. Maps indicating all school exits must also be prominently displayed in every classroom. The footnotes are updated in response to 105 ILCS 5/21B-20(2) (E), amended by P.A. 103-617, allowing an individual who holds a valid career and technical educator endorsement on an Educator License with Stipulations but who does not hold a bachelor's degree to substitute teach in career and technical education classrooms, and for continuous improvement.</p>	<input type="checkbox"/>
5:220-AP, Substitute Teachers	<p>The procedure is updated for the reasons stated in 5:220, <i>Substitute Teachers</i>, above.</p>	<input type="checkbox"/>
5:280, Duties and Qualifications	<p>The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to IVC, 625 ILCS 5/6-106.1, amended by P.A. 104-256, eff. 7-1-26, updating the requirements for school bus driver permits issued by the Ill. Secretary of State.</p>	<input type="checkbox"/>
5:300, Schedules and Employment Year	<p>The policy and footnotes are updated for the reason stated in 5:200, <i>Terms and Conditions of Employment and Dismissal</i>, above.</p>	<input type="checkbox"/>

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

<p>6:20, School Year Calendar and Day</p>	<p>The policy, Legal References, and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/24-2(c), amended by P.A. 104-391, making commemorative holidays optional to observe and moving the last Friday in April (Arbor and Bird Day), October 9 (Leif Erikson Day), and the day immediately after Thanksgiving (Native American Heritage Day) to commemorative holidays; 2. 105 ILCS 5/27-20, repealed by P.A. 104-391, removing American Indian Day. 3. 105 ILCS 5/27-1025, renumbered by P.A. 104-391; 4. 105 ILCS 5/27-20.2, repealed by P.A. 104-391, removing Just Say No Day; 5. 105 ILCS 5/27-510, added by P.A. 104-391, and replacing in part 105 ILCS 5/27-3, repealed by P.A. 104-391, continuing to require the Pledge of Allegiance to be recited every day in elementary and secondary schools; 6. 105 ILCS 5/10-19.05, amended by P.A. 104-250, eff. 1-1-26, adding to the activities allowed to be counted toward the calculation of clock hours of school work; 7. 105 ILCS 5/2-3.206, added by P.A. 104-115, requiring by July 1 each year, ISBE must prominently post on its website and distribute to each school district a nonexhaustive list of days and dates of cultural, religious, or other observances for, at a minimum, the school year that begins in the next calendar year; and 8. Continuous improvement.
<p>6:40, Curriculum Development</p>	<p>The policy, Legal References, Cross References, and footnotes are updated for continuous improvement. Footnote 1 is also updated in response to <u>Mahmoud v. Taylor</u>, 145 S.Ct. 2332 (2025), holding that classroom instruction will burden parents’ religious free exercise rights if it requires their children to submit to instruction “that poses ‘a very real threat of undermining’ the religious beliefs and practices that the parents wish to instill.”</p>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Special Acknowledgement to IASB Legal Assistants

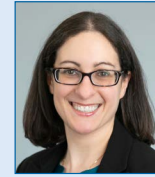
The following individuals provide us with excellent assistance between and during the drafting of each PRESS issue. We also thank them and appreciate their dedication and contributions to the quality of this service.

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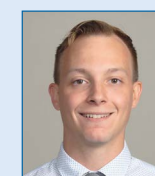
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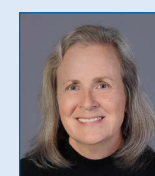
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2026-2027 Proposed Public School Calendar for Metamora CCSD 1, Draft, as of 11/24/2025

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

Total Days of Attendance: 176

July 2026							August 2026							September 2026						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
29	30	1	2	3 HOL	4	5	27	28	29	30	31	1	2	31	1 X	2 X	3 X	4 X	5	6
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7 HOL	8 X	9 X	10 X	11 X	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14 X	15 X	16 X	17 X	18 XHS	19	20
20	21	22	23	24	25	26	17 TI	18 TI	19 XHI	20 X	21 X	22	23	21 X	22 X	23 X	24 X	25 X	26	27
27	28	29	30	31	1	2	24 X	25 X	26 X	27 X	28 X	29	30	28 X	29 X	30 X	1	2	3	4
3	4	5	6	7	8	9	31 X	1	2	3	4	5	6	5	6	7	8	9	10	11

July Atnd: 0 Accum: 0 Aug Atnd: 9 Accum: 9 Sept Atnd: 21 Accum: 30

October 2026							November 2026							December 2026						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	1 X	2 XHS	3	4	26	27	28	29	30	31	1	30	1 X	2 X	3 X	4 X	5	6
5 X	6 X	7 X	8 X	9 TI	10	11	2 X	3 X	4 X	5 X	6 X	7	8	7 X	8 X	9 X	10 X	11 X	12	13
12 HOL	13 X	14 X	15 X	16 X	17	18	9 X	10 X	11 X	12 X	13 XHS	14	15	14 X	15 X	16 X	17 X	18 X	19	20
19 X	20 X	21 X	22 X	23 X	24	25	16 X	17 X	18 X	19 X	20 X	21	22	21 NIA	22 NIA	23 NIA	24 NIA	25 HOL	26	27
26 X	27 X	28 X	29 X	30 X	31	1	23 FPT	24 FPT	25 NIA	26 HOL	27 NIA	28	29	28 NIA	29 NIA	30 NIA	31 NIA	1	2	3
2	3	4	5	6	7	8	30 X	1	2	3	4	5	6	4	5	6	7	8	9	10

Oct Atnd: 20 Accum: 50 Nov Atnd: 18 Accum: 68 Dec Atnd: 14 Accum: 82

January 2027							February 2027							March 2027						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1 HOL	2	3	25	26	27	28	29	30	31	22	23	24	25	26	27	28
4 TI	5 X	6 X	7 X	8 X	9	10	1 X	2 X	3 X	4 X	5 X	6	7	1 X	2 X	3 X	4 X	5 X	6	7
11 X	12 X	13 X	14 X	15 X	16	17	8 X	9 X	10 X	11 X	12 XHS	13	14	8 X	9 X	10 X	11 X	12 XHS	13	14
18 HOL	19 X	20 X	21 X	22 X	23	24	15 NIA	16 X	17 X	18 X	19 X	20	21	15 X	16 X	17 X	18 X	19 X	20	21
25 X	26 X	27 X	28 X	29 X	30	31	22 X	23 X	24 X	25 X	26 X	27	28	22 X	23 X	24 X	25 X	26 NIA	27	28
1	2	3	4	5	6	7	1	2	3	4	5	6	7	29 NIA	30 NIA	31 NIA	1	2	3	4

Jan Atnd: 18 Accum: 100 Feb Atnd: 19 Accum: 119 Mar Atnd: 19 Accum: 138

April 2027							May 2027							June 2027						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
29	30	31	1 NIA	2 NIA	3	4	26	27	28	29	30	1	2	31	1 XED	2 XED	3 XED	4	5	6
5 X	6 X	7 X	8 X	9 X	10	11	3 X	4 X	5 X	6 X	7 X	8	9	7	8	9	10	11	12	13
12 X	13 X	14 X	15 X	16 XHS	17	18	10 X	11 X	12 X	13 X	14 X	15	16	14	15	16	17	18	19 HOL	20
19 X	20 X	21 X	22 X	23 X	24	25	17 X	18 X	19 X	20 X	21 X	22	23	21	22	23	24	25	26	27
26 X	27 X	28 X	29 X	30 X	1	2	24 X	25 X	26 XHS	27 XED	28 XED	29	30	28	29	30	1	2	3	4
3	4	5	6	7	8	9	31 HOL	1	2	3	4	5	6	5	6	7	8	9	10	11

Apr Atnd: 20 Accum: 158 May Atnd: 18 Accum: 176 June Atnd: 0 Accum: 176

- D. 8th Grade Graduation Date
- E. Rooms Usage Overview

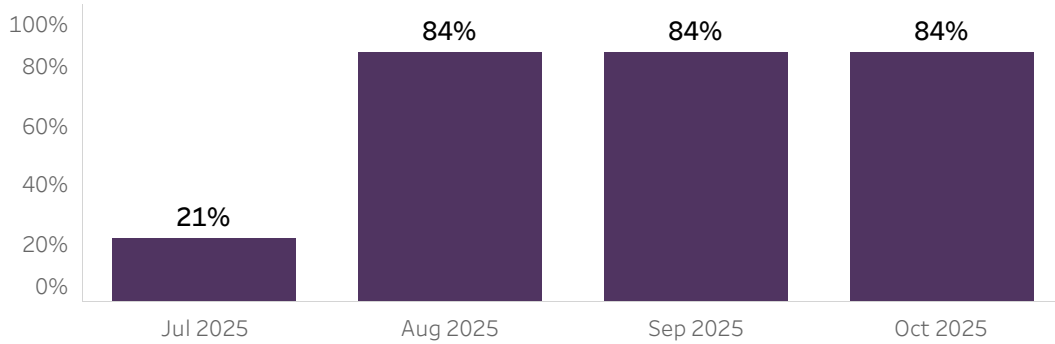
Rooms Usage Overview

Metamora Grade School, Illinois

Friday, October 31, 2025

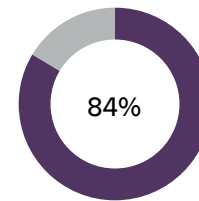
Staff

Staff Activation Timeline

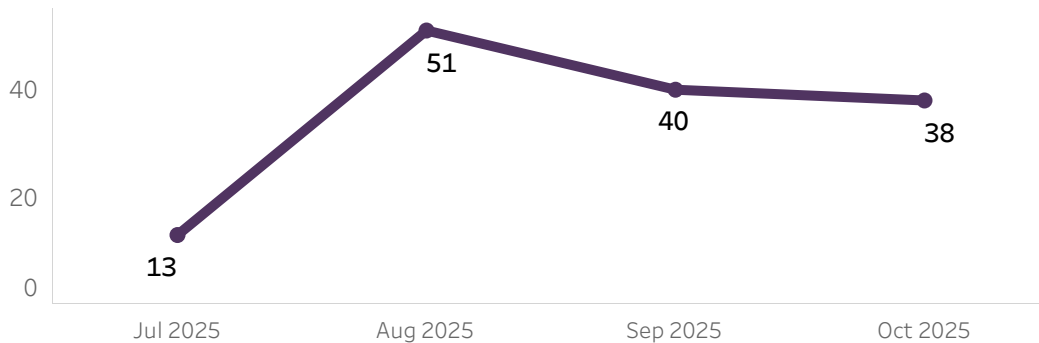


Staff Activation Rate

51 of 61 total teachers have activated their Rooms accounts this school year

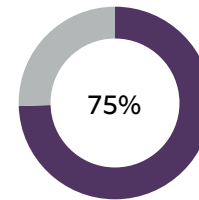


Engaged Staff Timeline

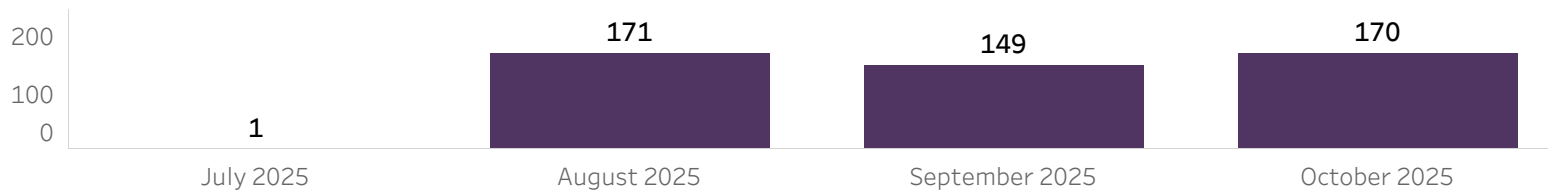


Staff Monthly Engagement Rate

38 of the 51 activated teachers above have utilized Rooms this month



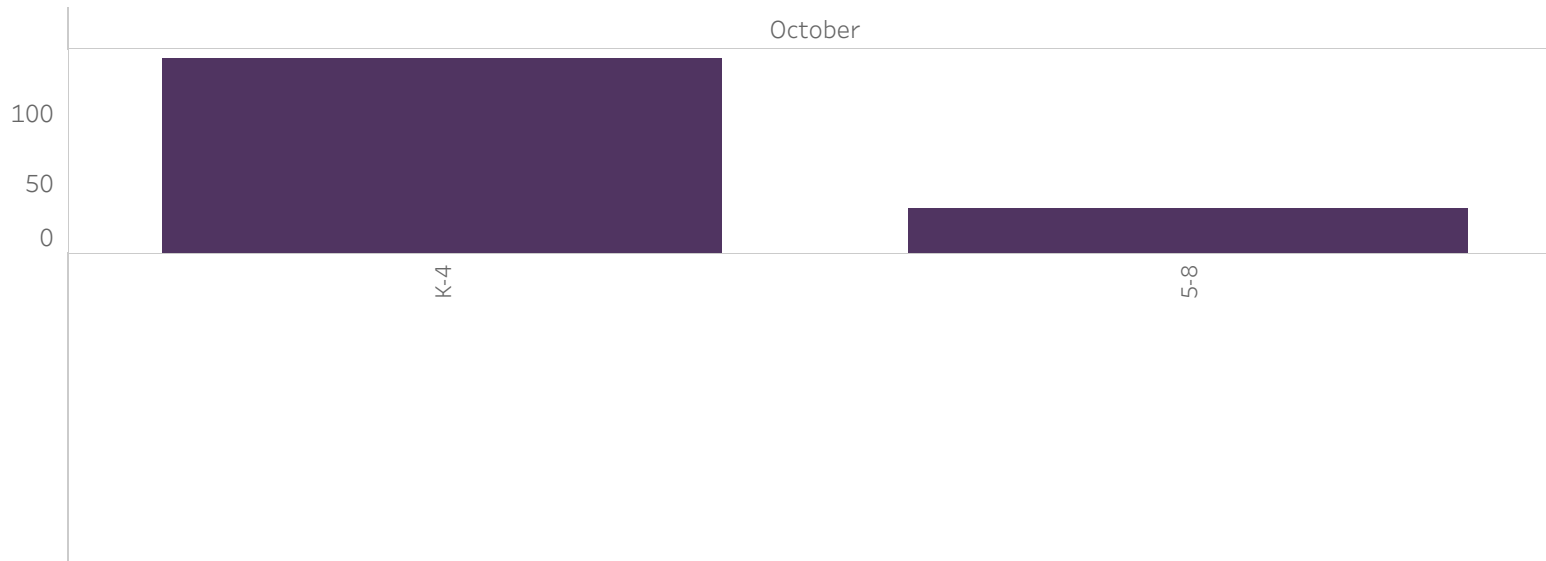
Total Rooms Announcements



Staff Account Information

Rooms Announcements By Campus

Rooms An

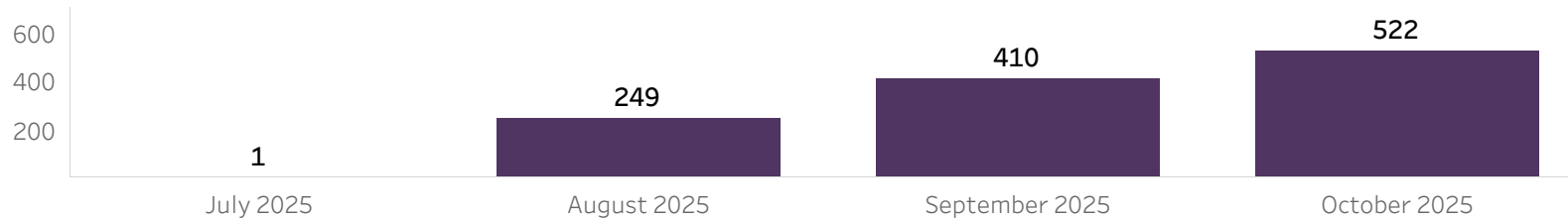


Top Users Sending Announcements

October 2025

#	User Name	Buildings	Number of Announcements
1	Megan Domenighini	K-4	25
2	Samantha White	K-4	19
3	Heather King	K-4	16
4	Ashley Aman	K-4	15
5	Laura Anglin	K-4	14

Total Staff Messages



Staff Messages By Campus

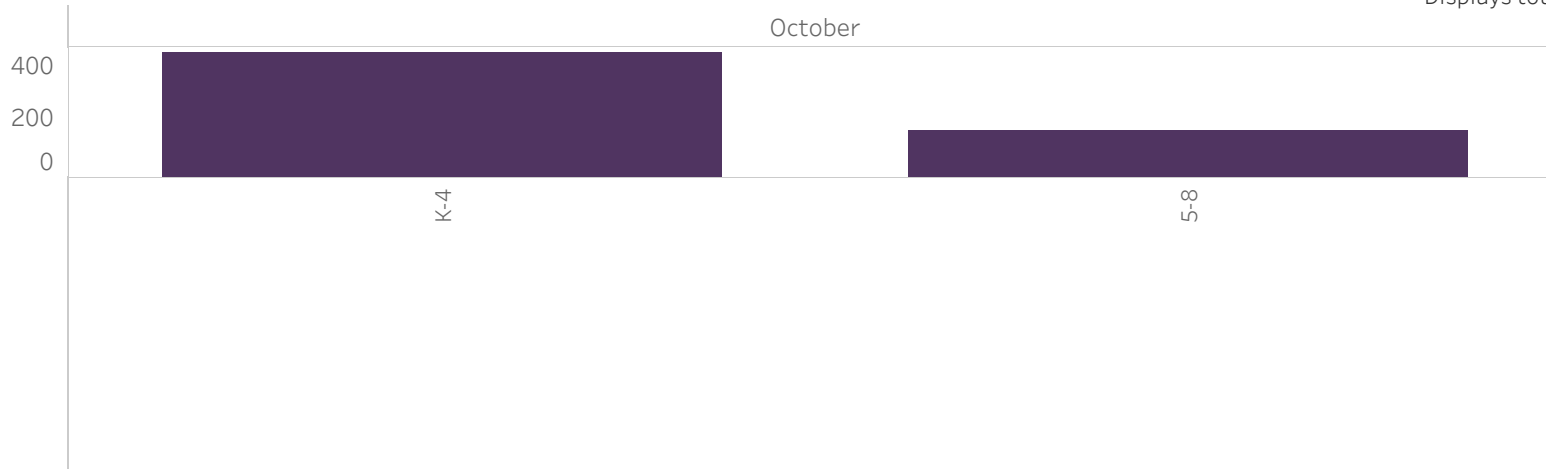
Staff Messages

Staff Messages by Campus

Displays total messages sent by all staff associated with each campus

Staff Message:

Displays total me



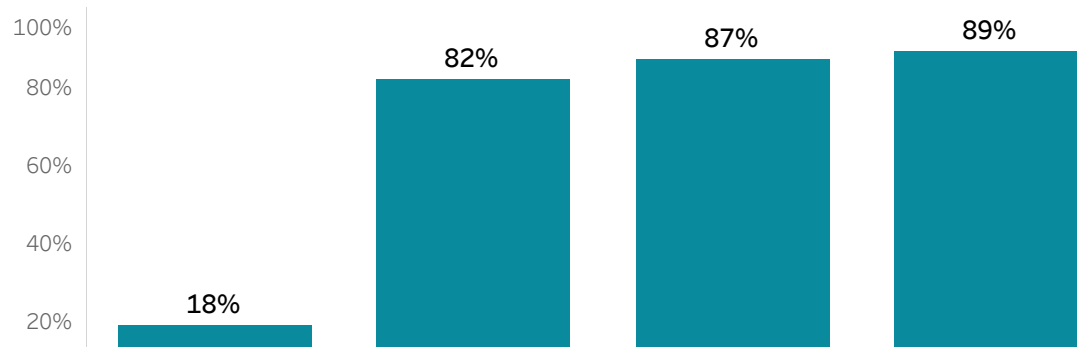
Top Users Sending Messages

October 2025

#	User Name	Buildings	Messages
1	Megan Domenighini	K-4	63
2	Ashley Aman	K-4	55
3	Laura Anglin	K-4	54
4	Krissy Peterson	K-4	45
5	Amanda Karcher	K-4	36

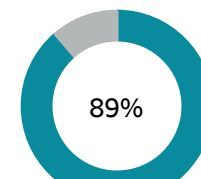
Guardians

Guardian Activation Timeline



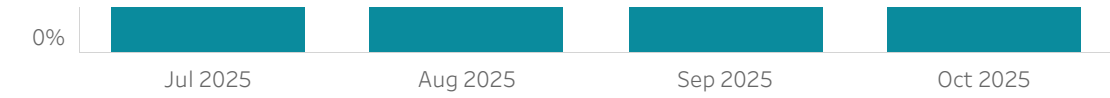
Guardian Activation Rate

683 of 770 total students that had at least one guardian activate their Rooms account this school year

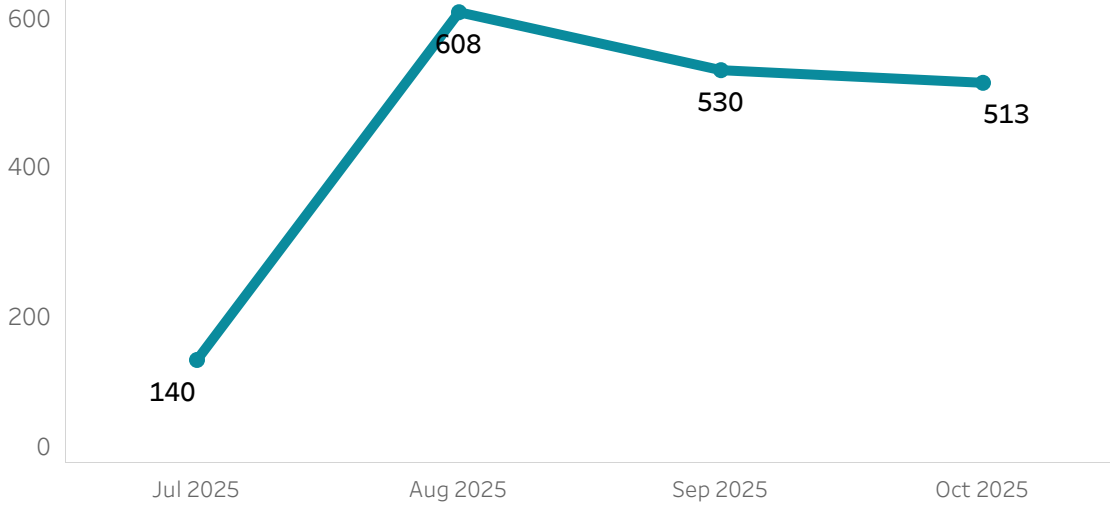


tion

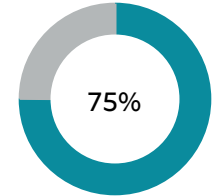
Guardian Account Informa



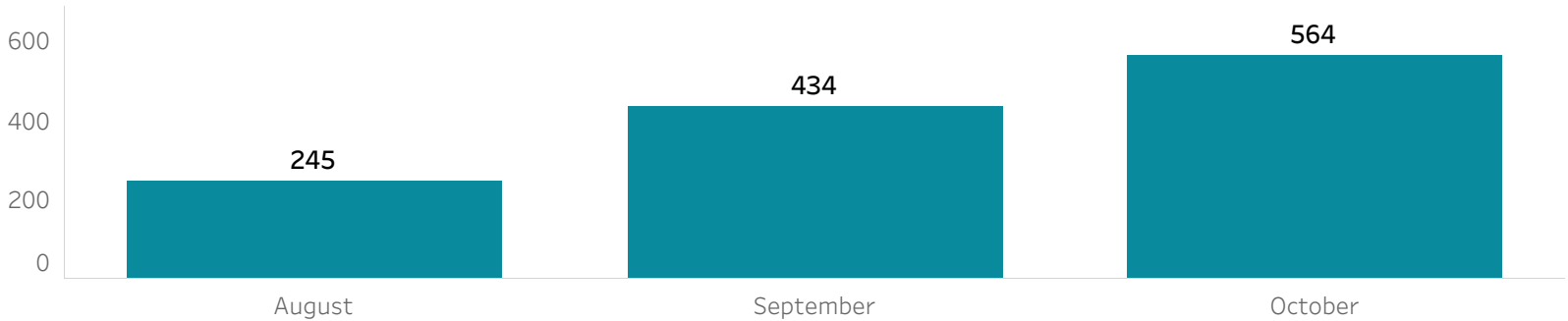
Engaged Guardian Timeline



Guardian Monthly Engagement Rate
 513 of the 683 students with an activated guardian above have utilized Rooms this month



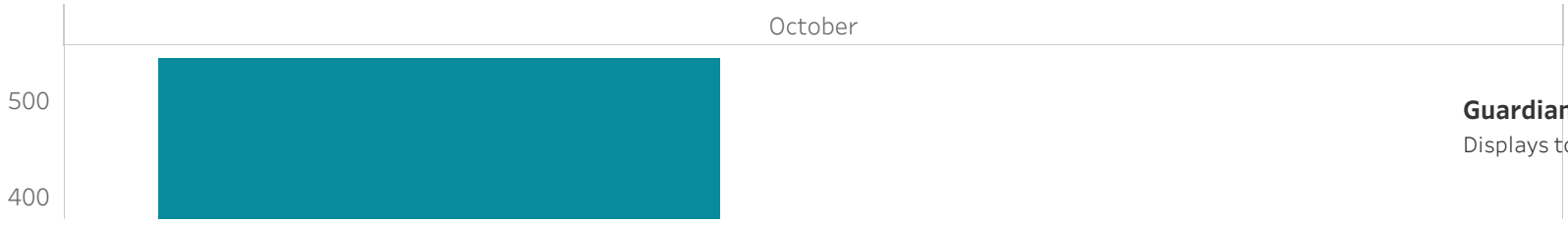
Total Guardian Messages



Guardian Messages by Campus

Displays total messages sent by all guardians with each campus

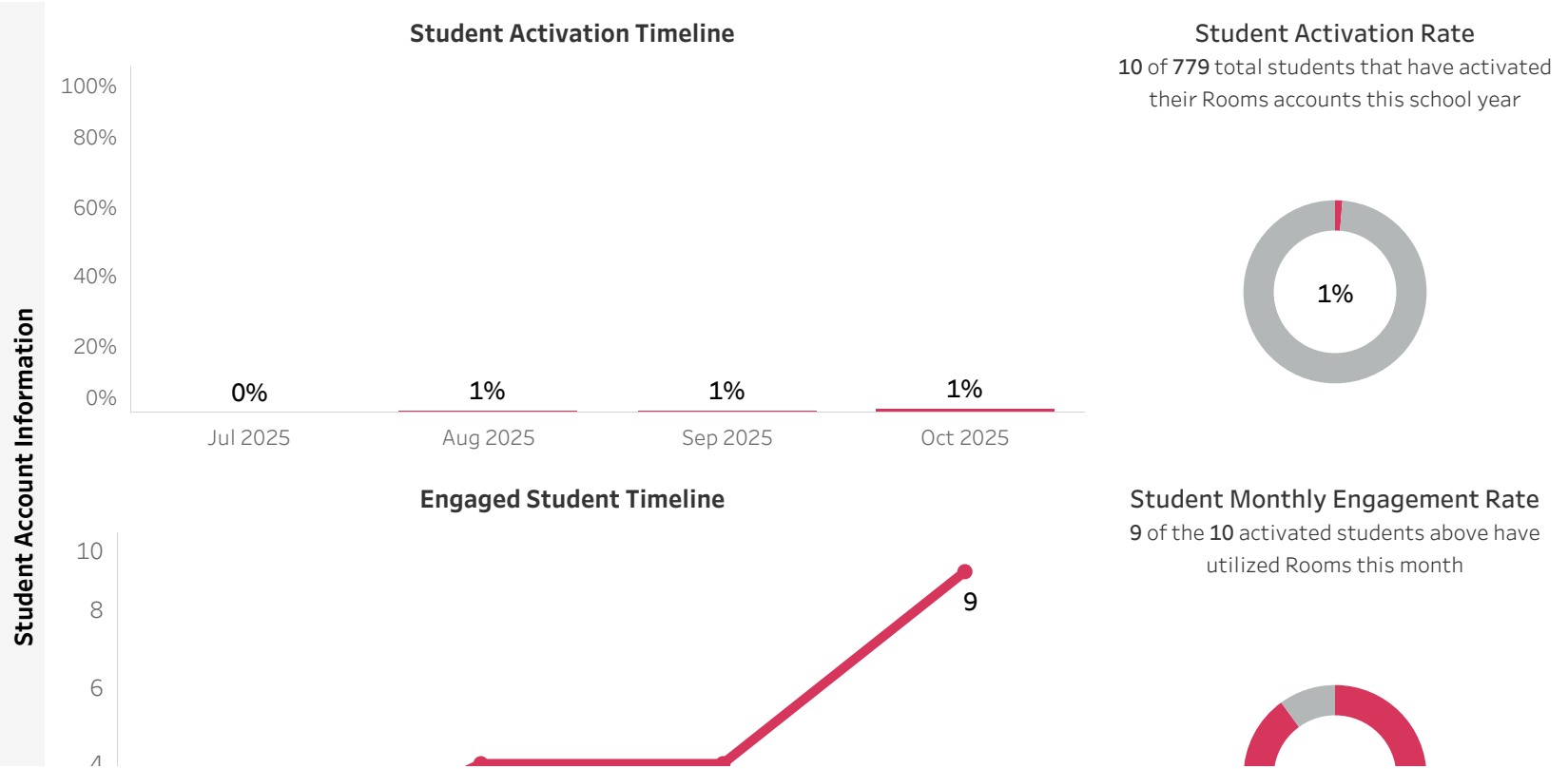
ardian Messages

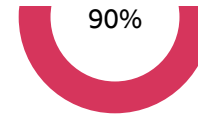
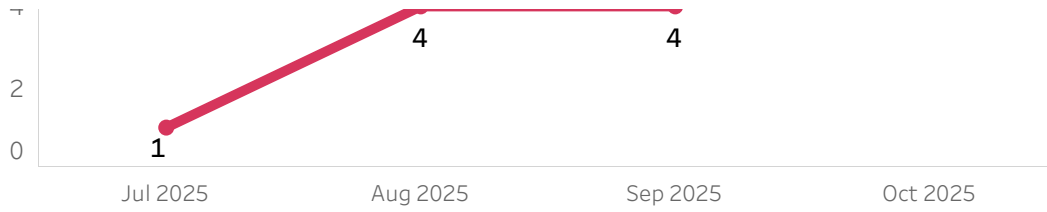


Guardian M
 Displays toti



Students





Total Student Messages

Student Messages by Campus

Displays total messages sent by all students with each campus

Student Mess

Displays total m



8 **Action Items**

- A. Approve 2025 Certificate of Tax Levy

CERTIFICATE OF TAX LEVY

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

District Name	Metamora CCSD	District Number	1	County	Woodford
---------------	---------------	-----------------	---	--------	----------

Amount of Levy

Educational	\$ 3,900,000	Fire Prevention & Safety *	\$ 90,000
Operations & Maintenance	\$ 560,000	Tort Immunity	\$ 320,000
Transportation	\$ 293,000	Special Education	\$ 48,719
Working Cash	\$ 112,000	Leasing	\$ 111,973
Municipal Retirement	\$ 75,000		\$ 0
Social Security	\$ 140,000	Other	\$ 0
		Total Levy	\$ 5,650,692

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

See explanation on reverse side.

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

We hereby certify that we require:

the sum of 3,900,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 560,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 293,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 112,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 75,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 140,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 90,000 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 320,000 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 48,719 dollars to be levied as a special tax for special education purposes; and
 the sum of 111,973 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year 2026

Signed this 11 day of December _____
 (President)

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

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

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

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 1, Woodford County, Illinois, on the equalized assessed value of all taxable property of said school district for the year 2025 was filed in the office of the County Clerk of this County on December 11, 2025.
 In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.
 The total levy, as provided in the original resolution(s), for said purposes for the year 2026, is \$ 7,196,589.40

 (Signature of County Clerk)

 (Date)

 (County)

B. Approve 2026-2027 District Calendar

75

2026-2027 Proposed Public School Calendar for Metamora CCSD 1, Draft, as of 11/24/2025

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

Total Days of Attendance: 176

July 2026							August 2026							September 2026						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
29	30	1	2	3 HOL	4	5	27	28	29	30	31	1	2	31	1 X	2 X	3 X	4 X	5	6
6	7	8	9	10	11	12	3	4	5	6	7	8	9	7 HOL	8 X	9 X	10 X	11 X	12	13
13	14	15	16	17	18	19	10	11	12	13	14	15	16	14 X	15 X	16 X	17 X	18 XHS	19	20
20	21	22	23	24	25	26	17 TI	18 TI	19 XHI	20 X	21 X	22	23	21 X	22 X	23 X	24 X	25 X	26	27
27	28	29	30	31	1	2	24 X	25 X	26 X	27 X	28 X	29	30	28 X	29 X	30 X	1	2	3	4
3	4	5	6	7	8	9	31 X	1	2	3	4	5	6	5	6	7	8	9	10	11

July Atnd: 0 Accum: 0

Aug Atnd: 9 Accum: 9

Sept Atnd: 21 Accum: 30

October 2026							November 2026							December 2026						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	1 X	2 XHS	3	4	26	27	28	29	30	31	1	30	1 X	2 X	3 X	4 X	5	6
5 X	6 X	7 X	8 X	9 TI	10	11	2 X	3 X	4 X	5 X	6 X	7	8	7 X	8 X	9 X	10 X	11 X	12	13
12 HOL	13 X	14 X	15 X	16 X	17	18	9 X	10 X	11 X	12 X	13 XHS	14	15	14 X	15 X	16 X	17 X	18 X	19	20
19 X	20 X	21 X	22 X	23 X	24	25	16 X	17 X	18 X	19 X	20 X	21	22	21 NIA	22 NIA	23 NIA	24 NIA	25 HOL	26	27
26 X	27 X	28 X	29 X	30 X	31	1	23 FPT	24 FPT	25 NIA	26 HOL	27 NIA	28	29	28 NIA	29 NIA	30 NIA	31 NIA	1	2	3
2	3	4	5	6	7	8	30 X	1	2	3	4	5	6	4	5	6	7	8	9	10

Oct Atnd: 20 Accum: 50

Nov Atnd: 18 Accum: 68

Dec Atnd: 14 Accum: 82

January 2027							February 2027							March 2027						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
28	29	30	31	1 HOL	2	3	25	26	27	28	29	30	31	22	23	24	25	26	27	28
4 TI	5 X	6 X	7 X	8 X	9	10	1 X	2 X	3 X	4 X	5 X	6	7	1 X	2 X	3 X	4 X	5 X	6	7
11 X	12 X	13 X	14 X	15 X	16	17	8 X	9 X	10 X	11 X	12 XHS	13	14	8 X	9 X	10 X	11 X	12 XHS	13	14
18 HOL	19 X	20 X	21 X	22 X	23	24	15 NIA	16 X	17 X	18 X	19 X	20	21	15 X	16 X	17 X	18 X	19 X	20	21
25 X	26 X	27 X	28 X	29 X	30	31	22 X	23 X	24 X	25 X	26 X	27	28	22 X	23 X	24 X	25 X	26 NIA	27	28
1	2	3	4	5	6	7	1	2	3	4	5	6	7	29 NIA	30 NIA	31 NIA	1	2	3	4

Jan Atnd: 18 Accum: 100

Feb Atnd: 19 Accum: 119

Mar Atnd: 19 Accum: 138

April 2027							May 2027							June 2027						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
29	30	31	1 NIA	2 NIA	3	4	26	27	28	29	30	1	2	31	1 XED	2 XED	3 XED	4	5	6
5 X	6 X	7 X	8 X	9 X	10	11	3 X	4 X	5 X	6 X	7 X	8	9	7	8	9	10	11	12	13
12 X	13 X	14 X	15 X	16 XHS	17	18	10 X	11 X	12 X	13 X	14 X	15	16	14	15	16	17	18	19 HOL	20
19 X	20 X	21 X	22 X	23 X	24	25	17 X	18 X	19 X	20 X	21 X	22	23	21	22	23	24	25	26	27
26 X	27 X	28 X	29 X	30 X	1	2	24 X	25 X	26 XHS	27 XED	28 XED	29	30	28	29	30	1	2	3	4
3	4	5	6	7	8	9	31 HOL	1	2	3	4	5	6	5	6	7	8	9	10	11

Apr Atnd: 20 Accum: 158

May Atnd: 18 Accum: 176

June Atnd: 0 Accum: 176

C. Approve Dawn Trotter's Intent to Retire

77

November 5, 2025

Metamora Grade School

Dr. Ben Lee (Board of Education)

815 E. Chatham Street

Metamora, IL 61548

To Dr. Lee and MGS Board of Education,

I am writing this letter as a formal notice of my intent to retire at the end of the 2027/2028 school year. It was my intention to be writing this letter last spring, but unfortunately due to illness and the death of family members it slipped my mind. I only recently realized that I had forgotten.

It has truly been an honor and a privilege to serve as the band director at MGS. I have been overwhelmed by all of the support I have received by both our MGS family and the community over the years! Metamora is a very special place and it will be very difficult to leave.

I want to thank you for your service, dedication and support you have shown our program. Please let me know what information and next steps are required of me as I prepare for retirement. If you have any questions, please do not hesitate to reach out to me at dtrotter@mgsredbirds.org.

Sincerely,

A handwritten signature in black ink, appearing to read "Dawn R. Trotter". The signature is fluid and cursive, with a large initial "D" and "R".

Dawn R. Trotter

Cc.

Dr. Ben Lee

MGS Board of Education

File

D. Approve First Reading of Board Policy Updates as Presented in Press Issue 120

79

Document Status: Draft Update - New

7:255 Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence

New/Unpublished Section

Domestic and sexual violence affect a student's ability to learn. Students who are parents or expectant parents have unique needs. Providing support services that enable students who are parents, expectant parents, [PRESSPlus1](#) or victims of domestic or sexual violence (Article 26A Students) to succeed in school are important District goals and required by 105 ILCS 5/26A (Article 26A). [PRESSPlus2](#)

The Superintendent or designee shall develop and implement a program for supporting Article 26A Students that:

1. Distributes this policy and procedures for requesting supportive services or filing a complaint to all students at the beginning of each school year. [PRESSPlus3](#)
2. Ensures at least one staff member in each school building is designated as a resource person for Article 26A Students (Article 26A Resource Person) and receives training in accordance with 105 ILCS 5/26A-35. [PRESSPlus4](#)
3. Notifies all District employees and agents that, upon learning or suspecting that a student is a parent, expectant parent, or victim of domestic or sexual violence, they must refer the student to a designated Article 26A Resource Person. [PRESSPlus5](#)
4. Ensures any employees whose duties include the resolution of Article 26A complaints receive training in accordance with 105 ILCS 5/26A-25(b)(1).
5. Requires verification of a student's claim of Article 26A status relating to domestic or sexual violence in accordance with 105 ILCS 5/26A-45. [PRESSPlus6](#)
6. Provides Article 26A Students with in-school support services, information about non-school-based support services, and the ability to make up work missed due to circumstances related to the student's Article 26A status in accordance with 105 ILCS 5/26A-40. [PRESSPlus7](#)
7. Ensures the prompt and equitable resolution of all Article 26A complaints through a complaint resolution procedure that fully complies with 105 ILCS 5/26A-25. [PRESSPlus8](#)
8. Ensures that all information concerning an Article 26A Student's status and related experiences, or information concerning a student who is a named perpetrator of domestic or sexual violence, provided to or otherwise obtained by the District or its employees or agents pursuant to 105 ILCS 5/26A is retained in a confidential temporary file in accordance with 105 ILCS 10/2(f). [PRESSPlus9](#) Confidentiality procedures will: [PRESSPlus10](#)
 - a. Provide that such information may not be disclosed to any other individual outside of the District, including any other employee, except if such disclosure is: (1) permitted by the Ill. School Student Records Act (105 ILCS 10/), the federal Family Educational Rights and Privacy Act (20 U.S.C. §1232g), or other applicable State or federal laws; or (2) requested or consented to, in writing, by the Article 26A Student or their parent/guardian if it is safe to obtain written consent from the parent/guardian; and
 - b. Comply with the requirements of 105 ILCS 5/26A-30.
9. Ensures that in the event an Article 26A Student or their parent/guardian reports an incident of alleged domestic or sexual violence, the District's procedures comply with 105 ILCS 5/26A-

20(c). [PRESSPlus11](#)

10. Complies with State and federal law and aligns with Board policies. [PRESSPlus12](#)

Requesting Support Services

An Article 26A Student and/or their parent/guardian may request support services under this policy by contacting the building-level Article 26A Resource Person, whose name and contact information will be annually distributed to employees, students, and parents/guardians by each Building Principal.

Filing a Complaint

An Article 26A Student and/or their parent/guardian may file a complaint under this policy with the Nondiscrimination Coordinator, Title IX Coordinator, Building Principal, Assistant Building Principal, Dean of Students, [PRESSPlus13](#) a Complaint Manager, or any employee with whom the person is comfortable speaking. [PRESSPlus14](#)

The Superintendent shall insert into this policy and keep current the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator, Title IX Coordinator, and Complaint Managers. [PRESSPlus15](#)

Nondiscrimination Coordinator:

Name

Address

Email

Telephone

Title IX Coordinator:

Name

Address

Email

Telephone

Complaint Managers:

Name

Address

Email

Telephone

Name

Address

Email

Telephone

Complaint Resolution Procedure

When a complaint is filed, the Nondiscrimination Coordinator and/or Complaint Manager or designee shall process and review it according to administrative procedure 7:255-AP2, *Complaint Resolution Procedure for Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*.

Enforcement

Any District employee who is determined, at the conclusion of the complaint resolution procedure, to have violated Article 26A will be subject to disciplinary action up to and including discharge. Any third party who is determined, at the conclusion of the complaint resolution procedure, to have violated Article 26A will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent/guardian, invitee, etc.

This policy does not increase or diminish the ability of the District or the parties to exercise any other

rights under existing law.

Policy Review [PRESSPlus16](#)

At least once every two years, pursuant to 105 ILCS 5/26A-20 and Board policy 2:240, *Board Policy Development*, the Board reviews and makes any necessary updates to this policy and to any other policies that may act as a barrier to their immediate enrollment and re-enrollment, attendance, graduation, and success in school of any student who is a parent, expectant parent, or victim of domestic or sexual violence. The Superintendent or designee shall assist the Board with its review and any updates.

Retaliation Prohibited [PRESSPlus17](#)

Retaliation against an Article 26A Student or their parent/guardian for exercising or attempting to exercise their rights under Article 26A is prohibited. Individuals should report allegations of retaliation to the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

A student, employee, or other person authorized by the District to provide aid, benefit, or service under the District's education program or activity who retaliates against others for reporting or complaining of violations of this policy or for participating in any manner under this policy will be subject to disciplinary action, up to and including discharge, with regard to employees, or suspension or expulsion, with regard to students.

LEGAL REF.:

105 ILCS 5/26A.

105 ILCS 10/, III. School Student Records Act.

405 ILCS 5/, Mental Health and Developmental Disabilities Code.

405 ILCS 49/, Children's Mental Health Act.

740 ILCS 110/, Mental Health and Developmental Disabilities Confidentiality Act.

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

CROSS REF.: 5:100 (Staff Development Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 6:150 (Home and Hospital Instruction), 7:10 (Equal Educational Opportunities), 7:60 (Residence), 7:70 (Attendance and Truancy), 7:250 (Student Support Services), 7:340 (Student Records)

PRESSPlus Comments

PRESSPlus 1. An *expectant parent* is a student who (i) is pregnant and (ii) has not yet received a diploma for completion of a secondary education as defined in 105 ILCS 5/22-22. **Issue 118, April 2025**

PRESSPlus 2. This policy is created in response to 105 ILCS 5/26A, added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25, requiring districts to ensure they have policies, procedures, and resources in

place to ensure that Article 26A Students are provided with support services necessary to enable them to meet State educational standards and successfully attain a school diploma.

105 ILCS 5/2-3.147, added by P.A. 95-558 and repealed by P.A. 99-30, created the first Ensuring Success in School (ESS) Task Force. Supervised by the Ill. State Board of Education (ISBE), it developed policies, procedures, and protocols for school boards to adopt to address the education and related needs of students who are parents, expectant parents, or victims of domestic or sexual violence; the goal was to encourage these students to stay in school, stay safe while in school, and successfully complete their education. The June 2010 report of the first ESS Task Force is available here: www.isbe.net/Documents/ess-task-force-final-report0610.pdf.

105 ILCS 5/26A-15, added by P.A. 102-466 (a/k/a *ESS Law*) and scheduled to be repealed on 12-1-25, created a second ESS Task Force supervised by ISBE, also focused on the education and related needs of students who are parents, expectant parents, or victims of domestic or sexual violence. The second ESS Task Force was to: (1) draft and publish model policies and intergovernmental agreements for inter-district transfers, (2) draft and publish model complaint resolution procedures, and (3) identify current mandatory and new staff trainings needed.

Issue 118, April 2025

PRESSPlus 3. 105 ILCS 5/26A-20(d), added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25. **Issue 118, April 2025**

PRESSPlus 4. See footnote 25 in sample policy 5:100, *Staff Development Program*, and sample administrative procedure 7:255-AP1, *Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*, available at PRESS Online by logging in at www.iasb.com, for further information about training requirements. **Issue 118, April 2025**

PRESSPlus 5. 105 ILCS 5/26A-40(e), added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25. *Agents* is not defined and who is considered an agent for the district is fact-specific; consult the board attorney for guidance. **Issue 118, April 2025**

PRESSPlus 6. 105 ILCS 5/26A-45, added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25. See detailed verification requirements and restrictions in sample administrative procedure 7:255-AP1, *Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*, available at PRESS Online by logging in at www.iasb.com. **Issue 118, April 2025**

PRESSPlus 7. 105 ILCS 5/26A-40, added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25. Providing accommodations to ensure equal educational opportunities for students who are parents and expectant parents is also required by federal regulations implementing Title IX of the Education Amendments of 1972 (Title IX) (20 U.S.C. §1681 et seq.) and ISBE sex equity regulations. 34 C.F.R. §106.40 and 49 C.F.R. §25.445; 23 Ill.Admin.Code §200.50. See policy 7:10, *Equal Educational Opportunities*, and sample administrative procedure 7:10-AP2, *Accommodating Breastfeeding Students*, available at PRESS Online by logging in at www.iasb.com. Reasonable accommodations for breastfeeding students are also required by 105 ILCS 5/10-20.60. **Issue 118, April 2025**

PRESSPlus 8. 105 ILCS 5/26A-25 and 5/26A-20(c), added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-

1-25, list the basic requirements for a complaint resolution procedure. Live hearings are not required but may be offered as part of the complaint resolution procedure. **Consult the board attorney if the board wants the district to use a live hearing in its complaint resolution procedure.** For an Article 26A complaint resolution procedure, see sample administrative procedure 7:255-AP2, *Complaint Resolution Procedure for Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*. See also sample administrative procedure 7:255-AP1, *Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*. Sample administrative procedures are available at PRESS Online by logging in at www.iasb.com. **Issue 118, April 2025**

PRESSPlus 9. 105 ILCS 5/26A-45(a), added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25. The ESS Law amended the definition of *student temporary record* in the Ill. School Student Records Act (ISSRA) (105 ILCS 10/) to include information concerning a student's status and related experiences as a parent, expectant parent, or victim of domestic or sexual violence as defined in 105 ILCS 5/26A. **Issue 118, April 2025**

PRESSPlus 10. Required by 105 ILCS 5/26A-30, added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25.

The policy text is based on recommendations of the second ESS Task Force. See p. 14 of the June 2024 ESS Task Force final report, at: www.isbe.net/Documents_ESSTaskForce/Final-Report-ESS-Report-June-2024.pdf. The phrase "including any other employee" comes directly from 105 ILCS 5/26A-30(a) and is confusing because it is unclear whose employee is being referenced. The Ill. School Student Records Act (ISSRA) permits student records to be disclosed to any district employees with a "current demonstrable educational or administrative interest" in a student if disclosure is "in furtherance of such interest." 105 ILCS 10/6(a)(2). **Consult the board attorney for guidance. Issue 118, April 2025**

PRESSPlus 11. 105 ILCS 5/26A-20(c)(1)-(6), added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25, states elements that must be in a district's "policy on the procedures" that a student or their parent/guardian may follow if he or she chooses to report an incident of alleged domestic or sexual violence. Having a "policy on the procedures" is a misnomer because the board does not adopt procedures but rather, through policy, directs the superintendent to establish procedures to implement policy. Only the required element at 105 ILCS 5/26A-20(c)(6), to establish a complaint resolution procedure, appears in this policy's text because the remaining elements are not board work and therefore inappropriate to include in board policy. Instead, required elements from 105 ILCS 5/26A-20(c)(1)-(5) appear in sample administrative procedure 7:255-AP2, *Complaint Resolution Procedure for Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*, available at PRESS Online at www.iasb.com. **Issue 118, April 2025**

PRESSPlus 12. See sample administrative procedure 7:255-AP1, *Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*, available at PRESS Online by logging in at www.iasb.com, for a list of board policies implicated by the ESS Law and that may interact with this policy. **Issue 118, April 2025**

PRESSPlus 13. If the district does not employ an Assistant Building Principal and/or Dean of Students, strike the title(s) that do not apply, and use the Save Status "Adopted with Additional District

Edits." **Issue 118, April 2025**

PRESSPlus 14. By including “any employee” in this list, this policy contains an item on which collective bargaining may be required. Any policy that impacts upon wages, hours, and terms and conditions of employment is subject to collective bargaining upon request by the employee representative, even if the policy involves an inherent managerial right. **Issue 118, April 2025**

PRESSPlus 15. While the names and contact information are required by law to be listed, they are not part of the adopted policy and do not require board action. It is important for updated names and contact information to be inserted into this policy and regularly monitored.

Please [click here to submit the name and contact information](#) that will be applied to each of the following policies: 2:260, 2:265, 5:10, 5:20, 7:20, 7:180, and 7:255. **Issue 118, April 2025**

PRESSPlus 16. 105 ILCS 5/26A-20(a), added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25. This provision also requires districts to review and revise any procedures that act as a barrier to Article 26A Students. Since procedure review and revision is administrator work and not board work, this requirement is addressed in sample administrative procedure 7:255-AP1, *Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*, available at PRESS Online by logging in at www.iasb.com. **Issue 118, April 2025**

PRESSPlus 17. 105 ILCS 5/26A-50, added by P.A. 102-466, a/k/a *ESS Law*, eff. 7-1-25. **Issue 118, April 2025**

Document Status: Draft Update

2:120 Board Member Development

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

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

Mandatory Board Member Training

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

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

The Superintendent or designee shall post on the District website the names of all Board members who have completed the professional development leadership training described in number 1, above.

Professional Development; Adverse Consequences of School Exclusion; Student Behavior

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

Board Self-Evaluation

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

New Board Member Orientation

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

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

Candidates

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

LEGAL REF.:

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

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

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

PRESSPlus Comments

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

Document Status: Draft Update

2:150 Committees

The School Board may establish committees to assist with the Board's governance function and, in some situations, to comply with State law requirements. These committees are known as Board committees and report directly to the Board. Committee members may include both Board members and non-Board members depending on the committee's purpose. The Board President makes all Board committee appointments unless specifically stated otherwise. Board committee meetings shall comply with the Open Meetings Act. A Board committee may not take final action on behalf of the Board - it may only make recommendations to the Board.

Special Board Committees

A special committee may be created for specific purposes or to investigate special issues. A special committee is automatically dissolved after presenting its final report to the Board or at the Board's discretion.

Standing Board Committees

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

1. Parent-Teacher Advisory Committee. This committee assists in the development of student behavior policy and procedure, and provides information and recommendations to the Board. Its members are parents/guardians and teachers, and may include persons whose expertise or experience is needed. The committee reviews such issues as administering medication in the schools, reciprocal reporting between the School District and local law enforcement agencies regarding criminal [and civil](#) [PRESSPlus1](#) offenses committed by students, student discipline, disruptive classroom behavior, school bus safety procedures, and the dissemination of student conduct information.
2. Behavioral Interventions Committee. This committee, coordinated by the Executive Director of the Special Education Cooperative, develops and monitors procedures for using behavioral interventions in accordance with Board policy 7:230, *Misconduct by Students with Disabilities*. Committee reports and recommendations are made to the Board upon its request.
3. Negotiating Committee.
4. Transportation Committee.
5. Building Committee.
6. Finance Committee.
7. Executive Committee.
8. Board Education/ Policy Committee.

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

LEGAL REF.:

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

[105 ILCS 5/10-20.14](#) and [5/14-8.05](#).

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers), 2:200 (Types of School Board Meetings), 2:240 (Board Policy Development), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

~~ADOPTED: March 17, 2022~~

PRESSPlus Comments

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

Document Status: Draft Update

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

NEW

Discrimination and harassment on the basis of race, color, or national origin negatively affect a student's ability to learn and an employee's ability to work. Providing an educational and workplace environment free from such discrimination and harassment is an important District goal. The District does not discriminate on the basis of actual or perceived race, color, or national origin in any of its education programs or activities, and it complies with federal and State non-discrimination laws.

Examples of Prohibited Conduct

Examples of conduct that may constitute discrimination on the basis of race, color, or national origin include: disciplining students more harshly and frequently because of their race, color, or national origin; denying students access to high-rigor academic courses, extracurricular activities, or other educational opportunities based on their race, color, or national origin; denying language services or other educational opportunities to English learners; and assigning students special education services based on a student's race, color, or national origin.

Harassment is a form of prohibited discrimination. Examples of conduct that may constitute harassment on the basis of race, color, or national origin include: the use of racial, ethnic or ancestral slurs or stereotypes; taunts; name-calling; offensive or derogatory remarks about a person's actual or perceived race, color, or national origin; the display of racially-offensive symbols; racially-motivated physical threats and attacks; or other hateful conduct.

Making a Report or Complaint; Investigation Process

Individuals are encouraged to promptly report claims or incidents ~~see~~ [PRESSPlus1](#) of discrimination or harassment based on race, color, or national origin to the Nondiscrimination Coordinator, a Complaint Manager, or any employee with whom the student is comfortable speaking. Reports under this policy will be processed under Board policy 2:260, *Uniform Grievance Procedure*.

Any District employee who receives a report or complaint of discrimination or harassment must promptly forward the report or complaint to the Nondiscrimination Coordinator or a Complaint Manager. Any employee who fails to promptly comply may be disciplined, up to and including discharge.

Reports and complaints of discrimination or harassment will be confidential to the greatest extent practicable, subject to the District's duty to investigate and maintain an educational environment that is productive, respectful, and free of unlawful discrimination, including harassment.

This policy does not impair or otherwise diminish the existing rights of unionized employees to request an exclusive bargaining representative to be present during any investigatory interviews, nor does this policy diminish any rights available under an applicable collective bargaining agreement, including, but not limited to, a grievance procedure.

Federal and State Agencies

If the District fails to take necessary corrective action to stop harassment based on race, color, or national origin, further relief may be available through the Ill. Dept. of Human Rights (IDHR) or the U.S. Dept. of Education's Office for Civil Rights. To contact IDHR, go to: <https://dhr.illinois.gov/about-us/contact-idhr.html> or call (312) 814-6200 (Chicago) or (217) 785-5100 (Springfield).

Prevention and Response Program

The Superintendent or designee shall establish a prevention and response program to respond to complaints of discrimination based on race, color, and national origin, including harassment, and retaliation. The program shall include procedures for responding to complaints which:

1. Reduce or remove, to the extent practicable, barriers to reporting discrimination, harassment, and retaliation;
2. Permit any person who reports or is the victim of an incident of alleged discrimination, harassment, or retaliation to be accompanied when making a report by a support individual of the person's choice who complies with the District's policies and rules;
3. Permit anonymous reporting, except that an anonymous report may not be the sole basis of any disciplinary action;
4. Offer remedial interventions or take such disciplinary action as may be appropriate on a case-by-case basis;
5. Offer, but do not require or unduly influence, a person who reports or is the victim of an incident of harassment or retaliation the option to resolve allegations directly with the accused; and
6. Protects a person who reports or is the victim of an incident of harassment or retaliation from suffering adverse consequences as a result of a report of, investigation of, or a response to the incident.

Policy Posting and Distribution

This policy shall be posted on the District's website. The Superintendent shall annually inform staff members of this policy by posting it in a prominent and accessible location such as the District website, employee handbook, staff intranet site, and/or in other areas where policies and rules of conduct are made available to staff. The Superintendent shall annually inform students and their parents/guardians of this policy by posting it on the District's website and including an age-appropriate summary of the policy in the student handbook(s).

Enforcement

Any District employee who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, up to and including discharge.

Any District student who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be subject to remedial action and/or disciplinary action, including but not limited to, suspension and expulsion consistent with Board policy 7:190, *Student Behavior*.

Any third party who is determined, after an investigation, to have engaged in conduct prohibited by this policy will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent, invitee, etc. Any person making a knowingly false accusation regarding prohibited conduct will likewise be subject to remedial and/or disciplinary action.

Retaliation Prohibited

Retaliation against any person for bringing complaints, participating in the complaint process, or

otherwise providing information about discrimination or harassment based on race, color, or national origin is prohibited (see Board policy 2:260, *Uniform Grievance Procedure*).

Individuals should report allegations of retaliation to the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

LEGAL REF.:

[42 U.S.C. §2000d](#), Title VI of the Civil Rights Act of 1964; [34 C.F.R. Part 100](#).

[42 U.S.C. §2000e](#) *et seq.*, Title VII of the Civil Rights Act of 1964; [29 C.F.R. Part 1601](#).

105 ILCS 5/22-95 (final citation pending).

[775 ILCS 5/1-101](#) *et seq.*, Illinois Human Rights Act.

CROSS REF.: 2:260 (Uniform Grievance Procedure), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 7:240 (Conduct Code for Participants in Extracurricular Activities)

PRESSPlus Comments

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

Document Status: Draft Update

4:10 Fiscal and Business Management

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

The Superintendent shall ensure the efficient and cost-effective operation of the District's business management using computers, computer software, data management, communication systems, and electronic networks, including electronic mail, the Internet, and security systems.

Budget Planning

The District's fiscal year is from July 1 until June 30. The Superintendent shall present to the Board, no later than the first regular meeting in August, a tentative budget with appropriate explanation. This budget shall represent the culmination of an ongoing process of planning for the fiscal support needed for the District's educational program. The District's budget shall be entered upon the Ill. State Board of Education's (ISBE) *School District Budget Form*. To the extent possible, the tentative budget shall be balanced as defined by ISBE guidelines. The Superintendent shall complete a tentative deficit reduction plan if one is required by ISBE guidelines.

Preliminary Adoption Procedures

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

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

The Board Secretary shall arrange to publish a notice in a local newspaper stating the date, place, and time of the proposed budget's availability for public inspection and the public hearing. The proposed budget shall be available for public inspection at least 30 days before the time of the budget hearing.

At the public hearing, the proposed budget shall be reviewed, including the cash reserve balance of all funds held by the District related to its operational levy and, if applicable, any obligations secured by those funds, and the public shall be invited to comment, question, or advise the Board.

Final Adoption Procedures

The Board adopts a budget before the end of the first quarter of each fiscal year, September 30, or by such alternative procedure as State law may define. To the extent possible, the budget shall be balanced as defined by ISBE; if not balanced, the Board will adopt a deficit reduction plan to balance the District's budget within three years according to ISBE requirements.

The Board adopts the budget by roll call vote. The budget resolution shall be incorporated into the meeting's official minutes. Board members' names voting *yea* and *nay* shall be recorded in the minutes.

The Superintendent or designee shall perform each of the following:

1. Post the District's final annual budget, itemized by receipts and expenditures, on the District's Internet website; notify parents/guardians that it is posted and provide the website's address.
2. File a certified copy of the budget resolution and an estimate of revenues by source anticipated to be received in the following fiscal year, certified by the District's Chief Fiscal Officer, with the County Clerk within 30 days of the budget's adoption.
3. Ensure disclosure to the public of the cash reserve balance of all funds held by the district related to its operational levy and, if applicable, any obligations secured by those funds, at the public hearing at which the Board certifies its operational levy.
4. Present a written report that includes the annual average expenditures of the District's operational funds for the previous three fiscal years at or before the board meeting at which the Board adopts its levy. In the event the District's combined cash reserve balance of its operational funds is more than 2.5 times the annual average expenditures of those funds for the previous three fiscal years, the Board will adopt and file with ISBE a reserve reduction plan by December 31.
5. Make all preparations necessary for the Board to timely file its Certificate of Tax Levy, including preparations to comply with the Truth in Taxation Act; file the Certificate of Tax Levy with the County Clerk on or before the last Tuesday in December. The Certificate lists the amount of property tax money to be provided for the various funds in the budget.
6. Submit the annual budget, a deficit reduction plan if one is required by ISBE guidelines, and other financial information to ISBE according to its requirements.

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

Budget Amendments

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

Implementation

The Superintendent or designee shall implement the District's budget and provide the Board with a monthly financial report that includes all deficit fund balances. The amount budgeted as the expenditure in each fund is the maximum amount that may be expended for that category, except when a transfer of funds is authorized by the Board.

The Board shall act on all interfund loans, interfund transfers, transfers within funds, and transfers from the working cash fund or abatements of it, if one exists.

LEGAL REF.:

[105 ILCS 5/10-17](#), [5/10-22.33](#), [5/17-1](#), [5/17-1.2](#), [5/17-1.3](#), [5/17-2A](#), [5/17-3.2](#), [5/17-1.10](#), [5/17-11](#), [5/20-5](#), [5/20-8](#), and [5/20-10](#).

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

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

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

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-17, amended by P.A. 104-261, eff. 1-1-26. No later than December 1 each year, a school board must make its statement of affairs available to the public by posting it on the district's website and publishing it in a newspaper of general circulation. See sample exhibit 2:250-E2, *Immediately Available District Public Records and Web-Posted Reports and Records*, available at PRESS Online by logging in at www.iasb.com. **Issue 120, October 2025**

Document Status: Draft Update

4:30 Revenue and Investments

Revenue

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

Investments

The Superintendent shall either appoint a Chief Investment Officer or serve as one. The Chief Investment Officer shall invest money that is not required for current operations, in accordance with this policy and State law.

The Chief Investment Officer and Superintendent shall use the standard of prudence when making investment decisions. They shall use the judgment and care, under circumstances then prevailing, that persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of their capital as well as its probable income.

Investment Objectives

The objectives for the School District's investment activities are:

1. Safety of Principal - Every investment is made with safety as the primary and over-riding concern. Each investment transaction shall ensure that capital loss, whether from credit or market risk, is avoided.
2. Liquidity - The investment portfolio shall provide sufficient liquidity to pay District obligations as they become due. In this regard, the maturity and marketability of investments shall be considered.
3. Rate of Return - The highest return on investments is sought, consistent with the preservation of principal and prudent investment principles.
4. Diversification - The investment portfolio is diversified as to materials and investments, as appropriate to the nature, purpose, and amount of the funds.

Authorized Investments

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

1. Bonds, notes, certificates of indebtedness, treasury bills, or other securities now or hereafter issued, that are guaranteed by the full faith and credit of the United States of America as to principal and interest.
2. Bonds, notes, debentures, or other similar obligations of the United States of America, its agencies, and its instrumentalities.

The term "agencies of the United States of America" includes: (a) the federal land banks, federal intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory

thereto, (b) the federal home loan banks and the federal home loan mortgage corporation, and (c) any other agency created by Act of Congress.

3. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
4. Short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and that mature not later than 270 days from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in short-term obligations of corporations under this paragraph.
5. Obligations of corporations organized in the United States with assets exceeding \$500,000,000 if: (a) such obligations are rated at the time of purchase at one of the three highest classifications established by at least two standard rating services and which mature more than 270 days but less than 10 years from the date of purchase, (b) such purchases do not exceed 10% of the corporation's outstanding obligations, and (c) no more than one-third of the District's funds may be invested in obligations of corporations under this paragraph.
6. Money market mutual funds registered under the Investment Company Act of 1940, provided that the portfolio of any such money market mutual fund is limited to obligations described in paragraph (1) or (2) and to agreements to repurchase such obligations.
7. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation, school district, the State of Illinois, any other state, or any political subdivision or agency of the State of Illinois or any other state, whether the interest earned is taxable or tax-exempt under federal law. The bonds shall be (a) registered in the name of the municipality, county, or other governmental unit, or held under a custodial agreement at a bank, and (b) rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
8. Short term discount obligations of the Federal National Mortgage Association or in shares or other forms of securities legally issuable by savings banks or savings and loan associations incorporated under the laws of this State or any other state or under the laws of the United States. Investments may be made only in those savings banks or savings and loan associations, the shares, or investment certificates that are insured by the Federal Deposit Insurance Corporation. Any such securities may be purchased at the offering or market price thereof at the time of such purchase. All such securities so purchased shall mature or be redeemable on a date or dates prior to the time when, in the judgment of the Chief Investment Officer, the public funds so invested will be required for expenditure by the District or its governing authority.
9. Dividend-bearing share accounts, share certificate accounts, or class of share accounts of a credit union chartered under the laws of this State or the laws of the United States; provided, however, the principal office of any such credit union must be located within the State of Illinois. Investments may be made only in those credit unions the accounts of which are insured by applicable law.
10. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act. The District may also invest any public funds in a fund managed, operated, and administered by a bank, subsidiary of a bank, or subsidiary of a bank holding company or use the services of such an entity to hold and invest or advise regarding the investment of any public funds.
11. The Illinois School District Liquid Asset Fund Plus.
12. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of

said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

Except for repurchase agreements of government securities that are subject to the Government Securities Act of 1986, as now or hereafter amended or succeeded, the District may not purchase or invest in instruments that constitute repurchase agreements, and no financial institution may enter into such an agreement with or on behalf of the District unless the instrument and the transaction meet all of the following requirements:

- a. The securities, unless registered or inscribed in the name of the District, are purchased through banks or trust companies authorized to do business in the State of Illinois.
- b. The Chief Investment Officer, after ascertaining which firm will give the most favorable rate of interest, directs the custodial bank to "purchase" specified securities from a designated institution. The "custodial bank" is the bank or trust company, or agency of government, that acts for the District in connection with repurchase agreements involving the investment of funds by the District. The State Treasurer may act as custodial bank for public agencies executing repurchase agreements.
- c. A custodial bank must be a member bank of the Federal Reserve System or maintain accounts with member banks. All transfers of book-entry securities must be accomplished on a Reserve Bank's computer records through a member bank of the Federal Reserve System. These securities must be credited to the District on the records of the custodial bank and the transaction must be confirmed in writing to the District by the custodial bank.
- d. Trading partners shall be limited to banks or trust companies authorized to do business in the State of Illinois or to registered primary reporting dealers.
- e. The security interest must be perfected.
- f. The District enters into a written master repurchase agreement that outlines the basic responsibilities and liabilities of both buyer and seller.
- g. Agreements shall be for periods of 330 days or less.
- h. The Chief Investment Officer informs the custodial bank in writing of the maturity details of the repurchase agreement.
- i. The custodial bank must take delivery of and maintain the securities in its custody for the account of the District and confirm the transaction in writing to the District. The custodial undertaking shall provide that the custodian takes possession of the securities exclusively for the District; that the securities are free of any claims against the trading partner; and that any claims by the custodian are subordinate to the District's claims to rights to those securities.
- j. The obligations purchased by the District may only be sold or presented for redemption or payment by the fiscal agent bank or trust company holding the obligations upon the written instruction of the Chief Investment Officer.
- k. The custodial bank shall be liable to the District for any monetary loss suffered by the District due to the failure of the custodial bank to take and maintain possession of such securities.

13. Any investment as authorized by the Public Funds Investment Act, and Acts amendatory thereto. Paragraph 13 supersedes paragraphs 1-12 and controls in the event of conflict.

Except as provided herein, investments may be made only in banks, savings banks, savings and loan associations, or credit unions that are insured by the Federal Deposit Insurance Corporation or other approved share insurer.

The Chief Investment Officer and Superintendent shall regularly consider material, relevant, and decision-useful sustainability factors in evaluating investment decisions, within the bounds of financial and fiduciary prudence. Such factors include, but are not limited to: (1) corporate governance and leadership factors, (2) environmental factors, (3) social capital factors, (4) human capital factors, and (5) business model and innovation factors, as provided under the Ill. Sustainable Investing Act, [30 ILCS 238/](#).

Selection of Depositories, Investment Managers, Dealers, and Brokers

The Chief Investment Officer shall establish a list of authorized depositories, investment managers, dealers and brokers based upon the creditworthiness, reputation, minimum capital requirements, qualifications under State law, as well as a long history of dealing with public fund entities. The Board will review and approve the list at least annually.

In order to be an authorized depository, each institution must submit copies of the last two sworn statements of resources and liabilities or reports of examination that the institution is required to furnish to the appropriate State or federal agency. Each institution designated as a depository shall, while acting as such depository, furnish the District with a copy of all statements of resources and liabilities or all reports of examination that it is required to furnish to the appropriate State or federal agency.

The above eligibility requirements of a bank to receive or hold public deposits do not apply to investments in an interest-bearing savings account, demand deposit account, interest-bearing certificate of deposit, or interest-bearing time deposit if: (1) the District initiates the investment at or through a bank located in Illinois, and (2) the invested public funds are at all times fully insured by an agency or instrumentality of the federal government.

The District shall consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The District may consider factors including:

1. For financial institutions subject to the federal Community Reinvestment Act of 1977 (CRA), the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the CRA;
2. For financial institutions subject to the Ill. Community Reinvestment Act (ICRA), the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the ICRA. [PRESSPlus1](#)
3. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
4. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
5. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
6. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

The District may not deposit public funds in a financial institution subject to the CRA unless the institution has a current rating of satisfactory or outstanding under the CRA. The District may not deposit public funds in a financial institution subject to the ICRA unless either: (1) the institution has a current rating of satisfactory under the ICRA at the time of deposit; or (2) the Ill. Dept. of Financial and Professional Regulation has not yet completed its initial examination of the institution under the ICRA. The District may not withdraw public funds from a financial institution prior to the date of maturity solely

on the basis of a less than satisfactory rating under the ICRA. When investing or depositing public funds, the District may give preference to financial institutions that have a current rating of outstanding under the CRA and the ICRA.

Collateral Requirements

All amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized in accordance with the Public Funds Investment Act, [30 ILCS 235/](#). The Superintendent or designee shall keep the Board informed of collateral agreements.

Safekeeping and Custody Arrangements

The preferred method for safekeeping is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, Category I, the highest recognized safekeeping procedures.

Controls and Report

The Chief Investment Officer shall establish a system of internal controls and written operational procedures to prevent losses arising from fraud, employee error, misrepresentation by third parties, or imprudent employee action.

The Chief Investment Officer shall provide a quarterly investment report to the Board. The report will: (1) assess whether the investment portfolio is meeting the District's investment objectives, (2) identify each security by class or type, book value, income earned, and market value, (3) identify those institutions providing investment services to the District, and (4) include any other relevant information. The investment portfolio's performance shall be measured by appropriate and creditable industry standards for the investment type.

The Board will determine, after receiving the Superintendent's recommendation, which fund is in most need of interest income and the Superintendent shall execute a transfer. This provision does not apply when the use of interest earned on a particular fund is restricted.

Ethics and Conflicts of Interest

The Board and District officials will avoid any investment transaction or practice that in appearance or fact might impair public confidence. Board members are bound by the Board policy 2:100, *Board Member Conflict of Interest*. No District employee having influence on the District's investment decisions shall:

1. Have any interest, directly or indirectly, in any investments in which the District is authorized to invest,
2. Have any interest, directly or indirectly, in the sellers, sponsors, or managers of those investments, or
3. Receive, in any manner, compensation of any kind from any investments in that the agency is authorized to invest.

LEGAL REF.:

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

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

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

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

PRESSPlus Comments

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

Document Status: Draft Update

4:80 Accounting and Audits

The School District's accounting and audit services shall comply with the *Requirements for Accounting, Budgeting, Financial Reporting, and Auditing*, as adopted by the Ill. State Board of Education (ISBE), State and federal laws and regulations, and generally accepted accounting principles. Determination of liabilities and assets, prioritization of expenditures of governmental funds, and provisions for accounting disclosures shall be made in accordance with government accounting standards as directed by the auditor designated by the Board. The Superintendent, in addition to other assigned financial responsibilities, shall report monthly on the District's financial performance, both income and expense, in relation to the financial plan represented in the budget.

Annual Audit

At the close of each fiscal year, the Superintendent shall arrange an audit of the District funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements. A complete and detailed written audit report shall be provided to each Board member and to the Superintendent. The Superintendent shall annually, on or before October 15, submit ~~an original and~~ one copy of the audit to the Regional Superintendent of Schools. The Superintendent shall also ensure the District's auditing firm files the District's audit with ISBE annually on or before October 15. [PRESSPlus1](#)

Annual Financial Report

The Superintendent or designee shall annually prepare and submit the Annual Financial Report (AFR) on a timely basis using the form adopted by ~~the~~ ISBE. The Superintendent shall review and discuss the ~~Annual Financial Report~~ AFR with the Board before it is submitted, and submit one copy of the AFR to the Regional Superintendent of Schools annually on or before October 15. The Superintendent shall also ensure the District's auditing firm files the District's AFR with ISBE annually on or before October 15. [PRESSPlus2](#)

Inventories

The Superintendent or designee is responsible for establishing and maintaining accurate inventory records. The inventory record of supplies and equipment shall include a description of each item, quantity, location, purchase date, and cost or estimated replacement cost, unless the supplies and equipment are acquired by the District pursuant to a federal or State grant award, in which case the inventory record shall also include the information required by [2 C.F.R. §200.313](#), if applicable. The Superintendent shall establish procedures for the management of property acquired by the District under grant awards that comply with federal and State law.

Capitalization Threshold

To be considered a capital asset for financial reporting purposes, a capital item must be at or above a capitalization threshold of \$10,000 and have an estimated useful life greater than one year.

Disposition of District Property

The Superintendent or designee shall notify the Board, as necessary, of the following so that the Board may consider its disposition: (1) District personal property (property other than buildings and land) that is no longer needed for school purposes, and (2) school site, building, or other real estate that is unnecessary, unsuitable, or inconvenient. Notwithstanding the above, the Superintendent or designee may unilaterally dispose of personal property of a diminutive value. The Superintendent shall establish procedures for the disposition and, when permitted by the terms and conditions of the award, the retention of property acquired by the District under grant awards that comply with federal and State law.

Taxable Fringe Benefits

The Superintendent or designee shall: (1) require that all use of District property or equipment by employees is for the District's convenience and best interests unless it is a Board-approved fringe benefit, and (2) ensure compliance with the Internal Revenue Service regulations regarding when to report an employee's personal use of District property or equipment as taxable compensation.

Controls for Revolving Funds and Petty Cash

Revolving funds and the petty cash system are established in Board policy 4:50, *Payment Procedures*. The Superintendent shall: (1) designate a custodian for each revolving fund and petty cash fund, (2) obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, State law, and ISBE rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Each revolving fund shall be maintained in a bank that has been approved by the Board and established in an amount approved by the Superintendent consistent with the annual budget. All expenditures from these bank accounts must be directly related to the purpose for which the account was established and supported with documentation, including signed invoices or receipts. All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall include checks written to reimburse revolving funds on the Board's monthly listing of bills indicating the recipient and including an explanation.

Control Requirements for Checks

The Board must approve all bank accounts opened or established in the District's or a District school's name or with the District's Federal Employer Identification Number. All checks issued by the School District must be signed by either the Treasurer or Board President, except that checks from accounts containing student activity funds or fiduciary funds and checks from revolving accounts may be signed by their respective account custodians.

Internal Controls

The Superintendent is primarily responsible for establishing and implementing a system of internal controls for safeguarding the District's financial condition; the Board, however, will oversee these safeguards. The control objectives are to ensure efficient business and financial practices, reliable financial reporting, and compliance with State law and Board policies, and to prevent losses from fraud, waste, and abuse, as well as employee error, misrepresentation by third parties, or other imprudent employee action. The District's system of internal controls shall include the following:

1. All financial transactions must be properly authorized and documented.
2. Financial records and data must be accurate and complete.
3. Accounts payable must be accurate and punctual.
4. District assets must be protected from loss or misuse.
5. Incompatible duties should be segregated, if possible.

6. Accounting records must be periodically reconciled.
7. Equipment and supplies must be safeguarded.
8. Staff members with financial or business responsibilities must be properly trained and supervised, and must perform their responsibilities with utmost care and competence.
9. Any unnecessary weaknesses or financial risks must be promptly corrected.

The Superintendent or designee shall annually audit the District's financial and business operations for compliance with established internal controls and provide the results to the Board. The Board may from time-to-time engage a third-party to audit internal controls in addition to the annual audit.

LEGAL REF.:

[2 C.F.R. §200](#) *et seq.*

30 ILCS 708/, Grant Accountability and Transparency Act, ~~implemented by~~ 44 Ill.Admin.Code 7000 et seq.

[105 ILCS 5/2-3.27](#), [5/2-3.28](#), [5/3-7](#), [5/3-15.1](#), [5/5-22](#), [5/10-21.4](#), [5/10-20.19](#), [5/10-22.8](#), and [5/17-1](#) *et seq.*

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

CROSS REF.: 4:10 (Fiscal and Business Management), 4:50 (Payment Procedures), 4:55 (Use of Credit and Procurement Cards), 4:90 (Student Activity and Fiduciary Funds)

PRESSPlus Comments

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

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

Document Status: Draft Update

4:140 Waiver of Student Fees

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

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

Notification

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

Eligibility Criteria

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

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

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

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

Verification

The Superintendent or designee shall establish a process for determining a student's eligibility for a waiver of fees and fines in accordance with State law requirements.

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

Determination and Appeal

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

LEGAL REF.:

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

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

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

CROSS REF.: 4:130 (Free and Reduced-Price Food Services), 6:140 (Education of Homeless Children)

PRESSPlus Comments

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

Document Status: Draft Update

4:190 Targeted School Violence Prevention Program

Threats and acts of targeted school violence harm the District's environment and school community, diminishing students' ability to learn and a school's ability to educate. Providing students and staff with access to a safe and secure District environment is an important Board goal. While it is not possible for the District to completely eliminate threats in its environment, a Targeted School Violence Prevention Program (Program) using the collective efforts of local school officials, staff, students, families, and the community helps the District reduce these risks to its environment.

The Superintendent or designee shall develop and implement the Program. The Program oversees the maintenance of a District environment that is conducive to learning and working by identifying, assessing, classifying, responding to, and managing threats and acts of targeted school violence. The Program shall be part of the District's Comprehensive Safety and Security Plan, required by Board policy 4:170, *Safety*, and shall:

1. Establish a District-level School Violence Prevention Team to: (a) develop a District-level Targeted School Violence Prevention Plan, and (b) oversee the District's Building-level Threat Assessment Team(s).
2. Establish Building-level Threat Assessment Team(s) to assess and intervene with individuals whose behavior may pose a threat to safety. This team may serve one or more schools.
3. Require all District staff, volunteers, and contractors to report any expressed threats or behaviors that may represent a threat to the community, school, or self.
4. Encourage parents/guardians and students to report any expressed threats or behaviors that may represent a threat to the community, school, or self.
5. Comply with State and federal law and align with Board policies.

The Local Governmental and Governmental Employees Tort Immunity Act protects the District from liability. The Program does not: (1) replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in violence prevention, assessments and counseling services, (2) extend beyond available resources within the District, (3) extend beyond the school day and/or school-sponsored events, or (4) guarantee or ensure the safety of students, District staff, or visitors.

LEGAL REF.:

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

[105 ILCS 128/](#), School Safety Drill Act.

[745 ILCS 10/](#), Local Governmental and Governmental Employees Tort Immunity Act.

[29 Ill.Admin.Code Part 1500.](#)

CROSS REF.: 2:240 (Board Policy Development), 4:170 (Safety), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:230 (Maintaining Student Discipline), 6:65 (Student Social and Emotional Development), 6:270 (Guidance and Counseling Program), 7:140 (Search and

Seizure), 7:150 (Agency and Law Enforcement Requests~~Police Interviews~~), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:250 (Student Support Services), 7:290 (Suicide and Depression Awareness and Prevention), 7:340 (Student Records), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

PRESSPlus Comments

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

Document Status: Draft Update

5:10 Equal Employment Opportunity and Minority Recruitment

The School District shall provide equal employment opportunities to all persons regardless of their race; color; creed; religion; national origin; sex; sexual orientation; age; ancestry; marital status; arrest record; military status; order of protection status; unfavorable military discharge; citizenship status provided the individual is authorized to work in the United States; work authorization status; use of lawful products while not at work; being a victim of domestic violence, sexual violence, gender violence, or any other crime of violence or use of District-issued equipment to record such types of violence, [PRESSPlus1](#) genetic information; physical or mental handicap or disability, if otherwise able to perform the essential functions of the job with reasonable accommodation; pregnancy, childbirth, or related medical conditions; reproductive health decisions; credit history, unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; conviction record, unless authorized by law; family responsibilities; or other legally protected categories. No one will be penalized solely for his or her status as a registered qualifying patient or a registered designated caregiver for purposes of the Compassionate Use of Medical Cannabis Program Act, [410 ILCS 130/](#).

Persons who believe they have not received equal employment opportunities should report their claims to the Nondiscrimination Coordinator and/or a Complaint Manager under Board policy 2:260, *Uniform Grievance Procedure*, or in the case of denial of equal employment opportunities on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. These individuals are listed below. No employee or applicant will be discriminated or retaliated against because he or she: (1) requested, attempted to request, used, or attempted to use a reasonable accommodation as allowed by the Illinois Human Rights Act, or (2) initiated a complaint, was a witness, supplied information, or otherwise participated in an investigation or proceeding involving an alleged violation of this policy or State or federal laws, rules or regulations, provided the employee or applicant did not make a knowingly false accusation nor provide knowingly false information.

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator for personnel who shall be responsible for coordinating the District's nondiscrimination efforts. The Nondiscrimination Coordinator may be the Superintendent or a Complaint Manager under Board policy 2:260, *Uniform Grievance Procedure*.

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

The Superintendent shall insert into this policy the names, office addresses, email addresses, and telephone numbers of the District's current Nondiscrimination Coordinator, Title IX Coordinator, and Complaint Managers.

Nondiscrimination Coordinator:

Dr. Benjamin Lee

815 E. Chatham St.,

Title IX Coordinator:

Ben Dirks

815 E. Chatham St.,

Metamora, IL 61548

blee@mgsredbirds.org

(309) 367-2361

Metamora, IL 61548

bdirks@mgsredbirds.org

(309) 367-2361

Complaint Managers:

Tim Damery

815 E. Chatham St.,
Metamora, IL 61548

tdamery@mgsredbirds.org

(309) 367-2361

Lisa DeVore

815 E. Chatham St.,
Metamora, IL 61548

ldevore@mgsredbirds.org

(309) 367-2361

The Superintendent shall also use reasonable measures to inform staff members and applicants that the District is an equal opportunity employer, such as, by posting required notices and including this policy in the appropriate handbooks.

Minority Recruitment

The District will attempt to recruit and hire minority employees. The implementation of this policy may include advertising openings in minority publications, participating in minority job fairs, and recruiting at colleges and universities with significant minority enrollments. This policy, however, does not require or permit the District to give preferential treatment or special rights based on a protected status without evidence of past discrimination.

LEGAL REF.:

[8 U.S.C. §1324a](#) *et seq.*, Immigration Reform and Control Act.

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Education Amendments of 1972; [34 C.F.R. Part 106](#).

[29 U.S.C. §206](#)(d), Equal Pay Act.

[29 U.S.C. §218d](#), Fair Labor Standards Act.

[29 U.S.C. §621](#) *et seq.*, Age Discrimination in Employment Act.

[29 U.S.C. §701](#) *et seq.*, Rehabilitation Act of 1973.

[38 U.S.C. §4301](#) *et seq.*, Uniformed Services Employment and Reemployment Rights Act (1994).

[42 U.S.C. §1981](#) *et seq.*, Civil Rights Act of 1991.

[42 U.S.C. §2000d](#) *et seq.*, Title VI of the Civil Rights Act of 1964; [34 C.F.R. Part 100](#).

[42 U.S.C. §2000e](#) *et seq.*, Title VII of the Civil Rights Act of 1964; [29 C.F.R. Part 1601](#).

[42 U.S.C. §2000ff](#) *et seq.*, Genetic Information Nondiscrimination Act of 2008.

[42 U.S.C. §2000gg](#) *et seq.*, Pregnant Workers Fairness Act; [29 C.F.R. Part 1636](#).

[42 U.S.C. §2000e\(k\)](#), Pregnancy Discrimination Act.

[42 U.S.C. §12111](#) *et seq.*, Americans with Disabilities Act, Title I.

[Ill. Constitution, Art. I](#), §§17, 18, and 19.

[105 ILCS 5/10-20.7](#), [5/10-20.7a](#), [5/10-21.1](#), [5/10-22.4](#), [5/10-23.5](#), [5/22-19](#), [5/24-4](#), [5/24-4.1](#), and [5/24-7](#).

[410 ILCS 130/40](#), Compassionate Use of Medical Cannabis Program Act.

[410 ILCS 513/25](#), Genetic Information Privacy Act.

[740 ILCS 174/](#), Ill. Whistleblower Act.

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

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

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

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

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

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

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

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

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

PRESSPlus Comments

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

Document Status: Draft Update

5:90 Abused and Neglected Child Reporting

Any District employee who suspects or receives knowledge that a student may be an abused or neglected child shall immediately report or cause a report to be made to the Ill. Dept. of Children and Family Services (DCFS) on its Child Abuse Hotline 1-800-25-ABUSE (1-800-252-2873) (within Illinois); 1-217-524-2606 (outside of Illinois); or 1-800-358-5117 (TTY). Any District employee who believes a student is in immediate danger of harm, shall first call 911. The employee shall also promptly notify the Superintendent or Building Principal that a report has been made. The Superintendent or Building Principal shall immediately coordinate any necessary notifications to the student's parent(s)/guardian(s) with DCFS, the applicable school resource officer (SRO), and/or local law enforcement.

Negligent failure to report occurs when a District employee personally observes an instance of suspected child abuse or neglect and reasonably believes, in his or her professional or official capacity, that the instance constitutes an act of child abuse or neglect under the Abused and Neglected Child Reporting Act (ANCRA) and he or she, without willful intent, fails to immediately report or cause a report to be made of the suspected abuse or neglect to DCFS.

Any District employee who discovers child sexual abuse material ~~pornography~~ PRESSPlus1 on *electronic and information technology equipment, as defined in 325 ILCS 5/4.5(a)*, shall immediately report it to local law enforcement, the National Center for Missing and Exploited Children's CyberTipline 1-800-THE-LOST (1-800-843-5678) or online at www.report.cybertip.org/ or www.missingkids.org. The Superintendent or Building Principal shall also be promptly notified of the discovery and that a report has been made.

Any District employee who observes any act of hazing that does bodily harm to a student must report that act to the Building Principal, Superintendent, or designee who will investigate and take appropriate action. If the hazing results in death or great bodily harm, the employee must first make the report to law enforcement and then to the Superintendent or Building Principal. Hazing is defined as any intentional, knowing, or reckless act directed to or required of a student for the purpose of being initiated into, affiliating with, holding office in, or maintaining membership in any group, organization, club, or athletic team whose members are or include other students.

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

The Superintendent or designee shall provide staff development opportunities for District employees in the detection, reporting, and prevention of child abuse and neglect.

All District employees shall:

1. Before beginning employment, sign the *Acknowledgement of Mandated Reporter Status* form provided by DCFS. The Superintendent or designee shall ensure that the signed forms are retained.
2. Complete mandated reporter training as required by law within three months of initial employment and at least every three years after that date.
3. Complete an annual evidence-informed training related to child sexual abuse, grooming

behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations as required by law and policy 5:100, *Staff Development Program*.

Alleged Incidents of Sexual Abuse; Investigations

An *alleged incident of sexual abuse* is an incident of sexual abuse of a child, as defined in [720 ILCS 5/11-9.1A](#), that is alleged to have been perpetrated by school personnel, including a school vendor or volunteer, that occurred: on school grounds during a school activity; or outside of school grounds or not during a school activity.

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

DCFS and/or the appropriate law enforcement agency will inform the District when its investigation is complete or has been suspended, as well as the outcome of its investigation. The existence of a DCFS and/or law enforcement investigation will not preclude the District from conducting its own parallel investigation into the alleged incident of sexual abuse in accordance with Board policy 7:20, *Harassment of Students Prohibited*.

Special Superintendent Responsibilities

The Superintendent shall execute the requirements in Board policy 5:150, *Personnel Records*, whenever another school district requests a reference concerning an applicant who is or was a District employee and was the subject of a report made by a District employee to DCFS.

When the Superintendent has reasonable cause to believe that a license holder (1) committed an intentional act of abuse or neglect with the result of making a child an abused child or a neglected child under ANCRA or an act of sexual misconduct under *Faith's Law*, and (2) that act resulted in the license holder's dismissal or resignation from the District, the Superintendent shall notify the State Superintendent and the Regional Superintendent in writing, providing the Ill. Educator Identification Number as well as a brief description of the misconduct alleged. The Superintendent must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder.

The Superintendent shall develop procedures for notifying a student's parents/guardians when a District employee, contractor, or agent is alleged to have engaged in sexual misconduct with the student as defined in *Faith's Law*. The Superintendent shall also develop procedures for notifying the student's parents/guardians when the Board takes action relating to the employment of the employee, contractor, or agent following the investigation of sexual misconduct. Notification shall not occur when the employee, contractor, or agent alleged to have engaged in sexual misconduct is the student's parent/guardian, and/or when the student is at least 18 years of age or emancipated.

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

Special School Board Member Responsibilities

Each individual Board member must, if an allegation is raised to the member during an open or closed Board meeting that a student is an abused child as defined in ANCRA, direct or cause the Board to direct the Superintendent or other equivalent school administrator to comply with ANCRA's requirements concerning the reporting of child abuse.

If the Board determines that any District employee, other than an employee licensed under [105 ILCS 5/21B](#), has willfully or negligently failed to report an instance of suspected child abuse or neglect as

required by ANCRA, the Board may dismiss that employee immediately.

When the Board learns that a licensed teacher was convicted of any felony, it must promptly report it to the State agencies listed in Board policy 2:20, *Powers and Duties of the School Board; Indemnification*.

LEGAL REF.:

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

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

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

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

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

CROSS REF.: 2:20 (Powers and Duties of the School Board; Indemnification), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 3:60 (Administrative Responsibility of the Building Principal), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Termination and Suspensions), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:20 (Harassment of Students Prohibited), 7:150 (Agency and [Law Enforcement Requests](#) [Police Interviews](#))

PRESSPlus Comments

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

Document Status: Draft Update

5:100 Staff Development Program

The Superintendent or designee shall implement a staff development program. The goal of the program shall be to update and improve the skills and knowledge of staff members in order to achieve and maintain a high level of job performance and satisfaction. Additionally, the development program for licensed staff members shall be designed to effectuate any School Improvement Plans so that student learning objectives meet or exceed goals established by the District and State.

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

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

1. Within three months of employment, each staff member must complete mandated reporter training from a provider or agency with expertise in recognizing and reporting child abuse. Mandated reporter training must be completed again at least every three years.
2. By January 31 of every year, all school personnel must complete evidence-informed training on preventing, reporting, and responding to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations.

In-Service Training Requirements

The staff development program shall provide, at a minimum, within six months of employment and renewed at least once every five years thereafter (unless required more frequently by other State or federal law), the in-service training of all District staff who work with pupils on:

1. Health conditions of students, including but not limited to training on:
 - a. Anaphylactic reactions and management, conducted by a person with expertise on anaphylactic reactions and management;
 - b. Management of asthma, prevention of asthma symptoms, and emergency response in the school setting;
 - c. The basics of seizure recognition and first aid and emergency protocols, consistent with best practice guidelines issued by the Centers for Disease Control and Prevention;
 - d. The basics of diabetes care, how to identify when a diabetic student needs immediate or emergency medical attention, and whom to contact in case of emergency;
 - e. Current best practices regarding identification and treatment of attention deficit hyperactivity disorder; and
 - f. How to respond to an incident involving life-threatening bleeding, including use of a school's trauma bleeding control kit, if applicable.
2. Social-emotional learning. Training may include providing education to all school personnel about the content of the Illinois Social and Emotional Learning Standards, how they apply to everyday school interactions, and examples of how social emotional learning can be integrated

into instructional practices across all grades and subjects.

3. Developing cultural competency, including but not limited to understanding and reducing implicit bias, including *implicit racial bias* as defined in [105 ILCS 5/10-20.61](#) (implicit bias training).
4. Identifying warning signs of mental illness, trauma, and suicidal behavior in youth, along with appropriate intervention and referral techniques, including resources and guidelines as outlined in [105 ILCS 5/2-3.166](#) (*Ann Marie's Law*) and the definitions of *trauma*, *trauma-responsive learning environments*, and *whole child* as set forth in [105 ILCS 5/3-11](#).
5. Domestic and sexual violence and the needs of expectant and parenting youth, conducted by persons with expertise in domestic and sexual violence and the needs of expectant and parenting youth. Training shall include, but is not limited to:
 - a. Communicating with and listening to youth victims of domestic or sexual violence and expectant and parenting youth;
 - b. Connecting youth victims of domestic or sexual violence and expectant and parenting youth to appropriate in-school services and other agencies, programs, and services as needed;
 - c. Implementing the District's policies and procedures regarding such youth, including confidentiality; and
 - d. Procedures for responding to incidents of teen dating violence that take place at school, on school grounds, at school-sponsored activities, or in vehicles used for school-provided transportation as outlined in 105 ILCS ~~110/3.105/27-240~~[PRESSPlus1](#) (see Board policy 7:185, *Teen Dating Violence Prohibited*).
6. Protections and accommodations for students, including but not limited to training on:
 - a. The federal Americans with Disabilities Act as it pertains to the school environment; and
 - b. Homelessness.
7. Educator ethics and responding to child sexual abuse and grooming behavior (see Board policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*); including but not limited to training on:
 - a. Teacher-student conduct;
 - b. School employee-student conduct; and
 - c. Evidence-informed training on preventing, recognizing, reporting, and responding to child sexual abuse and grooming as outlined in [105 ILCS 5/10-23.13](#) (*Erin's Law*).
8. Effective instruction in violence prevention and conflict resolution, conducted in accordance with the requirements of 105 ILCS 5/27-~~11523.4~~[PRESSPlus2](#) (violence prevention and conflict resolution education).

Additional Training Requirements

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

1. Ongoing professional development for all school personnel and school resource officers on the requirements of [105 ILCS 5/10-22.6](#) and [5/10-20.14](#), the adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments as defined in [105 ILCS 5/3-11\(b\)](#), the appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.
2. Annual continuing education and/or training opportunities (professional standards) for school nutrition program directors, managers, and staff. Each school food authority's director shall document compliance with this requirement by the end of each school year and maintain

documentation for a three-year period.

3. The following individuals must complete concussion training as specified in the Youth Sports Concussion Safety Act: coaches and assistant coaches (whether volunteer or employee) of an interscholastic athletic activity; nurses, licensed and/or non-licensed healthcare professionals serving on the Concussion Oversight Team; athletic trainers; game officials of an interscholastic athletic activity; and physicians serving on the Concussion Oversight Team.
4. For school personnel who work with hazardous or toxic materials on a regular basis, training on the safe handling and use of such materials.
5. For delegated care aides performing services in connection with a student's seizure action plan, training in accordance with [105 ILCS 150/](#), the Seizure Smart School Act.
6. For delegated care aides performing services in connection with a student's diabetes care plan, training in accordance with [105 ILCS 145/](#), the Care of Students with Diabetes Act.
7. For all District staff, annual sexual harassment prevention training.
8. Title IX requirements for training in accordance with [34 C.F.R. Part 106](#) (see Board policy 2:265, *Title IX Grievance Procedure*).
9. Training for all District employees on the prevention of discrimination and harassment based on race, color, and national origin in school as part of new employee training and at least once every two years.
10. Training for at least one designated employee at each school about the Prioritization of Urgency of Need for Services (PUNS) database and steps required to register students for it.
11. Training in accordance with [105 ILCS 5/26A](#) for at least one staff member in each school designated as a resource for students who are parents, expectant parents, or victims of domestic or sexual violence, and for any employees whose duties include the resolution of complaints of violations of [105 ILCS 5/26A](#) (see Board policy 7:255, *Students who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence*).

The Superintendent shall develop protocols for administering youth suicide awareness and prevention education to staff consistent with Board policy 7:290, *Suicide and Depression Awareness and Prevention*.

LEGAL REF.:

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Educational Amendments of 1972; [34 C.F.R. Part 106](#).

[42 U.S.C. §1758b](#), [Pub. L. 111-296](#), Healthy, Hunger-Free Kids Act of 2010; [7 C.F.R. Parts 210](#) and [235](#).

[105 ILCS 5/2-3.62](#), [5/2-3.166](#), [5/3-11](#), [5/10-20.17a](#), [5/10-20.61](#), [5/10-22.6\(c-5\)](#), [5/10-22.39](#), [5/10-23.12](#), [5/10-23.13](#), [5/22-80\(h\)](#), [5/22-95](#), [5/22-115](#), [5/24-5](#), and [5/26A](#).

[105 ILCS 25/1.15](#), Interscholastic Athletic Organization Act.

[105 ILCS 145/25](#), Care of Students with Diabetes Act

[105 ILCS 150/25](#), Seizure Smart School Act.

[105 ILCS 110/3](#), Critical Health Problems and Comprehensive Health Education Act.

[325 ILCS 5/4](#), Abused and Neglected Child Reporting Act.

[745 ILCS 49/](#), Good Samaritan Act.

[775 ILCS 5/2-109](#) and [5/5A-103](#), Ill. Human Rights Act.

[23 Ill.Admin.Code §§ 22.20, 226.800](#), and [Part 525](#).

[77 Ill.Admin.Code §527.800](#).

CROSS REF.: 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 3:40 (Superintendent), 3:50 (Administrative Personnel Other Than the Superintendent), 4:160 (Environmental Quality of Buildings and Grounds), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:250 (Leaves of Absence), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 6:50 (School Wellness), 6:160 (English Learners), 7:10 (Equal Educational Opportunities), 7:20 (Harassment of Students Prohibited), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:270 (Administering Medicines to Students), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:290 (Suicide and Depression Awareness and Prevention), 7:305 (Student Athlete Concussions and Head Injuries)

PRESSPlus Comments

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

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

Document Status: Draft Update

5:190 Teacher Qualifications

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

1. Each teacher must:
 - a. Have a valid Illinois Professional Educator License issued by the State Superintendent of Education with the required endorsements as provided in the School Code.
 - b. Provide the District Office with a complete transcript of credits earned in institutions of higher education.
 - c. On or before September 1 of each year, unless otherwise provided in an applicable collective bargaining agreement, provide the District Office with a transcript of any credits earned since the date the last transcript was filed.
 - d. Notify the Superintendent of any change in the teacher's transcript.
2. All teachers working in a program supported with federal funds under Title I, Part A must meet applicable State certification and licensure requirements.

The Superintendent or designee shall:

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

LEGAL REF.:

[20 U.S.C. §6312\(e\)\(1\)\(A\)](#).

[105 ILCS 5/10-20.15](#), [5/21B-15](#), [5/21B-20](#), [5/21B-25](#), [5/21B-120](#), [PRESSPlus1](#) and [5/24-23](#).

[23 Ill.Admin.Code §1.610 et seq.](#), [§1.705 et seq.](#), and [Part 25](#).

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

PRESSPlus Comments

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

Document Status: Draft Update

5:200 Terms and Conditions of Employment and Dismissal

The School Board delegates authority and responsibility to the Superintendent to manage the terms and conditions for the employment of professional personnel. The Superintendent shall act reasonably and comply with State and federal law as well as any applicable individual employment contract or collective bargaining agreement in effect. The Superintendent is responsible for making dismissal recommendations to the Board consistent with the Board's goal of having a highly qualified, high performing staff.

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

Please refer to the applicable collective bargaining agreement(s).

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

School Social Worker Services Outside of District Employment

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

Evaluation

The District's teacher evaluation system will be conducted under the plan developed pursuant to State law.

On an annual basis, the Superintendent will provide the Board with a written report which outlines the results of the District's teacher evaluation system.

LEGAL REF.:

[29 U.S.C. §218\(d\)](#), [Pub. L. 117-328](#), Pump for Nursing Mothers Act.

[42 U.S.C. §2000gg](#) *et seq.*, [Pub. L. 117-328](#), Pregnant Workers Fairness Act.

[105 ILCS 5/10-19](#), [5/10-19.05](#), [5/10-20.65](#), [5/14-1.09a](#), [5/22-96](#), [5/22.4](#), [5/24-16.5](#), [5/24-2](#), [5/24-8](#), [5/24-9](#), [5/24-11](#), [5/24-12](#), [5/24-21](#), [5/24A-1 through 24A-20](#).

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

[23 Ill.Admin.Code Parts 50](#) (Evaluation of Educator Licensed Employees) and [51](#) (Dismissal of Tenured Teachers).

[Cleveland Bd. of Educ. v. Loudermill](#), 470 U.S. 532(1985).

CROSS REF.: 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:290 (Employment Termination and Suspensions), 6:20 (School Year Calendar and Day)

PRESSPlus Comments

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

Document Status: Draft Update

5:220 Substitute Teachers

The Superintendent may employ substitute teachers as necessary to replace teachers who are temporarily absent.

A substitute teacher must hold either a valid teaching or substitute license and may teach in the place of a licensed teacher who is under contract with the Board. There is no limit on the number of days that a substitute teacher may teach in the District during the school year, except as follows:

1. A substitute teacher holding a substitute license may teach for any one licensed teacher under contract with the District only for a period not to exceed 90 paid school days in any one school term.
2. A teacher holding a Professional Educator License or Educator License with Stipulations may teach for any one licensed teacher under contract with the District only for a period not to exceed 120 paid school days.

The Ill. Teachers' Retirement System (TRS) limits a substitute teacher who is a TRS annuitant to substitute teaching for a period not to exceed 120 paid days or 600 paid hours in each school year through June 30, 2026, but not more than 100 paid days in the same classroom. Beginning July 1, 2026, a substitute teacher who is a TRS annuitant may substitute teach for a period not to exceed 100 paid days or 500 paid hours in any school year, unless the subject area is one where the Regional Superintendent has certified that a personnel shortage exists.

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

Short-Term Substitute Teachers

A short-term substitute teacher must hold a valid short-term substitute teaching license and have completed the District's short-term substitute teacher training program. Unless otherwise permitted by law, short-term substitutes may teach no more than five consecutive school days for each licensed teacher who is under contract with the Board.

Emergency Situations

A substitute teacher may teach when no licensed teacher is under contract with the Board if the District has an emergency situation as defined in State law. During an emergency situation, a substitute teacher is limited to 30 calendar days of employment per each vacant position. The Superintendent shall notify the appropriate Regional Office of Education (ROE) within five business days after the employment of a substitute teacher in an emergency situation. The Board may continue to employ the same substitute teacher in a vacant position for 90 calendar days or until the end of the semester, whichever is greater, if, prior to the end of the then current 30-calendar-day period, the District makes a written request to the ROE for a 30-calendar-day extension and the extension is granted by the ROE.

LEGAL REF.:

[105 ILCS 5/10-20.68](#), [5/21B-20\(2\)](#), [5/21B-20\(3\)](#), and [5/21B-20\(4\)](#).

[105 ILCS 128/22, School Safety Drill Act.](#) [PRESSPlus1](#)

[40 ILCS 5/16-118](#), Ill. Pension Code.

[23 Ill.Admin.Code §1.790](#) (Substitute Teacher) and [§25.520](#) (Substitute Teaching License).

CROSS REF.: 5:30 (Hiring Process and Criteria)

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to P.A. 104-198, eff. 1-1-26, requiring districts to provide all substitute personnel with: (1) training on school evacuation drills and law enforcement lockdown drills, and (2) support that includes, at a minimum, the information packet given to employees with district-approved materials outlining evacuation and lockdown procedures. Maps indicating all school exits must also be prominently displayed in every classroom. **Issue 120, October 2025**

Document Status: Draft Update

5:280 Duties and Qualifications

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

Paraprofessionals

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

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

Nonlicensed Personnel Working with Students and Performing Non-Instructional Duties

Nonlicensed personnel performing non-instructional duties may be used:

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

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

Coaches and Athletic Trainers

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

Bus Drivers

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

LEGAL REF.:

[34 C.F.R. §200.58](#).

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

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

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

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

PRESSPlus Comments

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

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

Document Status: Draft Update

5:300 Schedules and Employment Year

The Superintendent shall supervise a process for setting work schedules and an employment year for educational support employees in accordance with State and federal law, School Board policy, and applicable agreements and shall:

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

Breaks

An employee who works at least 7.5 continuous hours shall receive a 30-minute duty-free meal break that begins within the first five hours of the employee's workday. The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breastmilk^{PRESSPlus1} according to State and federal law.

LEGAL REF.:

[29 U.S.C. §§207](#) and [218d](#), Fair Labor Standards Act.

[105 ILCS 5/10-20.14a](#), [5/10-22.34](#), and [5/10-23.5](#).

[740 ILCS 137/](#), Right to Breastfeed Act.

[820 ILCS 105/](#), Minimum Wage Law.

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

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:35 (Compliance with the Fair Labor Standards Act)

PRESSPlus Comments

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

Document Status: Draft Update

6:20 School Year Calendar and Day

School Calendar

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

Commemorative Holidays

The teachers and students ~~shall~~^{may} [PRESSPlus1](#) devote a portion of the school day on each commemorative holiday designated in the School Code to study and honor the commemorated person or occasion. The Board may, from time to time, designate a regular school day as a commemorative holiday.

School Day

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

LEGAL REF.:

105 ILCS 5/10-19, 5/10-19.05, [5/10-20.46](#), 5/10-20.56, ~~5/10-20.46~~, 5/10-30, 5/18-12, 5/18-12.5, 5/24-2, 5/27-~~510~~³, ~~5/27-18~~, ~~5/27-19~~, ~~5/27-20~~, and ~~5/27-1025~~^{20.1}, and ~~5/27-20.2~~.

[10 ILCS 5/11-4.1](#), Election Code.

[5 ILCS 490/](#), State Commemorative Dates Act.

[23 Ill.Admin.Code §1.420\(f\)](#).

Metzl v. Leininger, 850 F.Supp. 740 (N.D. Ill. 1994), *affd by* 57 F.3d 618 (7th Cir. 1995).

CROSS REF.: 2:20 (Powers and Duties of the School Board; Indemnification), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:200 (Terms and Conditions of Employment and Dismissal), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 6:60 (Curriculum Content), 6:70 (Teaching About Religions), 7:90 (Release During School Hours)

PRESSPlus Comments

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

list of commemorative holidays. **Issue 120, October 2025**

Document Status: Draft Update

6:40 Curriculum Development

Adoption

The Superintendent shall recommend a comprehensive curriculum that is aligned with:

1. The District's educational philosophy and goals,
2. Student needs as identified by research, demographics, and student achievement and other data,
3. The knowledge, skills, and abilities required for students to become life-long learners,
4. The minimum requirements of State and federal law and regulations for curriculum and graduation requirements,
5. The curriculum of non-District schools that feed into or from a District school, provided that the necessary cooperation and information is available,
6. The Illinois State Learning Standards and any District learning standards, and
7. Any required State or federal student testing.

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

Experimental Educational Programs and Pilot Projects

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

Single-Gender Classes and Activities

The Superintendent may recommend a program of nonvocational single-gender classes and/or activities to provide diverse educational opportunities and/or meet students' identified educational needs. Participation in the classes or activities must be voluntary, both genders must be treated with substantial equality, and the program must otherwise comply with State and federal law and with Board policy 7:10, *Equal Educational Opportunities*. At least every two years, [PRESSPlus1](#) ~~the~~ Superintendent must periodically evaluate any single-gender class or activity to ensure that: (1) it does not rely on overly broad generalizations about the different talents, capabilities, or preferences of either gender, (2) it is substantially related to the achievement of the important objective for the class or activity, and (3) it continues to comply with State and federal law and with Board policy 7:10, *Equal Educational Opportunities*.

Development

The Superintendent shall develop a curriculum review program to monitor the current curriculum and promptly suggest changes to make the curriculum more effective, to take advantage of improved teaching methods and materials, and to be responsive to social change, technological developments,

student needs, and community expectations.

The Superintendent shall report to the Board as appropriate, the curriculum review program's efforts to:

1. Regularly evaluate the curriculum and instructional program.
2. Ensure the curriculum continues to meet the stated adoption criteria.
3. Include input from a cross-section of teachers, administrators, parents/guardians, and students, representing all grade levels, disciplines, and specialized and alternative programs.
4. Coordinate with the process for evaluating the instructional program and materials.

LEGAL REF.:

20 U.S.C. §1681, Title IX of the Education Amendments of 1972, **implemented by:** 34 C.F.R. Part 106.

[105 ILCS 5/10-20.8](#) and [5/10-19](#).

CROSS REF.: 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:70 (Teaching About Religions), 6:80 (Teaching About Controversial Issues) 6:100 (Using Animals in the Educational Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 6:130 (Program for the Gifted), 6:135 (Accelerated Placement Program), 6:140 (Education of Homeless Children), 6:145 (Migrant Students), 6:150 (Home and Hospital Instruction), 6:160 (English Learners), 6:170 (Title I Programs), 6:180 (Extended Instructional Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights)

ADOPTED: **March 17, 2022**

PRESSPlus Comments

PRESSPlus 1. Districts are required to evaluate single-sex classes and extracurricular activities at least every two years. 34 C.F.R. §106.34(b)(4)(ii). See also an FAQ from the U.S. Dept. of Education's Office of Civil Rights at: www.ed.gov/sites/ed/files/about/offices/list/ocr/docs/faqs-title-ix-single-sex-201412.pdf. Consult the board attorney about accommodation issues for transgender or gender non-conforming students in single-sex classes. This subhead may be removed if a district will not offer single-gender classes or activities. **Issue 120, October 2025**

Document Status: Draft Update

6:60 Curriculum Content

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

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

display of the American flag, and (d) the Pledge of Allegiance, ~~and (e) the voting process.~~ [PRESSPlus6](#)

9. In all grades, physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. Unless otherwise exempted, all students are required to engage in a physical education course with such frequency as determined by the Board after recommendation from the Superintendent, but at a minimum of three days per five-day week. For exemptions and substitutions, see Board policy 7:260, *Exemption from Physical Education*.
10. In all schools, health education must be stressed, including: [PRESSPlus7](#) (a) human ecology, health, growth, development, personal health habits, and nutrition, (b) family life, (c) prevention and control of disease, ~~proper nutrition,~~ (b) physical fitness, (c) personal health habits, (d) ~~dangers and avoidance of abduction,~~ (de) age- and developmentally appropriate and evidence-informed sexual abuse and assault awareness and prevention education in all grades, (e) public health, environmental health, disaster preparedness, and safety education, [PRESSPlus8](#) (f) mental health and illness, (g) dental health, (h) cancer education, and (i) age- and developmentally appropriate consent education [PRESSPlus9](#) ~~and (f) in grades 6-8, the dangers of fentanyl.~~ The Superintendent shall implement a comprehensive health education program in accordance with State law.
11. In all schools, abduction education that addresses the danger of and avoidance of abduction. [PRESSPlus10](#)
12. In all schools, career/vocational education must be taught, including: (a) the importance of work, (b) the development of basic skills to enter the world of work and/or continue formal education, (c) good work habits and values, (d) the relationship between learning and work, and (e) if possible, a student work program that provides the student with work experience as an extension of the regular classroom. A career awareness and exploration program must be available at all grade levels. In grades 6-8, students engage in career exploration and career development activities to prepare them to make informed plans and decisions about their future education and career goals.
13. In all schools, environmental education, including instruction on: (a) the current problems and needs in the conservation of natural resources and (b) beginning in the fall of 2026, instruction on climate change.
14. In all schools, instruction as determined by the Superintendent or designee on United States (U.S.) history must be taught, including: (a) the principles of representative government, (b) the Constitutions of the U.S. and Illinois, (c) the role of the U.S. in world affairs, (d) the role of labor unions, (e) the role and contributions of ethnic groups, including but not limited to, African Americans, Albanians, Asian Americans, Bohemians, Czechs, French, Germans, Hispanics (including the events related to the forceful removal and illegal deportation of Mexican-American U.S. citizens during the Great Depression), Hungarians, Irish, Italians, Lithuanians, Polish, Russians, Scots, and Slovaks in the history of this country and State, (f) a study of the roles and contributions of lesbian, gay, bisexual, and transgender (LGBT) people in the history of the U.S. and Illinois, (g) Illinois history, (h) the contributions made to society by Americans of different faith practices, including, but not limited to, Muslim Americans, Jewish Americans, Christian Americans, Hindu Americans, Sikh Americans, Buddhist Americans, and any other collective community of faith that has shaped America, (i) Native American nations' sovereignty and self-determination, both historically and in the present day, with a focus on urban Native Americans, and (j) ~~beginning in the fall of 2024,~~ the events of the Native American experience and Native American history within the Midwest and Illinois since time immemorial in accordance with [105 ILCS 5/27-20.05](#).

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

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

LEGAL REF.:

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

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

[47 C.F.R. §54.520](#).

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

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

[105 ILCS 5/2-3.80\(e\)](#) and (f), [5/10-20.79](#), [5/10-20.84](#), [5/10-23.13](#), [5/27-3](#), [5/27-3.5](#), [5/27-5](#), [5/27-6](#), [5/27-6.5](#), [5/27-7](#), [5/27-12](#), [5/27-12.1](#), [5/27-13.1](#), [5/27-13.2](#), [5/27-20.05](#), [5/27-20.08](#), [5/27-20.3](#), [5/27-20.4](#), [5/27-20.5](#), [5/27-20.7](#), [5/27-20.8](#), [5/27-21](#), [5/27-22](#), [5/27-23.3](#), [5/27-23.4](#), [5/27-23.7](#), [5/27-23.8](#), [5/27-23.10](#), [5/27-23.11](#), [5/27-23.15](#), [5/27-23.16](#), [5/27-24.1](#), and [5/27-24.25/22-110](#), [5/27-105](#), [5/27-110](#), [5/27-115](#), [5/27-210](#), [5/27-215](#), [5/27-245](#), [5/27-250](#), [5/27-255](#), [5/27-260](#), [5/27-305](#), [5/27-310](#), [5/27-315](#), [5/27-405](#), [5/27-410](#) (scheduled for repeal on 7-1-27), [5/27-415](#) (scheduled for repeal on 7-1-27), [5/27-505](#), [5/27-510](#), [5/27-515](#), [5/27-520](#), [5/27-525](#), [5/27-530](#), [5/27-535](#), [5/27-540](#), [5/27-545](#).

5/27-605, 5/27-705, 5/27-710, 5/27-715, 5/27-720, 5/27-725, 5/27-810, and 5/27-815. [PRESSPlus12](#)

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

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

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

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

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

Questions and Answers:

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

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

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

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

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

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

PRESSPlus 4. Required by 105 ILCS 5/27-405(b), added by P.A. 104-391. Boards locally determine the scope and duration of this unit of instruction. Topics to include in online safety instruction are not mandated, but the following are recommended: (1) safe and responsible use of the Internet, social

networking websites, electronic mail, online messaging and posting, and other means of communication on the Internet; (2) recognizing, avoiding, and reporting online solicitations of students, their classmates, and their friends by sexual predators; (3) risks of transmitting personal information on the Internet; (4) recognizing and avoiding unsolicited or deceptive communications received online; (5) reporting online harassment, cyber-bullying, and illegal activities and communications on the Internet; (6) the legal penalties and social ramifications for illicit actions taken online, including infringement of copyright laws and the creation and sharing of harmful, defamatory, or sexually explicit content; and (7) the relationship between responsible use of online resources and social-emotional health. *Online safety* means safe practices relating to an individual's or group's use of the Internet, social networking website, electronic mail, online messaging and posting, and other means of communication on the Internet. **Issue 120, October 2025**

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

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

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

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

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

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

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

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

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

Document Status: Draft Update

6:130 Program for the Gifted

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

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

The School Board will monitor this program's performance by meeting periodically with the Superintendent or designee to determine and/or review the indicators and data that evidence whether the educational program for gifted and talented learners is accomplishing its goals and objectives and is otherwise in compliance with this policy.

LEGAL REF.:

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

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

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

~~ADOPTED: March 17, 2022~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/14A, amended by P.A. 104-129, eff. 1-1-26, removing references to State funding for gifted programs and related requirements. **Issue 120, October 2025**

Document Status: Draft Update

6:160 English Learners

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

1. Assist all English Learners to achieve English proficiency, facilitate effective communication in English, and encourage their full participation in school activities and programs as well as promote participation by the parents/guardians of English Learners.
2. Appropriately identify students with limited English language proficiency.
3. Comply with State law regarding the Transitional Bilingual Educational Program (TBE) or Transitional Program of Instruction (TPI), whichever is applicable.
4. Comply with any applicable State and federal requirements for the receipt of grant money for English Learners and programs to serve them.
5. Determine the appropriate instructional program and environment for English Learners.
6. Annually assess the English proficiency of English Learners and monitor their progress in order to determine their readiness for a mainstream classroom environment.
7. Include English Learners, to the extent required by State and federal law, in the District's student assessment program to measure their achievement in reading/language arts and mathematics.
8. Provide information to the parents/guardians of English Learners about: (a) the reasons for their child's identification, (b) their child's level of English proficiency, (c) the method of instruction to be used, (d) how the program will meet their child's needs, (e) how the program will specifically help their child learn English and meet age-appropriate academic achievement standards for grade promotion and graduation, (f) specific exit requirements of the program, (g) how the program will meet their child's individualized education program, if applicable, and (h) information on parent/guardian rights. Parents/guardians will be regularly apprised of their child's progress and involvement will be encouraged.

Parent/Guardian Involvement [PRESSPlus1](#)

Parents/guardians of English Learners will be informed how they can: (1) be involved in the education of their children; (2) be active participants in assisting their children to attain English proficiency, achieve at high levels within a well-rounded education, and meet the challenging State academic standards expected of all students; and (3) participate and serve on the District's Transitional Bilingual Education Programs Parent Advisory Committee.

LEGAL REF.:

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

[20 U.S.C. §6801](#) *et seq.*

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

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

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

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

ADOPTED: March 17, 2022

PRESSPlus Comments

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

Document Status: Draft Update

6:260 Complaints About Curriculum, Instructional Materials, and Programs

Parents/guardians have the right to inspect any instructional material used as part of their child's educational curriculum pursuant to School Board policy 7:15, *Student and Family Privacy Rights*.

Parents/guardians, employees, and community members who believe that curriculum, instructional materials, or programs violate rights guaranteed by any law or Board policy may file a complaint using Board policy 2:260, *Uniform Grievance Procedure*.

Parents/guardians, employees, and community members with other suggestions or complaints about curriculum, instructional materials, or programs should complete a *Curriculum Objection Form*. A parent/guardian may request that his/her child be exempt from using a particular instructional material or program by completing a *Curriculum Objection Form*. The Superintendent or designee shall establish criteria for the review of objections and inform the parent/guardian, employee, or community member, as applicable, of the District's decision.

LEGAL REF.:

[20 U.S.C. §1232h](#), Protection of Pupil Rights Amendment.

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

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

PRESSPlus Comments

PRESSPlus 1. Updated in response to [Mahmoud v. Taylor, 145 S.Ct. 2332 \(2025\)](#), holding that classroom instruction will likely burden parents' free exercise rights if it requires their children to submit to instruction "that poses 'a very real threat of undermining' the religious beliefs and practices that the parents wish to instill." Unless otherwise required by law, it is unclear from Mahmoud whether a district would ever need to give advance notice to all parents/guardians of the use of certain curriculum or instructional materials that could trigger religious objections. Doing so could present discrimination concerns. Given the many unsettled legal issues in this area and the fact-dependent nature of the analysis involved, boards should consult with the board attorney regarding any curriculum objections. **Issue 120, October 2025**

Document Status: Draft Update

7:10 Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, national origin, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, immigration status, order of protection status, military status, unfavorable military discharge, reproductive health decisions, or actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination complaint by using Board policy 2:260, *Uniform Grievance Procedure*, or in the case of discrimination on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*.

Sex Equity

No student shall, based on sex, sexual orientation, or gender identity be denied equal access to programs, activities, services, or benefits or be limited in the exercise of any right, privilege, advantage, or denied equal access to educational and extracurricular programs and activities.

Any student may file a sex equity complaint by using Board policy 2:260, *Uniform Grievance Procedure*. A student may appeal the Board's resolution of the complaint to the Regional Superintendent (pursuant to [105 ILCS 5/3-10](#)) and, thereafter, to the State Superintendent of Education (pursuant to [105 ILCS 5/2-3.8](#)).

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

Administrative Implementation

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

LEGAL REF.:

[20 U.S.C. §1681](#) *et seq.*, Title IX of the Education Amendments of 1972; [34 C.F.R. Part 106](#).

[29 U.S.C. §791](#) *et seq.*, Rehabilitation Act of 1973; [34 C.F.R. Part 104](#).

[42 U.S.C. §2000d](#), Title VI of the Civil Rights Act of 1964; [34 C.F.R. Part 100](#).

[42 U.S.C. §11431](#) *et seq.*, McKinney-Vento Homeless Assistance Act.

[Plyler v. Doe, 457 U.S. 202 \(1982\)](#); [PRESSPlus1](#)

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

Ill. Constitution, Art. I, §18.

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

[775 ILCS 5/1-101](#) et seq., Illinois Human Rights Act.

[775 ILCS 35/5](#), Religious Freedom Restoration Act.

[23 Ill.Admin.Code §1.240](#) and [Part 200](#).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), [7:150 \(Agency and Law Enforcement Requests\)](#), 7:160 (Student Appearance), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:340 (Student Records), 8:20 (Community Use of School Facilities)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/22-105(c)(1-3), added by P.A. 104-288, eff. 1-1-26, codifying *Plyler v. Doe*, 457 U.S. 202 (1982), prohibiting districts from taking any action that would deny a child free public education based on the child's or their parent's/guardian's actual or perceived citizenship or immigration status, and requiring districts to establish a policy and procedures regarding agency and law enforcement requests, to ensure this right is preserved. See policy 7:150, *Agency and Law Enforcement Requests*, and sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, available at PRESS Online by logging in at www.iasb.com.
Issue 120, October 2025

Document Status: Draft Update

7:70 Attendance and Truancy

Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades, kindergarten through 8, in the public school regardless of age.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, and (5) any child absent because of religious reasons, including to observe a religious holiday, for religious instruction, or because his or her religion forbids secular activity on a particular day(s) or time of day.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness (including mental or behavioral health of the student), attendance at a verified medical or therapeutic appointment (including a victim services provider), observance of a religious holiday, death in the immediate family, attendance at a civic event, family emergency, other situations beyond the control of the student as determined by the Board, other circumstances that cause reasonable concern to the parent/guardian for the student's mental, emotional, or physical health or safety, or other reason as approved by the Superintendent or designee. For students who are parents, expectant parents, or victims of domestic or sexual violence, valid cause for absence also includes the fulfillment of a parenting responsibility and addressing circumstances resulting from domestic or sexual violence. Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe.

Absenteeism and Truancy Program

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

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Superintendent or designee is authorized to determine when the student's absence is justified.
2. A protocol for excusing a student in grades 6 through 8 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran.
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings.
4. A process to telephone, within two hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification.
5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in [105 ILCS 5/26-2a](#).

6. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem.
7. The identification of supportive services that may be offered to truant, chronically truant, or chronically absent students, including parent-teacher conferences, student and/or family counseling, and information about available community services relevant to such students' needs. See Board policy 6:110, *Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program*.
8. A process for the collection and review of chronic absence data and to:
 - a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and
 - b. Encourage the habit of daily attendance and promote success.
9. Reasonable efforts to provide ongoing professional development to all school personnel, Board members, and school resource officers on the appropriate and available supportive services for the promotion of student attendance and engagement.
10. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.
11. A protocol for cooperating with non-District agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a truant minor for his or her truancy unless available supportive services and other school resources have been provided to the student.
13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies
14. An approval process for students to attend activities allowed under 105 ILCS 5/10-19.05(k), including provisions for making up missed coursework that do not penalize students. [PRESSPlus1](#)

Updating

Pursuant to State law and Board policy 2:240, *Board Policy Development*, the Board updates this policy at least once every two years. The Superintendent or designee shall assist the Board with its update.

LEGAL REF.:

105 ILCS [5/10-19.05\(k\)](#), [5/22-92](#), and [5/26-1](#) through [5/26-3](#), [5/26-5](#) through [5/26-16](#), [5/26-18](#), and [5/26A](#).

[705 ILCS 405/3-33.5](#), Juvenile Court Act of 1987.

[23 Ill.Admin.Code §§1.242](#) and [1.290](#).

CROSS REF.: 5:100 (Staff Development Program), 6:110 (Programs for Students At Risk of

Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:150 (Home and Hospital Instruction), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:80 (Release Time for Religious Instruction/Observance), 7:190 (Student Behavior), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:340 (Student Records)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, requiring an approval process for students to attend allowable activities by the beginning of the 2026-2027 school year. Allowable activities are: (1) instruction in a college course where the student is dually enrolled for both high school and college credit, (2) participation in a Supervised Career Development Experience in which student participation and learning outcomes are approved by an educator licensed under 105 ILCS 5/21B for assessment of competencies, (3) participation in any work-based learning experience in which student participation and learning outcomes are approved by an educator who holds an Educator License with Stipulations with a career and technical educator endorsement and a work-based learning designation, (4) participation in a youth apprenticeship in which student participation and learning outcomes are approved by an educator licensed under 105 ILCS 5/21B for assessment of competencies, and (5) participation in a blended learning program approved by the district in which course content, student evaluation, and instructional methods are supervised by an educator licensed under 105 ILCS 5/21B. **Issue 120, October 2025**

Document Status: Draft Update

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

Bullying, intimidation, and harassment diminish a student's ability to learn and a school's ability to educate. Preventing students from engaging in these disruptive behaviors and providing all students equal access to a safe, non-hostile learning environment are important District goals.

Bullying on the basis of actual or perceived race, color, religion, sex, national origin, ancestry, physical appearance, socioeconomic status, academic status, pregnancy, parenting status, homelessness, age, marital status, physical or mental disability, military status, sexual orientation, gender-related identity or expression, unfavorable discharge from military service, order of protection status, association with a person or group with one or more of the aforementioned actual or perceived characteristics, or any other distinguishing characteristic **is prohibited** in each of the following situations:

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a non-school-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the School District or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. This paragraph (item #4) applies only when a school administrator or teacher receives a report that bullying through this means has occurred; it does not require staff members to monitor any non-school-related activity, function, or program.

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

Artificial intelligence means a machine-based system that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments. Artificial intelligence includes generative artificial intelligence.

Bullying includes *cyberbullying* and means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student or students that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or
4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, posting or distributing sexually explicit images, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is meant to be illustrative and non-exhaustive.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the posting or distribution of an unauthorized digital replica by electronic means if the posting or distribution creates any of the effects enumerated in the definition of *bullying*. [PRESSPlus2](#)

Digital replica means a newly created, electronic representation of the identity of an actual individual created using a computer, algorithm, software, tool, artificial intelligence, or other technology that is fixed in a sound recording or audiovisual work in which that individual did not actually perform or appear and that is so realistic that a reasonable observer would believe it is a performance by the individual being portrayed and no other individual.

Restorative measures means a continuum of school-based alternatives to exclusionary discipline, such as suspensions and expulsions, that: (i) are adapted to the particular needs of the school and community, (ii) contribute to maintaining school safety, (iii) protect the integrity of a positive and productive learning climate, (iv) teach students the personal and interpersonal skills they will need to be successful in school and society, (v) serve to build and restore relationships among students, families, schools, and communities, (vi) reduce the likelihood of future disruption by balancing accountability with an understanding of students' behavioral health needs in order to keep students in school, and (vii) increase student accountability if the incident of bullying is based on religion, race, ethnicity, or any other category that is identified in the Ill. Human Rights Act.

School personnel means persons employed by, on contract with, or who volunteer in a school district, including without limitation school and school district administrators, teachers, school social workers, school counselors, school psychologists, school nurses, cafeteria workers, custodians, bus drivers, school resource officers, and security guards.

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

Bullying Prevention and Response Plan

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

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free

expression or the free exercise of religion or religiously based views protected under the [First Amendment to the U.S. Constitution](#) or under [Section 3 of Article I of the Illinois Constitution](#).

3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Title IX Coordinator, Building Principal, Assistant Building Principal, a Complaint Manager, or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

Nondiscrimination Coordinator:

Title IX Coordinator:

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4. Consistent with federal and State laws and rules governing student privacy rights, the parents/guardians of all students involved in an alleged incident of bullying will be notified of such, along with threats, suggestions, or instances of self-harm determined to be the result of bullying, within 24 hours after the school's administration is made aware of the student's involvement in the incident. As appropriate, the school's administration shall also discuss the availability of social work services, counseling, school psychological services, other interventions, and restorative measures. The school shall make diligent efforts to notify a parent or legal guardian, utilizing all contact information the school has available or that can be reasonably obtained within the 24-hour period.
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.

- b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
- c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
- d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

The Superintendent or designee shall investigate whether a reported incident of bullying is within the permissible scope of the District's jurisdiction and shall require that the District provide the victim with information regarding services that are available within the District and community, such as counseling, support services, and other programs.

- 6. The Superintendent or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
- 7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. Any person's act of reprisal or retaliation will be subject to disciplinary action, up to and including discharge with regard to employees, or suspension and/or expulsion with regard to students.
- 8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, a person who is found to have falsely accused another of bullying, as a means of retaliation, as a means of bullying, or provided false information will be treated as either: (a) *bullying*, (b) student discipline up to and including suspension and/or expulsion, and/or (c) both (a) and (b) for purposes of determining any consequences or other appropriate remedial actions.
- 9. The District's bullying prevention and response plan is based on the engagement of a range of school stakeholders, including students and parents/guardians.
- 10. The Superintendent or designee shall post this policy on the District's publicly accessible website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must be distributed annually to parents/guardians, students, and school personnel (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty.
- 11. Pursuant to State law and Board policy 2:240, *Board Policy Development*, the Board monitors this policy every two years by conducting a review and re-evaluation of this policy to make any necessary and appropriate revisions. The Superintendent or designee shall assist the Board with its re-evaluation and assessment of this policy's outcomes and effectiveness. Updates to this policy will reflect any necessary and appropriate revisions. This process shall include, without limitation:
 - a. The frequency of victimization;
 - b. Student, staff, and family observations of safety at a school;
 - c. Identification of areas of a school where bullying occurs;
 - d. The types of bullying utilized; and
 - e. Bystander intervention or participation.

The evaluation process may use relevant data and information that the District already collects for other purposes. Acceptable documentation to satisfy the re-evaluated policy submission

include one of the following:

- 1) An updated version of the policy with the amendment/modification date specifying the date of adoption (indicated by month, date, and year) [PRESSPlus3](#) included in the reference portion of the policy;
- 2) If no revisions are deemed necessary, a copy of Board minutes indicating that the policy was re-evaluated and no changes were deemed to be necessary; or
- 3) A signed statement from the Board President indicating that the Board re-evaluated the policy and no changes to it were necessary.

The Superintendent or designee must post the information developed as a result of the policy re-evaluation on the District's website, or if a website is not available, the information must be provided to school administrators, Board members, school personnel, parents/guardians, and students. Reviews and re-evaluations in years they are due must be submitted to ISBE by September 30.

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
 - a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
 - b. 2:265, *Title IX Grievance Procedure*. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972.
 - c. 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. Any person may use this policy to complain about discrimination or harassment on the basis of race, color, or national origin in violation of Title VI of the Civil Rights Act of 1964 and/or the Illinois Human Rights Act.
 - d. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
 - e. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
 - f. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
 - g. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
 - h. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
 - i. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
 - j. 7:310, *Restrictions on Publications; Elementary Schools*. This policy prohibits students from and provides consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material,

including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.:

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

[405 ILCS 49/](#), Children's Mental Health Act.

[775 ILCS 5/1-103](#), Ill. Human Rights Act.

[23 Ill.Admin.Code §§1.240](#), [1.280](#), and [1.295](#).

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:310 (Restrictions on Publications; Elementary Schools)

PRESSPlus Comments

PRESSPlus 1. All definitions are directly from 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391, or any other statutes it incorporates by reference. **Issue 120, October 2025**

PRESSPlus 2. This sentence is required beginning with the 2026-27 school year. 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391. **Issue 120, October 2025**

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

Document Status: Draft Update

7:190 Student Behavior

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

When and Where Conduct Rules Apply

A student is subject to disciplinary action for engaging in *prohibited student conduct*, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling, or offering for sale:
 - a. Any illegal drug or controlled substance, or cannabis (including marijuana, hashish, and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*).
 - b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
 - c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or licensed practitioner's prescription.
 - d. Any prescription drug when not prescribed for the student by a physician or licensed

practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*.

- e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.
- f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form.
- g. Look-alike or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy.
- h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

4. Using, possessing, controlling, or transferring a *weapon* as that term is defined in the **Weapons** section of this policy, or violating the **Weapons** section of this policy.
5. Using or possessing an electronic paging device.
6. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered off and or silenced out-of-sight during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP) or Section 504 plan; (c) it is used during the student's lunch period, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
7. *Sexting*, which, for purposes of this policy, is the act of creating, sending, sharing, viewing, receiving, or possessing sexually explicit messages, images, or videos electronically, regardless of whether they are authentic or computer-generated, through the use of a computer, electronic communication device, or cellular phone. Sexting also includes creating, sending, sharing, viewing, receiving, or possessing *indecent visual depictions*, *non-consensual dissemination of private sexual images*, and *non-consensual dissemination of sexually explicit digitized depictions*, as defined in State law.
8. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.

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

For purposes of this policy, the term *possession* includes having control, custody, or care, currently or

in the past, of an object or substance, including situations in which the item is: (a) on the student's person; (b) contained in another item belonging to, or under the control of, the student, such as in the student's clothing, backpack, or automobile; (c) in a school's student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Superintendent or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board's authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student's parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following:

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The District will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.
9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended shall also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed two calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who has been expelled shall also be restricted from being on school grounds and at school activities.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in [Article 13A](#) or [13B of the School](#)

Code.

14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), *look-alikes*, alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion. Students enrolled in the District's State-funded preschool program(s) may be temporarily removed or transitioned to a new program in accordance with federal and State law. State law prohibits the expulsion of students from the program(s).

Corporal punishment is prohibited in all circumstances. *Corporal punishment* is defined as a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt an offense, prevent its recurrence, or set an example for others. It includes slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as permitted by [105 ILCS 5/10-20.33](#).

Isolated Time Out, Time Out, and Physical Restraint

Neither isolated time out, time out, nor physical restraint shall be used to discipline or punish a student. These methods are only authorized for use as permitted in [105 ILCS 5/10-20.33](#), Ill. State Board of Education (ISBE) rules ([23 Ill.Admin.Code §§ 1.280, 1.285](#)), and the District's procedure(s).

Weapons

A student who is determined to have brought one of the following objects to school, any school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school shall be expelled for a period of at least one calendar year but not more than two calendar years:

1. A *firearm*, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code ([18 U.S.C. § 921](#)), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act ([430 ILCS 65/](#)), or firearm as defined in Section 24-1 of the Criminal Code of 2012 ([720 ILCS 5/24-1](#)).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including *look-alikes* of any *firearm* as defined above.

The expulsion requirement under either paragraph one or two above may be modified by the Superintendent, and the Superintendent's determination may be modified by the Board on a case-by-case basis. The Superintendent or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy's prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area.

Re-Engagement of Returning Students

The Superintendent or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student's ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have been suspended to complete or make up work for equivalent academic credit.

Required Notices

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on ~~or around~~ school grounds, becomes aware of any person in possession of a firearm on school grounds, or becomes aware of any threat of gun violence on school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member or is subject to a battery. *School grounds* includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Upon receiving a report of (1), above, the Building Principal or designee shall immediately notify local law enforcement. If the report of (1), above, pertains to a threat of firearm violence made by a student, the Building Principal or designee shall attempt to notify the student's parent/guardian as soon as possible and shall further attempt to contact the parent/guardian to ensure that the student does not have access to a firearm. [PRESSPlus1](#)

In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee and any involved student's parent/guardian.

Upon receiving a report on any of the above (1)-(3), the Superintendent or designee shall immediately notify local law enforcement. The Superintendent or designee shall also report these incidents to ISBE through its web-based School Incident Reporting System as they occur during the year and no later than July 31 for the preceding school year.

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other licensed educational employees, and any other persons (whether or not a licensed employee) providing a related service for or with respect to a student, may only use reasonable force as permitted by [105 ILCS 5/10-20.33](#). Teachers may temporarily remove students from a classroom for disruptive behavior.

The Superintendent, Building Principal, or Assistant Building Principal is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

Student Handbook

The Superintendent, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules shall be presented annually to the Board for its review and approval.

A student handbook, including the District disciplinary policies and rules, shall be distributed to the

students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

Incorporated

by Reference: 7:190-AP4 (Use of Isolated Time Out, Time Out, and Physical Restraint)

LEGAL REF.:

[20 U.S.C. §7971](#) *et seq.*, Pro-Children Act of 2004.

[20 U.S.C. §7961](#) *et seq.*, Gun Free Schools Act.

[105 ILCS 5/10-20.5b](#), [5/10-20.14](#), [5/10-20.28](#), [5/10-20.36](#), [5/10-21.7](#), [5/10-21.10](#), [5/10-22.6](#), [5/10-27.1A](#), [5/10-27.1B](#), [5/22-33](#), [5/22-100](#), [5/22-110](#), [5/24-24](#), [5/26-12](#), [5/27-240](#)~~27-23.7~~, and 5/31-3.

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

[410 ILCS 130/](#), Compassionate Use of Medical Cannabis Pilot Program.

[410 ILCS 647/](#), Powdered Caffeine Control and Education Act.

[430 ILCS 66/](#), Firearm Concealed Carry Act.

[23 Ill.Admin.Code §§1.280](#), [1.285](#).

CROSS REF.: 2:150 (Committees), 2:240 (Board Policy Development), 5:230 (Maintaining Student Discipline), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 7:70 (Attendance and Truancy), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:150 (Agency and [Law Enforcement Requests](#)~~Police Interviews~~), 7:160 (Student Appearance), 7:170 (Vandalism), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:270 (Administering Medicines to Students), 7:310 (Restrictions on Publications; Elementary Schools), 8:30 (Visitors to and Conduct on School Property)

PRESSPlus Comments

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

Document Status: Draft Update

7:290 Suicide and Depression Awareness and Prevention

Youth suicide impacts the safety of the school environment. It also affects the school community, diminishing the ability of surviving students to learn and the school's ability to educate. Suicide and depression awareness and prevention are important Board goals.

Suicide and Depression Awareness and Prevention Program

The Superintendent or designee shall develop, implement, and maintain a suicide and depression awareness and prevention program (Program) that advances the Board's goals of increasing awareness and prevention of depression and suicide. This program must be consistent with the requirements of *Ann Marie's Law* listed below; each listed requirement, 1-6, corresponds with the list of required policy components in the [School Code Section 5/2-3.166\(c\)\(2\)-\(7\)](#). The Program shall include:

1. Protocols for administering youth suicide awareness and prevention education to students and staff.
 - a. For students, implementation will incorporate Board policy 6:60, *Curriculum Content*, which implements ~~105 ILCS 5/2-3.139 and 105 ILCS 5/27-215.7~~ (requiring education for students on mental health and illness ~~to develop a sound mind and a healthy body~~). [PRESSPlus1](#)
 - b. For staff, implementation will incorporate Board policy 5:100, *Staff Development Program*, and teacher's institutes under [105 ILCS 5/3-14.8](#) (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide. Implementation will incorporate:
 - a. The training required by [105 ILCS 5/10-22.39](#) for all District staff who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
 - b. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.
3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by suicide; or (H) have a medical condition or certain types of disabilities. Implementation will incorporate paragraph number 2, above, along with Board policies:

- a. 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and [405 ILCS 49/15\(b\)](#) (requiring student social and emotional development in the District's educational program);
 - b. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;
 - c. 6:140, *Education of Homeless Children*, implementing provision of District services to students who are homeless;
 - d. 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and [105 ILCS 5/10-22.24a](#) and [22.24b](#), which allow a qualified guidance specialist or any licensed staff member to provide school counseling services;
 - e. 7:10, *Equal Educational Opportunities*, and its implementing administrative procedure and exhibit, implementing supports for equal educational opportunities for students who are LGBTQ;
 - f. 7:50, *School Admissions and Student Transfers To and From Non-District Schools*, implementing State law requirements related to students who are in foster care;
 - g. 7:250, *Student Support Services*, implementing the Children's Mental Health Act, [405 ILCS 49/](#) (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and
 - h. State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to *Ann Marie's Law*.
4. Methods of responding to a student or staff suicide or suicide attempt. Implementation of this requirement shall incorporate building-level Student Support Committee(s) established through Board policy 7:250, *Student Support Services*.
 5. Reporting procedures. Implementation of this requirement shall incorporate Board policy 6:270, *Guidance and Counseling Program*, and Board policy 7:250, *Student Support Services*, in addition to other State and/or federal resources that address reporting procedures.
 6. A process to incorporate ISBE-recommended resources on youth suicide awareness and prevention programs, including current contact information for such programs in the District's Suicide and Depression Awareness and Prevention Program.

Illinois Suicide Prevention Strategic Planning Committee

The Superintendent or designee shall attempt to develop a relationship between the District and the Illinois Suicide Prevention Strategic Planning Committee, the Illinois Suicide Prevention Coalition Alliance, and/or a community mental health agency. The purpose of the relationship is to discuss how to incorporate the goals and objectives of the Illinois Suicide Prevention Strategic Plan into the District's Suicide Prevention and Depression Awareness Program.

Monitoring

The Board will review and update this policy pursuant to *Ann Marie's Law* and Board policy 2:240, *Board Policy Development*.

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website. The Superintendent or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the District. Student and staff [PRESSPlus2](#)

identification (ID) cards, the District's website, and student handbooks and planners will contain the support information as required by State law.

Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Student Confidential Reporting Act, [5 ILCS 860/](#), Children's Mental Health Act, [405 ILCS 49/](#), Mental Health and Developmental Disabilities Confidentiality Act, [740 ILCS 110/](#), and the Individuals with Disabilities Education Act, [42 U.S.C. §12101](#) *et seq.*

The District, Board, and its staff are protected from liability by the Local Governmental and Governmental Employees Tort Immunity Act. Services provided pursuant to this policy: (1) do not replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in suicide prevention, assessments and counseling services, (2) are strictly limited to the available resources within the District, (3) do not extend beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body.

LEGAL REF.:

[42 U.S.C. § 1201](#) *et seq.*, Individuals with Disabilities Education Act.

105 ILCS 5/2-3.166, ~~105 ILCS 5/2-3.139~~, 5/3-14.8, ~~5/10-20.76~~, 5/10-20.81, 5/10-22.24a, 5/10-22.24b, 5/10-22.39, 5/14-1.01 *et seq.*, 5/14-7.02, ~~and 5/14-7.02b~~, ~~and 5/27-2157~~.

[5 ILCS 860/](#), Student Confidential Reporting Act.

[405 ILCS 49/](#), Children's Mental Health Act.

[740 ILCS 110/](#), Mental Health and Developmental Disabilities Confidentiality Act.

[745 ILCS 10/](#), Local Governmental and Governmental Tort Immunity Act.

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

PRESSPlus Comments

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

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

Document Status: Draft Update

7:310 Restrictions on Publications; Elementary Schools

School-Sponsored Publications and Websites

School-sponsored publications, productions, and websites are part of the curriculum and are not a public forum for general student use. School authorities may edit or delete material that is inconsistent with the District's educational mission.

All school-sponsored communications shall comply with the ethics and rules of responsible journalism. Text that is libelous, obscene, vulgar, lewd, invades the privacy of others, conflicts with the basic educational mission of the school, is socially inappropriate, is inappropriate due to the maturity of the students, or is materially disruptive to the educational process will not be tolerated.

The author's name will accompany personal opinions and editorial statements. An opportunity for the expression of differing opinions from those published/produced will be provided within the same media.

Non-School Sponsored Publications Accessed or Distributed On-Campus

For purposes of this section and the following section, a *publication* includes, without limitation: (1) written or electronic print material, (2) audio-visual material on any medium including electromagnetic media (e.g., images, digital files, flash memory, etc.), or combinations of these whether off-line (e.g., a printed book, digital files, etc.) or online (e.g., any website, social networking site, database for information retrieval, etc.), or (3) information or material on electronic devices (e.g., text or voice messages delivered by cell phones, tablets, and other hand-held devices).

Creating, distributing, and/or accessing non-school sponsored publications shall occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the distribution or the publication is endorsed by the District.

Students are prohibited from creating, distributing, and/or accessing at school any publication that:

1. Will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous, invades the privacy of others, or infringes on a copyright;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or *sexting* as defined by Board policy 7:190, *Student Behavior*, and/or Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use; or
5. Is distributed in kindergarten through eighth grade and is primarily prepared by non-students, unless it is being used for school purposes. Nothing herein shall be interpreted to prevent the inclusion of material from outside sources or the citation to such sources as long as the material to be distributed or accessed is primarily prepared by students.

Accessing or distributing *on-campus* includes accessing or distributing on school property or at school-related activities. A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

Non-School Sponsored Publications Accessed or Distributed Off-Campus

A student engages in gross disobedience and misconduct and may be disciplined for creating and/or distributing a publication that: (1) causes a substantial disruption or a foreseeable risk of a substantial disruption to school operations, or (2) interferes with the rights of other students or staff members.

Bullying and Cyberbullying

The Superintendent or designee shall treat behavior that is *bullying* and/or *cyberbullying* according to Board policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*, in addition to any response required by this policy.

LEGAL REF.:

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

[Hazelwood v. Kuhlmeier](#), 484 U.S. 260 (1988).

[Tinker v. Des Moines Indep. Cmty. Sch. Dist.](#), 393 U.S. 503 (1969).

[Hedges v. Wauconda Cmty. Unit Sch. Dist. No. 118](#), 9 F.3d 1295 (7th Cir. 1993).

CROSS REF.: 6:235 (Access to Electronic Networks), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:190 (Student Behavior), 8:25 (Advertising and Distributing Materials in Schools Provided by Non-School Related Entities)

PRESSPlus Comments

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

Document Status: Draft Update

7:340 Student Records

School student records are confidential. Information from them shall not be released other than as provided by law. A school student record is any writing or other recorded information concerning a student and by which a student may be identified individually that is maintained by a school or at its direction by a school employee, regardless of how or where the information is stored, except as provided in State or federal law as summarized below:

1. Records kept in a staff member's sole possession.
2. Records maintained by law enforcement ~~professionals~~ ~~officers~~ [PRESSPlus1](#) working in the school.
3. Video and other electronic recordings (including without limitation, electronic recordings made on school buses) that are created in part for law enforcement, security, or safety reasons or purposes. The content of these recordings may become part of a school student record to the extent school officials create, use, and maintain this content, or it becomes available to them by law enforcement ~~professionals~~ ~~officials~~, for disciplinary or special education purposes regarding a particular student.
4. Any information, either written or oral, received from law enforcement officials concerning a student less than the age of 18 years who has been arrested or taken into custody.

State and federal law grants students, parents/guardians, and when applicable, the Ill. Dept. of Children and Family Services' Office of Education and Transition Services, certain rights, including the right to inspect, copy, and/or challenge school student records. The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child. The District may release directory information as permitted by law, but a parent/guardian shall have the right to opt-out of the release of directory information regarding his or her child. The District will comply with State or federal law with regard to release of a student's school records, including, where applicable, without notice to, or the consent of, the student's parent/guardian or eligible student. Upon request, the District discloses school student records without parent consent to the official records custodian of another school in which a student has enrolled or intends to enroll, as well as to any other person as specifically required or permitted by State or federal law.

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

LEGAL REF.:

[20 U.S.C. §1232g](#), Family Educational Rights and Privacy Act; [34 C.F.R. Part 99](#).

[50 ILCS 205/7](#), Local Records Act.

[105 ILCS 5/10-20.12b](#), [5/10-20.40](#), [5/14-1.01](#) *et seq.*, and [5/26A-30](#).

[105 ILCS 10/](#), Ill. School Student Records Act.

[105 ILCS 85/](#), Student Online Personal Protection Act.

[325 ILCS 17/](#), Children's Privacy Protection and Parental Empowerment Act.

[750 ILCS 5/602.11](#), Ill. Marriage and Dissolution of Marriage Act.

[23 Ill.Admin.Code Parts 226](#) and [375](#).

[Owasso I.S.D. No. I-011 v. Falvo](#), 534 U.S. 426 (2002).

[Chicago Tribune Co. v. Chicago Bd. of Ed.](#), 332 Ill.App.3d 60 (1st Dist. 2002).

CROSS REF.: 5:100 (Staff Development Program), 5:130 (Responsibilities Concerning Internal Information), 7:15 (Student and Family Privacy Rights), 7:220 (Bus Conduct), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:345 (Use of Educational Technologies; Student Data Privacy and Security)

PRESSPlus Comments

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

Document Status: Draft Update

8:30 Visitors to and Conduct on School Property

The following definitions apply to this policy:

School property - District and school buildings, grounds, and parking areas; vehicles used for school purposes; and any location used for a School Board meeting, school athletic event, or other school-sponsored or school-sanctioned events or activities.

Visitor - Any person other than an enrolled student or District employee.

All visitors to school property are required to report to the Building Principal's office and receive permission to remain on school property. All visitors must sign a visitors' log, show identification, and wear a visitor's badge. When leaving the school, visitors must return their badge. On those occasions when large groups of parents/guardians, friends, and/or community members are invited onto school property or when community members are attending Board meetings, visitors are not required to sign in but must follow school officials' instructions. Persons on school property without permission will be directed to leave and may be subject to criminal prosecution.

Except as provided in the next paragraph, any person wishing to confer with a staff member should contact that staff member to make an appointment. Conferences with teachers are held, to the extent possible, outside school hours or during the teacher's conference/preparation period.

Requests to access a school building, facility, and/or educational program, or to interview personnel or a student for purposes of assessing the student's special education needs, should be made at the appropriate building. Access shall be facilitated according to guidelines from the Superintendent or designee.

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

1. Strike, injure, threaten, harass, or intimidate a staff member, Board member, sports official or coach, or any other person.
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language.
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device.
4. Damage or threaten to damage another's property.
5. Damage or deface school property.
6. Violate any Illinois law, or town or county ordinance.
7. Smoke or otherwise use tobacco products.
8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.
9. Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectable, regardless of when and/or where the use occurred.
10. Use or possess medical cannabis, unless he or she has complied with policy 7:270,

Administering Medicines to Students, implementing Ashley's Law.

11. Impede, delay, disrupt, or otherwise interfere with any school activity or function (including using cellular phones in a disruptive manner).
12. Enter upon any portion of school premises at any time for purposes other than those that are lawful and authorized by the Board.
13. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 20 miles per hour, or (c) in violation of an authorized District employee's directive.
14. Engage in any risky behavior, including roller-blading, roller-skating, or skateboarding.
15. Violate other District policies or regulations, or a directive from an authorized security officer or District employee.
16. Engage in any conduct that interferes with, disrupts, or adversely affects the District or a School function.

Convicted Child Sex Offender

State law prohibits a child sex offender from being present on school property or loitering within 500 feet of school property when persons under the age of 18 are present, unless the offender is:

1. A parent/guardian of a student attending the school and has notified the Building Principal of his or her presence at the school for the purpose of: (i) attending a conference at the school with school personnel to discuss the progress of his or her child academically or socially, (ii) participating in child review conferences in which evaluation and placement decisions may be made with respect to his or her child regarding special education services, or (iii) attending conferences to discuss other student issues concerning his or her child such as retention and promotion; or
2. Has permission to be present from the Board, Superintendent, or Superintendent's designee. If permission is granted, the Superintendent or Board President shall provide the details of the offender's upcoming visit to the Building Principal.

In all cases, the Superintendent, or designee who is a licensed~~certified~~ [PRESSPlus1](#) employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

Exclusive Bargaining Representative Agent

Please refer to the applicable collective bargaining agreement(s).

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

Upon notifying the Building Principal's office, authorized agents of an exclusive bargaining representative will be provided reasonable access to employees in the bargaining unit they represent in accordance with State law. Such access shall be conducted in a manner that will not impede the normal operations of the District.

Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Building Principal or designee shall seek the immediate removal of any person who refuses to provide requested identification.

Any person who engages in conduct prohibited by this policy may be ejected from or denied admission to school property in accordance with State law. The person also may be subject to being denied admission to school athletic or extracurricular events for up to one calendar year in accordance

with the procedures below.

Procedures to Deny Future Admission to Athletic or Extracurricular School Events

Before any person may be denied admission to athletic or extracurricular school events, the person has a right to a hearing before the Board. The Superintendent may refuse the person admission pending such hearing. The Superintendent or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least ten days before the Board hearing date. The hearing notice must contain:

1. The date, time, and place of the Board hearing;
2. A description of the prohibited conduct;
3. The proposed time period that admission to school events will be denied; and
4. Instructions on how to waive a hearing.

LEGAL REF.:

[20 U.S.C. §7971](#) *et seq.*, Pro-Children Act of 2001.

[Nuding v. Cerro Gordo Community Unit School Dist.](#), 313 Ill. App.3d 344 (4th Dist. 2000).

[105 ILCS 5/10-20.5](#), [10-20.5b](#), [5/10-22.10](#), [5/22-33](#), [5/22-110](#), and [5/24-25](#), and [5/27-23.7\(a\)](#). **PRESSPlus2**

[115 ILCS 5/3](#)(c), Ill. Educational Labor Relations Act.

[410 ILCS 130/](#), Compassionate Use of Medical Cannabis Program Act.

[410 ILCS 705/](#), Cannabis Tax and Regulation Act.

[430 ILCS 66/](#), Firearm Concealed Carry Act.

[720 ILCS 5/11-9.3](#), [5/21-1](#), [5/21-1.2](#), [5/21-3](#), [5/21-5](#), [5/21-5.5](#), [5/21-9](#), and [5/21-11](#).

CROSS REF.: 2:200 (Types of School Board Meetings), 2:230 (Public Participation at School Board Meetings and Petitions to the Board), 4:170 (Safety), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:190 (Student Behavior), 7:270 (Administering Medicines to Students), 8:20 (Community Use of School Facilities)

PRESSPlus Comments

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

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

E. Approve MGS FY25 Annual Financing Report/Audit

171

*Metamora Community Consolidated
School District No. 1*

Metamora, Illinois

*Annual Financial Report
and Other Financial Information*

June 30, 2025

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1

TABLE OF CONTENTS
JUNE 30, 2025

	<u>Page No.</u>
Independent Auditor's Report	3-5
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 <i>Government Auditing Standards</i>	6-7
Basic Financial Statements – Regulatory Basis	<u>Statement</u>
Statement of Assets and Liabilities Arising from Cash Transactions	1 8-9
Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances – All Funds	2 10-12
Statement of Revenues Received – All Funds	3 13-14
Statement of Expenditures Disbursed Budget to Actual:	
Educational Fund	4 15-18
Operations and Maintenance Fund	5 19
Debt Services Fund	6 20
Transportation Fund	7 21
Municipal Retirement/Social Security Fund	8 22-23
Capital Projects	9 24
Tort Fund	10 25-26
Fire Prevention and Safety Fund	11 27
Notes to the Basic Financial Statements	28-46
Supplementary Information	47
Schedule of Taxes Extended and Collected	48
Schedule of Long Term Debt Payable	49-50

Gorenz and Associates, Ltd.

Certified Public Accountants

Russell J. Rumbold II, CPA
Cory S. Cowan, CPA

Jason A. Hobulin, CPA
Kyle P. Hendrickson, CPA

Independent Auditor's Report

To the Board of Education
Metamora Community Consolidated School District No. 1
Metamora, Illinois

Opinions

We have audited the accompanying financial statements of Metamora Community Consolidated School District No. 1 (the District) which comprise the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and account group as of June 30, 2025, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual (All Funds) for the year then ended and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund and account group of the District as of June 30, 2025, and each funds' respective revenues received, expenditures disbursed, other sources (uses) and changes in fund balances, revenues received, and expenditures disbursed -budget to actual, for the year then ended in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note #1.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District as of June 30, 2025, or changes in net position or cash flows thereof for the year then ended.

Basis for Opinions

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note #1, the financial statements are prepared by the District on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note #1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education, as described in Note #1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

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" 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" as listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 11, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Gorenz and Associates, Ltd.

Peoria, Illinois
November 11, 2025

Gorenz and Associates, Ltd.

Certified Public Accountants

Russell J. Rumbold II, CPA
Cory S. Cowan, CPA

Jason A. Hobulin, CPA
Kyle P. Hendrickson, CPA

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
Metamora Community Consolidated School District No. 1
Metamora, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Statement of Assets and Liabilities Arising from Cash Transactions of each fund and each account group as of June 30, 2025, and the related Statement of Revenues Received, Expenditures Disbursed, Other Sources (Uses) and Changes in Fund Balances (All Funds), the Statement of Revenues Received (All Funds), and the Statements of Expenditures Disbursed - Budget to Actual for the year then ended and the related notes to the financial statements of Metamora Community Consolidated School District No. 1 (the District) which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 11, 2025. Our opinions were adverse due to the financial statements not being prepared in accordance with accounting principles generally accepted in the United States of America. However, the financial statements were found to be fairly stated on the regulatory basis of accounting, in accordance with financial reporting provisions of the Illinois State Board of Education as described in Note #1.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District’s financial statements are free 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*.

Purpose of this Report

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

Gorenz and Associates, Ltd.

Peoria, Illinois
November 11, 2025

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 STATEMENT OF ASSETS AND LIABILITIES
 ARISING FROM CASH TRANSACTIONS
JUNE 30, 2025

	Account Groups										Total (Memorandum Only)	
	Educational	Operations and Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	General Fixed Assets		General Long Term Debt
<u>Assets</u>												
<u>Current Assets</u>												
Cash and Cash Equivalents	1,080,296	201,295	27,382	60,252	156,485	337,391	519,033	48,484	110,605			2,541,223
Investments							1,650,000					1,650,000
<u>Capital Assets</u>												
Land										22,721		22,721
Buildings & Building Improvements										17,374,669		17,374,669
Site Improvements & Infrastructure										861,322		861,322
Capitalized Equipment										978,691		978,691
Amounts Available in Debt Service Funds											27,382	27,382
Amounts to be Provided for Payment of Debt											8,274,618	8,274,618
Total Assets	1,080,296	201,295	27,382	60,252	156,485	337,391	2,169,033	48,484	110,605	19,237,403	8,302,000	31,730,626
<u>Liabilities and Fund Balances</u>												
<u>Liabilities:</u>												
Payroll Deductions Payable	2,147	1,406		827								4,380
Long Term Debt Payable											8,302,000	8,302,000
Total Liabilities	2,147	1,406	0	827	0	0	0	0	0	0	8,302,000	8,306,380
<u>Fund Balances:</u>												
Reserved	22,369				57,132	337,391						416,892
Unreserved	1,055,780	199,889	27,382	59,425	99,353	0	2,169,033	48,484	110,605			3,769,951
Investments in General Fixed Assets										19,237,403		19,237,403
Total Fund Balances	1,078,149	199,889	27,382	59,425	156,485	337,391	2,169,033	48,484	110,605	19,237,403	0	23,424,246
Total Liabilities and Fund Balances	1,080,296	201,295	27,382	60,252	156,485	337,391	2,169,033	48,484	110,605	19,237,403	8,302,000	31,730,626

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 STATEMENT OF ASSETS AND LIABILITIES
 ARISING FROM CASH TRANSACTIONS
JUNE 30, 2025

	<u>Account Groups</u>										Total (Memorandum Only)	
	Educational	Operations and Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	General Fixed Assets		General Long Term Debt
<u>Assets/Liabilities for Student Activity Funds</u>												
<u>Current Assets</u>												
Student Activity Fund Cash and Investments												105,579
Total Current Assets for Student Activity Funds												<u>105,579</u>
<u>Current Liabilities</u>												
Fund Balance Reserved for Student Activity Funds												105,579
Total Liabilities and Fund Balance for Student Activity Funds												<u>105,579</u>
<u>Total Assets/Liabilities District and Student Activity Funds</u>												
Total Current Assets and Student Activity Funds	1,185,875	201,295	27,382	60,252	156,485	337,391	2,169,033	48,484	110,605			4,296,802
Total Capital Assets and Student Activity Funds										19,237,403	8,302,000	<u>27,539,403</u>
Total Assets with Student Activity Funds (Memorandum Only)												<u><u>31,836,205</u></u>
Current Liabilities District and Student Activity Funds	2,147	1,406	0	827	0	0	0	0	0			4,380
Long-Term Liabilities and Student Activity Funds											8,302,000	8,302,000
Reserved Fund Balance and Student Activity Funds	127,948				57,132	337,391						522,471
Unreserved Fund Balance and Student Activity Funds	1,055,780	199,889	27,382	59,425	99,353		2,169,033	48,484	110,605			3,769,951
Investments in General Fixed Assets										19,237,403		19,237,403
Total Liabilities and Fund Balance and Student Activity Funds	<u>1,185,875</u>	<u>201,295</u>	<u>27,382</u>	<u>60,252</u>	<u>156,485</u>	<u>337,391</u>	<u>2,169,033</u>	<u>48,484</u>	<u>110,605</u>	<u>19,237,403</u>	<u>8,302,000</u>	<u>31,836,205</u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
OTHER SOURCES (USES) AND CHANGES IN FUND BALANCES (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Educational	Operations and Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Receipts:										
Local Sources	3,704,375	512,919	1,295,079	246,218	237,914	481,427	253,051	100,453	102,659	6,934,095
State Sources	2,625,637			299,274		50,000				2,974,911
Federal Sources	489,262									489,262
Total Direct Receipts	6,819,274	512,919	1,295,079	545,492	237,914	531,427	253,051	100,453	102,659	10,398,268
Receipts for On-Behalf Payments	1,979,773									1,979,773
Total Receipts	8,799,047	512,919	1,295,079	545,492	237,914	531,427	253,051	100,453	102,659	12,378,041
Disbursements:										
Instruction	5,171,993				93,628					5,265,621
Support Services	1,246,521	553,846		672,349	144,476	390,570		382,734	10,202	3,400,698
Community Services	4,440									4,440
Payments to Other Governmental Units	972,865					996		6,750		980,611
Debt Services			1,297,180							1,297,180
Total Direct Disbursements	7,395,819	553,846	1,297,180	672,349	238,104	391,566	0	389,484	10,202	10,948,550
Disbursements for On-Behalf Payments	1,979,773									1,979,773
Total Disbursements	9,375,592	553,846	1,297,180	672,349	238,104	391,566	0	389,484	10,202	12,928,323
Excess of Direct Receipts Over (Under) Direct Disbursements	(576,545)	(40,927)	(2,101)	(126,857)	(190)	139,861	253,051	(289,031)	92,457	(550,282)
Other Sources of Funds:										
Permanent Transfers - Abolishment or Abatement of the Working Cash Fund	1,000,000	150,000		100,000						1,250,000
Other (Uses) of Funds:										
Permanent Transfers - Abolishment or Abatement of the Working Cash Fund							(1,250,000)			(1,250,000)
Total Other Sources and (Uses) of Funds	1,000,000	150,000	0	100,000	0	0	(1,250,000)	0	0	0
Excess of Receipts and Other Sources of Funds Over (Under) Disbursements and Other Uses of Funds	423,455	109,073	(2,101)	(26,857)	(190)	139,861	(996,949)	(289,031)	92,457	(550,282)
Fund Balances without Student Activity Funds - July 1, 2024	654,694	90,816	29,483	86,282	156,675	197,530	3,165,982	337,515	18,148	4,737,125
Fund Balances without Student Activity Funds - June 30, 2025	1,078,149	199,889	27,382	59,425	156,485	337,391	2,169,033	48,484	110,605	4,186,843

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
OTHER SOURCES (USES) AND CHANGES IN FUND BALANCES (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Educational	Operations and Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Student Activity Fund Balance - July 1, 2024	142,339									142,339
Receipts - Student Activity Funds										
Total Student Activity Direct Receipts	199,710									199,710
Disbursements - Student Activity Funds										
Total Student Activity Fund Disbursements	<u>236,470</u>									<u>236,470</u>
Excess Direct Receipts Over(Under) Direct Disbursements	<u>(36,760)</u>									<u>(36,760)</u>
Student Activity Fund Balance - June 30, 2025	<u>105,579</u>									<u>105,579</u>
Receipts (with Student Activity Funds):										
Local Sources	3,904,085	512,919	1,295,079	246,218	237,914	481,427	253,051	100,453	102,659	7,133,805
State Sources	2,625,637			299,274		50,000				2,974,911
Federal Sources	489,262									489,262
Total Direct Receipts	<u>7,018,984</u>	<u>512,919</u>	<u>1,295,079</u>	<u>545,492</u>	<u>237,914</u>	<u>531,427</u>	<u>253,051</u>	<u>100,453</u>	<u>102,659</u>	<u>10,597,978</u>
Receipts for On-Behalf Payments	1,979,773									1,979,773
Total Receipts (with Student Activity Funds)	<u>8,998,757</u>	<u>512,919</u>	<u>1,295,079</u>	<u>545,492</u>	<u>237,914</u>	<u>531,427</u>	<u>253,051</u>	<u>100,453</u>	<u>102,659</u>	<u>12,577,751</u>
Disbursements (with Student Activity Funds):										
Instruction	5,408,463				93,628					5,502,091
Support Services	1,246,521	553,846		672,349	144,476	390,570		382,734	10,202	3,400,698
Community Services	4,440									4,440
Payments to Other Governmental Units	972,865					996		6,750		980,611
Debt Services			1,297,180							1,297,180
Total Direct Disbursements	<u>7,632,289</u>	<u>553,846</u>	<u>1,297,180</u>	<u>672,349</u>	<u>238,104</u>	<u>391,566</u>	<u>0</u>	<u>389,484</u>	<u>10,202</u>	<u>11,185,020</u>
Disbursements for On-Behalf Payments	1,979,773									1,979,773
Total Disbursements (with Student Activity Funds)	<u>9,612,062</u>	<u>553,846</u>	<u>1,297,180</u>	<u>672,349</u>	<u>238,104</u>	<u>391,566</u>	<u>0</u>	<u>389,484</u>	<u>10,202</u>	<u>13,164,793</u>
Excess of Direct Receipts Over (Under) Direct Disbursements	<u>(613,305)</u>	<u>(40,927)</u>	<u>(2,101)</u>	<u>(126,857)</u>	<u>(190)</u>	<u>139,861</u>	<u>253,051</u>	<u>(289,031)</u>	<u>92,457</u>	<u>(587,042)</u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 STATEMENT OF REVENUES RECEIVED, EXPENDITURES DISBURSED,
 OTHER SOURCES (USES) AND CHANGES IN FUND BALANCES (ALL FUNDS)
 FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Educational	Operations and Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Other Sources/Uses of Funds (with Student Activity Funds):										
Other Sources of Funds:										
Total Other Sources of Funds	1,000,000	150,000	0	100,000	0	0	0	0	0	1,250,000
Other (Uses) of Funds:										
Total Other Uses of Funds	0	0	0	0	0	0	(1,250,000)	0	0	(1,250,000)
Total Other Sources and (Uses) of Funds	1,000,000	150,000	0	100,000	0	0	(1,250,000)	0	0	0
Fund Balances (All sources) - June 30, 2025	1,183,728	199,889	27,382	59,425	156,485	337,391	2,169,033	48,484	110,605	4,292,422

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 STATEMENT OF REVENUES RECEIVED (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Educational	Operations and Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Receipts From Local Sources:										
Ad Valorem Taxes Levied By Local Education Agency:										
Designated Purposes Levies	3,109,894	511,496	1,291,424	245,518	74,883		102,299	99,844	102,299	5,537,657
Leasing Levy	102,299									102,299
Special Education Levy	40,920									40,920
Social Security/Medicare Levy					139,536					139,536
Payments in Lieu of Taxes:										
Mobile Home Privilege Tax	1,383	217	548	104	91		43	42	43	2,471
Local Housing Authorities	666	105	265	50	44		21	20	21	1,192
Corporate Personal Property										
Replacement Taxes	59,114				22,699					81,813
Tuition:										
Regular - Tuition From Pupils or Parents (In State)	10,000									10,000
Interest on Investments	6,856	1,101	2,842	546	661	151	150,688	547	296	163,688
Food Services:										
Sales to Pupils - Lunch	111,381									111,381
Sales to Adults	150									150
District/School Activity Income:										
Admissions - Athletic	31,735									31,735
Fees	2,272									2,272
Other Pupil Activity Revenue	4,003									4,003
Student Activity Fund Revenues	199,710									
Textbook Income:										
Rentals - Regular Textbooks	102,913									102,913
Other Receipts from Local Sources:										
Rentals	2,127									2,127
Contributions from Private Sources	111,035									111,035
Refund of Prior Years' Expenditures	7,627									7,627
School Facility Occupation Tax Proceeds						481,276				481,276
Total Receipts from Local Sources (without Student Activity Funds)	<u>3,704,375</u>	<u>512,919</u>	<u>1,295,079</u>	<u>246,218</u>	<u>237,914</u>	<u>481,427</u>	<u>253,051</u>	<u>100,453</u>	<u>102,659</u>	<u>6,934,095</u>
Total Receipts from Local Sources (with Student Activity Funds)	<u>3,904,085</u>									

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 STATEMENT OF REVENUES RECEIVED (ALL FUNDS)
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Educational	Operations and Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention and Safety	Total (Memorandum Only)
Receipts From State Sources:										
Unrestricted Grants-in-Aid:										
Evidence Based Funding Formula - Sec. 18-8.15	2,455,390									2,455,390
Restricted Grants-in-Aid:										
Special Education:										
Private Facilities Tuition	99,196									99,196
Orphanage - Individual	52,723									52,723
Orphanage - Summer	7,772									7,772
Career and Technical Education (CTE):										
CTE - Secondary Program Improvement (CTEI)	9,794									9,794
State Free Lunch and Breakfast	762									762
Transportation:										
Transportation - Regular / Vocational				239,429						239,429
Transportation - Special Education				59,845						59,845
School Infrastructure - Maintenance Projects						50,000				50,000
Total Receipts from State Sources	<u>2,625,637</u>	<u>0</u>	<u>0</u>	<u>299,274</u>	<u>0</u>	<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,974,911</u>
Receipts From Federal Sources:										
Restricted Grants-in-Aid Received										
Directly from the Federal Govt.:										
Other Direct Federal Sources	6,705									6,705
Restricted Grants-in-Aid Received Directly from the Federal Government Through the State:										
Food Service										
National School Lunch Program	90,057									90,057
School Breakfast Program	5,121									5,121
Title I:										
Low Income	88,447									88,447
Title IV -										
Student Support & Academic Enrichment	13,360									13,360
Federal - Special Education:										
Pre-School Flow Through	15,457									15,457
I.D.E.A.-Flow Through	216,232									216,232
Title II - Teacher Quality	25,913									25,913
Medicaid Matching - Administrative Outreach	5,056									5,056
Medicaid Matching - Fee for Service Program	10,327									10,327
Other Federal	12,587									12,587
Total Receipts from Federal Sources	<u>489,262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>489,262</u>
Total Direct Receipts (without Student Activity Funds)	<u>6,819,274</u>	<u>512,919</u>	<u>1,295,079</u>	<u>545,492</u>	<u>237,914</u>	<u>531,427</u>	<u>253,051</u>	<u>100,453</u>	<u>102,659</u>	<u>10,398,268</u>
Total Direct Receipts (with Student Activity Funds)	<u><u>7,018,984</u></u>									

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Instruction:			
Regular Programs:			
Salaries	2,638,273	2,751,876	113,603
Employee Benefits	570,610	609,129	38,519
Purchased Services	120,351	150,000	29,649
Supplies and Materials	250,279	228,500	(21,779)
Capital Outlay	343,365	240,000	(103,365)
Total Regular Programs	<u>3,922,878</u>	<u>3,979,505</u>	<u>56,627</u>
Special Education Programs:			
Salaries	614,608	653,000	38,392
Employee Benefits	156,213	162,930	6,717
Purchased Services	841	3,120	2,279
Supplies and Materials	10,439	5,000	(5,439)
Total Special Education Programs	<u>782,101</u>	<u>824,050</u>	<u>41,949</u>
Remedial and Supplemental Programs K-12:			
Salaries	105,415	87,000	(18,415)
Employee Benefits	0	20,814	20,814
Supplies and Materials	1,026	1,126	100
Total Remedial and Supplemental Programs K-12	<u>106,441</u>	<u>108,940</u>	<u>2,499</u>
Interscholastic Programs:			
Salaries	62,295	63,888	1,593
Employee Benefits	5,738	4,941	(797)
Purchased Services	25,215	25,372	157
Supplies and Materials	29,389	29,000	(389)
Capital Outlay	12,312	15,000	2,688
Other Objects	7,368	10,180	2,812
Total Interscholastic Programs	<u>142,317</u>	<u>148,381</u>	<u>6,064</u>
Special Education Programs K-12 - Private Tuition	218,256	226,160	7,904
Student Activity Fund Expenditures	236,470	245,000	8,530
Total Instruction (Without Student Activity Funds)	<u>5,171,993</u>	<u>5,287,036</u>	<u>115,043</u>
Total Instruction (With Student Activity Funds)	<u>5,408,463</u>	<u>5,532,036</u>	<u>123,573</u>
Supporting Services:			
Support Services - Pupils:			
Health Services:			
Salaries	2,515	2,500	(15)
Employee Benefits	3	0	(3)
Supplies and Materials	1,330	2,000	670
Total Health Services	<u>3,848</u>	<u>4,500</u>	<u>652</u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Other Support Services-Pupils:			
Salaries	12,651	25,700	13,049
Employee Benefits	652	0	(652)
Purchased Services	897	1,000	103
Total Other Support Services-Pupils	<u>14,200</u>	<u>26,700</u>	<u>12,500</u>
Total Support Services-Pupils	<u>18,048</u>	<u>31,200</u>	<u>13,152</u>
Support Services-Instructional Staff:			
Improvement of Instruction Services:			
Purchased Services	28,697	27,661	(1,036)
Total Improvement of Instructional Services	<u>28,697</u>	<u>27,661</u>	<u>(1,036)</u>
Educational Media Services:			
Salaries	30,013	29,950	(63)
Employee Benefits	8,416	8,138	(278)
Supplies and Materials	1,403	1,000	(403)
Total Educational Media Services	<u>39,832</u>	<u>39,088</u>	<u>(744)</u>
Assessment and Testing:			
Purchased Services	85,119	85,119	0
Total Assessment and Testing	<u>85,119</u>	<u>85,119</u>	<u>0</u>
Total Support Services-Instructional Staff	<u>153,648</u>	<u>151,868</u>	<u>(1,780)</u>
Support Services-General Administration:			
Board of Education Services:			
Salaries	1,333	1,600	267
Purchased Services	33,982	42,830	8,848
Supplies and Materials	2,388	5,000	2,612
Other Objects	29,405	33,900	4,495
Total Board of Education Services	<u>67,108</u>	<u>83,330</u>	<u>16,222</u>
Executive Administration Services:			
Salaries	91,143	91,144	1
Employee Benefits	40,089	21,792	(18,297)
Purchased Services	7,173	11,000	3,827
Supplies and Materials	0	150	150
Other Objects	3,376	3,000	(376)
Total Executive Administration Services	<u>141,781</u>	<u>127,086</u>	<u>(14,695)</u>
Special Area Administration Services:			
Supplies and Materials	6,460	6,671	211
Total Service Area Administrative Services	<u>6,460</u>	<u>6,671</u>	<u>211</u>
Total Support Services-General Administration	<u>215,349</u>	<u>217,087</u>	<u>1,738</u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Actual	Budget	Variance with Budget
Support Services-School Administration:			
Office of the Principal Services:			
Salaries	188,344	189,064	720
Employee Benefits	54,203	55,562	1,359
Purchased Services	4,205	4,000	(205)
Other Objects	1,212	2,000	788
Total Office of the Principal Service	<u>247,964</u>	<u>250,626</u>	<u>2,662</u>
Total Support Services-School Administration	<u>247,964</u>	<u>250,626</u>	<u>2,662</u>
Support Services-Business:			
Direction of Business Support Services:			
Salaries	6,840	0	(6,840)
Purchased Services	0	6,840	6,840
Total Direction of Business Support Services	<u>6,840</u>	<u>6,840</u>	<u>0</u>
Fiscal Services:			
Salaries	61,360	61,360	0
Employee Benefits	7,648	8,136	488
Purchased Services	11,910	14,500	2,590
Supplies and Materials	29	0	(29)
Total Fiscal Services	<u>80,947</u>	<u>83,996</u>	<u>3,049</u>
Operation and Maintenance of Plant Services:			
Purchased Services	10,668	10,100	(568)
Supplies and Materials	134,710	140,000	5,290
Total Operation and Maintenance of Plant Services	<u>145,378</u>	<u>150,100</u>	<u>4,722</u>
Food Services:			
Salaries	169,760	172,694	2,934
Employee Benefits	9,507	16,350	6,843
Purchased Services	17,776	18,504	728
Supplies and Materials	112,497	125,500	13,003
Capital Outlay	1,548	1,548	0
Other Objects	1,045	1,025	(20)
Total Food Services	<u>312,133</u>	<u>335,621</u>	<u>23,488</u>
Total Support Services-Business	<u>545,298</u>	<u>576,557</u>	<u>31,259</u>
Support Services-Central:			
Data Processing Services:			
Salaries	53,445	52,920	(525)
Employee Benefits	9,899	9,816	(83)
Purchased Services	0	12,000	12,000
Total Data Processing Services	<u>63,344</u>	<u>74,736</u>	<u>11,392</u>
Total Support Service-Central	<u>63,344</u>	<u>74,736</u>	<u>11,392</u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
EDUCATIONAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Other Support Services:			
Supplies and Materials	2,870	2,870	0
Total Other Supporting Services	<u>2,870</u>	<u>2,870</u>	<u>0</u>
Total Supporting Services	<u>1,246,521</u>	<u>1,304,944</u>	<u>58,423</u>
Community Services:			
Purchased Services	3,260	6,576	3,316
Supplies and Materials	1,180	1,180	0
Total Community Services	<u>4,440</u>	<u>7,756</u>	<u>3,316</u>
Payments to Other Governmental Units (In-State):			
Payments for Special Education Programs:			
Purchased Services	493,804	526,025	32,221
Total Payments for Spec. Ed. Programs	<u>493,804</u>	<u>526,025</u>	<u>32,221</u>
Other Payments to Governmental Units:			
Purchased Services	950	950	0
Total Other Payments to Governmental Units	<u>950</u>	<u>950</u>	<u>0</u>
Total Payments to Other Governmental Units (In-State)	<u>494,754</u>	<u>526,975</u>	<u>32,221</u>
Payments to Other Governmental Units - Tuition (In-State):			
Special Education Programs - Tuition	478,111	563,906	85,795
Total Payments to Other Governmental Units - Tuition (In-State)	<u>478,111</u>	<u>563,906</u>	<u>85,795</u>
Total Payments to Other Governmental Units	<u>972,865</u>	<u>1,090,881</u>	<u>118,016</u>
Total Direct Disbursements (without Student Activity Funds)	<u>7,395,819</u>	<u>7,690,617</u>	<u>294,798</u>
Total Direct Disbursements (with Student Activity Funds)	<u>7,632,289</u>	<u>7,935,617</u>	<u>303,328</u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
OPERATIONS AND MAINTENANCE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Supporting Services:			
Support Services-Business:			
Operation and Maintenance of			
Plant Services:			
Salaries	239,441	238,640	(801)
Employee Benefits	31,420	41,430	10,010
Purchased Services	143,150	171,235	28,085
Supplies and Materials	87,009	96,500	9,491
Capital Outlay	52,826	130,000	77,174
Other Objects	0	200	200
Total Direct Disbursements	553,846	678,005	124,159

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
DEBT SERVICES FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Expenditures Disbursed:			
Interest on Long-Term Debt	<u>351,644</u>	<u>352,000</u>	<u>356</u>
Payments of Principal on Long-Term Debt	<u>944,000</u>	<u>944,000</u>	<u>0</u>
Debt Service-Other:			
Other Objects	<u>1,536</u>	<u>2,000</u>	<u>464</u>
Total Debt Service	<u>1,297,180</u>	<u>1,298,000</u>	<u>820</u>
Total Direct Disbursements	<u><u>1,297,180</u></u>	<u><u>1,298,000</u></u>	<u><u>820</u></u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
TRANSPORTATION FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Supporting Services:			
Support Services-Business:			
Pupil Transportation Services:			
Salaries	226,573	283,800	57,227
Employee Benefits	187	0	(187)
Purchased Services	335,998	364,330	28,332
Supplies and Materials	67,061	83,200	16,139
Capital Outlay	40,200	20,000	(20,200)
Other Objects	2,330	2,250	(80)
Total Supporting Services	672,349	753,580	81,231
Total Direct Disbursements	672,349	753,580	81,231

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Expenditures Disbursed:			
Instruction:			
Regular Programs:			
Employee Benefits	38,495	45,025	6,530
Special Education Programs:			
Employee Benefits	40,175	59,475	19,300
Remedial and Supplemental Programs K-12:			
Employee Benefits	12,633	16,010	3,377
Interscholastic Programs:			
Employee Benefits	2,325	5,103	2,778
Total Instruction	<u>93,628</u>	<u>125,613</u>	<u>31,985</u>
Supporting Services:			
Support Services-Pupils:			
Health Services:			
Employee Benefits	6,391	6,500	109
Other Support Services-Pupils:			
Employee Benefits	892	2,670	1,778
Total Support Services-Pupils	<u>7,283</u>	<u>9,170</u>	<u>1,887</u>
Support Services-Instructional Staff:			
Educational Media Services:			
Employee Benefits	4,442	5,020	578
Total Support Services-Instructional Staff	<u>4,442</u>	<u>5,020</u>	<u>578</u>
Support Services-General Administration:			
Board of Education Services:			
Employee Benefits	102	130	28
Executive Administration Services:			
Employee Benefits	1,973	2,500	527
Total Support Services-General Administration	<u>2,075</u>	<u>2,630</u>	<u>555</u>
Support Services-School Administration:			
Office of the Principal Services:			
Employee Benefits	11,790	16,500	4,710
Total Support Services-School Administration	<u>11,790</u>	<u>16,500</u>	<u>4,710</u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Actual</u>	<u>Budget</u>	<u>Variance with Budget</u>
Support Services-Business:			
Fiscal Services:			
Employee Benefits	9,670	9,800	130
Operation and Maintenance of			
Plant Services:			
Employee Benefits	39,558	48,500	8,942
Pupil Transportation Services:			
Employee Benefits	35,455	57,508	22,053
Food Services:			
Employee Benefits	23,112	32,000	8,888
Total Support Services-Business	<u>107,795</u>	<u>147,808</u>	<u>40,013</u>
Support Services-Central:			
Data Processing Services:			
Employee Benefits	11,091	11,500	409
Total Support Service-Central	<u>11,091</u>	<u>11,500</u>	<u>409</u>
Total Support Services	<u>144,476</u>	<u>192,628</u>	<u>48,152</u>
Total Direct Disbursements	<u><u>238,104</u></u>	<u><u>318,241</u></u>	<u><u>80,137</u></u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
CAPITAL PROJECTS FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Support Services:			
Support Services-Business:			
Facilities Acquisition & Construction:			
Purchased Services	3,100	31,333	28,233
Capital Outlay	387,470	434,000	46,530
Total Support Services	390,570	465,333	74,763
Payments to Other Governmental Units			
Payments for Other Programs			
Purchased Services	996	0	(996)
Total Payments to Other Governmental Units	996	0	(996)
Total Direct Disbursements	391,566	465,333	73,767

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
TORT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Support Services:			
Support Services - Pupils:			
Health Services:			
Salaries	38,570	38,570	0
Total Health Services	38,570	38,570	0
Total Support Services-Pupils	38,570	38,570	0
Support Services-General Administration:			
Board of Education Services:			
Purchased Services	116,785	138,300	21,515
Total Board of Education Services	116,785	138,300	21,515
Executive Administration Services:			
Salaries	44,892	44,892	0
Employee Benefits	10,732	10,732	0
Total Executive Administration Services	55,624	55,624	0
Risk Management and Claims Services Payments:			
Purchased Services	0	11,478	11,478
Total Risk Management and Claims Payments	0	11,478	11,478
Total Support Services-General Administration	172,409	205,402	32,993
Support Services-School Administration:			
Office of the Principal Services:			
Salaries	41,355	41,355	0
Employee Benefits	10,103	10,103	0
Total Office of the Principal Service	51,458	51,458	0
Total Support Services-School Administration	51,458	51,458	0
Support Services-Business:			
Operation and Maintenance of Plant Services:			
Salaries	38,220	38,219	(1)
Employee Benefits	11,691	11,691	0
Purchased Services	6,226	14,773	8,547
Total Operation and Maintenance of Plant Services	56,137	64,683	8,546

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
STATEMENT OF EXPENDITURES DISBURSED
BUDGET TO ACTUAL
TORT FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Actual	Budget	Variance with Budget
Pupil Transportation Services:			
Salaries	32,925	32,925	0
Employee Benefits	28	28	0
Total Pupil Transportation Services	<u>32,953</u>	<u>32,953</u>	<u>0</u>
Food Services:			
Salaries	8,398	8,398	0
Employee Benefits	2,022	2,031	9
Total Food Services	<u>10,420</u>	<u>10,429</u>	<u>9</u>
Total Support Services-Business	<u>99,510</u>	<u>108,065</u>	<u>8,555</u>
Support Services-Central:			
Data Processing Services:			
Salaries	17,640	17,640	0
Employee Benefits	3,147	3,147	0
Total Data Processing Services	<u>20,787</u>	<u>20,787</u>	<u>0</u>
Total Support Service-Central	<u>20,787</u>	<u>20,787</u>	<u>0</u>
Total Supporting Services	<u>382,734</u>	<u>424,282</u>	<u>41,548</u>
Payments to Other Governmental Units (In-State):			
Other Payments to Governmental Units:			
Purchased Services	6,750	0	(6,750)
Total Other Payments to Governmental Units	<u>6,750</u>	<u>0</u>	<u>(6,750)</u>
Total Payments to Other Governmental Units	<u>6,750</u>	<u>0</u>	<u>(6,750)</u>
Total Direct Disbursements	<u><u>389,484</u></u>	<u><u>424,282</u></u>	<u><u>34,798</u></u>

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 STATEMENT OF EXPENDITURES DISBURSED
 BUDGET TO ACTUAL
 FIRE PREVENTION AND SAFETY FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Actual	Budget	Variance with Budget
Expenditures Disbursed:			
Support Services:			
Support Services-Business:			
Facilities Acquisition & Construction:			
Purchased Services	10,202	10,202	0
Total Direct Disbursements	10,202	10,202	0

The accompanying notes are an integral part of these financial statements.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #1 - Summary of Significant Accounting Policies

The District's accounting policies conform to the modified cash basis of accounting as prescribed by the Illinois State Board of Education within Title 23 Education and Cultural Resources of the Illinois Administrative Code. Part 100 of Title 23 provides the requirements for accounting, budgeting, financial reporting, and auditing of school districts within the State of Illinois.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

Component Units - The District has developed criteria to determine whether outside agencies with activities that benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service, and special financing relationships criteria and are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations, or management of the joint agreements. In addition, the District is not aware of any entity that would exercise such oversight as to result in the District being considered a component unit of the entity.

B. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received, and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

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

The Educational Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The Educational Fund includes the Student Activity Funds. These funds are used to account for financial resources used for student programs.

The Operations and Maintenance Fund, Transportation Fund, and the Illinois Municipal Retirement/Social Security Fund are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

Governmental Funds - (cont'd.)

The Debt Services Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The Working Cash Fund accounts for financial resources held by the District to be used for temporary interfund loans to the other funds.

The Tort Fund accounts for financial resources held by the District to be used for tort immunity and tort judgment purposes.

The Fire Prevention and Safety Fund and Capital Projects Fund are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Governmental Funds - Measurement Focus - The financial statements of all Governmental Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group - All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated. The District records purchases of property and equipment as expenditures of various funds when paid. The District maintains a detailed list of property and equipment purchased for insurance purposes.

The District does not maintain a formal capitalization policy, but does follow grant guidelines when applicable.

No depreciation has been provided on fixed assets in these financial statements. The Illinois State Board of Education's Annual Financial Report (ISBE Form SD50-35/JA50-60) includes depreciation of \$454,653 which has been utilized for the calculation of the per capita tuition charge, and accumulated depreciation totaling \$7,588,014. Depreciation has been computed over the estimated useful lives of the assets using the straight-line method.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #1 - Summary of Significant Accounting Policies (cont'd.)

B. Basis of Presentation - Fund Accounting (cont'd.)

General Fixed Assets and General Long-Term Debt Account Group (cont'd)

The estimated useful lives are as follows:

Depreciable Land	50 years
Buildings	
Permanent	50 years
Temporary	20 years
Infrastructure Improvements other than Building	20 years
Capitalized Equipment	3-10 years

Long-term liabilities expected to be financed from Debt Services Funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. Proceeds from sales of bonds are included as receipts in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the account and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the modified cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash-basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from sales of bonds are included as other financing sources in the appropriate fund on the date received. Related principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

D. Budgets and Budgetary Accounting

The budget for all Governmental Funds and for the Expendable Trust Fund is prepared on the modified cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5, Paragraph 17.1 of the Illinois Compiled Statutes. The original budget was passed on September 12, 2024, and was amended on June 12, 2025. The budget lapses at the end of each fiscal year.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #1 - Summary of Significant Accounting Policies (cont'd.)

D. Budgets and Budgetary Accounting (cont'd)

The District follows these procedures in establishing the budgetary data reflected on the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

E. Cash and Cash Equivalents

Cash includes amounts in demand deposits and time deposits (savings) accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of less than 90 days.

F. Investments

Investments are stated at cost or amortized cost, which approximates market. The District, under 30 ILCS 235/2, may legally invest in all securities guaranteed by the full faith and credit of the United States, as well as interest-bearing savings accounts, certificates of deposit, or time deposits constituting direct obligations of banks insured by FDIC and savings and loan associates insured by FSLIC. The District may also invest in short-term obligations of the Federal National Mortgage Association, the Public Treasurer's Investment Pool, and all interest-bearing obligations of the State of Illinois.

G. Inventories

Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure disbursed at the time the individual inventory items are purchased.

H. Fund Balances

In accordance with Government Accounting Standards, fund balances are classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance.

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. As of June 30, 2025, the District did not classify any amount of fund balance as nonspendable.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #1 - Summary of Significant Accounting Policies (cont'd.)

H. Fund Balances (cont'd.)

Restricted - The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The District has certain funds that are, by definition, restricted for specified purposes. These funds consist of the reserved amounts in the Educational Fund as identified in Note #3, the Operations and Maintenance, Debt Services, Transportation, Municipal Retirement/Social Security, Capital Projects, Tort, and the Fire Prevention and Safety funds.

Committed - The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. As of June 30, 2025, the District did not classify any amount of fund balance as committed.

Assigned - The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the School Board itself by assigning amounts to be used for specific purposes. As of June 30, 2025, the District did not classify any amount of fund balance as assigned.

Unassigned - The unassigned fund balance classification is the residual classification for amounts in the general funds (Educational and Working Cash) for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

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

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which is a special purpose reporting framework. The regulatory basis reports Reserved and Unreserved fund balance. See Note #3 for more detail.

I. Leases

The District accounts for leases as follows:

Lease contracts that transfer ownership – lease expenditures are recognized in the individual *funds* as capital outlay and included in the General Fixed Assets Account Group when paid.

All other lease contracts – lease expenditures are recognized in the individual funds as purchased services when paid.

No right-of-use asset and corresponding liability has been recorded in the financial statements in accordance with the basis of accounting described in this note.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #1 - Summary of Significant Accounting Policies (cont'd.)

J. Subscription-Based Information Technology Arrangements

The District accounts for subscription-based technology arrangements by recognizing expenditures in the individual funds as purchased services when paid. No right-of-use asset and corresponding liability has been recorded in the financial statements in accordance with the basis of accounting described in this note.

K. Compensated Absences

The District accounts for compensated absences by recognizing expenditures in the individual funds as salaries when paid. No liability has been recorded in the financial statements in accordance with the basis of accounting described in this note.

L. Termination Benefits

The District accounts for termination benefits by recognizing expenditures in the individual funds as salaries when paid. No liability has been recorded in the financial statements in accordance with the basis of accounting described in this note.

M. Use of Estimates

The preparation of financial statements in conformity with the guidelines prescribed by the Illinois State Board of Education requires the use of management's estimates and assumptions that affect the reported amount of assets and liabilities arising from cash transactions and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues received and expenditures disbursed during the reporting period. Accordingly, actual results may differ from those estimates.

N. Total Memorandum Only

The "Total Memorandum Only" column represents the aggregation (by addition) of the line-item amounts reported for each fund type and account group. No consolidations or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

These totals are presented only to facilitate financial analysis and are not intended to reflect the financial position or results of operations of the District as a whole.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #2 - Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. Taxes are levied in Woodford County. The 2024 levy was passed by the board on December 12, 2024. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments in June and September. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes included in these financial statements were received from the 2023 and prior levies.

The following are the tax rates applicable to the various levies per \$100 of assessed valuation:

	Maximum Rate	Actual 2024 Rate	Actual 2023 Rate	Actual 2022 Rate
Educational	2.3100	1.6667	1.5200	1.5200
Operations and Maintenance	0.2500	0.2500	0.2500	0.2500
Transportation	0.1200	0.1200	0.1200	0.1200
Debt Services	None	0.6348	0.6312	0.6177
Municipal Retirement	None	0.0389	0.0366	0.0527
Social Security	None	0.0737	0.0682	0.0698
Tort Immunity	None	0.1098	0.0488	0.1053
Leasing	0.0500	0.0500	0.0500	0.0500
Special Education	0.0200	0.0200	0.0200	0.0200
Fire Prevention and Safety	0.0500	0.0500	0.0500	0.0500
Working Cash	0.0500	0.0500	0.0500	0.0500
Total		3.0639	2.8448	2.9055

Note #3 - Regulatory Fund Balances

The District follows the regulatory basis of reporting fund balances under guidelines prescribed by the Illinois State Board of Education, which consists of Reserved and Unreserved Fund Balances. Reserved Fund Balances results when constraints placed on fund balance use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation. Unreserved Fund Balances consists of a fund balance that does not meet the criteria of the preceding category.

The District has the following categories of reserved fund balances:

Special Education Levy - Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for those specific purposes, resulting in no reserved fund balance.

Leasing Levy - Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for those specific purposes, resulting in a reserved fund balance of \$22,369.

Social Security Levy - Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a reserved fund balance of \$57,132. This balance is included in the financial statements as reserved in the Municipal Retirement/Social Security Fund.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #3 - Regulatory Fund Balances (cont'd.)

School Facility Occupation Tax - Proceeds from the school facility occupation tax have been included in the Debt Services and Capital Projects Funds. Revenue received exceeded expenditures disbursed for this purpose, resulting in a reserved balance of \$322,591 in the Capital Projects Fund.

Student Activity Funds - The District has Student Activity Funds that are included in the Educational Fund balance. The net of revenues received over expenditures disbursed resulted in a reserved balance as of June 30, 2025, of \$105,579.

State Grants - Proceeds from state grants and the related expenditures have been included in the Educational, Transportation, and Capital Projects Funds. Revenue received exceeded expenditures disbursed for those specific purposes, resulting in a reserved fund balance of \$14,800 in the Capital Projects Fund.

Federal Grants - Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received for those specific purposes, resulting in no reserved fund balance.

When both reserved and unreserved resources are available for use, it is the District's policy to use reserved resources first to finance qualifying activities, then unreserved resources as they are needed.

Note #4 – Deposits and Investments

The District is allowed to invest in securities as authorized by the District's investment policy, Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235), and Section 8-7 of the School Code of Illinois (105 ILCS 5).

A. Custodial Credit Risk Related to Deposits with Financial Institutions

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The District's general investment policy requires all amounts deposited or invested with financial institutions in excess of any insurance limit shall be collateralized by securities eligible for District investment or any other high-quality, interest-bearing security rated at least AA/Aa by one or more standard rating services to include Standard & Poor's, Moody's, or Fitch. The market value of the pledged securities shall equal or exceed the portion of the deposit requiring collateralization.

The District's investment policy states the preferred method for safekeeping of collateral is to have securities registered in the District's name and held by a third-party custodian. Safekeeping practices should qualify for the Governmental Accounting Standards Board's Statement III, Category I, the highest recognized safekeeping procedures.

As of June 30, 2025, \$2,277,948 was exposed to custodial risk and was collateralized with securities held by the pledging institution in the District's name.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #4 – Deposits and Investments (cont'd.)

B. Custodial Credit Risk of Investments

Custodial credit risk is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year end, none of the District's investments were subject to custodial credit risk due to one of the following:

1. Investments were part of an insured pool.
2. Investments were book-entry only in the name of the District and were fully insured.
3. Investments were part of a mutual fund.
4. Investments were held by an agent in the District's name.

During the year ended June 30, 2025, the District maintained an account with the Illinois School District Liquid Asset Fund Plus (also known as ISDLAF+). ISDLAF+ is an external investment pool created in cooperation by the Illinois Association of School Boards, the Illinois Association of School Business Officials and the Illinois Association of School Administrators. Its primary purpose is to provide School Districts, Community College Districts and Educational Service Regions with an alternative investment vehicle which will enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The Multi-Class Series invests in money market instruments having a maximum remaining maturity of one year (except that U.S. government obligations may have remaining maturities of up to two years). It has earned an AAA rating from Standard & Poor's ("S&P"). The Multi-Class Series consists of two classes of shares: the Liquid Class and the MAX Class. The Liquid Class offers check writing privileges, while the MAX Class does not.

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CDs"), commercial paper and banker's acceptances. CDs purchased under this program are fully FDIC insured and have been classified as deposits for financial statement purposes.

At June 30, 2025, the District had \$2,076 invested with the ISDLAF+ Multi-Class Series of investments. This amount represents 100% of the District's investments for accounting purposes. The District also invested in money market accounts that are shown as Investments in the Statement of Assets and Liabilities but are included in deposits for accounting disclosure purposes.

C. Interest Rate Risk

Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The District's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

Investment Type	Book Value	Fair Value	Investment Maturities (in Years)			
			Less Than 1	1-5	6-10	More Than 10
ISDLAF+ (Investment Pool)	\$ 2,076	\$ 2,076	\$ 2,076	\$ 0	\$ 0	\$ 0
Total	<u>\$ 2,076</u>	<u>\$ 2,076</u>	<u>\$ 2,076</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #4 – Deposits and Investments (cont'd.)

D. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. Disclosures are required for any issuer that represents 5% or more of total investments, exclusive of mutual funds, external investment pools and investments issued or guaranteed by the U.S. government. The District's investment policy places no limit on the amount the District may invest in any one issuer. The following percentages reflect the breakdown of investments for the District as of June 30, 2025:

100% - ISDLAF

ISDLAF+ (Investment Pool) - During the year ended June 30, 2025, the District maintained an account with the Illinois School District Liquid Asset Fund Plus (also known as ISDLAF+). ISDLAF+ is an external investment pool created in cooperation by the Illinois Association of School Boards, the Illinois Association of School Business Officials and the Illinois Association of School Administrators. Its primary purpose is to provide School Districts, Community College Districts and Educational Service Regions with an alternative investment vehicle, which will enable them to earn a competitive rate of return on fully collateralized investments, while maintaining immediate access to invested funds.

The Multi-Class Series invests in money market instruments having a maximum remaining maturity of one year (except that U.S. government obligations may have remaining maturities of up to two years). It has earned an AAA rating from Standard & Poor's ("S&P"). The Multi-Class Series consists of two classes of shares: The Liquid Class and the MAX Class. The Liquid Class offers check writing privileges, while the MAX Class does not. Liquid Class and MAX Class are included in Cash in these financial statements due to their liquidity.

ISDLAF+ also provides a Fixed Income Investment Program that allows investors to purchase investment instruments including certificates of deposit of banks and thrift institutions ("CDs"), commercial paper and banker's acceptances. CDs purchased under this program are fully FDIC insured and have been classified as investments for financial statement purposes.

E. Foreign Currency Risk

Foreign currency risk is the risk that an investment denominated in the currency of a foreign country could reduce its U.S. dollar value as a result of changes in foreign currency exchange rates. The District had no foreign currency risk as of June 30, 2025.

The District reports certificates of deposit as investments on the Statement of Assets and Liabilities arising from Cash Transactions, which are included in deposits for the purpose of this note disclosure.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2025

Note #5 – General Fixed Asset Account Group

A summary of changes in general fixed assets follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Non-Depreciable Land	\$ 22,721	\$ 0	\$ 0	\$ 22,721
Permanent Buildings	17,098,299	260,255	0	17,358,554
Temporary Buildings	0	16,115	0	16,115
Improvements Other than Buildings	786,671	74,651	0	861,322
10-Year Equipment	566,600	485,700	75,667	976,633
5-Year Equipment	0	1,000	0	1,000
3-Year Equipment	1,058	0	0	1,058
Total	<u>\$ 18,475,349</u>	<u>\$ 837,721</u>	<u>\$ 75,667</u>	<u>\$ 19,237,403</u>

Note #6 – Pension Disclosures

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a modified cash basis for the year ended June 30, 2025, was \$113,099.

A. Teacher’s Retirement System of the State of Illinois

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

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

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

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

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #6 – Pension Disclosures (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

Benefits provided (cont'd.)

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 lumpsum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year 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 with the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$1,955,338 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 remitted for the year ended June 30, 2025, were \$21,248.

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 \$4,981 were paid from federal and special trust funds that required employer contributions of \$515. Contributions remitted for the year ended June 30, 2025, were \$456.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #6 – Pension Disclosures (cont'd.)

A. Teacher's Retirement System of the State of Illinois (cont'd.)

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

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

Pension expense - For the year ended June 30, 2025, the employer recognized TRS pension expense of \$21,704 on a modified cash basis under this plan.

B. Illinois Municipal Retirement Fund

Plan description - The District's defined benefit pension plan for non-certified employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information, for the plan as a whole, but not for individual employers. That report is available for download at <https://www.imrf.org/en/publications-and-archive/annual-financial-reports>.

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

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

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

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

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #6 – Pension Disclosures (cont’d.)

B. Illinois Municipal Retirement Fund (cont’d.)

Employees covered by benefit terms - At December 31, 2024, the following employees were covered by the benefit terms:

Retirees or Beneficiaries currently receiving benefits	45
Inactive employees entitled to but not yet receiving benefits	82
Active employees	49
Total members	176

Contributions - As set by statute, the District’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District’s annual contribution rates for calendar years 2024 and 2025 were 8.07% and 8.15%, respectively. For the fiscal year ended June 30, 2025, the District contributed \$91,395 to the plan, which is the recognized pension expense on the basis of accounting described in Note #1. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF’s Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Note #7 – Other Post-Employment Benefits

The District participates in two Post Employment benefit plans Other than Pensions. The two plans are the Teacher’s Health Insurance Security (THIS) Fund and their own health insurance plan. All IMRF employers are required by State statutes to allow retirees to continue on their health plans.

A. Teacher Health Insurance Security

The employer participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers’ Retirement System (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 are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor’s approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State 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.

All active members of the Teachers’ Retirement System (TRS), including substitute and part-time noncontractual teachers who are not employees of a state agency covered by the state employees’ health plan, are required to make contributions to the Teachers’ Health Insurance Security (THIS) Fund. For the 2024-2025 school year, 0.90 percent member contributions are due.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #7 – Other Post-Employment Benefits (cont'd.)

A. Teacher Health Insurance Security (cont'd.)

On behalf contributions to THIS - The State of Illinois makes employer THIS contributions on behalf of the employer. For the year ended June 30, 2025, the State of Illinois contributions recognized by the employer were based on the state's proportionate share of the THIS expense associated with the employer. The employer recognized revenue and expenditures of \$24,435 in THIS contributions from the State of Illinois.

Employer contributions to the THIS Fund - The employer also makes contributions to the THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2025. Contributions remitted for the year ended June 30, 2025, were \$24,698.

Further information on the THIS Fund - The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Reports prior to FY2013 are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

B. Post-Retirement Health Care Plan

Plan Description - The District provides post-retirement health care benefits for the retirees and their dependents through a single employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, and an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report.

The District provides limited health care coverage at the active employee rate to all eligible employees in accordance with Illinois Statutes, which creates an implicit subsidy of retiree health care coverage. To be eligible for benefits, an employee must qualify for retirement under one of the Districts retirement plans. Upon a retiree reaching 65 years of age, Medicare becomes the primary insurer.

Funding Policy - Current policy is for the District to pay for post-retirement health care benefits or premiums as they occur. The District did not have an actuarial valuation performed for the plan as of June 30, 2025. No liability has been recorded in the financial statements in accordance with the basis of accounting as described in Note #1.

Contributions – Contributions made by the District during the fiscal year ended June 30, 2025 were \$-0-.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2025

Note #8 – General Long-Term Debt Account Group

As of June 30, 2025, the District had long-term debt outstanding in the amount of \$8,302,000. The long-term debt consists of the following:

Description	Original Amount	Date of Issue	Date of Maturity	Interest Rate	Balance July 1, 2024	Additions	Reductions	Balance June 30, 2025	Due In Less Than One Year
Refunding Bond 2017	\$ 3,255,000	11/9/17	12/1/29	3.5 – 4.00%	\$ 2,820,000	\$ 0	\$ 0	\$ 2,820,000	\$ 0
Refunding Bond 2018	3,810,000	9/6/18	12/1/31	4.00%	2,820,000	0	725,000	2,095,000	775,000
HLS Bond 2022	470,000	3/3/22	12/1/30	2.03-4.00%	391,000	0	44,000	347,000	46,000
WC Bond 2022	3,280,000	4/12/22	12/1/30	4.00-5.00%	3,215,000	0	175,000	3,040,000	290,000
Total					<u>\$ 9,246,000</u>	<u>\$ 0</u>	<u>\$ 944,000</u>	<u>\$ 8,302,000</u>	<u>\$ 1,111,000</u>

The annual debt service requirements are as follows:

	Principal	Interest	Total
2026	\$ 1,111,000	\$ 310,539	\$ 1,421,539
2027	1,282,000	263,897	1,545,897
2028	1,458,000	213,085	1,671,085
2029	1,640,000	154,362	1,794,362
2030	1,836,000	81,791	1,917,791
2031	922,000	21393	943,393
2032	53,000	615	53,614
Total	<u>\$ 8,302,000</u>	<u>\$ 1,045,682</u>	<u>\$ 9,347,682</u>

Debt Services Fund Balance – At June 30, 2025, the excess of assets over liabilities of the Debt Services Fund was allocable as follows:

Bond Issue	Amount
Refunding Bond, November 9, 2017	\$ 26,736
Refunding Bond, September 6, 2018	412
Health Life Safety Bond, March 3, 2022	67
Refunding Bond, April 12, 2022	167
Total	<u>\$ 27,382</u>

Legal Debt Limit – The District is subject to the Illinois School Code, which limits the amount of certain indebtedness to 6.9% of the latest equalized assessed valuation, which was \$223,946,724.

The estimated legal debt margin of the District at June 30, 2025 was calculated as follows:

Legal Debt Limit	\$ 15,452,324
Less Qualifying Debt	<u>(8,302,000)</u>
Legal Debt Margin	<u>\$ 7,150,324</u>

Note #9 - Tax Anticipation Warrants

There were no tax anticipation warrants issued, retired, or outstanding during the fiscal year ended June 30, 2025.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2025

Note #10 - Interfund Loans and Transfers

During the fiscal year ended June 30, 2025, the District made no interfund loans:

During the fiscal year ended June 30, 2025, the District made the following interfund transfers:

To (Fund)	From (Fund)	Amount
Educational	Working Cash	\$ 1,000,000
Transportation	Working Cash	100,000
Operations and Maintenance	Working Cash	150,000

The purpose of the transfers from the Working Cash Fund to the Educational, Transportation, and Operations and Maintenance Funds were to fund general operating expenditures.

Note #11 - Common Bank Accounts

Separate bank accounts are not maintained for all District funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Note #12 - Contingencies

State and Federal aid - The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The School Board believes any adjustments that may arise from these audits will be insignificant to District operations.

Risk Management - Significant losses are covered by commercial insurance for all major programs: property, liability, and workers' compensation. During the year ended June 30, 2025, there were no significant reductions in insurance coverage. Also, there have been no settlement amounts that have exceeded insurance coverage.

The District is insured under a guaranteed cost policy for workers' compensation coverage. The initial premium may be adjusted based on actual wages covered. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2025, there were no significant adjustments in premiums based on actual experience.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #13 - Commitments

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

Unpaid Teacher's Contracts – Teacher's contracts for services rendered during the school year for teachers electing twelve-month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2025, the total amount of unpaid teacher's contracts for services performed during the year ended June 30, 2025, amounted to \$477,740.

Compensated Absences – Vacation pay is considered to be an expenditure in the year paid. Eligible administrators and support staff receive vacation pay. At June 30, 2025, the estimated unused vacation pay liability is \$43,556. Sick pay is considered to be an expenditure in the year paid. Accumulated sick pay benefits are available to eligible employees to use in future years. Sick pay does not vest if not used during the term of employment with the District.

Termination Benefits – The District has negotiated a retirement incentive plan for teachers who provide advance notification of their impending retirement. This commitment represents the difference between a 6% annual raise over what the normal raise would have been for the period of the retirement incentive plan. As of June 30, 2025, the known future payments under this incentive program totaled \$56,593.

The District is obligated to pay the health insurance premium for a retired superintendent. The commitment paid during the fiscal year ended June 30, 2025, was \$11,503.

Construction Commitments – As of June 30, 2025, the District had no outstanding construction commitments.

Note #14 - Disbursements and Transfers in Excess of Budget

During the fiscal year ended June 30, 2025, the District had no disbursements and/or transfers in excess of budgeted amounts.

Note #15 - Joint Agreements

The District is a member of the Woodford County Special Education Association (WCSEA), along with other area school districts. The District's pupils benefit from programs administered under this joint agreement, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in the joint agreement. The joint agreement is separately audited and is not included in these financial statements. Financial information for Woodford County Special Education Association may be obtained at 711 W. Mount Vernon, Rt. 4, Metamora, Illinois 61548. The District made payments to WCSEA totaling \$971,916 for special education programs during the fiscal year ended June 30, 2025.

Note #16 - Deficit Fund Balances

During the fiscal year ended June 30, 2025, the District had no deficit fund balances.

Note #17 – Implementation of New Accounting Policies

Governmental Accounting Standards Board Statement No. 101, *Compensated Absences* is effective for reporting periods beginning after December 15, 2023. 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 pronouncement did not impact the preparation of these financial statements due to the basis of accounting as described in Note #1.

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2025

Note #18 – Subsequent Events

The District evaluates events and transactions that occur subsequent to year-end for potential recognition or disclosure in the financial statements through the date of the Independent Auditor's Report, which is the date the financial statements were available to be issued. There were no material subsequent events that required recognition or additional disclosure in these financial statements.

SUPPLEMENTARY INFORMATION

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
SCHEDULE OF TAXES EXTENDED AND COLLECTED
JUNE 30, 2025

	<u>Educational Levy</u>	<u>Special Education Levy</u>	<u>Leasing Levy</u>	<u>Operation & Maintenance Levy</u>	<u>Debt Services Levy</u>	<u>Trans- portation Levy</u>	<u>Municipal Retirement Levy</u>	<u>Social Security Levy</u>	<u>Working Cash Levy</u>	<u>Tort Immunity Levy</u>	<u>Fire Safety Levy</u>	<u>Total All Levies</u>	
<u>2022 Levy</u>													
Assessed Valuation	189,970,764												
Tax Rate per \$100.00	<u>1.52000</u>	<u>0.02000</u>	<u>0.05000</u>	<u>0.25000</u>	<u>0.61770</u>	<u>0.12000</u>	<u>0.05270</u>	<u>0.06980</u>	<u>0.05000</u>	<u>0.10530</u>	<u>0.05000</u>	<u>2.90550</u>	
Taxes Extended	<u>2,887,556</u>	<u>37,994</u>	<u>94,985</u>	<u>474,927</u>	<u>1,173,449</u>	<u>227,965</u>	<u>100,115</u>	<u>132,600</u>	<u>94,985</u>	<u>200,039</u>	<u>94,985</u>	<u>5,519,600</u>	
Taxes Collected	99.83%	<u>2,882,509</u>	<u>37,925</u>	<u>94,821</u>	<u>474,099</u>	<u>1,171,401</u>	<u>227,567</u>	<u>99,940</u>	<u>132,366</u>	<u>94,821</u>	<u>199,692</u>	<u>94,821</u>	<u>5,509,962</u>
<u>2023 Levy</u>													
Assessed Valuation	205,283,592												
Tax Rate per \$100.00	<u>1.52000</u>	<u>0.02000</u>	<u>0.05000</u>	<u>0.25000</u>	<u>0.63120</u>	<u>0.12000</u>	<u>0.03660</u>	<u>0.06820</u>	<u>0.05000</u>	<u>0.04880</u>	<u>0.05000</u>	<u>2.84480</u>	
Taxes Extended	<u>3,120,311</u>	<u>41,057</u>	<u>102,642</u>	<u>513,209</u>	<u>1,295,750</u>	<u>246,340</u>	<u>75,134</u>	<u>140,003</u>	<u>102,642</u>	<u>100,178</u>	<u>102,642</u>	<u>5,839,908</u>	
Taxes Collected	99.67%	<u>3,109,894</u>	<u>40,920</u>	<u>102,299</u>	<u>511,496</u>	<u>1,291,424</u>	<u>245,518</u>	<u>74,883</u>	<u>139,536</u>	<u>102,299</u>	<u>99,844</u>	<u>102,299</u>	<u>5,820,412</u>
<u>2024 Levy</u>													
Assessed Valuation	223,946,724												
Tax Rate per \$100.00	<u>1.66670</u>	<u>0.02000</u>	<u>0.05000</u>	<u>0.25000</u>	<u>0.63480</u>	<u>0.12000</u>	<u>0.03890</u>	<u>0.07370</u>	<u>0.05000</u>	<u>0.10980</u>	<u>0.05000</u>	<u>3.06390</u>	
Taxes Extended	<u>3,732,520</u>	<u>44,789</u>	<u>111,973</u>	<u>559,867</u>	<u>1,421,614</u>	<u>268,736</u>	<u>87,115</u>	<u>165,049</u>	<u>111,973</u>	<u>245,894</u>	<u>111,973</u>	<u>6,861,503</u>	

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1

SCHEDULE OF LONG TERM DEBT PAYABLE

JUNE 30, 2025

General Obligation/Refunding Bond

Dated: November 9, 2017

Original Issue: \$3,255,000

Principal Due: December 1

Interest Due: June 1 and December 1

Fiscal Year of Maturity	Interest	Principal	Interest		Total
	Rate		December 1	June 1	
2025-26	0.00	0	53,061	53,061	106,122
2026-27	3.50	415,000	53,062	45,800	513,862
2027-28	3.50	920,000	45,800	29,700	995,500
2028-29	4.00	970,000	29,700	10,300	1,010,000
2029-30	4.00	515,000	10,300	0	525,300
Total		2,820,000	191,923	138,861	3,150,784

General Obligation/Refunding Bond

Dated: September 6, 2018

Original Issue: \$3,810,000

Principal Due: December 1

Interest Due: June 1 and December 1

Fiscal Year of Maturity	Interest	Principal	Interest		Total
	Rate		December 1	June 1	
2025-26	4.00	775,000	41,900	26,400	843,300
2026-27	4.00	410,000	26,400	18,200	454,600
2027-28	0.00	0	18,200	18,200	36,400
2028-29	0.00	0	18,200	18,200	36,400
2029-30	4.00	475,000	18,200	8,700	501,900
2030-31	4.00	435,000	8,700	0	443,700
		2,095,000	131,600	89,700	2,316,300

METAMORA COMMUNITY CONSOLIDATED SCHOOL DISTRICT NO. 1
SCHEDULE OF LONG TERM DEBT PAYABLE

JUNE 30, 2025

General Obligation Bonds HLS Series 2022

Dated: March 3, 2022

Original Issue: \$470,000

Principal Due: December 1

Interest Due: June 1 and December 1

Fiscal Year of Maturity	Interest	Principal	Interest		Total
	Rate		December 1	June 1	
2025-26	4.00	46,000	4,468	3,549	54,017
2026-27	3.25	47,000	3,549	2,786	53,335
2027-28	2.03	48,000	2,786	2,299	53,085
2028-29	2.14	50,000	2,299	1,763	54,062
2029-30	2.20	51,000	1,763	1,203	53,966
2030-31	2.26	52,000	1,203	615	53,818
2031-32	2.32	53,000	615	0	53,615
		<u>347,000</u>	<u>16,683</u>	<u>12,215</u>	<u>375,898</u>

General Obligation Bonds Series 2022

Dated: April 12, 2022

Original Issue: \$3,280,000

Principal Due: December 1

Interest Due: June 1 and December 1

Fiscal Year of Maturity	Interest	Principal	Interest		Total
	Rate		December 1	June 1	
2025-26	4.00	290,000	66,950	61,150	418,100
2026-27	4.00	410,000	61,150	52,950	524,100
2027-28	4.00	490,000	52,950	43,150	586,100
2028-29	4.00	620,000	43,150	30,750	693,900
2029-30	5.00	795,000	30,750	10,875	836,625
2030-31	5.00	435,000	10,875	0	445,875
		<u>3,040,000</u>	<u>265,825</u>	<u>198,875</u>	<u>3,504,700</u>

9 **Executive Session**

- A. 5ILCS 120/2 (c) (1) The appointment, compensation, discipline, performance, or dismissal of specific employees of the District or legal testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity.
- B. 5ILCS (c) (2) Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees.
- C. 5ILCS 12/2 (c) (14) Discussion of minutes of meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by section 2.06 5ILCS 12/2 (c) (21)

10 Action Taken after the Executive Session Meeting

11 Adjournment

12 **Public Hearing for the MGS FY 26 Tax Levy**

- A. Open Public Hearing
- B. Close Public Hearing