

Regular Meeting of the Board of Education

Wednesday, January 29, 2025 6:00 PM

Independence Junior High School, 6610 W. Highland Dr., Palos Heights, IL 60463

1. Call to Order

1.A. Pledge to the Flag

1.B. Roll Call

2. Superintendent's Report

1. Student Presenters: IJHS Speech Team

- o Ella Brouwer, Danny Daly, Lexie Facko, Ciara Gayduk, Evan Kantas, Olivia Kasmer, Gracie Krainas, Isabella Mosqueda, Dylan Prohaska, Anica Robards, Christian Sbiera, Kareem Taiwo, and River Wolynia

2. Certified Staffing Recommendations 2025-2026

3. Portrait of a Learner - Communication Strategy Update

4. RSM Final Audit Presentation

5. Superintendent Retirement 2026 - Search Process

3. Approval of the Consent Agenda Items

3.A. Minutes of the December 18, 2024 Regular Meeting

3.B. Minutes of December 18, 2024 Closed Session

3.C. Approval of Bills & Payroll

3.D. Review of Schools' Activity Accounts

3.E. Personnel Report

Employment Recommendations:

6. Colleen Proutsos, Math Intervention, Navajo Heights Elementary
7. Chanika Sheehan, Pre-K Paraprofessional, Indian Hill
8. Melissa DeLaRosa-Gozalez, Pre-K Paraprofessional, Indian Hill
9. Mike Volpi, Night Custodian, Navajo Heights Elementary
10. Kendra Jones, Paraprofessional, IJHS, Rehire

3.F. Resignation:

- Julie Kolecki, Kindergarten Teacher, Indian Hill

3.G. Staff Appreciation: Donation of \$1,000 from Eagle Market

4. Old Business

4.A. Long Term Facility Plan Update

4.B. Long Term Financial Plan Update

4.C. Policy Final Approval (2nd Read)

Draft Updates

11. 2:105 Ethics and Gift Ban
12. 2:120 Board Member Development
13. 4:30 Revenue & Investments
14. 4:60 Purchases and Contracts
15. 4:150 Facility Management and Building Programs
16. 4:170 Safety
17. 5:10 Equal Employment Opportunity and Minority Recruitment
18. 5:20 Workplace Harassment Prohibited
19. 5:90 Abused and Neglected Child Reporting
20. 5:125 Personal Technology and Social Media; Usage and Conduct
21. 5:230 Maintaining Student Discipline
22. 6:60 Curriculum Content
23. 6:135 Accelerated Placement Program
24. 7:10 Equal Educational Opportunities
25. 7:100 Health, Eye and Dental Examinations; Immunizations; and Exclusion of Students
26. 7:180 Prevention of and Response to Bullying, Intimidation and Harassment
27. 7:200 Suspension Procedures
28. 8:10 Connection with the Community

4.D. Approval of Vision 2030 Resolution

4.E. Non-Certified Staff Paid Leave Ordinance Resolution

5. New Business

5.A. Advance approval of estimated bills and payroll for February 2025 and educational expenditures not to exceed \$1,500,000.

5.B. FY26 Tentative Budget Development Authorization

BE IT RESOLVED by the school board of School District Number 128 in the County of Cook, State of Illinois, that the Superintendent is hereby appointed to prepare a tentative budget for said School District for the fiscal year beginning July 1, 2025 and ending June 30, 2026, which tentative budget shall be filed with the Secretary of this Board.

5.C. Parks and Recreation Summer Camp at IJHS Intergovernmental Agreement Approval

5.D. Resolution declaring the intention to issue \$3,000,000 Working Cash Fund Bonds for the purpose of increasing the District's Working Cash Fund and directing that notice of such intention be published in the manner provided by law.

5.E. Approval of Veregy Letter of Intent

5.F. Special Board Meeting on Wednesday, February 26, 2025

5.G. 2025-2026 School Calendar Approval

6. Audience Participation

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

7. Information Items

7.A. YTD Financial Summary

7.B. Freedom of Information Act Items - none received

7.C. Enrollment Report

8. Closed Session

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

9. Return to Open Session

10. Adjournment



Palos Heights School District 128

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Merryl B. Brownlow, Ed.D.
Superintendent

Staffing Recommendations 2025-2026

This overview is intended to provide the board with a big picture view of our staffing and enrollment. It incorporates the current state of the district and our future vision for continuing to provide high quality programming in a fiscally responsible manner. In order to examine the needs of the district, it is important to consider our mission and vision, our strategic plan (Portrait of a Learner), and the program parameters that guide our decision-making.

Program Considerations

- **Early Intervention:** We are committed to supporting literacy and mathematical concept development at the younger grades to intervene and fill gaps for struggling learners to better prepare them to access the instruction in later intermediate and middle school years.
- **Class Size Guidelines:** We are committed to responding to best practices as outlined by the Evidence Based Funding (EBF) model. We use EBF as a guide for appropriate class sizes to maximize instruction. Guidelines are just that. **We always consider context when making a formal recommendation that may be above or below the guidelines below.**
- **Recommended Class Size Guidelines - Adjusted for Current Enrollment Trends**
 - Kindergarten = Recommended maximum is 22 students per section.
 - Due to space constraints, we may consider a higher cap with additional support or consider special subject areas delivered in the classroom setting
 - Grades 1 and 2 = Recommended maximum of 22 students per class
 - Grades 3 = Recommended maximum of 25 students per classroom
 - Grades 4 and 5 = Recommended maximum of 26 students per classroom
 - Grades 6-8 = Recommended maximum for core classes is 25 students per classroom
 - Honors level classrooms may have slightly higher enrollments
- **Co-Teaching:** We are committed to an inclusive education for all students and have created a co-taught instructional model to support that commitment. Requires a special educator to be assigned to core content classes in the areas of literacy and mathematics to be sure IEP goals are supported and students achieve the targeted goals.
 - **Note:** Individual IEP needs may dictate a need for individual direct instruction programming.
- **Middle School Programming:** We are committed to the middle school model to support our students.

INDIAN HILL
12800 S. Austin Ave
(708) 597-1285

CHIPPEWA
12425 S. Austin Ave
(708) 388-7260

NAVAJO HEIGHTS
12401 S. Oak Park Ave
(708) 385-3269

INDEPENDENCE JR. HIGH
6610 W. Highland Dr
(708) 448-0737

2024-2025 CURRENT YEAR ENROLLMENT

Grade	Projected 24-25 Enrollment	Enrollment as of 1/15/2025	Sections	Average Class Size
Pre-K 3	30	42	4	14
Pre-K 4	60	68	4	
Kindergarten	66	75	4	18-19
1	86	80	4	20
2	72	73	3	24-25
3	86	82	4	21
4	94	94	4	23-24
5	80	79	4	19-20
Core 6	92	84	4	21
Core 7	70	72	3** (4FTE)	24
Core 8	72	78	4	19-20
TOTALS	808	827		

NOTE: Students from early intervention screenings are still being added to Pre-K (10 seats remaining)

Projected Enrollment 2025-2026					
Grade	Current Enrollment 24-25	Projected Enrollment 25-26	Sections	Notes	Avg Class Size
PK-3	NA	60	4		15
PK-4	Grade PK 3 - 42	60	4		15
Kindergarten	Grade PK4 - 68	80	4		20
1	Grade K - 75	82	4		20-21
2	Grade 1 - 80	82	4	+1 FTE	20-21
3	Grade 2 - 73	75	3	-1 FTE	25 (cap)
4	Grade 3 - 82	84	4		21
5	Grade 4 - 94	96	4		24
Core 6	Grade 5 - 79	80	4		20
Core 7	Grade 6 - 84	86	4		22
Core 8	Grade 7 - 72	74	4	We would not bump to 4 unless 76+	19 with 3 could be 24-25
TOTALS		859			

Staffing Implications for FY 2025

Class Size Core - NET 0

- **Kindergarten Enrollment:** Beginning at 4 sections due to 68 4-year olds enrolled
- **Grade 2:** One additional section needed to address enrollment.
- **Grade 3:** Will go down a section if current enrollment holds. However, they sit at 73 and with 3 additional students could tip. This decision would not be made unless we had actual enrollment.

Summary of District Impact - NET +2.3 (1.0 Grant Funded)

- Add 0.3 FTE to Art
- A +1.0 Special Education Teacher - See Special Education Staffing Memo regarding increases due to overall enrollment growth and individual student needs over the last several years.
- Enrollment increase/caseload increase +1.0 FTE Occupational Therapy funded by IDEA/PFA Grant
- Note: Potential for a +1.0 FTE in Grade 3 if enrollment tips



RSM US LLP

**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***

Independent Auditor's Report

Members of the Board of Education
Palos Heights School District 128

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Palos Heights School District 128 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2024. Our report contains an emphasis-of-matter paragraph that the financial statements are prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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



Report on Compliance and Other Matters

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

Purpose of this Report

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

RSM US LLP

Chicago, Illinois
December 20, 2024

Palos Heights School District 128

Annual Financial Report
June 30, 2024

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Independent Auditor's Report

Members of the Board of Education
Palos Heights School District 128

Report on the Audit of Financial Statements

Opinions

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Palos Heights School District 128 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

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

Emphasis of Matter—Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 financial statements. The supplementary information, such as the budgetary comparison information and combining and individual fund financial statements, debt service requirements, and schedule of assessed valuations, tax rates, extensions, and collections, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, such as the budgetary comparison information and combining and individual fund financial statements, debt service requirements, and schedule of assessed valuations, tax rates, extensions, and collections, are presented for purposes of additional analysis and are not a required part of the basic financial statements, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information include in the annual report. The other information comprises the schedules of employer contributions – Illinois Municipal Retirement Fund, schedule of changes in net pension (asset) liability and related ratios – Illinois Municipal Retirement Fund, schedule of employer contributions – Teachers’ Retirement System of the State of Illinois, schedule of the employer’s proportionate share of the net pension liability – Teacher’s Retirement System of the State of Illinois, schedule of employer contributions – Teachers’ Health Insurance Security Fund of the State of Illinois, and the schedule of the employer’s proportionate share of the collective total OPEB liability – Teachers’ Health Insurance Security Fund of the State of Illinois, but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2024, on our consideration of the District’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

RSM US LLP

Chicago, Illinois
December 20, 2024

Basic Financial Statements

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

Palos Heights School District 128

**Statement of Net Position - Modified Cash Basis
June 30, 2024**

	Governmental Activities
Assets	
Cash and investments	\$ 9,853,754
Capital assets not being depreciated	58,959
Capital assets being depreciated, net	<u>16,021,771</u>
Total assets	<u><u>\$ 25,934,484</u></u>
Liabilities	
Unamortized bond premium	\$ 205,685
Long-term obligations, due within one year:	
General obligation bonds	1,045,000
Long-term obligations, due in more than one year:	
General obligation bonds	<u>3,635,000</u>
Total liabilities	<u><u>4,885,685</u></u>
Net Position	
Invested in capital assets, net of related debt	13,195,206
Restricted	
Student activity funds	5,490
Capital projects and maintenance	3,028,734
Retirement	205,091
Transportation	515,934
Unrestricted	<u>4,098,344</u>
Total net position	<u><u>21,048,799</u></u>
Total liabilities and net position	<u><u>\$ 25,934,484</u></u>

See notes to basic financial statements.

Palos Heights School District 128

**Statement of Activities - Modified Cash Basis
Year Ended June 30, 2024**

Functions/Programs	Expenses	Program Revenues		Net (Expense), Revenue, and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction:				
Regular programs	\$ 4,831,788	\$ 293,843	\$ 170,402	\$ (4,367,543)
Pre-K programs	458,316	-	-	(458,316)
Special programs	1,611,292	-	1,229,551	(381,741)
Other instructional programs	1,241,836	-	202,958	(1,038,878)
Support services:				
Pupils	802,587	-	-	(802,587)
Instructional staff	214,676	-	24,890	(189,786)
General administration	794,007	-	36,829	(757,178)
School administration	748,807	-	-	(748,807)
Business	562,741	-	-	(562,741)
Central	545,436	14,406	-	(531,030)
Transportation	505,851	-	246,000	(259,851)
Operations and maintenance	1,023,042	-	-	(1,023,042)
Community services	53,609	-	-	(53,609)
Interest and charges	151,261	-	-	(151,261)
Total governmental activities	\$ 13,545,249	\$ 308,249	\$ 1,910,630	(11,326,370)
General revenues:				
Taxes:				
Property taxes, general purposes				9,547,113
Property taxes, debt service				1,260,256
Corporate property replacement taxes				228,475
State aid formula grants				617,954
Interest				235,484
Total general revenues				<u>11,889,282</u>
Change in net position				562,912
Net position:				
July 1, 2023				<u>20,485,887</u>
June 30, 2024				<u>\$ 21,048,799</u>

See notes to basic financial statements.

Fund Financial Statements (FFS)

Palos Heights School District 128

**Balance Sheet - Modified Cash Basis
Governmental Funds
June 30, 2024**

	Major Funds			Total Governmental Funds
	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	
Assets				
Cash and investments	\$ 7,848,213	\$ 334,553	\$ 1,670,988	\$ 9,853,754
Liabilities and Fund Balances				
Liabilities:	\$ -	\$ -	\$ -	\$ -
Fund balances:				
Restricted				
Student activity funds	5,490	-		5,490
Capital projects and maintenance	2,693,995	334,553	186	3,028,734
Retirement	-	-	205,091	205,091
Transportation	-	-	515,934	515,934
Debt service	-	-	949,777	949,777
Unassigned	5,148,728	-	-	5,148,728
Total fund balances	7,848,213	334,553	1,670,988	9,853,754
Total liabilities and fund balances	\$ 7,848,213	\$ 334,553	\$ 1,670,988	\$ 9,853,754

See notes to basic financial statements.

Palos Heights School District 128

**Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position - Modified Cash Basis
Year Ended June 30, 2024**

Total fund balances - governmental funds	\$ 9,853,754
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the fund financial statements.	16,080,730
Premium on bonds that is other financing sources in the fund financial statements is a liability that is amortized over the life of the bonds in the government-wide financial statements.	(205,685)
Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds. These activities consist of:	
General obligation bonds	<u>(4,680,000)</u>
Net position of governmental activities	<u>\$ 21,048,799</u>

See notes to basic financial statements.

Palos Heights School District 128

**Statement of Revenues, Expenditures and Changes in Fund Balances - Modified Cash Basis
Governmental Funds
Year Ended June 30, 2024**

	Major Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Capital Projects Fund		
Revenues:				
Property taxes	\$ 8,784,951	\$ -	\$ 2,022,418	\$ 10,807,369
Corporate property replacement taxes	224,340	-	4,135	228,475
Charges for services	293,843	-	14,406	308,249
Unrestricted state aid	617,954	-	-	617,954
Restricted state aid	933,647	-	246,000	1,179,647
Restricted federal aid	730,983	-	-	730,983
Interest	173,327	24,137	38,020	235,484
Total revenues	11,759,045	24,137	2,324,979	14,108,161
Expenditures:				
Current:				
Instruction:				
Regular programs	4,408,869	-	56,468	4,465,337
Pre-K programs	412,990	-	11,039	424,029
Special programs	1,376,549	-	107,428	1,483,977
Other instructional programs	1,129,806	-	19,168	1,148,974
Support services:				
Pupils	711,329	-	31,014	742,343
Instructional staff	197,873	-	762	198,635
General administration	718,532	-	16,814	735,346
School administration	659,171	-	31,375	690,546
Business	1,218,396	-	93,295	1,311,691
Central	488,463	-	13,786	502,249
Transportation	-	-	505,851	505,851
Community services	50,916	-	266	51,182
Debt service:				
Principal	-	-	995,000	995,000
Interest and charges	-	-	273,869	273,869
Capital outlay	142,571	1,700,389	9,263	1,852,223
Total expenditures	11,515,465	1,700,389	2,165,398	15,381,252
Excess (deficiency) of revenues over (under) expenditures	243,580	(1,676,252)	159,581	(1,273,091)
Other financing sources:				
Bond proceeds	1,960,000	-	-	1,960,000
Premium on long-term debt issued	40,295	-	74,422	114,717
Total other financing sources	2,000,295	-	74,422	2,074,717
Change in fund balance	2,243,875	(1,676,252)	234,003	801,626
Fund balances:				
July 1, 2023	5,604,338	2,010,805	1,436,985	9,052,128
June 30, 2024	\$ 7,848,213	\$ 334,553	\$ 1,670,988	\$ 9,853,754

See notes to basic financial statements.

Palos Heights School District 128

**Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
to the Statement of Activities - Modified Cash Basis
Year Ended June 30, 2024**

Net change in fund balances - total governmental funds	\$ 801,626
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures paid while governmental activities report depreciation expense to allocate those expenditures over the lives of the assets. These are the amounts in the current period:	
Depreciation	(1,098,943)
Capital outlays	1,817,338
In governmental funds, long-term debt is considered other financing sources, but in the statement of net position debt is reported as a liability. In the current period, proceeds were received from:	
General obligation bonds	(1,960,000)
Premium on bonds is recorded as other financing sources in the fund financial statements, but the premium is recorded as a liability in the statement of net position, which is amortized over the life of the bonds. This is the amount of amortization in the current period:	
Premium on bonds issued	(114,717)
Amortization premium on bonds	122,608
Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	
Long-term debt principal retirement	<u>995,000</u>
Change in net position of governmental activities	<u>\$ 562,912</u>

See notes to basic financial statements.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies

Nature of Operations

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

The accounting policies of the District conform to a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

Financial Reporting Entity

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

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

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

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

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

Basis of Presentation

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

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

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

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

The District administers the following major governmental funds:

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

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

Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Basis of Accounting

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

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

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

Significant Accounting Policies

Property Taxes

Property taxes are levied each year on all taxable real property in the District on or before the last Tuesday in December. The 2023 tax levy was passed by the Board of Education on December 14, 2023 and attached as an enforceable lien on the property as of the preceding January 1. The taxes become due and collectible in March and September 2024 and are collected by the county collector, who in turn remits to the District its respective share. The District receives the remittances from the county treasurer approximately one month after collection. Property taxes are recorded upon receipt.

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

Cash and Investments

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

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Interfund Receivables, Payables, and Activity

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

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

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

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

Capital Assets

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

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

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

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

Buildings and improvements	40 years
Equipment	3-15 years

Compensated Absences

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

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

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Long-Term Obligations

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

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

Net Position

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

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

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

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

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

Fund Balances

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

Nonspendable – includes amounts that cannot be spent because they are either: a) not in spendable form; or b) legally or contractually required to be maintained intact. On June 30, 2024, the District has no nonspendable fund balance amounts.

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

Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The District's highest level of decision-making authority rests with the District's Board of Education. The District passes formal resolutions to commit their fund balances. At June 30, 2024, the District has no committed fund balance amounts.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Assigned – includes amounts that are constrained by the District's *intent* to be used for specific purposes, but that are neither restricted nor committed. Intent is expressed by a) the District's Board of Education itself; or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's Board of Education has not authorized any other body or official to assign amounts for a specific purpose within the General Fund. Within the other governmental fund types (special revenue, debt service, capital projects) resources are assigned in accordance with the established fund purpose and approved budget/appropriation. Residual fund balances in these fund types that are not restricted or committed are reported as assigned. At June 30, 2024, the District has no assigned fund balance amounts.

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

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

The General Fund includes the Working Cash stabilization account. Under the State of Illinois School Code (School Code), the District is authorized to incur indebtedness and issue bonds and to levy a tax annually on all taxable property of the District, in order to enable the District to have in its treasury at all times sufficient money to meet demands thereon. These funds may be lent to other District governmental funds in need but may only be expended for other purposes upon the passage of a resolution by the Board of Education to abolish the funds to the General Fund education account or abate the fund to any fund of the District in need. On June 30, 2024, the District had working cash stabilization fund balances of \$2,295,764 that have been classified as unassigned fund balances in the General Fund.

Eliminations and Reclassifications

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

Use of Estimates

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

Note 2. Budgets and Budgetary Information

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

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

Palos Heights School District 128

Notes to Basic Financial Statements

Note 2. Budgets and Budgetary Information (Continued)

The appropriate budget is prepared by fund and by function. The Board of Education may make transfers between functions within a fund not exceeding in the aggregate 10% of the total of such fund and may amend the total budget following the same procedures required to adopt the original budget. The legal level of budgetary control is at the fund level.

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

The following governmental funds over expended their budget for the year ended June 30, 2024:

	Budget	Actual
Major Fund:		
General Fund	\$ 11,506,735	\$ 11,515,465
Capital Projects Fund	1,620,201	1,700,389
Nonmajor Fund:		
Debt Service Fund	1,174,950	1,268,869

Note 3. Cash and Investments

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

a. Deposits

State statutes authorize the District to make deposits directly or through its Township Trustees in interest bearing depository accounts in federally insured and/or state-chartered banks, savings and loan associations and credit unions. As of June 30, 2024, the District had deposits with financial institutions of \$7,490 with bank balances totaling \$23,959.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Trustees' deposits may not be returned to it. As of June 30, 2024, none of the District's bank balances of \$7,490 were exposed to custodial credit risk.

b. Investments

As of June 30, 2024, the District had the following investments:

Investment Type	Cost	Investment Maturities (In Years)
Pooled cash and investments held by the Worth Township Trustees	<u>\$ 9,846,264</u>	N/A

Palos Heights School District 128

Notes to Basic Financial Statements

Note 3. Cash and Investments (Continued)

Of the total pooled cash and investments held by the Worth Township Trustees, maturities are approximately as follows: less than one year (14.8%), one to five years (29.2%), 6 to 10 years (30.4%), and greater than 10 years (25.6%). The pooled accounts hold the following types of investments: U.S. Treasury Securities, Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Federal Home Loan Mortgage Corporation (Freddie Mac), Government National Mortgage Association (Ginnie Mae), U.S. Department of Housing and Urban Development (HUD), Municipal Bonds, Commercial Paper, Money Market Mutual Funds, Money Market Accounts and Certificates of Deposit.

Interest rate risk. The District's investment policy does not limit its investment portfolio to specific maturities.

Credit risk. State statutes authorize the District to invest directly or through its Township Trustees in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States and short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000.

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

Concentration of credit risk. The District has no investment policy related to the concentration of credit risk.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Information related to the interest rate risk, credit risk, concentration of credit risk and custodial credit risk of the other cash and investments held by the Worth Township Trustees can be obtained from the Worth Township Trustees at 10720 South Kenton, Oak Lawn, Illinois 60453, which issues a financial report that includes financial statements and supplementary information.

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

Statement of net position (GWFS)	<u>\$ 9,853,754</u>
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Palos Heights School District 128

Notes to Basic Financial Statements

Note 4. Capital Assets

Capital asset balances and activity for the year ended June 30, 2024, are as follows:

	Balance July 1, 2023	Additions	Retirements	Balance June 30, 2024
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 58,959	\$ -	\$ -	\$ 58,959
Capital assets, being depreciated:				
Buildings and improvements	29,437,461	1,726,442	-	31,163,903
Equipment	3,200,299	90,896	-	3,291,195
Total capital assets being depreciated	32,637,760	1,817,338	-	34,455,098
Less accumulated depreciation:				
Buildings and improvements	(14,649,726)	(950,765)	-	(15,600,491)
Equipment	(2,684,658)	(148,178)	-	(2,832,836)
Total accumulated depreciation	(17,334,384)	(1,098,943)	-	(18,433,327)
Total capital assets being depreciated, net	15,303,376	718,395	-	16,021,771
Governmental activities Capital assets, net	<u>\$ 15,362,335</u>	<u>\$ 718,395</u>	<u>\$ -</u>	<u>\$ 16,080,730</u>

Depreciation expense was charged to governmental activities as follows:

Instruction:	
Regular programs	\$ 361,325
Pre-K programs	34,287
Special programs	119,895
Other instructional programs	92,862
Support services:	
Pupils	60,002
Instructional staff	16,041
General administration	58,903
School administration	55,936
Business	177,591
Central	43,188
Operations and maintenance	76,486
Community services	2,427
	<u>\$ 1,098,943</u>

Palos Heights School District 128

Notes to Basic Financial Statements

Note 5. Long-Term Debt

The following is a summary of changes in the long-term debt for the year ended June 30, 2024:

	General Obligation Bonds	Bond Premium	Totals
Long-term debt, July 1, 2023	\$ 3,715,000	\$ 213,576	\$ 3,928,576
Bonds issued	1,960,000	114,717	2,074,717
Debt retired	(995,000)	(122,608)	(1,117,608)
Long-term debt, June 30, 2024	<u>\$ 4,680,000</u>	<u>\$ 205,685</u>	<u>\$ 4,885,685</u>
Amounts due within one year	<u>\$ 1,045,000</u>	<u>\$ -</u>	<u>\$ 1,045,000</u>

On November 20, 2023, the District issued \$1,960,000 of General Obligation Limited Tax School Bonds Series 2023 (the Bonds) with an interest rate of 5.00%. Proceeds from the bond issuance will be used to pay for the cost of issuance and to increase the District's Working Cash Fund. After proper abatement and transfer from the District's Working Cash Fund, proceeds of the bonds will be used to pay for the costs of capital projects throughout the District.

The interest rate is 4.00-5.00% on the outstanding bonds. As of June 30, 2024, the future annual debt service requirements on the outstanding debt are as follows:

Year Ending June 30,	General Obligation Bonds		Total
	Principal	Interest	
2025	\$ 1,045,000	\$ 202,075	\$ 1,247,075
2026	1,095,000	148,575	1,243,575
2027	810,000	103,850	913,850
2028	845,000	65,375	910,375
2029	885,000	22,125	907,125
	<u>\$ 4,680,000</u>	<u>\$ 542,000</u>	<u>\$ 5,222,000</u>

The District's estimated legal debt limitation of \$27,453,667, based on 6.9% of the 2023 estimated assessed valuation of \$397,879,239, less outstanding debt of \$4,680,000, results in an estimated legal debt margin of \$22,773,667 as of June 30, 2024.

Note 6. Retirement Fund Commitments

Teachers' Retirement System

Plan Description

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

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Teachers' Retirement System (Continued)

Benefits Provided

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

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

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

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2024, State of Illinois contributions in the amount of \$2,789,873 were paid directly to TRS based on the state's proportionate share of the collective net pension liability associated with the District.

2.2 formula contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2024, were \$31,946.

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Teachers' Retirement System (Continued)

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

For the year ended June 30, 2024, the employer pension contribution was 10.60% of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$225,210 were paid from federal and special trust funds that required employer contributions of \$23,872.

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6% if those salaries are used to calculate a retiree's final average salary. A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. Additionally, PA 100-0023 requires school districts to pay for a portion of the cost of a member's pension if that member's salary, determined on a full-time equivalent basis, is greater than the governor's statutory salary (currently \$216,000). The amount charged to the employer is the employer normal cost, or 10.60%.

For the year ended June 30, 2024, the District was not required to make any payments to TRS for employer contributions due on salary increases in excess of 6%. The District paid \$283 for sick leave days granted in excess of the normal annual allotment and \$618 for member salaries in excess of the governor's statutory salary.

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

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022 and rolled forward to June 30, 2023. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2023, relative to the projected contributions of all participating TRS employers and the state during that period.

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

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

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement

Plan Description

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

Benefits Provided

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

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

Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and beneficiaries currently receiving benefits	231
Inactive plan members entitled to but not yet receiving benefits	153
Active plan members	<u>50</u>
Total	<u><u>434</u></u>

Palos Heights School District 128

Notes to Basic Financial Statements

Note 6. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement (Continued)

Contributions

As set by statute, the District's regular plan members are required to contribute 4.50% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's required and actual contribution rates for the calendar years ending December 31, 2024 and 2023, were 9.84% and 10.25%, respectively. For fiscal year 2024, the District contributed \$166,098 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefit rate is set by statute.

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

The District's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

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

Note 7. Postemployment Healthcare Plan

Teachers' Health Insurance Security

Plan Description

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

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

Palos Heights School District 128

Notes to Basic Financial Statements

Note 7. Postemployment Healthcare Plan (Continued)

Teachers' Health Insurance Security (Continued)

Benefits Provided

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

Contributions

The State Employees Group Insurance Act of 1971 (5 ILCS 375/6) specifies the contribution requirements of the participating school districts and covered employees. For the year ended June 30, 2024, required contributions are as follows:

- Active members contribute 0.90% of covered payroll.
- Employers contribute 0.67% of covered payroll. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2024, the District paid \$39,678 to the THIS Fund, which was 100% of the required contribution.
- The State of Illinois makes contributions on behalf of the employer. State contributions are intended to match contributions to the THIS Fund from active members. The State contributed 0.90% of covered payroll. For the year ended June 30, 2024, State of Illinois contributions on behalf of the District's employees were \$53,299.
- Retired members contribute through premium payments based on the coverage elected, Medicare eligibility, and the age of the member and dependents. The premium for retired members is not permitted to increase by more than 5.0% per year by statute. The Federal Government provides a Medicare Part D subsidy.

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

The collective total OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the collective total OPEB liability was determined by an actuarial valuation as of June 30, 2022, and rolled forward to June 30, 2023. The employer's proportionate share of the total OPEB liability was based on the employer's share of contributions to THIS for the measurement year ended June 30, 2023, relative to the contributions of all participating employers and the State during that period.

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

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

Palos Heights School District 128

Notes to Basic Financial Statements

Note 8. Risk Management

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

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

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

Note 9. Commitments and Contingencies

The District received financial awards from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District on June 30, 2024.

Note 10. Pronouncements Issued But Not Yet Adopted

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

GASB Statement No. 101, *Compensated Absences*, will through its unified recognition and remeasurement model, result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The statement will be effective for the District with its year ending June 30, 2025.

GASB Statement No. 102, *Certain Risk Disclosures*, will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. The statement will be effective for the District with its year ending June 30, 2025 (beginning after June 15, 2024).

Palos Heights School District 128

Notes to Basic Financial Statements

Note 10. Pronouncements Issued But Not Yet Adopted (Continued)

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

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

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

Note 11. Subsequent Event

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

Other Information

Palos Heights School District 128

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

<u>Calendar Year Ending December 31</u>	<u>Actuarially Determined Contribution</u>	<u>Actual Contribution</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Valuation Payroll</u>	<u>Actual Contribution as a % of Covered Valuation Payroll</u>
2023	\$ 157,722	\$ 157,722	\$ -	\$ 1,538,753	10.25%
2022	192,096	192,096	-	1,571,979	12.22%
2021	188,472	188,473	(1)	1,409,666	13.37%
2020	183,849	183,848	1	1,388,585	13.24%
2019	148,610	148,610	-	1,342,453	11.07%
2018	152,820	104,920	47,900	1,218,657	8.61%
2017	147,377	147,377	-	1,261,788	11.68%
2016	142,455	142,970	(515)	1,228,057	11.64%
2015	147,994	147,994	-	1,305,060	11.34%
2014	165,786	163,931	1,855	1,344,571	12.19%

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

Palos Heights School District 128

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

Calendar Year Ended December 31,	2023	2022	2021
Total pension liability			
Service cost	\$ 167,399	\$ 139,158	\$ 142,978
Interest on the Total Pension Liability	580,341	555,980	554,867
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the Total Pension Liability	(228,402)	151,766	(175,626)
Changes of assumptions	(10,271)	-	-
Benefit payments, including refunds of employee contributions	(541,771)	(508,244)	(501,664)
Net change in total pension liability	(32,704)	338,660	20,555
Total pension liability - beginning	8,191,893	7,853,233	7,832,678
Total pension liability - ending	<u>\$ 8,159,189</u>	<u>\$ 8,191,893</u>	<u>\$ 7,853,233</u>
Plan fiduciary net position			
Contributions - employer	\$ 157,722	\$ 192,096	\$ 188,473
Contributions - employee	69,329	78,939	63,465
Net investment income	766,724	(1,105,625)	1,281,523
Benefit payments, including refunds of employee contributions	(541,771)	(508,244)	(501,664)
Other (net transfer)	78,903	(291)	(210,204)
Net change in plan fiduciary net position	530,907	(1,343,125)	821,593
Plan fiduciary net position - beginning	6,815,372	8,158,497	7,336,904
Plan fiduciary net position - ending	<u>\$ 7,346,279</u>	<u>\$ 6,815,372</u>	<u>\$ 8,158,497</u>
Net pension liability	\$ 812,910	\$ 1,376,521	\$ (305,264)
Plan fiduciary net position as a percentage of total pension liability	90.04%	83.20%	103.89%
Covered valuation payroll	\$ 1,538,753	\$ 1,571,979	\$ 1,409,666
Net pension liability as a percentage of covered valuation payroll	52.83%	87.57%	-21.66%

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

	2020	2019	2018	2017	2016	2015
\$	142,665	\$ 142,826	\$ 134,431	\$ 132,160	\$ 141,918	\$ 149,381
	528,153	506,383	499,819	485,834	457,994	435,078
	-	-	-	-	-	-
	230,609	110,827	(49,175)	185,362	119,368	32,049
	(42,534)	-	172,520	(207,583)	(20,573)	6,522
	(479,492)	(439,877)	(443,037)	(377,852)	(316,446)	(293,018)
	379,401	320,159	314,558	217,921	382,261	330,012
	7,453,277	7,133,118	6,818,560	6,600,639	6,218,378	5,888,366
\$	<u>7,832,678</u>	<u>\$ 7,453,277</u>	<u>\$ 7,133,118</u>	<u>\$ 6,818,560</u>	<u>\$ 6,600,639</u>	<u>\$ 6,218,378</u>
\$	183,848	\$ 148,610	\$ 104,920	\$ 147,377	\$ 142,970	\$ 147,994
	62,584	61,096	37,178	56,780	55,281	58,842
	961,402	1,106,974	(390,001)	1,006,662	345,370	25,794
	(479,492)	(439,877)	(443,037)	(377,852)	(316,446)	(293,018)
	40,403	33,691	92,047	(91,756)	49,706	97,004
	768,745	910,494	(598,893)	741,211	276,881	36,616
	6,568,159	5,657,665	6,256,558	5,515,347	5,238,466	5,201,850
\$	<u>7,336,904</u>	<u>\$ 6,568,159</u>	<u>\$ 6,256,558</u>	<u>\$ 6,256,558</u>	<u>\$ 5,515,347</u>	<u>\$ 5,238,466</u>
\$	<u>495,774</u>	\$ <u>885,118</u>	\$ <u>1,475,453</u>	\$ <u>562,002</u>	\$ <u>1,085,292</u>	\$ <u>979,912</u>
	93.67%	88.12%	79.32%	91.76%	83.56%	84.24%
\$	1,388,585	\$ 1,342,453	\$ 1,218,657	\$ 1,261,788	\$ 1,228,057	\$ 1,305,060
	35.70%	65.93%	121.07%	44.54%	88.37%	75.09%

Palos Heights School District 128

**Schedule of Employer Contributions
Teachers' Retirement System of the State of Illinois
Fiscal Year 2024**

	2024	2023	2022
Contractually-required contribution	\$ 58,221	\$ 44,097	\$ 57,124
Contributions in relation to the contractually-required contribution	58,213	44,103	51,288
Contribution deficiency (excess)	<u>\$ 8</u>	<u>\$ (6)</u>	<u>\$ 5,836</u>
Employer's covered payroll	\$ 5,922,152	\$ 5,506,822	\$ 5,497,473
Contributions as a percentage of covered payroll	0.98%	0.80%	1.04%

**Schedule of the Employer's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois
Fiscal Year 2024**

	2024	2023	2022
Employer's proportion of the net pension liability	0.00052678%	0.00053729%	0.00057380%
Employer's proportionate share of the net pension liability	\$ 447,658	\$ 450,469	\$ 447,632
State's proportionate share of the net pension liability associated with the employer	38,633,150	39,075,189	37,516,279
Total	<u>\$ 39,080,808</u>	<u>\$ 39,525,658</u>	<u>\$ 37,963,911</u>
Employer's covered payroll	\$ 5,506,822	\$ 5,497,473	\$ 5,143,420
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	8.13%	8.19%	8.70%
Plan fiduciary net position as a percentage of the total pension liability	43.90%	42.80%	45.10%

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

2021	2020	2019	2018	2017
\$ 37,714	\$ 33,619	\$ 31,459	\$ 24,599	\$ 24,388
37,717	33,625	31,459	24,292	24,388
\$ (3)	\$ (6)	\$ -	\$ 307	\$ -
\$ 5,143,420 0.73%	\$ 4,540,017 0.74%	\$ 4,435,779 0.71%	\$ 4,241,180 0.58%	\$ 4,204,908 0.58%

2021	2020	2019	2018	2017
0.00054028%	0.00062289%	0.00058465%	0.00069183%	0.00089624%
\$ 465,802	\$ 505,216	\$ 455,702	\$ 528,543	\$ 707,460
36,484,028	35,955,658	31,217,501	31,132,169	31,434,375
\$ 36,949,830	\$ 36,460,874	\$ 31,673,203	\$ 31,660,712	\$ 32,141,835
\$ 4,540,017	\$ 4,435,779	\$ 4,241,180	\$ 4,204,908	\$ 3,960,286
10.26%	11.39%	10.74%	12.57%	17.86%
37.80%	39.60%	40.00%	39.30%	36.40%

Palos Heights School District 128

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

For the fiscal year ending	2024	2023	2022
Statutorily-required contribution	\$ 39,678	\$ 36,896	\$ 36,833
Contributions in relation to the statutorily-required contribution	39,678	36,896	36,833
Contribution (excess) deficiency	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 5,922,152	\$ 5,506,822	\$ 5,497,473
Contributions as a percentage of covered payroll	0.67%	0.67%	0.67%

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

For the fiscal year ending*	2024	2023	2022
Employer's proportion of the collective total OPEB liability	0.019743%	0.019922%	0.017951%
Employer's proportionate share of the collective total OPEB liability	\$ 1,407,175	\$ 1,363,572	\$ 4,372,141
The portion of the State's proportionate share amount of the collective total OPEB liability associated with the employer	1,902,924	1,855,026	5,928,046
Total	\$ 3,310,099	\$ 3,218,598	\$ 10,300,187
Covered payroll	\$ 5,506,822	\$ 5,497,473	\$ 5,143,420
Collective net OPEB liability as a percentage of the covered payroll	25.6%	24.8%	85.0%
Plan fiduciary net position as a percentage of the total pension liability	0.0%	0.0%	0.0%

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

Note to Schedules

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

2021	2020	2019
\$ 47,319	\$ 41,768	\$ 95,813
47,319	41,768	95,807
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>
\$ 5,143,420	\$ 4,540,017	\$ 4,435,779
0.92%	0.92%	2.16%

2021	2020	2019
0.017951%	0.019445%	0.017668%
\$ 4,799,379	\$ 5,381,993	\$ 4,654,798
6,519,572	7,287,753	6,250,470
<u>\$ 11,318,951</u>	<u>\$ 12,669,746</u>	<u>\$ 10,905,268</u>
\$ 4,540,017	\$ 4,435,779	\$ 4,204,908
105.7%	121.3%	110.7%
0.0%	0.0%	0.0%

Supplementary Information

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
General Fund
Year Ended June 30, 2024**

	Original Budget	Amended Budget	Actual	Variance
Revenues:				
Property taxes	\$ 8,922,000	\$ 8,922,000	\$ 8,784,951	\$ (137,049)
Corporate property replacement taxes	246,000	246,000	224,340	(21,660)
Charges for services	290,000	290,000	293,843	3,843
Unrestricted state aid	617,000	617,000	617,954	954
Restricted state aid	888,349	888,349	933,647	45,298
Restricted federal aid	885,332	885,332	730,983	(154,349)
Interest	122,050	122,050	173,327	51,277
Total revenues	11,970,731	11,970,731	11,759,045	(211,686)
Expenditures:				
Current:				
Instruction:				
Regular programs	4,188,876	4,322,535	4,408,869	(86,334)
Pre-K programs	342,523	414,938	412,990	1,948
Special programs	1,552,786	1,466,836	1,376,549	90,287
Other instructional programs	1,042,635	1,063,781	1,129,806	(66,025)
Support services:				
Pupils	710,787	733,353	711,329	22,024
Instructional staff	195,789	234,216	197,873	36,343
General administration	720,174	714,474	718,532	(4,058)
School administration	657,933	659,197	659,171	26
Business	1,145,257	1,163,081	1,218,396	(55,315)
Central	561,121	504,654	488,463	16,191
Community services	23,990	50,670	50,916	(246)
Capital outlay	169,500	179,000	142,571	36,429
Total expenditures	11,311,371	11,506,735	11,515,465	(8,730)
Excess of revenues over expenditures	659,360	463,996	243,580	(220,416)
Other financing sources:				
Bond proceeds	1,960,000	2,000,000	1,960,000	(40,000)
Premium on long-term debt issued	-	-	40,295	40,295
Total other financing sources	1,960,000	2,000,000	2,000,295	295
Change in fund balance	\$ 2,619,360	\$ 2,463,996	2,243,875	\$ (220,121)
Fund balance:				
July 1, 2023			<u>5,604,338</u>	
June 30, 2024			<u>\$ 7,848,213</u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Capital Projects Fund
Year Ended June 30, 2024**

	Original Budget	Amended Budget	Actual	Variance
Revenues:				
Interest	\$ 50,000	\$ 50,000	\$ 24,137	\$ (25,863)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>24,137</u>	<u>(25,863)</u>
Expenditures	<u>1,262,183</u>	<u>1,620,201</u>	<u>1,700,389</u>	<u>(80,188)</u>
Change in fund balance	<u><u>\$ (1,212,183)</u></u>	<u><u>\$ (1,570,201)</u></u>	<u>(1,676,252)</u>	<u><u>\$ (106,051)</u></u>
Fund balance:				
July 1, 2023			<u>2,010,805</u>	
June 30, 2024			<u><u>\$ 334,553</u></u>	

Palos Heights School District 128

**Combining Balance Sheet - Modified Cash Basis
General Fund, By Accounts
June 30, 2024**

	Educational Account	Operations and Maintenance Account	Working Cash Account	Total
Assets				
Cash and investments	\$ 4,858,749	\$ 693,700	\$ 2,295,764	\$ 7,848,213
Liabilities and Fund Balance				
Liabilities:	\$ -	\$ -	\$ -	\$ -
Fund balance:				
Restricted	5,490	693,700	2,000,295	2,699,485
Unassigned	4,853,259	-	295,469	5,148,728
Total fund balance	<u>4,858,749</u>	<u>693,700</u>	<u>2,295,764</u>	<u>7,848,213</u>
Total liabilities and fund balance	<u>\$ 4,858,749</u>	<u>\$ 693,700</u>	<u>\$ 2,295,764</u>	<u>\$ 7,848,213</u>

Palos Heights School District 128

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
Modified Cash Basis
General Fund, By Accounts
Year Ended June 30, 2024**

	Educational Account	Operations and Maintenance Account	Working Cash Account	Total
Revenues:				
Property taxes	\$ 7,878,464	\$ 835,137	\$ 71,350	\$ 8,784,951
Corporate property replacement taxes	224,340	-	-	224,340
Charges for services	293,114	729	-	293,843
Unrestricted state aid	542,954	75,000	-	617,954
Restricted state aid	896,147	37,500	-	933,647
Restricted federal aid	730,983	-	-	730,983
Interest	130,200	15,207	27,920	173,327
Total revenues	10,696,202	963,573	99,270	11,759,045
Expenditures:				
Current:				
Instruction:				
Regular programs	4,408,869	-	-	4,408,869
Pre-K programs	412,990	-	-	412,990
Special programs	1,376,549	-	-	1,376,549
Other instructional programs	1,129,806	-	-	1,129,806
Support services:				
Pupils	711,329	-	-	711,329
Instructional staff	197,873	-	-	197,873
General administration	718,532	-	-	718,532
School administration	659,171	-	-	659,171
Business	352,950	865,446	-	1,218,396
Central	488,463	-	-	488,463
Community services	50,916	-	-	50,916
Capital outlay	25,062	117,509	-	142,571
Total expenditures	10,532,510	982,955	-	11,515,465
Excess (deficiency) of revenues over (under) expenditures	163,692	(19,382)	99,270	243,580
Other financing sources:				
Bond proceeds	-	-	1,960,000	1,960,000
Premium on long-term debt issued	-	-	40,295	40,295
Total other financing sources	-	-	2,000,295	2,000,295
Change in fund balance	163,692	(19,382)	2,099,565	2,243,875
Fund balance:				
July 1, 2023	4,695,057	713,082	196,199	5,604,338
June 30, 2024	\$ 4,858,749	\$ 693,700	\$ 2,295,764	\$ 7,848,213

Palos Heights School District 128

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis
Budget and Actual - Budgetary Basis
General Fund, By Accounts
Year Ended June 30, 2024**

	Educational Account			Operations and Maintenance			Working Cash Account			Original Budget	Amended Budget	Actual
	Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual	Original Budget	Amended Budget	Actual			
Revenues:												
Property taxes	\$ 8,096,000	\$ 8,076,000	\$ 7,878,464	\$ 845,000	\$ 845,000	\$ 835,137	\$ 1,000	\$ 1,000	\$ 71,350	\$ 8,942,000	\$ 8,922,000	\$ 8,784,951
Corporate property replacement taxes	242,106	246,000	224,340	-	-	-	-	-	-	242,106	246,000	224,340
Charges for services	347,500	289,500	293,114	500	500	729	-	-	-	348,000	290,000	293,843
Unrestricted state aid	542,480	542,000	542,954	75,000	75,000	75,000	-	-	-	617,480	617,000	617,954
Restricted state aid	133,500	850,849	896,147	-	37,500	37,500	-	-	-	133,500	888,349	933,647
Restricted federal aid	872,756	885,332	730,983	-	-	-	-	-	-	872,756	885,332	730,983
Interest	100,000	100,000	130,200	18,050	18,050	15,207	40,000	4,000	27,920	158,050	122,050	173,327
Total revenues	10,334,342	10,989,681	10,696,202	938,550	976,050	963,573	41,000	5,000	99,270	11,313,892	11,970,731	11,759,045
Expenditures:												
Current:												
Instruction:												
Regular programs	4,188,876	4,322,535	4,408,869	-	-	-	-	-	-	4,188,876	4,322,535	4,408,869
Pre-K programs	342,523	414,938	412,990	-	-	-	-	-	-	342,523	414,938	412,990
Special programs	1,552,786	1,466,836	1,376,549	-	-	-	-	-	-	1,552,786	1,466,836	1,376,549
Other instructional programs	1,042,635	1,063,781	1,129,806	-	-	-	-	-	-	1,042,635	1,063,781	1,129,806
Support services:												
Pupils	710,787	733,353	711,329	-	-	-	-	-	-	710,787	733,353	711,329
Instructional staff	195,789	234,216	197,873	-	-	-	-	-	-	195,789	234,216	197,873
General administration	720,174	714,474	718,532	-	-	-	-	-	-	720,174	714,474	718,532
School administration	657,933	659,197	659,171	-	-	-	-	-	-	657,933	659,197	659,171
Business	361,779	368,603	352,950	783,478	794,478	865,446	-	-	-	1,145,257	1,163,081	1,218,396
Central	561,121	504,654	488,463	-	-	-	-	-	-	561,121	504,654	488,463
Community services	23,990	50,670	50,916	-	-	-	-	-	-	23,990	50,670	50,916
Capital outlay	35,500	36,000	25,062	134,000	143,000	117,509	-	-	-	169,500	179,000	142,571
Total expenditures	10,393,893	10,569,257	10,532,510	917,478	937,478	982,955	-	-	-	11,311,371	11,506,735	11,515,465
Excess (deficiency) of revenues over (under) expenditures	(59,551)	420,424	163,692	21,072	38,572	(19,382)	41,000	5,000	99,270	2,521	463,996	243,580
Other financing sources:												
Bond proceeds	-	-	-	-	-	-	2,000,000	2,000,000	1,960,000	2,000,000	2,000,000	1,960,000
Premium on long-term debt issued	-	-	-	-	-	-	-	-	40,295	-	-	40,295
Total other financing sources	-	-	-	-	-	-	2,000,000	2,000,000	2,000,295	2,000,000	2,000,000	2,000,295
Change in fund balance	\$ (59,551)	\$ 420,424	163,692	\$ 21,072	\$ 38,572	(19,382)	\$ 2,041,000	\$ 2,005,000	2,099,565	\$ 2,002,521	\$ 2,463,996	2,243,875
Fund balance:												
July 1, 2023			<u>4,695,057</u>			<u>713,082</u>			<u>196,199</u>			<u>5,604,338</u>
June 30, 2024			<u>\$ 4,858,749</u>			<u>\$ 693,700</u>			<u>\$ 2,295,764</u>			<u>\$ 7,848,213</u>

Palos Heights School District 128

**Combining Balance Sheet -
By Fund Type - Modified Cash Basis
Nonmajor Governmental Funds
June 30, 2024**

	Special Revenue Funds		Debt Service Funds	Capital Projects Funds	
	Municipal Retirement Fund / Social Security Fund	Transportation Fund	Debt Service Fund	Fire Prevention and Safety Fund	Total Nonmajor Governmental Funds
Assets					
Cash and investments	\$ 205,091	\$ 515,934	\$ 949,777	\$ 186	\$ 1,670,988
Liabilities and Fund Balance					
Liabilities:	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance:					
Restricted	205,091	515,934	949,777	186	1,670,988
Total liabilities and fund balance	\$ 205,091	\$ 515,934	\$ 949,777	\$ 186	\$ 1,670,988

Palos Heights School District 128

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance -
By Fund Type - Modified Cash Basis
Nonmajor Governmental Funds
Year Ended June 30, 2024**

	Special Revenue Funds		Debt Service Funds	Capital Projects Funds	
	Municipal Retirement Fund / Social Security Fund	Transportation Fund	Debt Service Fund	Fire Prevention and Safety Fund	Total Nonmajor Governmental Funds
Revenues:					
Property taxes	\$ 388,354	\$ 373,805	\$ 1,260,256	\$ 3	\$ 2,022,418
Corporate property replacement taxes	4,135	-	-	-	4,135
Charges for services	-	14,406	-	-	14,406
Restricted state aid	-	246,000	-	-	246,000
Interest	4,979	11,339	21,467	235	38,020
Total revenues	397,468	645,550	1,281,723	238	2,324,979
Expenditures:					
Current:					
Instruction:					
Regular programs	56,468	-	-	-	56,468
Pre-K programs	11,039	-	-	-	11,039
Special programs	107,428	-	-	-	107,428
Other instructional programs	19,168	-	-	-	19,168
Support services:					
Pupils	31,014	-	-	-	31,014
Instructional staff	762	-	-	-	762
General administration	16,814	-	-	-	16,814
School administration	31,375	-	-	-	31,375
Business	93,295	-	-	-	93,295
Central	13,786	-	-	-	13,786
Transportation	-	505,851	-	-	505,851
Community services	266	-	-	-	266
Capital outlay	-	-	-	9,263	9,263
Debt service:					
Principal	-	-	995,000	-	995,000
Interest and charges	-	-	273,869	-	273,869
Total expenditures	381,415	505,851	1,268,869	9,263	2,165,398
Excess (deficiency) of revenues over (under) expenditures	16,053	139,699	12,854	(9,025)	159,581
Other financing sources:					
Premium on long-term debt issued	-	-	74,422	-	74,422
Change in fund balance	16,053	139,699	87,276	(9,025)	234,003
Fund balance:					
July 1, 2023	189,038	376,235	862,501	9,211	1,436,985
June 30, 2024	\$ 205,091	\$ 515,934	\$ 949,777	\$ 186	\$ 1,670,988

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Municipal Retirement Fund / Social Security Fund
Year Ended June 30, 2024**

	Original Budget	Amended Budget	Actual	Variance
Revenues:				
Property taxes	\$ 370,000	\$ 370,000	\$ 388,354	\$ 18,354
Corporate property replacement taxes	5,000	5,000	4,135	(865)
Interest	3,500	3,500	4,979	1,479
Total revenues	<u>378,500</u>	<u>378,500</u>	<u>397,468</u>	<u>18,968</u>
Expenditures:				
Current:				
Instruction:				
Regular programs	54,519	53,119	56,468	(3,349)
Pre-K programs	24,288	12,313	11,039	1,274
Special programs	117,433	117,433	107,428	10,005
Other instructional programs	10,647	19,997	19,168	829
Support services:				
Pupils	32,289	32,289	31,014	1,275
Instructional staff	844	844	762	82
General administration	18,232	17,946	16,814	1,132
School administration	34,387	34,300	31,375	2,925
Business	92,325	93,239	93,295	(56)
Central	14,291	14,291	13,786	505
Community services	127	-	266	(266)
Total expenditures	<u>399,382</u>	<u>395,771</u>	<u>381,415</u>	<u>14,356</u>
Change in fund balance	<u>\$ (20,882)</u>	<u>\$ (17,271)</u>	16,053	<u>\$ 33,324</u>
Fund balance:				
July 1, 2023			<u>189,038</u>	
June 30, 2024			<u>\$ 205,091</u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Transportation Fund
Year Ended June 30, 2024**

	Original Budget	Amended Budget	Actual	Variance
Revenues:				
Property taxes	\$ 305,000	\$ 305,000	\$ 373,805	\$ 68,805
Charges for services	12,500	13,500	14,406	906
Restricted state aid	130,000	192,000	246,000	54,000
Interest	10,000	10,000	11,339	1,339
Total revenues	<u>457,500</u>	<u>520,500</u>	<u>645,550</u>	<u>125,050</u>
Expenditures:				
Current:				
Support services:				
Transportation	610,973	610,973	505,851	105,122
Total expenditures	<u>610,973</u>	<u>610,973</u>	<u>505,851</u>	<u>105,122</u>
Change in fund balance	<u>\$ (153,473)</u>	<u>\$ (90,473)</u>	139,699	<u>\$ 230,172</u>
Fund balance:				
July 1, 2023			<u>376,235</u>	
June 30, 2024			<u>\$ 515,934</u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Debt Service Fund
Year Ended June 30, 2024**

	Original Budget	Amended Budget	Actual	Variance
Revenues:				
Property taxes	\$ 1,230,000	\$ 1,230,000	\$ 1,260,256	\$ 30,256
Interest	15,000	15,000	21,467	6,467
Total revenues	<u>1,245,000</u>	<u>1,245,000</u>	<u>1,281,723</u>	<u>36,723</u>
Expenditures:				
Debt service:				
Principal	995,000	995,000	995,000	-
Interest and charges	179,950	179,950	273,869	(93,919)
Total expenditures	<u>1,174,950</u>	<u>1,174,950</u>	<u>1,268,869</u>	<u>(93,919)</u>
	70,050	70,050	12,854	(57,196)
Other financing sources:				
Premium on long-term debt issued	-	-	74,422	74,422
Change in fund balance	<u>\$ 70,050</u>	<u>\$ 70,050</u>	<u>87,276</u>	<u>\$ 17,226</u>
Fund balance:				
July 1, 2023			<u>862,501</u>	
June 30, 2024			<u>\$ 949,777</u>	

Palos Heights School District 128

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
 Budget and Actual - Modified Cash Basis
 Fire Prevention and Safety Fund
 Year Ended June 30, 2024**

	Original Budget	Amended Budget	Actual	Variance
Revenues:				
Property taxes	\$ 1,000	\$ 1,000	\$ 3	\$ (997)
Interest	1,000	1,000	235	(765)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>238</u>	<u>(1,762)</u>
Expenditures				
Capital outlay	-	9,263	9,263	-
Change in fund balance	<u>\$ 2,000</u>	<u>\$ (7,263)</u>	<u>(9,025)</u>	<u>\$ (1,762)</u>
Fund balance:				
July 1, 2023			<u>9,211</u>	
June 30, 2024			<u>\$ 186</u>	

Palos Heights School District 128

Schedule of Assessed Valuations, Tax Rates, Extensions and Collections

	Tax Year				
	2023	2022	2021	2020	2019
Assessed Valuations	\$ 397,879,239	\$ 303,044,550	\$ 336,863,149	\$ 335,488,118	\$ 306,761,690
Tax Rates:					
General Fund:					
Educational Accounts:					
Standard	1.9120	2.5324	2.1254	2.0699	2.2030
Tort Immunity	0.0000	0.0000	0.0000	0.0000	0.0000
Special Education	0.0679	0.0862	0.0705	0.0644	0.0720
Working Cash	0.0359	0.0003	0.0003	0.0004	0.0004
Operations and Main- tenance Accounts:					
Standard	0.2137	0.2726	0.2332	0.2289	0.2423
Facility Leasing	0.0000	0.0000	0.0003	0.0004	0.0004
Transportation Fund	0.1132	0.0992	0.0864	0.0945	0.0995
Municipal Retirement Fund:					
Illinois Municipal Retirement	0.0478	0.0595	0.0518	0.0507	0.0517
Social Security	0.0578	0.0591	0.0533	0.0525	0.0590
Bond and Interest Fund	0.3257	0.4071	0.3489	0.2793	0.3062
Fire Prevention and Safety Fund	0.0000	0.0000	0.0003	0.0004	0.0004
Total	2.7740	3.5164	2.9704	2.8414	3.0349
Extended Tax Rate	2.774	3.516	2.970	2.841	3.035
Tax Extensions:					
General Fund:					
Educational Accounts:					
Standard	\$ 7,607,550	\$ 7,674,195	\$ 7,159,553	\$ 6,944,367	\$ 6,757,960
Tort Immunity	-	-	-	-	-
Special Education	270,160	261,224	237,620	216,156	220,868
Working Cash	142,838	909	970	1,233	1,227
Operations and Main- tenance Accounts:					
Standard	850,267	826,099	785,601	767,793	743,283
Facility Leasing	-	-	970	1,233	1,227
Transportation Fund	450,399	300,620	290,963	316,898	305,227
Municipal Retirement Fund:					
Illinois Municipal Retirement	190,186	180,311	174,578	170,186	158,595
Social Security	229,974	179,099	179,427	176,055	180,989
Bond and Interest Fund	1,295,817	1,233,698	1,175,290	937,125	939,435
Fire Prevention and Safety Fund	-	-	970	1,233	1,227
Totals	\$ 11,037,191	\$ 10,656,155	\$ 10,005,942	\$ 9,532,279	\$ 9,310,038
Tax collections	\$ 5,476,797	\$ 10,497,852	\$ 9,888,507	\$ 9,255,097	\$ 8,913,566
Percentage collected	49.62%	98.51%	98.83%	97.09%	95.74%

Palos Heights School District 128

**Schedule of Debt Service Requirements
June 30, 2024**

	Years Ending June 30,	Interest Rate	Total Principal	Total Interest	Total Principal and Interest
General obligation bond, issue of February 9, 2022, original amount \$4,665,000, interest payable June 1 and December 1, paying agent: Zions Bancorporation	2025	5.00	\$ 1,045,000	\$ 104,075	\$ 1,149,075
	2026	5.00	1,095,000	50,575	1,145,575
	2027	4.00	580,000	11,600	591,600
			<u>\$ 2,720,000</u>	<u>\$ 166,250</u>	<u>\$ 2,886,250</u>
General obligation bond, issue of December 23, 2023, original amount \$1,960,000, interest payable June 1 and December 1, paying agent: Zions Bancorporation	2025	5.00	\$ -	\$ 98,000	\$ 98,000
	2026	5.00	-	98,000	98,000
	2027	5.00	230,000	92,250	322,250
	2028	5.00	845,000	65,375	910,375
	2029	5.00	885,000	22,125	907,125
			<u>\$ 1,960,000</u>	<u>\$ 375,750</u>	<u>\$ 2,335,750</u>

**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***

Independent Auditor's Report

Members of the Board of Education
Palos Heights School District 128

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Palos Heights School District 128 (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 20, 2024. Our report contains an emphasis-of-matter paragraph that the financial statements are prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

RSM US LLP

Chicago, Illinois
December 20, 2024

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

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 100 North First Street, Springfield, Illinois 62777-0001
 217/785-8779
**Illinois School District/Joint Agreement
 Annual Financial Report ***
June 30, 2024

School District
 Joint Agreement

<u>School District/Joint Agreement Information</u> <i>(See instructions on the inside of this page.)</i>		<u>Accounting Basis:</u>	<u>Certified Public Accountant Information</u>	
School District/Joint Agreement Number: 07016128002		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: RSM US LLP	
County Name: Cook County			Name of Audit Manager: John George	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Palos Heights SD 128		School District Lookup Tool School District Directory		Address: 30 S Wacker Dr
Address: 12809 South McVicker		<u>Filing Status:</u> Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only) Annual Financial Report (AFR) Instructions		City: chicago State: IL Zip Code: 60606
City: Palos Heights SD 128				Phone Number: 312-634-3400
Email Address: mbrownlow@palos.org		<div style="border: 2px solid black; padding: 5px; text-align: center;"> Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or GATA@isbe.net </div>		IL License Number (9 digit): 066003346 Expiration Date: 11/30/2027
Zip Code: 60463				Email Address:
<u>Annual Financial Report</u> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		ISBE Use Only		
<input type="checkbox"/> Reviewed by District Superintendent/Administrator		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: Worth Township		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Dr. MerryI Brownlow		Township Treasurer Name (type or print): Terrence LaBella		Regional Superintendent/Cook ISC Name (Type or Print): Dr. Vanessa Kinder
Email Address: mbrownlow@palos128.org		Email Address: talabella@sbcglobal.net		Email Address: vkinder@S-cook.org
Telephone: 708-597-9040	Fax Number: 708-587-9089	Telephone: 708-952-0620	Fax Number: 708-952-9340	Telephone: 708-754-6600 Fax Number: 708-754-8687
Signature & Date:		Signature & Date:		Signature & Date:

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (07/24-version3)

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

07-016-1280-02_AFR24 Palos Heights SD 128

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Single Audit and GATA Information	Single Audit and GATA Information	---

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

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

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

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

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score.

In FY 2024, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments. Date: _____

25. For the listed mandated categorical payments (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

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

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

PART E - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

RSM US LLP

Name of Audit Firm (print)

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



Signature of Audit Manager (not firm)

12/20/2024

mm/dd/yyyy

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



RSM US LLP

**Independent Auditor's Report on the Supplementary Information
(Annual Financial Report)**

Members of the Board of Education
Palos Heights School District 128

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Palos Heights School District 128, Illinois (the District) as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's financial statements. We have issued our report thereon, dated December 20, 2024, which contained unmodified opinions on those financial statements. Our report contains an emphasis-of-matter paragraph stating the financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter. Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the District's financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 20, 2024.

The accompanying information contained in the Financial Statement section on pages 5 through 24 of the Annual Financial Report (AFR), Form ISBE SD50-35/JA50-60 as of and for the year ended June 30, 2024, prepared in the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the financial statements. The information contained in the Financial Statements section was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The AFR which includes the information contained in the Financial Statements section, is the responsibility of management. The information contained in the Financial Statements has been subjected to auditing procedures generally accepted in the United States of America. All other portions of the AFR, including pages 1 through 4 and 25-48 were not subjected to the auditing procedures applied in the audit of the financial statements and we do not express an opinion or provide any assurance thereon. In our opinion, the information contained in the Financial Statements section is fairly stated in all material respects in relation to the financial statements as a whole.

RSM US LLP

Chicago, Illinois
December 20, 2024

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FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2023		Equalized Assessed Valuation (EAV):		397,879,239	
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.018849	0.002137	0.001132	0.022120	0.000359

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
12,313,535	11,930,603	382,932	8,353,749

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

<input checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	27,453,667
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	4,680,000

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: Palos Heights SD 128
District Code: 07016128002
County Name: Cook County

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	8,353,749.00	0.678	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	12,313,535.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	11,930,603.00	0.969	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	12,313,535.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00		Value	1.40
Possible Adjustment:			0		
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	8,353,749.00	252.07	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	33,140.56		Value	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	7,480,925.45		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		4,680,000.00	82.95	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		27,453,667.49		Value	0.40
				Total Profile Score:	4.00 *

Estimated 2025 Financial Profile Designation: RECOGNITION

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

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

1	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (Enter Whole Dollars)	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		4,853,259	688,792	949,777	515,934	205,091	334,553	2,295,764	4,908	186
5	Investments	120									
6	Taxes Receivable	130									
7	Interfund Receivables	140	0								
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	0	0							
13	Total Current Assets		4,853,259	688,792	949,777	515,934	205,091	334,553	2,295,764	4,908	186
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410									
26	Intergovernmental Accounts Payable	420									
27	Other Payables	430									
28	Contracts Payable	440									
29	Loans Payable	460									
30	Salaries & Benefits Payable	470									
31	Payroll Deductions & Withholdings	480									
32	Deferred Revenues & Other Current Liabilities	490									
33	Due to Activity Fund Organizations	493									
34	Total Current Liabilities		0	0	0	0	0	0	0	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714		688,792	949,777	515,934	205,091	334,553	0	4,908	186
39	Unreserved Fund Balance	730	4,853,259	0	0	0		0	2,295,764	0	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		4,853,259	688,792	949,777	515,934	205,091	334,553	2,295,764	4,908	186
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	5,490								
46	Total Student Activity Current Assets For Student Activity Funds		5,490								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds			0							
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	5,490								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		5,490								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		4,858,749	688,792	949,777	515,934	205,091	334,553	2,295,764	4,908	186
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		0	0	0	0	0	0	0	0	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	5,490	688,792	949,777	515,934	205,091	334,553	0	4,908	186
60	Unreserved Fund Balance District with Student Activity Funds	730	4,853,259	0	0	0	0	0	2,295,764	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		4,858,749	688,792	949,777	515,934	205,091	334,553	2,295,764	4,908	186

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

	A	B	L	M	N
1	ASSETS				Account Groups
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹				
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210			
16	Land	220		58,959	
17	Building & Building Improvements	230		15,563,412	
18	Site Improvements & Infrastructure	240			
19	Capitalized Equipment	250		458,359	
20	Construction in Progress	260			
21	Amount Available in Debt Service Funds	340			949,777
22	Amount to be Provided for Payment on Long-Term Debt	350			3,730,223
23	Total Capital Assets			16,080,730	4,680,000
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493			
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			4,680,000
37	Total Long-Term Liabilities				4,680,000
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			16,080,730	
41	Total Liabilities and Fund Balance		0	16,080,730	4,680,000
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	Total ASSETS /LIABILITIES District with Student Activity Funds				
51	Total Current Assets District with Student Activity Funds		0		
52	Total Capital Assets District with Student Activity Funds			16,080,730	4,680,000
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	Total Current Liabilities District with Student Activity Funds		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	Total Long-Term Liabilities District with Student Activity Funds				4,680,000
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			16,080,730	
60	Total Liabilities and Fund Balance District with Student Activity Funds		0	16,080,730	4,680,000
61					
62					

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	8,435,184	850,947	1,281,723	399,550	397,468	24,137	99,270	126	238
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	1,236,993	112,500	0	246,000	0	0	0	0	0
7	FEDERAL SOURCES	4000	933,091	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		10,605,268	963,447	1,281,723	645,550	397,468	24,137	99,270	126	238
9	Receipts/Revenues for "On Behalf" Payments ²	3998	2,789,873								
10	Total Receipts/Revenues		13,395,141	963,447	1,281,723	645,550	397,468	24,137	99,270	126	238
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	7,250,047				194,103			0	
13	Support Services	2000	3,140,834	982,955		505,851	186,919	1,700,389		0	9,263
14	Community Services	3000	50,916	0		0	393			0	
15	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,268,869	0	0			0	0
17	Total Direct Disbursements/Expenditures		10,441,797	982,955	1,268,869	505,851	381,415	1,700,389		0	9,263
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,789,873	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		13,231,670	982,955	1,268,869	505,851	381,415	1,700,389		0	9,263
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		163,471	(19,508)	12,854	139,699	16,053	(1,676,252)	99,270	126	(9,025)
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110									
25	Abatement of the Working Cash Fund ¹²	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210						0	1,960,000		
34	Premium on Bonds Sold	7220			74,422			0	40,295		
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets ⁶	7300									
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	Total Other Sources of Funds		0	0	74,422	0	0	0	2,000,295	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410									
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420									
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430									
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440									
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510									
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520									
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530									
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		0	0	74,422	0	0	0	2,000,295	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		163,471	(19,508)	87,276	139,699	16,053	(1,676,252)	2,099,565	126	(9,025)
79	Fund Balances without Student Activity Funds - July 1, 2023		4,689,788	708,300	862,501	376,235	189,038	2,010,805	196,199	4,782	9,211
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2024		4,853,259	688,792	949,777	515,934	205,091	334,553	2,295,764	4,908	186
84											
85	Student Activity Fund Balance - July 1, 2023		5,269								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	90,934								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	90,713								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		221								
91	Student Activity Fund Balance - June 30, 2024		5,490								

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	8,526,118	850,947	1,281,723	399,550	397,468	24,137	99,270	126	238
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	1,236,993	112,500	0	246,000	0	0	0	0	0
97	FEDERAL SOURCES	4000	933,091	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		10,696,202	963,447	1,281,723	645,550	397,468	24,137	99,270	126	238
99	Receipts/Revenues for "On Behalf" Payments ²	3998	2,789,873	0	0	0	0	0		0	0
100	Total Receipts/Revenues		13,486,075	963,447	1,281,723	645,550	397,468	24,137	99,270	126	238
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	7,340,760				194,103			0	
103	Support Services	2000	3,140,834	982,955		505,851	186,919	1,700,389		0	9,263
104	Community Services	3000	50,916	0		0	393				
105	Payments to Other Districts & Governmental Units	4000	0	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,268,869	0	0			0	0
107	Total Direct Disbursements/Expenditures		10,532,510	982,955	1,268,869	505,851	381,415	1,700,389		0	9,263
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,789,873	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		13,322,383	982,955	1,268,869	505,851	381,415	1,700,389		0	9,263
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		163,692	(19,508)	12,854	139,699	16,053	(1,676,252)	99,270	126	(9,025)
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	74,422	0	0	0	2,000,295	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	74,422	0	0	0	2,000,295	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		4,858,749	688,792	949,777	515,934	205,091	334,553	2,295,764	4,908	186

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		7,435,475	835,137	1,260,256	373,805	184,522		71,350		3
6	Leasing Purposes Levy ⁸	1130	3								
7	Special Education Purposes Levy	1140	264,754								
8	FICA/Medicare Only Purposes Levies	1150					203,832				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190	178,232								
12	Total Ad Valorem Taxes Levied By District		7,878,464	835,137	1,260,256	373,805	388,354	0	71,350	0	3
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes ⁹	1230	224,340				4,135				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	Total Payments in Lieu of Taxes		224,340	0	0	0	4,135	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	(4,047)								
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321									
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	Total Tuition		(4,047)								

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				2,573					
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				11,833					
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442									
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	Total Transportation Fees					14,406					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	130,200	15,081	21,467	11,339	4,979	24,137	27,920	126	235
66	Gain or Loss on Sale of Investments	1520									
67	Total Earnings on Investments		130,200	15,081	21,467	11,339	4,979	24,137	27,920	126	235
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611									
70	Sales to Pupils - Breakfast	1612									
71	Sales to Pupils - A la Carte	1613									
72	Sales to Pupils - Other (Describe & Itemize)	1614	5,023								
73	Sales to Adults	1620									
74	Other Food Service (Describe & Itemize)	1690	41,826								
75	Total Food Service		46,849								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	8,700								
78	Admissions - Other (Describe & Itemize)	1719	6,276								
79	Fees	1720	73,192								
80	Book Store Sales	1730									
81	Other District/School Activity Revenue (Describe & Itemize)	1790	26,207								
82	Student Activity Funds Revenues	1799	90,934								
83	Total District/School Activity Income (without Student Activity Funds)		114,375	0							
84	Total District/School Activity Income (with Student Activity Funds)		205,309								

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811									
87	Rentals - Summer School Textbooks	1812									
88	Rentals - Adult/Continuing Education Textbooks	1813									
89	Rentals - Other (Describe & Itemize)	1819	360								
90	Sales - Regular Textbooks	1821									
91	Sales - Summer School Textbooks	1822									
92	Sales - Adult/Continuing Education Textbooks	1823									
93	Sales - Other (Describe & Itemize)	1829	1,745								
94	Other (Describe & Itemize)	1890									
95	Total Textbook Income		2,105								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910									
98	Contributions and Donations from Private Sources	1920									
99	Impact Fees from Municipal or County Governments	1930									
100	Services Provided Other Districts	1940									
101	Refund of Prior Years' Expenditures	1950		729							
102	Payments of Surplus Moneys from TIF Districts	1960									
103	Drivers' Education Fees	1970									
104	Proceeds from Vendors' Contracts	1980									
105	School Facility Occupation Tax Proceeds	1983									
106	Payment from Other Districts	1991									
107	Sale of Vocational Projects	1992									
108	Other Local Fees (Describe & Itemize)	1993									
109	Other Local Revenues (Describe & Itemize)	1999	42,898								
110	Total Other Revenue from Local Sources		42,898	729	0	0	0	0	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	8,435,184	850,947	1,281,723	399,550	397,468	24,137	99,270	126	238
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	8,526,118								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100									
115	Flow-through Revenue from Federal Sources	2200									
116	Other Flow-Through (Describe & Itemize)	2300									
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	542,954	75,000							
121	Reorganization Incentives (Accounts 3005-3021)	3005									
122	General State Aid - Fast Growth District Grant	3030									
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
124	Total Unrestricted Grants-In-Aid		542,954	75,000	0	0	0	0		0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	176,676								
128	Special Education - Funding for Children Requiring Sp Ed Services	3105									
129	Special Education - Personnel	3110									
130	Special Education - Orphanage - Individual	3120	269,271								
131	Special Education - Orphanage - Summer Individual	3130	13,242								
132	Special Education - Summer School	3145									
133	Special Education - Other (Describe & Itemize)	3199									
134	Total Special Education		459,189	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200									
137	CTE - Secondary Program Improvement (CTEI)	3220									
138	CTE - WECEP	3225									
139	CTE - Agriculture Education	3235									
140	CTE - Instructor Practicum	3240									
141	CTE - Student Organizations	3270									
142	CTE - Other (Describe & Itemize)	3299									
143	Total Career and Technical Education		0	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305									
146	Bilingual Education Downstate - Transitional Bilingual Education	3310									
147	Total Bilingual Ed		0				0				
148	State Free Lunch & Breakfast	3360									
149	School Breakfast Initiative	3365									
150	Driver Education	3370									
151	Adult Ed (from ICCB)	3410									
152	Adult Ed - Other (Describe & Itemize)	3499									
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500				9,512					
155	Transportation - Special Education	3510				236,488					
156	Transportation - Other (Describe & Itemize)	3599									
157	Total Transportation		0	0		246,000	0				
158	Learning Improvement - Change Grants	3610									
159	Scientific Literacy	3660									
160	Truant Alternative/Optional Education	3695									
161	Early Childhood - Block Grant	3705	234,000								
162	Chicago General Education Block Grant	3766									
163	Chicago Educational Services Block Grant	3767									
164	School Safety & Educational Improvement Block Grant	3775									
165	Technology - Technology for Success	3780									
166	State Charter Schools	3815									
167	Extended Learning Opportunities - Summer Bridges	3825									
168	Infrastructure Improvements - Planning/Construction	3920									
169	School Infrastructure - Maintenance Projects	3925		37,500							
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	850								
171	Total Restricted Grants-in-Aid		694,039	37,500	0	246,000	0	0	0	0	0
172	Total Receipts from State Sources	3000	1,236,993	112,500	0	246,000	0	0	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001									
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	202,108								
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		202,108	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045									
180	Construction (Impact Aid)	4050									
181	MAGNET	4060									
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0			0	0	0		0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100									
187	Title V - District Projects	4105									
188	Title V - Rural Education Initiative (REI)	4107									
189	Title V - Other (Describe & Itemize)	4199									
190	Total Title V		0	0			0	0			
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200									
193	National School Lunch Program	4210									
194	Special Milk Program	4215	14,030								
195	School Breakfast Program	4220									
196	Summer Food Service Program	4225									
197	Child and Adult Care Food Program	4226									
198	Fresh Fruits & Vegetables	4240									
199	Food Service - Other (Describe & Itemize)	4299									
200	Total Food Service		14,030					0			
201	TITLE I										
202	Title I - Low Income	4300	118,872								
203	Title I - Low Income - Neglected, Private	4305									
204	Title I - Migrant Education	4340									
205	Title I - Other (Describe & Itemize)	4399									
206	Total Title I		118,872	0			0	0			
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	9,441								
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415									
210	Title IV - 21st Century Comm Learning Centers	4421									
211	Title IV - Other (Describe & Itemize)	4499									
212	Total Title IV		9,441	0			0	0			
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	12,781								
215	Fed - Spec Education - Preschool Discretionary	4605									
216	Fed - Spec Education - IDEA - Flow Through	4620	262,054								
217	Fed - Spec Education - IDEA - Room & Board	4625									
218	Fed - Spec Education - IDEA - Discretionary	4630									
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
220	Total Federal - Special Education		274,835	0			0	0			
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770									
223	CTE - Other (Describe & Itemize)	4799									
224	Total CTE - Perkins		0	0				0			

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

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
225	Federal - Adult Education	4810									
226	ARRA - General State Aid - Education Stabilization	4850									
227	ARRA - Title I - Low Income	4851									
228	ARRA - Title I - Neglected, Private	4852									
229	ARRA - Title I - Delinquent, Private	4853									
230	ARRA - Title I - School Improvement (Part A)	4854									
231	ARRA - Title I - School Improvement (Section 1003g)	4855									
232	ARRA - IDEA - Part B - Preschool	4856									
233	ARRA - IDEA - Part B - Flow-Through	4857									
234	ARRA - Title IID - Technology-Formula	4860									
235	ARRA - Title IID - Technology-Competitive	4861									
236	ARRA - McKinney - Vento Homeless Education	4862									
237	ARRA - Child Nutrition Equipment Assistance	4863									
238	Impact Aid Formula Grants	4864									
239	Impact Aid Competitive Grants	4865									
240	Qualified Zone Academy Bond Tax Credits	4866									
241	Qualified School Construction Bond Credits	4867									
242	Build America Bond Tax Credits	4868									
243	Build America Bond Interest Reimbursement	4869									
244	ARRA - General State Aid - Other Govt Services Stabilization	4870									
245	Other ARRA Funds - II	4871									
246	Other ARRA Funds - III	4872									
247	Other ARRA Funds - IV	4873									
248	Other ARRA Funds - V	4874									
249	ARRA - Early Childhood	4875									
250	Other ARRA Funds VII	4876									
251	Other ARRA Funds VIII	4877									
252	Other ARRA Funds IX	4878									
253	Other ARRA Funds X	4879									
254	Other ARRA Funds Ed Job Fund Program	4880									
255	Total Stimulus Programs		0	0	0	0	0	0		0	0
256	Race to the Top Program	4901									
257	Race to the Top - Preschool Expansion Grant	4902									
258	Title III - Immigrant Education Program (IEP)	4905									
259	Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909									
260	McKinney Education for Homeless Children	4920									
261	Title II - Eisenhower Professional Development Formula	4930									
262	Title II - Teacher Quality	4932	24,890								
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
264	Federal Charter Schools	4960									
265	State Assessment Grants	4981									
266	Grant for State Assessments and Related Activities	4982									
267	Medicaid Matching Funds - Administrative Outreach	4991	12,734								
268	Medicaid Matching Funds - Fee-for-Service Program	4992	24,095								
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	252,086								
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		730,983	0	0	0	0	0		0	0
271	Total Receipts/Revenues from Federal Sources	4000	933,091	0	0	0	0	0	0	0	0
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		10,605,268	963,447	1,281,723	645,550	397,468	24,137	99,270	126	238
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		10,696,202	963,447	1,281,723	645,550	397,468	24,137	99,270	126	238

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	3,418,353	585,498	20,211	292,578	5,126	1,516			4,323,282	4,314,536
6	Tuition Payment to Charter Schools	1115									0	0
7	Pre-K Programs	1125	297,662	76,546	4,046	18,258	5,208		11,270		412,990	414,938
8	Special Education Programs (Functions 1200-1220)	1200	1,147,665	202,493	20,588	5,179	7,420	624			1,383,969	1,474,336
9	Special Education Programs Pre-K	1225									0	0
10	Remedial and Supplemental Programs K-12	1250	85,906	18,770		16,809					121,485	107,612
11	Remedial and Supplemental Programs Pre-K	1275									0	0
12	Adult/Continuing Education Programs	1300									0	0
13	CTE Programs	1400									0	0
14	Interscholastic Programs	1500	120,312	1,426	1,109	4,807		5,614			133,268	134,924
15	Summer School Programs	1600									0	0
16	Gifted Programs	1650	50,187								50,187	50,187
17	Driver's Education Programs	1700									0	0
18	Bilingual Programs	1800	147,311	31,634	9,535	1,088					189,568	196,057
19	Truant Alternative & Optional Programs	1900									0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						635,298			635,298	575,000
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	0
33	Student Activity Fund Expenditures	1999						90,713			90,713	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	5,267,396	916,367	55,489	338,719	17,754	643,052	11,270	0	7,250,047	7,267,590
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	5,267,396	916,367	55,489	338,719	17,754	733,765	11,270	0	7,340,760	7,267,590
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	179,997	28,726	461	10					209,194	198,684
39	Guidance Services	2120									0	0
40	Health Services	2130	145,756	24,298	43,106	510					213,670	244,019
41	Psychological Services	2140	76,956	28,647	89	404					106,096	105,931
42	Speech Pathology & Audiology Services	2150	161,072	17,899	2,994	404					182,369	184,719
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
44	Total Support Services - Pupils	2100	563,781	99,570	46,650	1,328	0	0	0	0	711,329	733,353
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210			101,075	636					101,711	120,977
47	Educational Media Services	2220	53,199	12,616		6,740					72,555	74,249
48	Assessment & Testing	2230			8,287	10,152					18,439	38,990
49	Total Support Services - Instructional Staff	2200	53,199	12,616	109,362	17,528	0	0	0	0	192,705	234,216
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	13,593	3,168	182,097	6,764		11,434			217,056	210,900
52	Executive Administration Services	2320	220,879	56,613	8,878	7,248		3,164			296,782	302,374
53	Special Area Administration Services	2330	159,071	49,791	1,000						209,862	203,200
54	Tort Immunity Services	2361, 2365									0	0
55	Total Support Services - General Administration	2300	393,543	109,572	191,975	14,012	0	14,598	0	0	723,700	716,474

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	485,981	146,235	4,498	11,707	2,325	1,243			651,989	654,197
58	Other Support Services - School Admin (Describe & Itemize)	2490	8,500	1,007							9,507	8,500
59	Total Support Services - School Administration	2400	494,481	147,242	4,498	11,707	2,325	1,243	0	0	661,496	662,697
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	98,575	33,237	1,085						132,897	135,577
62	Fiscal Services	2520	55,737	7,850	50,655						114,242	120,527
63	Operation & Maintenance of Plant Services	2540									0	0
64	Pupil Transportation Services	2550									0	0
65	Food Services	2560			8,500	97,311					105,811	112,500
66	Internal Services	2570									0	0
67	Total Support Services - Business	2500	154,312	41,087	60,240	97,311	0	0	0	0	352,950	368,604
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610									0	0
70	Planning, Research, Development, & Evaluation Services	2620									0	0
71	Information Services	2630									0	0
72	Staff Services	2640									0	0
73	Data Processing Services	2660	173,005	55,701	232,638	14,709	10,191	355	12,055		498,654	516,154
74	Total Support Services - Central	2600	173,005	55,701	232,638	14,709	10,191	355	12,055	0	498,654	516,154
75	Other Support Services (Describe & Itemize)	2900									0	1,500
76	Total Support Services	2000	1,832,321	465,788	645,363	156,595	12,516	16,196	12,055	0	3,140,834	3,232,998
77	COMMUNITY SERVICES (ED)	3000	27,070	3,220	20,050	576					50,916	50,670
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110									0	0
81	Payments for Special Education Programs	4120									0	0
82	Payments for Adult/Continuing Education Programs	4130									0	0
83	Payments for CTE Programs	4140									0	0
84	Payments for Community College Programs	4170									0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
86	Total Payments to Other Govt Units (In-State)	4100			0			0			0	0
87	Payments for Regular Programs - Tuition	4210									0	0
88	Payments for Special Education Programs - Tuition	4220									0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	0
90	Payments for CTE Programs - Tuition	4240									0	0
91	Payments for Community College Programs - Tuition	4270									0	0
92	Payments for Other Programs - Tuition	4280									0	0
93	Other Payments to In-State Govt Units	4290									0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						0			0	0
95	Payments for Regular Programs - Transfers	4310									0	0
96	Payments for Special Education Programs - Transfers	4320									0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	0
98	Payments for CTE Programs - Transfers	4340									0	0
99	Payments for Community College Program - Transfers	4370									0	0
100	Payments for Other Programs - Transfers	4380									0	0
101	Other Payments to In-State Govt Units - Transfers	4390									0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400									0	0
104	Total Payments to Other Govt Units	4000			0			0			0	0
105	DEBT SERVICES (ED)	5000										

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110									0	0
108	Tax Anticipation Notes	5120									0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
110	State Aid Anticipation Certificates	5140									0	0
111	Other Interest on Short-Term Debt	5150									0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		7,126,787	1,385,375	720,902	495,890	30,270	659,248	23,325	0	10,441,797	10,551,258
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		7,126,787	1,385,375	720,902	495,890	30,270	749,961	23,325	0	10,532,510	10,551,258
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										163,471	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										163,692	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510									0	0
127	Facilities Acquisition & Construction Services	2530			51,291		111,119				162,410	153,600
128	Operation & Maintenance of Plant Services	2540	353,309	83,959	185,317	191,570	5,695		695		820,545	783,878
129	Pupil Transportation Services	2550									0	0
130	Food Services	2560									0	0
131	Total Support Services - Business	2500	353,309	83,959	236,608	191,570	116,814	0	695	0	982,955	937,478
132	Other Support Services (Describe & Itemize)	2900									0	0
133	Total Support Services	2000	353,309	83,959	236,608	191,570	116,814	0	695	0	982,955	937,478
134	COMMUNITY SERVICES (O&M)	3000									0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110									0	0
138	Payments for Special Education Programs	4120									0	0
139	Payments for CTE Programs	4140									0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110									0	0
147	Tax Anticipation Notes	5120									0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
149	State Aid Anticipation Certificates	5140									0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200									0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		353,309	83,959	236,608	191,570	116,814	0	695	0	982,955	937,478
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(19,508)	

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110									0	0
162	Payments for Special Education Programs	4120									0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110									0	0
168	Tax Anticipation Notes	5120									0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
170	State Aid Anticipation Certificates	5140									0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						199,447			199,447	179,950
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						995,000			995,000	995,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						74,422			74,422	0
176	Total Debt Services	5000			0			1,268,869			1,268,869	1,174,950
177	PROVISION FOR CONTINGENCIES (DS)	6000										0
178	Total Disbursements/ Expenditures				0			1,268,869			1,268,869	1,174,950
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										12,854	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	25,419	2,090	478,342						505,851	610,973
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	25,419	2,090	478,342	0	0	0	0	0	505,851	610,973
189	COMMUNITY SERVICES (TR)	3000									0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110									0	0
193	Payments for Special Education Programs	4120									0	0
194	Payments for Adult/Continuing Education Programs	4130									0	0
195	Payments for CTE Programs	4140									0	0
196	Payments for Community College Programs	4170									0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400									0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110									0	0
204	Tax Anticipation Notes	5120									0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
206	State Aid Anticipation Certificates	5140									0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										0
210											0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										
214	Total Disbursements/ Expenditures		25,419	2,090	478,342	0	0	0	0	0	505,851	610,973
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										139,699	
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		56,468							56,468	53,119
220	Pre-K Programs	1125		19,675							19,675	21,913
221	Special Education Programs (Functions 1200-1220)	1200		107,428							107,428	117,433
222	Special Education Programs - Pre-K	1225									0	0
223	Remedial and Supplemental Programs - K-12	1250		4,954							4,954	4,046
224	Remedial and Supplemental Programs - Pre-K	1275									0	0
225	Adult/Continuing Education Programs	1300									0	0
226	CTE Programs	1400									0	0
227	Interscholastic Programs	1500		2,752							2,752	3,595
228	Summer School Programs	1600									0	-
229	Gifted Programs	1650		728							728	727
230	Driver's Education Programs	1700									0	0
231	Bilingual Programs	1800		2,098							2,098	2,029
232	Truants' Alternative & Optional Programs	1900									0	0
233	Total Instruction	1000		194,103							194,103	202,862
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		2,628							2,628	2,600
237	Guidance Services	2120									0	0
238	Health Services	2130		24,975							24,975	26,196
239	Psychological Services	2140		1,035							1,035	1,093
240	Speech Pathology & Audiology Services	2150		2,376							2,376	2,400
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	0
242	Total Support Services - Pupils	2100		31,014							31,014	32,289
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210									0	82
245	Educational Media Services	2220		762							762	762
246	Assessment & Testing	2230									0	0
247	Total Support Services - Instructional Staff	2200		762							762	844
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		2,080							2,080	2,306
250	Executive Administration Services	2320		10,327							10,327	11,096
251	Special Area Administration Services	2330		4,165							4,165	4,330
252	Claims Paid from Self Insurance Fund	2361									0	0
253	Risk Management and Claims Services Payments	2365									0	0
254	Total Support Services - General Administration	2300		16,572							16,572	17,732
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		31,375							31,375	34,300
257	Other Support Services - School Administration (Describe & Itemize)	2490		115							115	87
258	Total Support Services - School Administration	2400		31,490							31,490	34,387

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		17,388							17,388	18,729
261	Fiscal Services	2520		9,856							9,856	10,325
262	Facilities Acquisition & Construction Services	2530									0	0
263	Operation & Maintenance of Plant Services	2540		64,329							64,329	62,535
264	Pupil Transportation Services	2550		1,722							1,722	1,650
265	Food Services	2560									0	0
266	Internal Services	2570									0	0
267	Total Support Services - Business	2500		93,295							93,295	93,239
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610									0	0
270	Planning, Research, Development, & Evaluation Services	2620									0	0
271	Information Services	2630									0	0
272	Staff Services	2640									0	0
273	Data Processing Services	2660		13,786							13,786	14,291
274	Total Support Services - Central	2600		13,786							13,786	14,291
275	Other Support Services (Describe & Itemize)	2900									0	0
276	Total Support Services	2000		186,919							186,919	192,782
277	COMMUNITY SERVICES (MR/SS)	3000		393							393	127
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110									0	0
280	Payments for Special Education Programs	4120									0	0
281	Payments for CTE Programs	4140									0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110									0	0
286	Tax Anticipation Notes	5120									0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
288	State Aid Anticipation Certificates	5140									0	0
289	Other (Describe & Itemize)	5150									0	0
290	Total Debt Services - Interest	5000									0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			381,415				0			381,415	395,771
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										16,053	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530			39,397		1,461,790				1,501,187	1,421,000
299	Other Support Services (Describe & Itemize)	2900					199,202				199,202	199,201
300	Total Support Services	2000	0	0	39,397	0	1,660,992	0	0	0	1,700,389	1,620,201
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110									0	0
304	Payments for Special Education Programs	4120									0	0
305	Payments for CTE Programs	4140									0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	39,397	0	1,660,992	0	0	0	1,700,389	1,620,201
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,676,252)	
311												

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

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

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

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

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

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

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

1	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110									0	0
419	Tax Anticipation Notes	5120									0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	0
421	State Aid Anticipation Certificates	5140									0	0
422	Other Interest or Short-Term Debt	5150									0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										126	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530									0	0
436	Operation & Maintenance of Plant Services	2540					9,263				9,263	9,263
437	Total Support Services - Business	2500	0	0	0	0	9,263	0	0	0	9,263	9,263
438	Other Support Services (Describe & Itemize)	2900									0	0
439	Total Support Services	2000	0	0	0	0	9,263	0	0	0	9,263	9,263
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110									0	0
442	Payments to Special Education Programs	4120									0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110									0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										
454	Total Disbursements/Expenditures		0	0	0	0	9,263	0	0	0	9,263	9,263
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(9,025)	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	7,435,475	3,721,374	3,714,101	7,499,625
5	Operations & Maintenance	835,137	421,933	413,204	850,267	428,334
6	Debt Services **	1,260,256	642,976	617,280	1,295,817	652,841
7	Transportation	373,805	223,508	150,297	450,399	226,891
8	Municipal Retirement	184,522	94,365	90,157	190,186	95,821
9	Capital Improvements	0		0		0
10	Working Cash	71,350	70,870	480	142,838	71,968
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	3		3		0
13	Leasing Levy	3		3		0
14	Special Education	264,754	134,072	130,682	270,160	136,088
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	203,832	114,136	89,696	229,974	115,838
17	Summer School	0		0		0
18	Other (Describe & Itemize)	178,232	53,563	124,669	107,925	54,362
19	Totals	10,807,369	5,476,797	5,330,572	11,037,191	5,560,394
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024				
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPRT)									
4	Total CPRT Notes					0				
5	TAX ANTICIPATION WARRANTS (TAW)									
6	Educational Fund					0				
7	Operations & Maintenance Fund					0				
8	Debt Services - Construction					0				
9	Debt Services - Working Cash					0				
10	Debt Services - Refunding Bonds					0				
11	Transportation Fund					0				
12	Municipal Retirement/Social Security Fund					0				
13	Fire Prevention & Safety Fund					0				
14	Other - (Describe & Itemize)					0				
15	Total TAWs		0	0	0	0				
16	TAX ANTICIPATION NOTES (TAN)									
17	Educational Fund					0				
18	Operations & Maintenance Fund					0				
19	Fire Prevention & Safety Fund					0				
20	Other - (Describe & Itemize)					0				
21	Total TANs		0	0	0	0				
22	TEACHERS/EMPLOYEES' ORDERS (T/EO)									
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0				
24	General State Aid/Evidence-Based Funding Anticipation Certificates									
25	Total (All Funds)					0				
26	OTHER SHORT-TERM BORROWING									
27	Total Other Short-Term Borrowing (Describe & Itemize)					0				
28										
29	SCHEDULE OF LONG-TERM DEBT									
30	Part A: GASB 87 Leases Only	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
31									0	
32									0	
33									0	
34									0	
35									0	
36									0	
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43			0		0	0	0	0	0	0
44										
45	Part B: Other Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt
46	Series 2022 Limited Tax Cash School Bonds	02/08/22	4,665,000	1	3,715,000			995,000	2,720,000	1,770,223
47	Series 2023 Limited Tax Cash School Bonds	11/20/23	1,960,000	1		1,960,000			1,960,000	1,960,000
48									0	
49									0	
50									0	
51									0	
52									0	
53									0	
54									0	
55									0	
56									0	
57									0	
58									0	
59									0	
60									0	
61									0	
62									0	
63									0	
64			6,625,000		3,715,000	1,960,000	0	995,000	4,680,000	3,730,223
65										
66	* Each type of debt issued must be identified separately with the amount:									
67	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds					7. Other	10. Other
68	2. Funding Bonds			5. Tort Judgment Bonds					8. Other	11. Other
69	3. Refunding Bonds			6. Building Bonds					9. Other	12. Other

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2023								2,010,805			
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0					
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	126		24,137			
7	Drivers' Education Fees					10-1970						
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370						
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200				74,556		
12	Total Receipts						126	0	24,137	74,556	0	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000						
15	Facilities Acquisition & Construction Services					20 or 60-2530			1,501,187			
16	Tort Immunity Services					80	0					
17	DEBT SERVICE:											
18	Debt Services - Interest on Long-Term Debt					30-5200				199,447		
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				995,000		
20	Debt Services Other (Describe & Itemize)					30-5400				74,556		
21	Total Debt Services									1,269,003		
22	Other Disbursements (Describe & Itemize)					--			199,201			
23	Total Disbursements						0	0	1,700,388	1,269,003	0	
24	Ending Cash Basis Fund Balance as of June 30, 2024						126	0	334,554	(1,194,447)	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	126	0	334,554	(1,194,447)	0	

28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:										
32						Total Claims Payments:	0				
32						Total Reserve Remaining:	126				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						0				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other -Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2024											Click below for schedule instructions:
2	Please read schedule instructions before completing.											SCHEDULE INSTRUCTIONS
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024											X
4	Yes											No
5	If the answer to the above question is "YES", this schedule must be completed.											
6	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A	Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.										
9		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998	926									926
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	119,487									119,487
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	23,980									23,980
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998	0									0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
21	Total Revenue Section A		144,393	0		0	0	0			0	144,393
22	Revenue Section B	Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.										
23		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25												
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998										0
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	107,693									107,693
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section E	4998										0
36	Total Revenue Section B		107,693	0		0	0	0			0	107,693
37	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
38	Total Other Federal Revenue (Section A plus Section B)	4998	252,086	0		0	0	0			0	252,086
39	Total Other Federal Revenue from Revenue Tab	4998	252,086	0		0	0	0			0	252,086
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
42	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
43	Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.											
44	Expenditure Section A:											
45	-----DISBURSEMENTS-----											
46	-----DISBURSEMENTS-----											

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)			DISBURSEMENTS								
101			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
102			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
103	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
108	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
113	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
115	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
116	Expenditure Section E:											
117	ESSER III EXPENDITURES (ARP)			DISBURSEMENTS								
118			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
119			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
120	FUNCTION											
121	1. List the total expenditures for the Functions 1000 and 2000 below											
122	INSTRUCTION Total Expenditures	1000										199,232
123	SUPPORT SERVICES Total Expenditures	2000	25,332	2,533	11,850	159,517						97,865
124	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
125	Facilities Acquisition and Construction Services (Total)	2530										0
126	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540			40,000							40,000
127	FOOD SERVICES (Total)	2560										0
128	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
129	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
130	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
131	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
132												
133												
134												

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

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
243	Expenditure Section L:											
244	Other CRRSA Expenditures (not accounted for above)		DISBURSEMENTS									
245			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
246			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
247	FUNCTION											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
252												
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
257												
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
261	Expenditure Section M:											
262	Other ARP Expenditures (not accounted for above)		DISBURSEMENTS									
263			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
264			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
270												
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
275												
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
279												
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS									
282			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
283			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
284	FUNCTION											
285	INSTRUCTION	1000	25,332	2,533	11,850	159,517	0	0	0	0	0	199,232
286	SUPPORT SERVICES	2000	25,332	2,533	70,000	0	0	0	0	0	0	97,865
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0	0	0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	40,000	0	0	0	0	0	0	40,000
289	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0	0	0
290	TOTAL EXPENDITURES											Functions 1000 & 2000 total
291												297,097
292	Expenditure Section O:											
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS									
294			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
295			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
296	FUNCTION											
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	0	0	0	0	0	0	0	0	0	0

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
3	Works of Art & Historical Treasures	210				0					0	0
4	Land	220										
5	Non-Depreciable Land	221	58,959			58,959						58,959
6	Depreciable Land	222				0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	29,437,461	1,726,442		31,163,903	50	14,649,726	950,765		15,600,491	15,563,412
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240				0	20				0	0
11	Capitalized Equipment	250										
12	10 Yr Schedule	251				0	10				0	0
13	5 Yr Schedule	252	3,200,299	90,896		3,291,195	5	2,684,658	148,178		2,832,836	458,359
14	3 Yr Schedule	253				0	3				0	0
15	Construction in Progress	260				0	--					0
16	Total Capital Assets	200	32,696,719	1,817,338	0	34,514,057		17,334,384	1,098,943	0	18,433,327	16,080,730
17	Non-Capitalized Equipment	700				24,020	10		2,402			
18	Allowable Depreciation								1,101,345			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	10,441,797	
9	O&M	Expenditures 16-24, L155		Total Expenditures		982,955	
10	DS	Expenditures 16-24, L178		Total Expenditures		1,268,869	
11	TR	Expenditures 16-24, L214		Total Expenditures		505,851	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		381,415	
13	TORT	Expenditures 16-24, L429		Total Expenditures		0	
14				Total Expenditures	\$	13,580,887	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L214, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L225, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		396,512	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		0	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		635,298	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		50,916	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		0	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		30,270	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		23,325	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		116,814	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		695	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		995,000	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		0	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		19,675	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		0	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		393	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Programs - Private Tuition		0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L415, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L429, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L429, Col I	-	Non-Capitalized Equipment		0	
96				Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$	2,268,898	
97				Total Operating Expenses Regular K-12 (Line 14 minus Line 96)		11,311,989	
98				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024		721.40	
99				Estimated OEPP (Line 97 divided by Line 98)	\$	15,680.61	
100							
101				PER CAPITA TUITION CHARGE			
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular - Transp Fees from Pupils or Parents (In State)	\$	2,573	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		11,833	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		46,849	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		114,375	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		0	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		360	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		1,745	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		0	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		0	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		459,189	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		0	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation	246,000			
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants	0			
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy	0			
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education	0			
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant	0			
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant	0			
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant	0			
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success	0			
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools	0			
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects	37,500			
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources	850			
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)	0			
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt	0			
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V	0			
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service	14,030			
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I	118,872			
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV	9,441			
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through	262,054			
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board	0			
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary	0			
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)	0			
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins	0			
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments	0			
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top	0			
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant	0			
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)	0			
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)	0			
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children	0			
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula	0			
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality	24,890			
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants	0			
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools	0			
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants	0			
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities	0			
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach	12,734			
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program	24,095			
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)	252,086			
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, or FY24 Expenses	(144,393)			
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **	285,219			
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **	8,157			
196				Total Deductions for PCTC Computation (Line 104 through Line 194)	\$	1,788,459	
197				Net Operating Expense for Tuition Computation (Line 97 minus Line 196)		9,523,530	
198				Total Depreciation Allowance (from page 36, Line 18, Col I)		1,101,345	
199				Total Allowance for PCTC Computation (Line 197 plus Line 198)		10,624,875	
200				9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024		721.40	
201				Total Estimated PCTC (Line 199 divided by Line 200) *	\$	14,728.13	
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 193 and 194.</i>						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>							
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			7,415,126		7,415,126	
20	Support Services:							
21	Pupil	2100			742,343		742,343	
22	Instructional Staff	2200			193,467		193,467	
23	General Admin.	2300			740,272		740,272	
24	School Admin.	2400			690,661		690,661	
25	Business:							
26	Direction of Business Spt. Srv.	2510		150,285	0	150,285	0	
27	Fiscal Services	2520		124,098	0	124,098	0	
28	Oper. & Maint. Plant Services	2540			878,484	878,484	0	
29	Pupil Transportation	2550			507,573		507,573	
30	Food Services	2560			105,811		105,811	
31	Internal Services	2570		0	0	0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			0		0	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		490,194	0	490,194	0	
38	Other:	2900			0		0	
39	Community Services	3000			51,309		51,309	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(1,353,904)		(1,353,904)	
41	Total			764,577	9,971,142	1,643,061	9,092,658	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	764,577	Total Indirect Costs:	1,643,061	
44				Total Direct Costs:	9,971,142	Total Direct Costs:	9,092,658	
45				= 7.67%		= 18.07%		

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2024					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	Palos Heights SD 128			07-016-1280-02_AFR24 Palos Heights SD 128		
7	07016128002					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (Check all that apply)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits		X	X	None	SSBC
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	None	SELF/ISIC
20	Investment Pools		X	X	X	Worth Township Trustees of Schools
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	None	AERO Special Education Cooperative
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA :					
41						
42						
43						

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

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

School District Name: Palos Heights SD 128
 RCDT Number: 07016128002

Description	Funct. No.	Actual Expenditures, Fiscal Year 2024				Budgeted Expenditures, Fiscal Year 2025			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	296,782		0	296,782	305,976		0	305,976
2. Special Area Administration Services	2330	209,862		0	209,862	159,196		0	159,196
3. Other Support Services - School Administration	2490	9,507		0	9,507	9,560		0	9,560
4. Direction of Business Support Services	2510	132,897	0	0	132,897	139,708	0	0	139,708
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0	0	0	0	0
8. Totals		649,048	0	0	649,048	614,440	0	0	614,440
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)									-5%

CERTIFICATION

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

Signature of Superintendent

Contact Name (for questions)

Date

Contact Telephone Number

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

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

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

- 1.
- 2.
- 3.
- 4.

Reference Pages.

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

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	<i>- If the FY 2025 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.</i>					
5	<i>- If the Annual Financial Report requires a deficit reduction plan even though the FY2025 budget does not, a completed deficit reduction plan is still required.</i>					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	10,605,268	963,447	645,550	99,270	12,313,535
9	Direct Expenditures	10,441,797	982,955	505,851		11,930,603
10	Difference	163,471	(19,508)	139,699	99,270	382,932
11	Fund Balance - June 30, 2024	4,853,259	688,792	515,934	2,295,764	8,353,749
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2024 Audit Checklist

RCDT: 07016128002
School District/ Joint Agreement Name: Palos Heights SD 128
Auditor Name: John George
License #: 066003346 License Expiration Date (below): 11/30/2027
07-016-1280-02_AFR24 Palos Heights SD 128

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

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

Balancing Schedule

Check this Section for Error Messages

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

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



Palos Heights School District 128

12809 S. McVicker Ave • Palos Heights, IL 60463
Phone: (708) 597-9040 • Fax: (708) 597 9089 • www.palos128.org

Merryl B. Brownlow, Ed.D.
Superintendent

Dear Palos Heights District 128 School Community,

After careful reflection, I am sharing my plan to retire at the conclusion of my contract in 2025-2026, marking seven years of service to this exceptional district. This has been a difficult decision because of the incredible people including the Board of Education, staff, students, families and community partners that make up this unbelievable school system. I have been so fortunate to feel the love and support of so many along the way.

Throughout my tenure, the district has steadfastly maintained a focus on what matters most – our children. We learned invaluable lessons together about the power of relationships with students, community, and colleagues. I have come to greatly appreciate the unique bonds this school community creates. During difficult times, this school community demonstrates remarkable support, flexibility and resilience, remaining solution-focused through any challenge that comes your way.

You have created a culture of belonging of which I could not be more proud to be a part of. It has been a true honor and most fulfilling experience to learn and grow as a person and professional throughout my time in this district. I have watched our district accomplish extraordinary things over the years we have been together including:

- Developing the Portrait of a Learner framework, emphasizing wellness, innovation, perseverance, communication, and citizenship - a framework that has become the north star and continues to inform school improvement planning and the decisions made on behalf of our students
- Completing comprehensive program reviews resulting in improved teaching and learning practices including English Language Arts K-8, Mathematics K-8, Science K-8, Social Studies 6-8, Library K-5 and STEM K-8
- Enhancing our MTSS system and strengthening our approach to meeting diverse student needs to provide appropriate supports
- Expanding extracurricular programming to help every child find their place
- Meeting the needs of our growing enrollment of over 150 students while addressing the needs of an increasingly diverse student population
- Expanding our preschool program and securing almost half a million dollars in grant funding to support its expansion
- Establishing long-range plans for facilities, finances, staffing, and teaching excellence

It has been my greatest privilege to serve alongside such dedicated educators who consistently prioritize student needs above all else. The foundation you've built will continue to support student success for generations to come. I have been so fortunate and grateful to have worked alongside an incredible Board of Education that truly lives our motto, *Where Children are First*. Their unwavering commitment has allowed me to support your many accomplishments. Palos Heights will always hold a special place in my heart as I move forward with what life's journey has in store. For now, I will continue to lead with the same passion, commitment and love that I brought to this role when I started. I look forward to finishing strong and continuing to celebrate your accomplishments during this last leg of my tenure here. The Board of Education will share its plans regarding the search for your next leader at its January 29, 2025 Board Meeting. Those plans will be shared with the full community in the Board of Education Meeting recap to be sent out following that meeting.

With deepest gratitude for the opportunity to serve,

INDIAN HILL
12800 S. Austin Ave
(708) 597-1285

CHIPPEWA
12425 S. Austin Ave
(708) 388-7260

NAVAJO HEIGHTS
12401 S. Oak Park Ave
(708) 385-3269

INDEPENDENCE JR. HIGH
6610 W. Highland Dr
(708) 448-0737



Palos Heights School District 128

12809 S. McVicker Ave • Palos Heights, IL 60463
Phone: (708) 597-9040 • Fax: (708) 597 9089 • www.palos128.org

Merryl B. Brownlow, Ed.D.
Superintendent

Memo

To: Merryl Brownlow

From: Dee Potempa

Date: 1/24/2025

Re: Special Education Programming

Below you will find a 4-year trend of special education caseloads by building. Recognize that some of these students are now requiring more intensive cross-categorical programming than in previous years. As we have grown in enrollment as a district, so have our special education needs. We have already added one special education position at Independence to account for the additional caseload that includes intensive needs being serviced there. Chippewa has been able to maintain staffing and still service needs, as that caseload has remained stable from previous years. After reviewing the special education projections for the FY26 school year, there is a need to increase the FTE at Navajo to accommodate what amounts to an additional full caseload with a combination of cross categorical students matriculating from Chippewa and increased caseload of students requiring co-taught services.

In addition to classroom support, we require 1 additional FTE for Occupational Therapy to service students across the district. At this time, we have 71 students with approximately 2100 service minutes required to meet the student's occupational therapy needs. The occupational therapist is also required to perform job duties such as evaluations, play-based assessments, IEP meetings, preschool screenings, and provide in-class support for the Preschool for All program. With best practice being a ratio of 40:1 for Occupational Therapy, there is a need to increase our staffing to provide the appropriate levels of service to students.

Building	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Indian Hill (K)	5	9	13	18
Chippewa (1-3)	36	34	29	39
Navajo (4-5)	20	27	30	39
Independence (6-8)	29	29	38	40
Total Students	90	99	110	136

Sincerely,

Dee Potempa
Director of Student Services
Preschool Principal

INDIAN HILL
12800 S. Austin Ave
(708) 597-1285

CHIPPEWA
12425 S. Austin Ave
(708) 388-7260

NAVAJO HEIGHTS
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INDEPENDENCE JR. HIGH
6610 W. Highland Dr
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Fulfilling the Promise of Public Education in Illinois

VISION 2030



illinoisvision2030.com

Vision 2030 represents the second time education stakeholders fostered collaboration and unity among education organizations across the state to create an advocacy framework for public education in Illinois. The first initiative, Vision 2020, resulted in numerous achievements, including the passage of the Evidence-Based Funding Formula, Illinois Balanced Accountability Model, and Postsecondary Workforce Readiness Act.

illinoisvision2030.com

Table of Contents

- 1 Letter from Vision 2030 Partners
- 2 Vision 2030 Partners
- 3 Statewide Representation
- 4 Vision 2030 Highlights

Vision 2030 Policy

- 5 Future-Focused Learning
- 9 Shared Accountability
- 13 Predictable Funding
- 17 Vision 2030 Committee Members



Letter from Vision 2030 Partners

In November 2012, statewide education organizations united to develop a comprehensive visioning process for enhancing public education in Illinois in the long term.

That effort resulted in Vision 2020, the first-of-its-kind blueprint for public education in Illinois that sparked legislative action on school funding, teacher recruitment policies, college and career readiness, and the state's accountability model.

However, in the aftermath of the COVID-19 pandemic, the landscape of public education has been significantly altered, presenting immense challenges and prompting increased scrutiny.

A new vision was needed to propel Illinois forward in designing a system that better serves the needs of diverse learners, attracts new people to the profession, enhances student opportunities, and continues the state toward long-term predictable funding.

In October 2023, the Illinois Association of School Administrators (IASA), Illinois Principals Association (IPA), Illinois Association of School Boards (IASB), Illinois Association of School Business Officials (IASBO), the Superintendents' Commission for the Study of Demographics and Diversity (SCSDD), Illinois Association of Regional Superintendents of Schools (IARSS), Illinois Alliance of Administrators of Special Education (IAASE), and The Association of Illinois Rural and Small Schools (AIRSS) launched Vision 2030 with the goal of articulating what the education community stands for and aspires to realize.

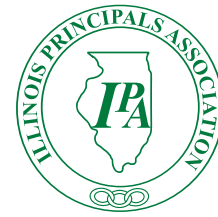
This Policy Framework is the culmination of multiple in-person sessions and a statewide engagement effort that included input from more than 1,000 stakeholders, ranging from the southern tip of Illinois through the northern Chicago suburbs. Most importantly, the ideas encapsulated in Vision 2030 represent priorities from the practitioners who work inside and outside of school buildings to improve the education outcomes of children from all backgrounds.

On behalf of the near 2 million school children in Illinois, the Vision 2030 partners encourage the General Assembly, the Governor, and all stakeholders to review this Policy Framework and begin to take action to build an even brighter future for Illinois students.



Brent Clark

Dr. Brent Clark
IASA Executive Director



Jason E. Leahy

Dr. Jason E. Leahy
IPA Executive Director



Illinois Association
of School Boards



Kimberly A. Small

Kimberly A. Small
IASB Executive Director

Kristopher Monn

Dr. Kristopher Monn
IASBO Executive Director



Creg Williams

Dr. Creg Williams
SCSDD Executive Director



Gary Tipsord

Gary Tipsord
IARSS Executive Director



Melissa Taylor

Melissa Taylor
IAASE Executive Director



The Association
of Illinois Rural
and Small Schools

Jennifer Garrison

Dr. Jennifer Garrison
Association of Illinois Rural and Small Schools President

Statewide Representation

The Vision 2030 Workgroup included more than 100 representatives from statewide partner associations. Representatives of the Workgroup engaged in deep discussions on education issues that shaped this document. The idea and goals articulated by the Workgroup were then pressure tested by a statewide survey completed by more than 1,000 educational leaders.



Vision 2030 Centers Around:

**Keeping
students
safe**

**Keeping
high-quality
educators
in front of
students**

**Enhancing
post-secondary
success**

**Improving
measurement
of what is
working**

Future-Focused Learning



Priorities for the Future

- 1** Promote future-driven skills that allow for more college and career exploration
- 2** Enhance student safety and well-being
- 3** Attract and retain a high quality and diverse educator pipeline
- 4** Promote curriculum and instructional flexibility to meet the unique needs of local communities

The following pages contain recommendations for how to improve the current teaching and learning system in Illinois.

Recommended State Policy

1

Promote future-driven skills that allow for more college and career exploration

Encourage Career Exploration. Public education is responsible for preparing students for college and careers with the integration of emerging technologies, both known and unknown, as well as for global citizenship. Advocacy is needed for the development of more flexible certification pathways, industry credentials, and/or micro-credential programs to meet a greater pool of student needs.

Promote Dual Credit. Opportunities for students to experience college and careers while in high school support classroom learning and prepare students for post-secondary success. Currently, the decision to offer programming in conjunction with postsecondary institutions is still not delivered equitably nor is it focused on what is in the best interests of students. Our goal is to ensure equitable access for all students in Illinois within their current school district with funding to support free community college enrollment for students. Further develop the Dual Credit Quality Act or other alternative credentialing options to increase student access to these offerings.

Expand Dual Credit Teacher Pool. The ability of students to take dual-credit courses within the districts/schools in which they attend is important for expanding access to these opportunities. To accomplish this, advocacy for the expansion of the number of K-12 teachers eligible to teach dual credit courses is necessary, and advocacy for the removal of barriers to accreditation or eligibility is essential to achieving this goal.

Study the Impact of Artificial Intelligence (AI). Establish a task force to study the impact of AI on K-12 school communities in Illinois and produce a toolkit regarding the responsible use of AI in Illinois K-12 schools. The task force should analyze potential benefits and challenges/risks, ensuring the integration of AI supports educational goals.

2

Enhance student safety and well-being

Support Student Safety. All students have the right to be educated in quality facilities that are conducive to learning and safe for all students and personnel. Advocacy for the creation of a task force to develop and share a repository of best practices, or centralized network, with funding sources, for districts to meet the safety and security facility needs of their students will support equitable and flexible student safety statewide. Coordinating this responsibility offers several benefits:

- **Unified Strategy:** A group of relevant constituents and experts on schools and school safety, including ISBE, can develop a Comprehensive Security Plan, providing consistent guidance and best practices for all schools to be used as a framework for ensuring school safety.
- **Resource Management:** A central repository of tools, templates, and training materials can be created and managed, streamlining access for schools and school districts.
- **Consistency and Equity:** Community and need-based safety standards can be applied across all schools, reducing disparities and fostering an equitable environment.
- **Expertise and Innovation:** Coordinated responsibility can leverage specialized knowledge to develop forward-thinking strategies addressing emerging threats.
- **Enhanced Regional Support:** Coordinated responsibility can provide tailored assistance to ROEs and ISCs in implementing state-wide safety protocols.
- **Efficient Resource Allocation:** Coordinated responsibility allows for optimized funding and better tracking of safety programs' impact.

Support the Whole Child. As student outcomes expand from a pure academic focus to the “whole child,” the measures by which we evaluate school effectiveness should continue to diversify and evolve. Advocacy for the creation of a task force to develop and share a repository of best practices, or centralized network, with funding sources, for districts will better support meeting the physical and mental health needs of their students. This advocacy should promote and enhance community partnerships along with aligning appropriate instructional resources. The findings and funding sources should be made available to support districts interested in enhancing the resiliency of learners through best practices to meet the needs of the students in their communities.

3

Attract and retain a high quality and diverse educator pipeline

Develop a campaign to generate inspiration regarding careers in education. The state, in partnership with education associations, should develop a sustained marketing campaign highlighting the benefits and rewards of a career in public education.

Create a regional framework to successfully establish a grow-your-own program for 9-12 students to become educators. As part of a regional framework, include dual-credit partnerships for teacher preparation pathways, on-the-job training for teacher assistants, practical experience for high school students, and scholarships for students pursuing teacher licensure. Develop an equitable state-supported model for early-career educator financial support.

Restructure licensure in the state to provide flexibility. The state should restructure licensure and allow grade-band and endorsement flexibility as well as increased flexibility for district leaders to appropriately staff their buildings considering teacher shortages and the inability to fully staff buildings. Furthermore, the state should allow alternative professional development supports to increase endorsement and certification options, including, but not limited to, competency-based approaches, micro credentials, and job-embedded learning, especially for individuals with significant job experiences who are changing careers.

Evaluate and improve the efficiency of educator licensure pathways for traditional undergraduate and graduate programs. The state should grow alternative licensing programs to expand educator licensure options for candidates in higher education programs. Alternative teaching licensure programs must remain rigorous but allow for additional and more flexible pathways to credentialing beyond traditional programs.

Improve the educator’s professional experience. The state needs to ensure support for school leaders, and that educators receive appropriate benefits. This includes, but is not limited to, pension security, professional autonomy and flexibility within the classroom, and a commitment from leaders to improve all educators’ professional experience.

4

Promote curriculum and instructional flexibility to meet the unique needs of local communities

Protect Instructional Time. The flexibility to educate students throughout the state in ways that meet the unique needs of communities is an essential component to a high quality and equitable education for all students. The state must protect instructional time by eliminating burdensome mandates that prohibit local school districts from innovating their curriculum and instructional programs in ways that best meet the needs of students in their communities.

Advocate for Local Partnerships. Promoting district and student partnerships will increase the number of students, particularly low-income and marginalized students, reaping the long-term benefits of programs offered in conjunction with business, industry, military, and post-secondary institutions. Greater strides should be made to offer a wide-range of quality dual-credit and career and technical education programs (CTE) consistently throughout the state, so all students can benefit. The state should focus on the development of cross-agency and community/family partnerships (such as the community schools model) to become whole child per the statutory definition: using a child centered holistic equitable lens across all systems that prioritizes physical, mental and social emotional health to ensure that every child is healthy, safe, supported challenged, engaged and protected. (105, ILCS, 5/3-11(b)). Partnership opportunities need to be flexible enough to meet unique needs across the state.

Shared Accountability

A network diagram with glowing nodes and connecting lines on a dark blue background. The nodes are represented by circles of varying sizes, some of which are bright white and glowing, while others are smaller and dimmer. The lines connecting the nodes are thin and light blue. The overall composition is abstract and suggests a complex, interconnected system.



Priorities for the Future

- 1** Reform the Illinois assessment system to be a timely and useful measure of student proficiency and growth over time
- 2** Reform the current accountability system to provide local flexibility for identifying indicators that create a more holistic view of student success
- 3** Reform the mandate process to ensure implementation procedures that promote flexibility and local decision making

The following pages contain recommendations for how to improve the current accountability system in Illinois.

Recommended State Policy

1

Reform the Illinois assessment system to be a timely and useful measure of student proficiency and growth over time

Provide unofficial student results to local school districts in near real-time. Timely reporting of student assessment data is critical if the state assessment is to be useful to local school districts. The state should provide local school districts the unofficial individual student scores immediately upon closing of the testing window similar to the process of local assessment vendors. Immediately providing the unofficial individual student scores balances the need for school districts to receive timely results while still preserving the ability for the state to take its time to implement a quality assurance process before official aggregate results are released to the public.

Align proficiency benchmarks to national distributions. Illinois proficiency benchmarks do not align to national proficiency distributions. Illinois outperforms the national average on the National Assessment of Educational Progress (NAEP) but, according to the Illinois Assessment of Readiness (IAR), roughly only 30 percent of students meet proficiency standards. Proficiency benchmarks should be established for grades 3 through 11 that have a transparent definition aligned to national distributions to ensure a more accurate reflection of student performance and growth in a way the broader public will understand.

Select an adaptive assessment that is an accurate measure of proficiency and growth both within and across grade levels. While the purpose of the Illinois assessment system is to measure academic proficiency and growth against grade-level learning standards, it must also accurately measure growth over time. The new state assessment system, guided by the State Assessment Review Committee (SARC), should allow an individual student to demonstrate proficiency on learning standards at, below, or beyond their grade level, and should report a vertically articulated scale score to longitudinally track proficiency and growth over time.

Allow district flexibility in administering the state assessment. A new state assessment system should be developed to provide local school districts with the option to administer periodic benchmark assessments throughout the year. Providing an option to forgo costly third-party assessments and instead administer benchmark state assessments leading up to the end-of-year summative assessment will alleviate complexities and costs associated with monitoring student progress.

2

Reform the current accountability system to provide local flexibility for identifying indicators that create a more holistic view of student success

Modify the accountability scoring system to differentially weight growth and proficiency. While student growth and proficiency represent different constructs of student learning, growth and proficiency must be considered jointly when judging student performance. Proficient students should meet or exceed expectations, while students below proficiency should accelerate rates of growth to achieve proficiency over time. Therefore, within the broader accountability scoring system, student growth should be given more weight for students below proficiency and less weight for proficient students.

Expand the construct of college and career readiness at the high-school level to include whole-child success indicators in grades 3 through 8. The multi-metric approach of college and career readiness indicators at the high school level should be generalized to include whole-child success indicators in grades 3 through 8. De-emphasize chronic absenteeism as an isolated metric and instead incorporate chronic absenteeism within the context of a set of whole-child student success and readiness indicators.

Shift the administration of the IL-Empower network and its resources to the ROEs/ISCs. The fundamental purpose of school accountability should be to provide underperforming schools with the resources and support needed to improve. Empowering ROEs and ISCs to oversee and coordinate school improvement services will result in greater consistency of school improvement efforts, promote professional learning communities, and provide a systemic structure that is more efficient and impactful.

Revise the criteria for annual summative designations to be fixed standards as opposed to normative rankings. The current school accountability system utilizes school rankings as an underlying method to determine annual summative designations. To be Exemplary under the current system, a school must be in the top 10 percent of all schools across the state, regardless of their underlying performance. Similarly, the bottom five percent of schools are designated as Intensive Support, regardless of their underlying performance. The state should forgo the current ranking system and instead establish clear performance thresholds for summative designations in a manner that does not mathematically prohibit schools from receiving favorable summative designations.

3

Reform the mandate process to ensure implementation procedures that promote flexibility and local decision making

Distinguish between Essential and Discretionary mandates. Schools are required to abide by numerous unfunded mandates. Since many mandates result in the pre-spending of Evidence-Based Funding (EBF) dollars, the state should create a subcommittee of the EBF Professional Review Panel to categorize each mandate as Essential or Discretionary. Essential mandates may include those that are fully funded, federal, safety, or civil rights. Local school districts should be provided the flexibility to opt out of discretionary mandates through the local board hearing process and board action.

Review all proposed mandates for their financial and operational impact. Balancing the financial and operational impact of mandates with their intended benefit is critical to ensure that state policies achieve their educational objectives without creating undue challenges or unintended consequences. Striking this balance requires careful consideration of both costs and benefits. The state should require a cost-benefit analysis of all proposed mandates consistent with the spirit of the State Mandates Act (30 ILCS 805).

Develop a modern application programming interface (API) to the Illinois State Board of Education (ISBE) Web Application Security (IWAS) system and require all data system vendors to support native integration. The cumbersome and redundant process of reporting student and other system data to the state through its IWAS system is a hidden mandate that diverts resources away from students. The General Assembly should provide funding to ISBE for it to modernize the IWAS system to ensure interoperability of IWAS with data system vendors through APIs. Furthermore, the state should require that all data system vendors provide native API support with IWAS.

Predictable Funding



Priorities for the Future

- 1** Protect the integrity and funding of the evidence-based funding formula
- 2** Strengthen public education through pension reforms
- 3** Establish equitable statewide funding sources for capital and safety needs
- 4** Enhance financial flexibility for all school districts

The following pages contain recommendations for how to improve current public school finance and funding in Illinois.

Recommended State Policy

1

Protect the integrity and funding of the Evidence-based funding formula

Fund the model at the annual statutory minimum of \$350 million (\$300 million into the formula; \$50 million into the Property Tax Relief Grant) before considering any revisions to its elements. The legislature has funded the EBF model since FY 18 and continues to increase funding on an annual basis. However, it must be fully funded to effectively analyze all the benefits to all students in Illinois.

Ensure that all students receive support at 90 percent of their adequacy target, calculated by the current EBF model's elements. Any student, regardless of their location in Illinois, should have equal access to a high-quality education. Additionally, the full investment in the Base Funding Minimum is essential to prevent a regressive funding plan that could harm districts and students.

Mandate the Professional Review Panel to review proposed changes to the EBF model, with the Illinois State Board of Education required to model any proposed alterations for the Panel's analysis. Any proposed changes to EBF must adhere to a process that models the impact to all school districts and all students in Illinois. Legislation to create this process is necessary to maintain the success of the formula.

Continue the EBF Distribution Model and mandated categorical payments annually to protect equitable distribution of funds. All funds to support public education in Illinois must be provided to local districts on an annual basis. Advocacy must focus on the timely and predictable distribution of funds without any proration or delay.

Require transparency and accountability through effective reporting on how evidence-based allocations are utilized. All school districts will provide an accounting for the use of state funds. Professional leadership organizations will support districts to be visible and open to communicate the impact of EBF funding.

2

Strengthen public education through pension reforms

Educate stakeholders, including educators, community members, and legislators, about pension systems that impact K-12, detailing their strengths and weaknesses. A comprehensive strategy must be developed to educate all school employees, school board members, and legislators on how the Teacher Retirement System (TRS) and Illinois Municipal Retirement Fund (IMRF) impacts public education. Understanding the complexities, historical context, and long-term impact of the pension systems is critical for K-12 education in Illinois.

Analyze issues with the Tier I and Tier II pension systems including, but not limited to, the benefits and harm of the TRS penalties, the impact of re-amortization of Tier I pension payments, and Tier II age and benefits. Critical analysis of the tiered system is essential to the long-term solution for Illinois. Financial obligations and benchmarks must be determined for the state and local school districts to establish a long-term solution that is viable for Illinois.

Identify a Tier II pension model that meets federal requirements for state pension plans, attracts and retains high-quality professionals and identifies new funding streams for pension systems.

Revisions to the current pension model must be determined to attract and maintain the high-quality staff who educate our students. All revenue sources that do not adversely impact school districts should be considered.

3 Establish equitable funding sources for Capital and safety needs

Leverage the County School Facility Sales Tax to Address capital projects, school safety and mental health supports. Schools have benefited significantly from the funds to address their capital improvement needs. Consider the development of a statewide solution to provide these opportunities to all districts.

Fund School Maintenance Project Grants annually. The long-term maintenance needs of schools are at a critical point. The funding and allocation of school maintenance grants has been sporadic and inconsistent during the duration of the program.

Expand Federal Title IV funding to increase school safety measures. School safety continues to be the highest priority for all school districts in Illinois. A significant advocacy effort must be developed and prioritized to generate federal funding appropriations to address school safety needs for all schools in Illinois.

4 Enhance financial flexibility For all school districts

Make permanent interfund transferability for school districts to best manage federal, state and local resources. District leaders and board members own the responsibility to manage and use taxpayer funds to operate schools. Antiquated funding restrictions need to be addressed to allow for maximum flexibility at the local level to educate students.

Allow local boards to approve the use of HLS revenue to respond to 10-year Health Life Safety Survey or HLS Audit Finding. The long-term complex requirement of state oversight for the local improvement of facilities is burdensome to school districts. ISBE should not have the authority to regulate this important and critical responsibility of local school districts.

Create a process/mechanism to expand access to Debt Service Extension Base funding to all districts subject to PTELL and allow districts to levy certain costs outside of PTELL, such as Tort and IMRF/SS. Local school districts need the ability to create an annual levy based on needs of their local communities. Creating DSEB funding for all school districts for one-time local capital expenses is equitable and necessary. This will provide short-term and long-term financial stability to all school districts.

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The Vision 2030 Process was Facilitated by ECRA Group

Headquartered in Illinois, ECRA Group is a premier K-12 research and analytics consulting firm that helps school districts and educational leaders improve student outcomes by adopting evidence-based practices.

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Vision 2030 Key Messages

A COMMON GOAL—Fulfilling the Promise of Public Education in Illinois

Ten years ago, education leaders from five statewide organizations came together through their professional organizations to advocate for initiatives that would advance K-12 public education, including evidence-based funding to ensure all schools have the resources needed for local educators to be able to provide a safe, rigorous and well-rounded learning environment. Vision 2020 also included enhancements to teacher recruitment policies, college and career readiness initiatives and the development of Illinois Balanced Accountability System, which establishes standards for K-12 student performance and school improvement in Illinois.

Now, we have come together again to set a vision for the next decade with a priority on future-focused learning—what our children need to know and be able to do so they can adapt and excel in a rapidly changing world. We are committed to policy, legislative and fiscal solutions that advance this goal and fulfill the promise of public education in Illinois.

We want to put systems and processes in place that support all school districts throughout the state in sharing what works for our kids and our communities, while also leveraging public resources and preserving local flexibility and leadership so that the best decisions are made closest to home.

ADVOCACY FRAMEWORK: Advancing Change Together

Vision 2030 provides a blueprint to enhance public education through future-focused learning with shared accountability and predictable funding.

Simply put, this includes: keeping students and schools safe, attracting and retaining high-quality educators, enhancing post-secondary success, and more effectively measuring what is working well in schools in a timely, usable manner.

Future-focused learning is about reshaping our schools and classrooms and redefining student success to reflect and prepare students for all the different ways that the world and economy continue to change. Here are some examples of what we mean:

- We have to acknowledge that students learn best, and educators teach most effectively, when they feel safe and connected to one another and to their communities.
 - This is the single most important thing we can do to support both academic achievement and individual well-being—and it is something that has to be considered in our instructional approach, curriculum, student support services and funding, so that local districts have the resources needed to ensure school buildings are safe.

- We want to engage students in thinking about their pathways to college and career sooner—as early as elementary school (grades K-5).
 - This means working with local businesses to cultivate awareness and engagement in opportunities that allow students to explore in-demand and emerging career fields—including the trades, agriculture, health care, AI, quantum computing, electric vehicles, advanced manufacturing and the green economy.
 - It also means expanding partnerships and collaborations with our community colleges and universities to allow our kids to experience success in college-level courses while still in high school through advanced placement and dual-enrollment courses. This can encourage more students to enroll in college and vocational training opportunities and lessen the burden of student loan debt upon graduation or program completion.
- We must encourage and preserve time and financial resources for local curriculum innovation and programming to best meet the needs of students in our communities.
 - This means we must look closely at the impact and cost of implementing additional curriculum and graduation requirements. We must maintain the flexibility needed for students to pursue meaningful college and career coursework through thoughtfully designed curriculum developed by local educators. In addition, we must carefully consider operational mandates to determine which ones are essential, or if we should be allowing local educators and school boards to make opt-in decisions based on the needs of their students and communities.
- Vision 2030 is aligned with much of ISBE’s strategic plan and is focused on providing support for local school districts to develop new approaches to attract and retain excellent educators who have both the subject-matter expertise, compassion, cultural competency and commitment to help all students at all levels achieve their full potential.
 - We know that there is still work to be done here, particularly in the areas of special education, math and science, and bilingual education.
 - We have to provide innovative and evidence-based opportunities for our educators to continue to learn and grow, especially considering the rate at which technology is changing the landscape of teaching and learning.
 - We are excited about and will advocate for pathways for school districts to create “grow your own” initiatives that encourage young people to consider careers in education and want to explore more flexible alternative licensure opportunities.

Shared accountability means thinking beyond annual standardized tests to more fairly and effectively measure student success by considering both growth and proficiency over time.

This requires some shifts in how we think about student assessments. For example:

- Just like children’s physical growth, academic progress does not always happen in a linear manner—both growth and proficiency should be measured over time within and across grade levels.
- We need to put individual, classroom and school assessment data into the hands of educators and school leaders in near real-time. Timely insights from benchmark assessments—even if drawn from unofficial data—can be a powerful tool to inform teaching strategies and academic interventions at both classroom and individual student levels.
- Assessments must be meaningful and relevant—this means identifying and considering all the things that matter to a student’s success in the elementary grades, as well as early

indicators of college and career readiness in middle school. We can then use this data to support positive interventions to keep students on-track toward high school graduation and a college/career pathway.

- School ratings should be established based on clear performance thresholds rather than rankings that can pit schools within the same district against one another. Rather than focusing on which schools make it into the top 10%, let's focus on publicly recognizing all schools that achieve high levels of student achievement at or above grade-level—that kind of positive reinforcement is powerful to improving educator morale, parent engagement and community support.

Providing excellent education resources and future-focused learning opportunities for student success requires long-term predictable and sustainable funding with additional investment to support updated instructional resources and technology, keep pace with economic pressures on salaries and equipment, and maintain aging infrastructure. School districts also need the flexibility to determine how to allocate public monies to best meet the needs of their students and communities. This means that:

- The State must consistently fulfill its promise of allocating a minimum of \$350 million in annual Evidence-Based Funding. Districts need to be able to rely on receiving this funding in order to support their long-term planning. Additionally, receiving state funding on-time helps fulfill their responsibilities to transparently report how these funds are allocated across each district.
- Critical investments in health and life safety projects should not be subject to limitation by property tax caps or require ISBE approval. We need to rethink the current levy structure to allow schools to prioritize student and staff safety, and address these urgent needs without impacting educational funding.
- Illinois school districts need State-funded annual School Maintenance Project Grants to support long-term facilities needs and expanded federal Title IV funding to support school safety.
- It is clear that the Illinois pension system for public school educators needs reform. We know that changes to the current pension model must occur to attract and retain high-quality staff to educate our students, but it is not effective or realistic to divert local school district resources away from schools and students to shoulder this responsibility.
- More than one-half (58 of 102) of Illinois school districts are located in counties that have successfully passed a School Facility Sales Tax. Currently, this option is available statewide EXCEPT for Cook County. All school districts deserve this option—and should have the flexibility to use these dollars not just for capital projects, but also to support school safety and mental health initiatives.

TAKE ACTION

We ask all Illinois school boards to review the Vision 2030 plan and adopt a resolution in support. Let's show the Governor and Illinois General Assembly that Illinois' almost 850 school districts support this vision for the future.

In the coming weeks, we will have additional opportunities for district and school leaders, educators and other partners to voice their support publicly and directly to policy-leaders and decision makers.

PALOS HEIGHTS SCHOOL DISTRICT 128

JANUARY 2025

<u>GROSS PAYROLL</u>			
<u>DECEMBER 1 THROUGH DECEMBER 31, 2024</u>			981,035.56
<u>TRS</u>			47,105.16
<u>BOARD TRS SURCHARGE</u>			2,980.34
<u>THIS</u>			8,066.57
<u>IMRF, FICA, MEDICARE</u>			49,943.50
<u>TOTAL DECEMBER PAYROLL, TRS, THIS, IMRF, FICA, MEDICARE</u>			1,089,131.13
<u>EDUCATION FUND</u>	<u>10</u>		229,549.46
<u>BUILDING FUND</u>	<u>20</u>		89,289.80
<u>TRANSPORTATION FUN</u>	<u>40</u>		37,969.65
<u>SPECIAL CHECKS</u>			19,195.92
<u>CAPITAL PROJECTS</u>	<u>60</u>		34,735.00
<u>MUNICIPAL RETIREMENT</u>			11.96
<u>TOTAL JANUARY 2025 BILLS PAYABLE</u>			410,751.79
<u>TOTAL JANUARY 2025 BILLS PAYABLE GROSS</u>			
<u>DECEMBER 2024 PAYROLL, TRS, THIS, IMRF, FICA, MEDICARE</u>			1,499,882.92

PRESIDENT

SECRETARY

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: 1153

Voucher Date: 01/29/2025

Prepared By:



Printed 01/22/2025 02:39:23 PM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of \$391,555.87 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

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



PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		Amount
10	EDUCATIONAL	\$229,549.46
20	OPERATIONS AND MAINTENANCE	\$89,289.80
40	TRANSPORTATION	\$37,969.65
50	MUNICIPAL RETIREMENT	\$11.96
60	CAPITAL PROJECTS	\$34,735.00
		<hr/> \$391,555.87

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1153

01/29/2025

Vendor Remit Name	Vendor #	Account	Description	Amount
AASPA		10.5.2510.332.0000.00.00.00 Check #: 0	BUSINESS SUPPORT / CONF	\$275.00
			Vendor Total:	\$275.00
ACCURATE BIOMETRICS		10.5.2310.314.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -PROFESS SERVS/CONSULTANTS	\$200.00
			Vendor Total:	\$200.00
ACUTRANS		10.5.1800.300.0000.00.00.00 Check #: 0	BILINGUAL PROGRAMS - TRANSLATIONS	\$3,033.24
			Vendor Total:	\$3,033.24
AFFILIATED CUSTOMER SERVICE INC	8023	20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$582.50
			Vendor Total:	\$582.50
ALLEGREEN GROUP		40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$4,500.00
			Vendor Total:	\$4,500.00
ALPHA SCHOOL BUS	2011	40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$8,548.72
			Vendor Total:	\$8,548.72
AMANDA BURESH		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$122.61
			Vendor Total:	\$122.61
AMANDA CURRAN		10.5.1100.230.0000.00.00.00 Check #: 0	K-12 - TUITION	\$2,298.00
			Vendor Total:	\$2,298.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1153 01/29/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
AMAZON CAPITAL SERVICES				
		10.5.1100.410.0000.03.00.00 Check #: 0	CONSUMABLES – NAVAJO	\$12.99
		10.5.1100.411.0000.00.00.00 Check #: 0	K-12 – SUPPLIES	\$290.73
		10.5.1100.411.0000.01.00.00 Check #: 0	K-12 – SUPPLIES CHIPPEWA	\$172.44
		10.5.1100.411.0000.02.00.00 Check #: 0	K-12 – SUPPLIES INDEPENDENCE	\$650.96
		10.5.1100.411.0000.03.00.00 Check #: 0	K-12 – SUPPLIES – NAVAJO HEIGHTS	\$177.44
		10.5.1100.411.0000.04.00.00 Check #: 0	K-12 – SUPPLIES – INDIAN HILL	\$64.61
		10.5.1125.411.3705.00.00.00 Check #: 0	PRE K SUPPLIES PFA GRANT	\$496.77
		10.5.1205.411.4620.05.00.00 Check #: 0	SPEC ED SUPPLIES IDEA GRANT	\$68.23
		10.5.2410.411.0000.03.00.00 Check #: 0	OFFICE OF PRINCIPAL – SUPPLIES – NAVAJO HEIGHTS	\$89.98
		10.5.2660.411.0000.00.00.00 Check #: 0	DATA PROCESSING SERVICES– SUPPLIES	\$675.12
		10.5.2660.411.0000.00.11.00 Check #: 0	DATA PROCESSING SUPPLIES ADMIN	\$167.21
		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE– SUPPLIES	\$1,278.20
			Vendor Total:	\$4,144.68
ANDREW JANOTTA				
		10.5.1100.230.0000.00.00.00 Check #: 0	K-12 – TUITION	\$2,094.00
			Vendor Total:	\$2,094.00
ARC 1 ELECTRIC				

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1153 01/29/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
ASHLEY BATTAGLIA		20.5.2530.540.0000.00.00.00 Check #: 0	FACILITIES ACQ & CONST-SITE IMPRV & INFRA	\$12,868.00
		10.5.1205.333.0000.00.00.00 Check #: 0	SPEC ED MILEAGE REIMB	\$247.23
		10.5.1205.411.4620.05.00.00 Check #: 0	SPEC ED SUPPLIES IDEA GRANT	\$30.80
Vendor Total:				\$12,868.00
BARBARA DAVIDSON		10.5.1100.223.0000.00.00.00 Check #: 0	K-12 -DENTAL INS	\$283.92
	Vendor Total:			
BETH COSME		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$83.08
Vendor Total:				\$83.08
BETH HEIDEN		10.5.2410.411.0000.02.00.00 Check #: 0	OFFICE OF PRINCIPAL-SUPPLIES-INDEPENDENCE	\$58.95
	Vendor Total:			
BRIAN EVERSON		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$104.52
	Vendor Total:			
BRYAN NEUBACHER		20.5.2540.333.0000.00.00.00 Check #: 0	O & M MILEAGE REIMBURSEMENT	\$547.06
	Vendor Total:			
Vendor Total:				\$547.06

BUSHUE BACKGROUND SCREENING

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1153 01/29/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
BUSINESSOLVER		10.5.2310.314.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -PROFESS SERVS/CONSULTANTS	\$37.00
			Vendor Total:	\$37.00
CAMPLIN ENVIRONMENTAL SERVICES		10.5.1100.222.0000.00.00.00 Check #: 0	K-12 -MEDICAL INS	\$60.00
			Vendor Total:	\$60.00
CANDOR HEALTH EDUCATION		20.5.2530.323.0000.00.00.00 Check #: 0	FAC & ACQ \$ CONST-PROF SVCS-ASBESTOS PROJECTS	\$2,500.00
			Vendor Total:	\$2,500.00
CAROLYN ROLLA	21680	10.5.2210.314.0000.02.00.00 Check #: 0	PROF SERV TRAINING/ASSEMBLY-INDEPENDENCE	\$1,350.00
			Vendor Total:	\$1,350.00
CELTIC COMMERCIAL PAINTING		10.5.1100.411.0000.02.00.00 Check #: 0	K-12 - SUPPLIES INDEPENDENCE	\$18.98
			Vendor Total:	\$18.98
CITY OF PALOS HEIGHTS	23899	20.5.2530.310.0000.00.00.00 Check #: 0	FAC & ACQ & CONST - ARCHITECTURAL/PRF SERVICE	\$4,750.00
			Vendor Total:	\$4,750.00
CITY OF PALOS HEIGHTS	23899	20.5.2540.370.0000.00.00.00 Check #: 0	OPERATION/ MAINTENANCE-WATER/SEWER SERVICE	\$1,588.76
			Vendor Total:	\$1,588.76
		60.5.2530.530.0000.00.00.00 Check #: 0	SITE AND BUILDING IMPROVEMENTS	\$34,735.00

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1153

01/29/2025

Vendor Remit Name	Vendor #	Account	Description	Amount
COLLEEN DUNFORD		10.5.1100.230.0000.00.00.00 Check #: 0	K-12 - TUITION	\$34,735.00
Vendor Total:				\$2,298.00
COUNTRY HOUSE RESTAURANT	11753	10.5.2560.315.0000.00.00.00 Check #: 0	FOOD SERVICES CONTRACTED SERVICES	\$900.00
		10.5.2560.490.0000.00.00.00 Check #: 0	FREE AND REDUCED LUNCHES	\$8,526.00
Vendor Total:				\$9,426.00
DANA BOULUKOS	17049	10.5.1100.411.0000.02.00.00 Check #: 0	K-12 - SUPPLIES INDEPENDENCE	\$96.47
Vendor Total:				\$96.47
DAVE ADAMONIS		20.5.2540.333.0000.00.00.00 Check #: 0	O & M MILEAGE REIMBURSEMENT	\$750.00
Vendor Total:				\$750.00
DENA WHITE		10.5.1205.333.0000.00.00.00 Check #: 0	SPEC ED MILEAGE REIMB	\$57.96
Vendor Total:				\$57.96
DESIREE WILLNER	24420	10.5.1800.333.0000.00.00.00 Check #: 0	BILINGUAL PROGRAMS-MILEAGE REIMBURSEMENT	\$20.44
Vendor Total:				\$20.44
DESTINY MARTINEZ		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$3.35
Vendor Total:				\$3.35

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1153 01/29/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
DH IMAGING GROUP				
DIANE MULLER	20666	10.5.1100.411.0000.00.00.00	K-12 - SUPPLIES	\$2,209.79
		Check #: 0		
		10.5.1100.700.0000.00.00.00	K-8 ELEM SUPPLIES	\$831.92
		Check #: 0		
Vendor Total:				\$3,041.71
DOLORES POTEPA		10.5.1100.333.0000.00.00.00	K-12 TEACHER MILEAGE REIMBURSEMENT	\$120.40
		Check #: 0		
Vendor Total:				\$120.40
		10.5.2330.332.0000.00.00.00	SPEC AREA ADM SERVICES-TRAVEL/CONF	\$500.00
		Check #: 0		
Vendor Total:				\$500.00
EISENHOWER COOPERATIVE	2745	10.5.1912.670.0000.00.00.00	SPEC ED K-12 PRIVATE TUITION	\$9,063.20
		Check #: 0		
		10.5.2150.310.4620.05.00.00	AUDIOLOGY SERVICES IDEA GRANT	\$570.00
		Check #: 0		
Vendor Total:				\$9,633.20
ELIM CHRISTIAN SERVICES	4659	10.5.1912.670.0000.00.00.00	SPEC ED K-12 PRIVATE TUITION	\$23,892.60
		Check #: 0		
		10.5.2560.490.0000.00.00.00	FREE AND REDUCED LUNCHES	\$255.00
		Check #: 0		
		40.5.2550.333.0000.00.00.00	SPECIAL EDUCATION TRANSPORTATION	\$4,252.50
		Check #: 0		
Vendor Total:				\$28,400.10
ERICA GERMANY		10.5.1100.333.0000.00.00.00	K-12 TEACHER MILEAGE REIMBURSEMENT	\$86.43
		Check #: 0		
Vendor Total:				\$86.43

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1153

01/29/2025

Vendor Remit Name	Vendor #	Account	Description	Amount
EVEREST SNOW/MANAGEMENT, INC.		20.5.2540.320.0000.00.00.00 Check #: 0	OPER & MAINT PROP SERVICES	\$9,512.00
			Vendor Total:	\$9,512.00
FOLLETT CONTENT SOLUTIONS		10.5.2220.430.0000.04.00.00 Check #: 0	EDUCATION MEDIA-LIBRARY BOOKS INDIAN HILL	\$682.67
			Vendor Total:	\$682.67
FOREST ALARM SERVICE INC	7714	20.5.2540.342.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-ALARMS	\$187.50
			Vendor Total:	\$187.50
GAIL RUBIO		10.5.2310.332.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -TRAVEL/CONF	\$150.65
			Vendor Total:	\$150.65
GREG URDAL		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$85.76
			Vendor Total:	\$85.76
GREGORY BLOUZDIS		50.5.2540.212.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-IMRF	\$11.96
			Vendor Total:	\$11.96
HEATHER MESKIMEN	26932	10.5.2410.411.0000.02.00.00 Check #: 0	OFFICE OF PRINCIPAL-SUPPLIES-INDEPENDENCE	\$29.99
			Vendor Total:	\$29.99
IASBO	11541	10.5.2510.332.0000.00.00.00 Check #: 0	BUSINESS SUPPORT/CONF	\$545.00
			Vendor Total:	\$545.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1153

01/29/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
ILLINOIS SCHOOL BUS	242	40.5.2550.331.0000.00.00.00	PUPIL TRANSPORTATION-PUPIL TRANSPORTATION	\$17,572.80
		40.5.2550.334.0000.02.00.00	Athletic & Academic Conf. Buses	\$865.63
Vendor Total:				\$18,438.43
INDEPENDENCE JR HIGH	1820	10.5.1100.640.0000.00.00.00	K-12 DUES AND FEES	\$350.00
		Vendor Total:		
JACLYN SUCHORABSKI		10.5.1100.333.0000.00.00.00	K-12 TEACHER MILEAGE REIMBURSEMENT	\$3.35
		Vendor Total:		
JAMIE FIORAVANTI		10.5.1205.411.4620.05.00.00	SPEC ED SUPPLIES IDEA GRANT	\$172.84
		Vendor Total:		
JANET DAVIS		20.5.2540.333.0000.00.00.00	O & M MILEAGE REIMBURSEMENT	\$273.09
		Vendor Total:		
JASON SMIT		10.5.2660.333.0000.00.00.00	DATA PROECCSIONG-MILEAGE REIMBURSEMENT	\$500.00
		10.5.2660.411.0000.00.00.00	DATA PROCESSING SERVICES- SUPPLIES	\$169.65
Vendor Total:				\$669.65

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1153

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Vendor Remit Name	Vendor #	Account	Description	Amount
JUDITH COLLINS		10.5.1205.333.0000.00.00.00 Check #: 0	SPEC ED MILEAGE REIMB	\$25.80
			Vendor Total:	\$25.80
KAITLIN SETTLE		10.5.1100.223.0000.00.00.00 Check #: 0	K-12 -DENTAL INS	\$283.92
			Vendor Total:	\$283.92
KATHY LACHOWICZ		10.5.2410.332.0000.00.00.00 Check #: 0	OFFICE OF PRINCIPAL -TRAVEL/CONF	\$500.00
			Vendor Total:	\$500.00
KENNEDY PLUMBING		10.5.2310.332.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -TRAVEL/CONF	\$60.53
			Vendor Total:	\$60.53
KEVIN KIRK		20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$2,685.00
			Vendor Total:	\$2,685.00
KIMBERLY ANOMAN		10.5.2410.332.0000.00.00.00 Check #: 0	OFFICE OF PRINCIPAL -TRAVEL/CONF	\$500.00
			Vendor Total:	\$500.00
KRIHA BOUCEK LLC		10.5.2510.333.0000.00.00.00 Check #: 0	BUSINESS SUPPORT MILEAGE RIEMB	\$250.00
			Vendor Total:	\$250.00
		10.5.2310.317.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -LEGAL SERVICES	\$2,768.00
			Vendor Total:	\$2,768.00

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1153

01/29/2025

Vendor Remit Name	Vendor #	Account	Description	Amount
KRISTIN GRUNWALD				
		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$261.80
		10.5.1100.411.0000.00.00.00 Check #: 0	K-12 - SUPPLIES	\$19.76
		10.5.1100.640.0000.00.00.00 Check #: 0	K-12 DUES AND FEES	\$253.00
			Vendor Total:	\$534.56
LAMINATOR.COM, INC.		10.5.1125.411.3705.00.00.00 Check #: 0	PRE K SUPPLIES PFA GRANT	\$380.23
			Vendor Total:	\$380.23
LARSON COMPANY		20.5.2530.530.0000.00.00.00 Check #: 0	FACILITIES ACQ & CONS - BLDGS & BLDG IMPRVMTS	\$29,350.00
			Vendor Total:	\$29,350.00
LAURA KRIHA		10.5.2320.333.0000.00.00.00 Check #: 0	EXECUTIVE ADMIN -MILEAGE REIMBURSEMENT	\$76.38
			Vendor Total:	\$76.38
LIBBY WHITNEY		10.5.3000.410.3705.00.00.00 Check #: 0	PARENT SUPPLIES PFA GRANT	\$67.88
			Vendor Total:	\$67.88
LINDA HOUSEWRIGHT		10.5.2210.305.3705.00.00.00 Check #: 0	PRE K PROF DEV AND TRAIN PFA GRANT	\$5,696.80
			Vendor Total:	\$5,696.80
MARY ELLEN WHITE	25583	10.5.1205.333.0000.00.00.00 Check #: 0	SPEC ED MILEAGE REIMB	\$288.10

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1153

01/29/2025

Vendor Remit Name	Vendor #	Account	Description	Amount
MARY KATE MORONEY		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$288.10
			Vendor Total:	\$143.05
MARY LYNN DUFFY		10.5.2410.332.0000.00.00.00 Check #: 0	OFFICE OF PRINCIPAL - TRAVEL/CONF	\$500.00
			Vendor Total:	\$500.00
MENARDS INC	1008	20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$478.65
			Vendor Total:	\$478.65
MERRYL BROWNLOW		10.5.2320.333.0000.00.00.00 Check #: 0	EXECUTIVE ADMIN -MILEAGE REIMBURSEMENT	\$1,000.00
			Vendor Total:	\$1,000.00
MIDWEST PAPER RETRIEVER		20.5.2540.321.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-SANITATION SERVICES	\$172.00
			Vendor Total:	\$172.00
MILESTONE THERAPY, LLC.		10.5.1205.314.0000.00.00.00 Check #: 0	SP ED K-12 CONTRACTED SERVICES	\$3,624.75
		10.5.2130.314.0000.00.00.00 Check #: 0	HEALTH SERVICES PT/OT	\$716.00
			Vendor Total:	\$4,340.75
MOLLY QUINN		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$261.80

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1153 01/29/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.1100.411.0000.00.00.00 Check #: 0	K-12 - SUPPLIES	\$17.56
NCS PEARSON_25380	25380	10.5.2230.411.4620.05.00.00 Check #: 0	ASSESSMENT IDEA GRANT	\$279.36
			Vendor Total:	\$830.03
NICOR GAS		20.5.2540.465.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-NATURAL GAS	\$1,978.03
			Vendor Total:	\$1,978.03
PAULA STEPANIUK		10.5.1100.230.0000.00.00.00 Check #: 0	K-12 - TUITION	\$475.00
			Vendor Total:	\$475.00
PETRARCA, GLEASON, BOYLE & IZZO, LLC		10.5.2310.317.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -LEGAL SERVICES	\$800.00
			Vendor Total:	\$800.00
PROCARE THERAPY		10.5.2130.314.0000.00.00.00 Check #: 0	HEALTH SERVICES PT/OT	\$1,454.16
			Vendor Total:	\$1,454.16
PROSHRED		20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$62.96
			Vendor Total:	\$62.96
RSM US LLP		10.5.2520.317.0000.00.00.00 Check #: 0	FISCAL SERVICES-AUDIT/FINANCIAL SERVICES	\$7,000.00
			Vendor Total:	\$7,000.00

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1153

01/29/2025

Vendor Remit Name	Vendor #	Account	Description	Amount
RUSH DAY SCHOOL				
		10.5.1912.670.0000.00.00.00 Check #: 0	SPEC ED K-12 PRIVATE TUITION	\$27,623.75
SARAH SUMOSKI			Vendor Total:	\$27,623.75
		10.5.1100.333.0000.00.00.00 Check #: 0	K-12 TEACHER MILEAGE REIMBURSEMENT	\$9.38
SERTOMA SPEECH & HEARING CENTER	5222		Vendor Total:	\$9.38
		10.5.2150.310.4620.05.00.00 Check #: 0	AUDIOLOGY SERVICES IDEA GRANT	\$1,150.00
SHANNON DONATO			Vendor Total:	\$1,150.00
		10.5.1205.333.0000.00.00.00 Check #: 0	SPEC ED MILEAGE REIMB	\$38.86
SIOBHAN GAYDUK			Vendor Total:	\$38.86
		10.5.2130.333.0000.00.00.00 Check #: 0	HEALTH SERVICES-MILEAGE REIMB	\$46.57
SMITHEREEN EXTERMINATING COMPANY	4755		Vendor Total:	\$46.57
		20.5.2540.320.0000.00.00.00 Check #: 0	OPER & MAINT PROP SERVICES	\$296.00
SOUTH TOWN REFRIGERATION			Vendor Total:	\$296.00
		20.5.2540.319.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-OTHER PROF/TECH SERVICES	\$6,211.60
		20.5.2540.323.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-MTCE	\$5,947.53
		20.5.2540.700.0000.00.00.00 Check #: 0	OPERATIONS/MAINT NEW/REPL EQUIP	\$849.74
			Vendor Total:	\$13,008.87

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1153 01/29/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
SOUTHWEST REGIONAL PUBLISHING				
		10.5.2310.351.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -PRINT PUBLICATIONS	\$534.82
			Vendor Total:	\$534.82
SPECIAL EDUCATION SERVICES				
		10.5.1912.670.0000.00.00.00 Check #: 0	SPEC ED K-12 PRIVATE TUITION	\$3,032.40
			Vendor Total:	\$3,032.40
STABRAWA, LORETTA				
	4310	10.5.3700.310.4620.05.00.00 Check #: 0	CONTR LBSI SERV PAROCH LS IDEA	\$1,320.00
			Vendor Total:	\$1,320.00
STAPLES ADVANTAGE_12999				
	12999	10.5.1100.411.0000.01.00.00 Check #: 0	K-12 - SUPPLIES CHIPPEWA	\$492.75
		10.5.1100.411.0000.02.00.00 Check #: 0	K-12 - SUPPLIES INDEPENDENCE	\$165.97
			Vendor Total:	\$658.72
SUBURBAN SCHOOL COOP INS POOL				
	5274	10.5.2310.380.0000.00.00.00 Check #: 0	BOARD OF EDUCATION -INSURANCE	\$98,488.00
			Vendor Total:	\$98,488.00
SWANK MOTION PICTURES				
		10.5.2660.314.0000.00.62.00 Check #: 0	DATA PROCESSING- TECHNOLOGY CONTRACT RENEWALS	\$2,158.00
			Vendor Total:	\$2,158.00
SYMMETRY ENERGY SOLUTIONS				
		20.5.2540.465.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-NATURAL GAS	\$4,997.81
			Vendor Total:	\$4,997.81
TARA FITZGIBBONS				

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1153

01/29/2025

Vendor Remit Name	Vendor #	Account	Description	Amount
TIMBERLINE BILLING SERVICE		10.5.1205.333.0000.00.00.00 Check #: 0	SPEC ED MILEAGE REIMB	\$31.76
			Vendor Total:	\$31.76
TOMAS DEL TORO		10.5.1205.311.0000.00.00.00 Check #: 0	SPEC ED PURCH SERVICES	\$47.39
			Vendor Total:	\$47.39
TRI-M ELECTRIC		10.5.2660.333.0000.00.00.00 Check #: 0	DATA PROECSSIONG-MILEAGE REIMBURSEMENT	\$250.00
			Vendor Total:	\$250.00
UCP SEGUIN/INFINITEC OF CHICAGO		20.5.2540.319.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE-OTHER PROF/TECH SERVICES	\$529.00
			Vendor Total:	\$529.00
UNIQUE PRODUCTS		10.5.2210.314.4620.05.00.00 Check #: 0	PROFESSIONAL DEV IDEA GRANT	\$180.00
			Vendor Total:	\$180.00
UNIVERSAL TAXI DISPATCH		20.5.2540.411.0000.00.00.00 Check #: 0	OPERATION/MAINTENANCE- SUPPLIES	\$894.37
			Vendor Total:	\$894.37
WILSON LANGUAGE TRAINING.	8647	40.5.2550.333.0000.00.00.00 Check #: 0	SPECIAL EDUCATION TRANSPORTATION	\$2,230.00
			Vendor Total:	\$2,230.00
		10.5.1205.411.4620.05.00.00 Check #: 0	SPEC ED SUPPLIES IDEA GRANT	\$40.00
			Vendor Total:	\$40.00

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1153

01/29/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
WONDER WORKSHOP, INC.		10.5.2660.411.0000.00.00.00	DATA PROCESSING SERVICES- SUPPLIES	\$399.98
		Check #: 0		
		Vendor Total:		\$399.98
		Grand Total:		\$391,555.87

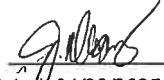
End of Report

PALOS HEIGHTS SCHOOL DISTRICT 128 VOUCHER

Voucher No: 1109

Voucher Date: 12/03/2024

Prepared By:


Printed: 01/22/2025 03:58:20 PM

PALOS HEIGHTS SCHOOL DISTRICT 128 is hereby authorized to draw warrants against PALOS HEIGHTS SCHOOL DISTRICT 128 funds for the sum of \$19,195.92 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

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



PALOS HEIGHTS SCHOOL DISTRICT 128

Fund		Amount
10	EDUCATIONAL	\$16,345.80
20	OPERATIONS AND MAINTENANCE	\$2,432.28
40	TRANSPORTATION	\$417.84
		<hr/>
		\$19,195.92

SPECIAL CHECKS DRAWN IN DECEMBER

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1109

12/03/2024

Vendor Remit Name	Vendor #	Account	Description	Amount
BMO FINANCIAL GROUP		10.5.1100.411.0000.00.00.00 Check #: 44075	K-12 - SUPPLIES	\$115.05
		10.5.1100.411.0000.01.00.00 Check #: 44075	K-12 - SUPPLIES CHIPPEWA	\$223.50
		10.5.1100.411.0000.02.00.00 Check #: 44075	K-12 - SUPPLIES INDEPENDENCE	\$301.62
		10.5.1100.411.0000.04.00.00 Check #: 44075	K-12 - SUPPLIES - INDIAN HILL	\$286.64
		10.5.1125.314.3705.00.00.00 Check #: 44075	PRE K PROF SERV PFA GRANT	\$492.00
		10.5.1125.411.3705.00.00.00 Check #: 44075	PRE K SUPPLIES PFA GRANT	\$71.07
		10.5.2210.305.3705.00.00.00 Check #: 44075	PRE K PROF DEV AND TRAIN PFA GRANT	(\$7.13)
		10.5.2210.310.4300.05.00.00 Check #: 44075	MATH, SEL, LITERACY PROF DEV TITLE I	\$330.00
		10.5.2210.332.0000.01.00.00 Check #: 44075	INSTR OUT OF DIST MEAL/HOTEL- CH	\$26.40
		10.5.2210.332.0000.02.00.00 Check #: 44075	INSTR OUT OF DIST MEAL/HOTEL- IND	\$13.20
		10.5.2210.332.0000.03.00.00 Check #: 44075	INSTR OUT OF DIST MEAL/HOTEL- NAVAJO	\$26.40
		10.5.2230.411.4620.05.00.00 Check #: 44075	ASSESSMENT IDEA GRANT	\$226.60
		10.5.2310.332.0000.00.00.00 Check #: 44075	BOARD OF EDUCATION - TRAVEL/CONF	\$954.64
		10.5.2310.411.0000.00.00.00 Check #: 44075	BOARD OF EDUCATION - SUPPLIES	\$78.59
		10.5.2320.332.0000.00.00.00 Check #: 44075	EXECUTIVE ADMIN - TRAVEL/CONF	\$426.26
		10.5.2320.411.0000.00.00.00 Check #: 44075	EXECUTIVE ADMIN - SUPPLIES	\$162.48

Palos Heights School District 128

Voucher Supplement Account Summary

Voucher Batch Number: 1109

12/03/2024

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount		
ILLINOIS DEPT OF EMPLOYMENT SECURITY	7075	10.5.2410.332.0000.00.00.00 Check #: 44075	OFFICE OF PRINCIPAL -TRAVEL/CONF	\$448.27		
		10.5.2410.411.0000.01.00.00 Check #: 44075	OFFICE OF PRINCIPAL - SUPPLIES CHIPPEWA	\$340.58		
		10.5.2410.411.0000.02.00.00 Check #: 44075	OFFICE OF PRINCIPAL-SUPPLIES-INDEPENDENCE	\$104.40		
		10.5.2410.411.0000.03.00.00 Check #: 44075	OFFICE OF PRINCIPAL - SUPPLIES - NAVAJO HEIGHTS	\$78.95		
		10.5.2560.400.3705.00.00.00 Check #: 44075	FOOD SERVICES SUPPLIES PFA GRANT	\$1,036.15		
		10.5.2660.411.0000.00.00.00 Check #: 44075	DATA PROCESSING SERVICES- SUPPLIES	\$376.14		
		10.5.2660.411.0000.00.11.00 Check #: 44075	DATA PROCESSING SUPPLIES ADMIN	\$40.69		
		10.5.2660.470.0000.00.00.00 Check #: 44075	DATA PROCESSING - SOFTWARE	\$74.49		
		20.5.2540.411.0000.00.00.00 Check #: 44075	OPERATION/MAINTENANCE- SUPPLIES	\$13.10		
					Vendor Total:	\$6,240.09
		ILLINOIS SCHOOL BUS	242	10.5.2310.381.0000.00.00.00 Check #: 44076	BOARD OF EDUCATION -UNEMPLOYMENT COMP	\$36.82
				40.5.2550.334.0000.02.00.00 Check #: 44077	Athletic & Academic Conf. Buses	\$417.84
NICOR GAS		20.5.2540.465.0000.00.00.00 Check #: 44078	OPERATION/MAINTENANCE-NATURAL GAS	\$1,015.41		
					Vendor Total:	\$1,015.41

Palos Heights School District 128

Voucher Supplement Account Summary

Fiscal Year: 2024-2025

Voucher Batch Number: 1109

12/03/2024

Vendor Remit Name	Vendor #	Account	Description	Amount
PROVEN IT		10.5.2660.360.0000.00.00.00 Check #: 44079	DATA PROCESSING CAPITAL LEASE	\$2,208.99
REPUBLIC SERVICES		20.5.2540.321.0000.00.00.00 Check #: 44080	OPERATION/MAINTENANCE-SANITATION SERVICES	\$1,403.77
Vendor Total:				\$2,208.99
SOMETHING FISHY INC.		10.5.1100.411.0000.01.00.00 Check #: 44081	K-12 - SUPPLIES CHIPPEWA	\$1,131.00
		10.5.1100.411.0000.02.00.00 Check #: 44081	K-12 - SUPPLIES INDEPENDENCE	\$2,682.00
		10.5.1100.411.0000.04.00.00 Check #: 44081	K-12 - SUPPLIES - INDIAN HILL	\$880.00
Vendor Total:				\$4,693.00
STABRAWA, LORETTA	4310	10.5.3700.310.4620.05.00.00 Check #: 44082	CONTR LBSI SERV PAROCH LS IDEA	\$3,180.00
Vendor Total:				\$3,180.00
Grand Total:				\$19,195.92

End of Report

Palos Heights School District 128

Fund Balances

Fiscal Year: 2024-2025

Include Cash Balance
 Month: December
 Year: 2024
 FY End Report
 Fund Type:

Fund	Description	Beginning Balance	Revenue	Expense	Transfers	Fund Balance
10	EDUCATIONAL	\$4,863,260.52	\$5,050,689.60	(\$4,664,632.10)	\$0.00	\$5,239,318.02
11	STUDENT ACTIVITY FUND	\$5,269.00	\$0.00	\$0.00	\$0.00	\$5,269.00
20	OPERATIONS AND MAINTENANCE	\$688,791.60	\$476,441.53	(\$544,075.58)	\$0.00	\$621,157.55
30	DEBT SERVICE	\$949,777.35	\$612,167.73	(\$1,159,100.00)	\$0.00	\$402,845.08
40	TRANSPORTATION	\$515,933.86	\$253,520.90	(\$211,571.33)	\$0.00	\$557,863.43
50	MUNICIPAL RETIREMENT	\$120,119.54	\$89,833.31	(\$84,370.61)	\$0.00	\$125,582.24
55	SOCIAL SECURITY	\$84,970.87	\$109,098.24	(\$100,125.00)	\$0.00	\$93,944.11
60	CAPITAL PROJECTS	\$334,553.36	\$826.46	(\$141,798.88)	\$0.00	\$193,580.94
70	WORKING CASH	\$2,295,764.28	\$73,447.18	\$0.00	\$0.00	\$2,369,211.46
80	TORT IMMUNITY	\$4,907.93	\$10.15	\$0.00	\$0.00	\$4,918.08
90	LIFE SAFETY	\$186.45	\$3.64	\$0.00	\$0.00	\$190.09
Grand Total:		\$9,853,534.76	\$6,666,038.74	(\$6,905,673.50)	\$0.00	\$9,613,900.00

End of Report

District 128, Cook County
Palos Heights, Illinois

BOARD MEETING January 29, 2025

Activity Fund Receipts and Expenses DECEMBER 2024

	Balance 11/30/24	DECEMBER Receipts	DECEMBER Expenses	Balance 12/31/24
Indian Hill	908.23	\$0.00	\$0.00	\$908.23
Chippewa	\$1,801.47	\$178.00	\$0.00	\$1,979.47
Navajo	\$11.13	\$4,192.54	\$4,143.56	\$60.11
Independence				
IJHS	\$3,253.85	\$3,124.20	\$4,720.82	\$1,657.23
Cheerleaders	\$205.86	\$0.00	\$0.00	\$205.86
Drama	\$632.56	\$170.00	\$0.00	\$802.56
Lunch	\$0.00	\$0.00	\$0.00	\$0.00
Poms	\$106.55	\$0.00	\$0.00	\$106.55
Student Council	\$283.21	\$0.00	\$0.00	\$283.21
TOTAL	<u><u>\$6,294.63</u></u>	<u><u>\$7,664.74</u></u>	<u><u>\$8,864.38</u></u>	<u><u>\$5,094.99</u></u>

Palos Heights District 128

EMPLOYMENT RECOMMENDATION FOR: _____ Colleen Proutsos _____

JOB TITLE:	Math Interventionist Paraprofessional	SCHOOL:	Navajo Heights
DATE NEEDED:	January 2025	GRADE/SUBJECT:	4-5

FULL-TIME

PART-TIME X

X REPLACEMENT FOR: Kim Aardema

(Name of Employee)

- Retirement
- Resignation (attach letter of resignation)
- Termination
- Unpaid Leave
- Other (specify) _____

NEW POSITION (Must have approval of Superintendent)

Number of Applications Received: 2 Number of Candidates Interviewed: 2

Professional Background Related to Position

Education:

Governors State University, Masters in Education Major: Math Education
Eastern Illinois University, Bachelors of Science in Education, Major: Elementary Education with Middle School Endorsement. Endorsements: Math and Social Science
University of Illinois, Major: Finance

Experience:

2005-2018, Steger School District 194 - Columbia Central School (6-8th Grade Math Teacher)
Math Department Chair 2015-2016, Taught Middle School Math Courses
2022-Present, Substitute Teacher Grades PreK-8 at Summit Hill School District 161

Reference Feedback

Colleen is respectful, professional, warm, polite and nurturing . She cares about kids. She interacted well with the students and was very helpful. She was able to meet the needs of students with different abilities. She differentiated to meet the needs of all students. Colleen is very caring as a teacher. She is able to adapt and plan multiple lessons and switch gears. Colleen has knowledge of her math content and her ability to be flexible and know what kids need on a personal level and to be caring. Colleen is professional, has good judgement and a strong sense of responsibility. She was always willing to put in a team effort for conferences. She was a great coworker and worked well in PLCs with our teams. Colleen is warm, kind and would be a great asset to any teaching team. It would be exciting to have her.

Supervisor's Signature: _____

Kaitlin Settle

Date: 12/19/24

Superintendent's Signature: _____

Meryl B Brownlow

Date: 12-19-24

Palos Heights District 128

EMPLOYMENT RECOMMENDATION FOR: Chanika Sheehan

JOB TITLE:	Paraprofessional	SCHOOL:	Indian Hill
DATE NEEDED:	January 6, 2025	GRADE/SUBJECT:	Preschool Paraprofessional

FULL-TIME PART-TIME

REPLACEMENT FOR: _____
(Name of Employee)

- Retirement
- Resignation (attach letter of resignation)
- Termination
- Unpaid Leave
- Other (specify) _____

NEW POSITION (Must have approval of Superintendent)

Number of Applications Received: 6 Number of Candidates Interviewed: 4

Professional Background Related to Position

ELIM - paraprofessional, 08/2016 - present
Senior Caregiver, 03/2012-08/2015
Nanny, 07/2014-06/2016

Reference Feedback

Chanika's references report that she is eager to learn. She is dependable, a quick learner, and will go over and above to complete tasks. She has helped in preparing materials, working as a 1:1 and is able to collect data effectively. Chanika has effective communication. She is able to speak and write in Thai fluently.

Supervisor's Signature: Dee Potempa

Date: 1/3/2025

Superintendent's Signature: Meryl B. Brownlow

Date: 1-3-2025



Laura Kriha <lkriha@palos128.org>

Fwd: Resignation

1 message

Mary Lynn Duffy <mduffy@palos128.org>
To: Meryll Brownlow <mbrownlow@palos128.org>
Cc: Laura Kriha <lkriha@palos128.org>

Fri, Dec 20, 2024 at 12:46 PM

Here is Julie's resignation.
Laura, can you post the kindergarten position today?
Thanks

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

From: **Julie Kolecki** <juliekolecki@yahoo.com>
Date: Fri, Dec 20, 2024 at 11:13AM
Subject: Resignation
To: Mary Lynn Duffy <mduffy@palos128.org>

Mary Lynn,
I apologize for any inconvenience this is causing you.
As of today I would like to resign.
Please let me know if there is anything else you need.

Thank you,
Julie Kolecki

Sent from Yahoo Mail for iPhone

Palos Heights District 128

EMPLOYMENT RECOMMENDATION FOR: Melissa DeLaRosa-Gonzalez

JOB TITLE:	Paraprofessional	SCHOOL:	Indian Hill
DATE NEEDED:	January 27, 2025	GRADE/SUBJECT:	Preschool Paraprofessional

FULL-TIME PART-TIME

REPLACEMENT FOR: Danielle Procenti
(Name of Employee)

- Retirement
- Resignation (attach letter of resignation)
- Termination
- Unpaid Leave
- Other (specify) _____

NEW POSITION (Must have approval of Superintendent)

Number of Applications Received: 6 Number of Candidates Interviewed: 4

Professional Background Related to Position

ELIM - paraprofessional, 08/2021 - present

Reference Feedback

Melissa's references report that she is a great asset to any team she would join at any school. Melissa has been a substitute teacher at Elim for the majority of the FY25 school year. She is dedicated, able to create lessons, work with challenging behaviors, etc. She is dependable, loyal, and a quick learner. eager to learn.

Supervisor's Signature: Dee Potempa

Date: 1/15/2025

Superintendent's Signature: Meryl B Brownlow

Date: 1-15-2025

Palos Heights District 128

EMPLOYMENT RECOMMENDATION FOR: Michael Volpi

JOB TITLE:	Night Custodian	SCHOOL:	Navajo
DATE NEEDED:	ASAP	GRADE/SUBJECT:	Elementary

FULL-TIME PART-TIME

REPLACEMENT FOR: Andrew Kay
(Name of Employee)

- Retirement
- Resignation (attach letter of resignation)
- Termination
- Unpaid Leave
- Other (specify) _____

NEW POSITION (Must have approval of Superintendent)

Number of Applications Received: 0 Number of Candidates Interviewed: 0

Professional Background Related to Position

Worked at Alpha Building Maintenance for 4 + years maintaining cleanliness of classrooms, hallways, restrooms and common areas. Assisted with setup and teardown for school events and activities. Monitored and reported any safety hazards or maintenance issues to the appropriate personnel. Ensured all areas were sanitized and safe for students and staff. Have used floor buffers and carpet cleaners. Managed inventory. Responded promptly to emergency cleaning requests.

Reference Feedback

We hired Michael through Alpha Building Maintenance as a contracted worker and he worked for us for two and half weeks. In that time, Colin McCann and Bryan Neubacher have said it has been great working with Michael and that he has done a great job with cleaning. He is friendly and the staff have been happy with his work so far. Michael asked if he could become an employee permanently and due to his great work ethic and cleaning abilities we have decided to hire him for the position. He will be a great addition to the custodial staff.

Supervisor's Signature: Kim Anoman Date: 12/23/24

Superintendent's Signature: Meryl B Brownlow Date: 12-23-2024

Palos Heights District 128

REHIRE RECOMMENDATION FOR: KENDRA JONES

JOB TITLE:	Paraprofessional	SCHOOL:	IJHS
DATE NEEDED:	Rehire date: January 6, 2025	GRADE/SUBJECT:	6-8

Professional Background Related to Position

Reference Feedback

- Demonstrates excellent interpersonal skills in working with students and a team
- Displays strong abilities to follow directions from case managers and flexible thinking when the need arises to pivot in given situations or with struggling students

Supervisor's Signature:

Kevin Kirk

Date: 12/31/2024

Superintendent's Signature:

Meryl B. Brownlow

Date: 12-31-2024



Summary Detail by Fiscal Year - V2
FY 2026 - 2030



1/23/2025

2026	School	Category	Component	Task Detail	Funding Source	Project	Budget at Budgeted Year	Actual Bids to Date (includes Contingency)	Differential between Budget and Actual	
S 2025	Independence Junior High School	Infrastructure	Mechanical	Replace 7 air handling units	Capital Improvements	Mechanical and Plumbing	\$ 532,952.38			
S 2025	Indian Hill	Infrastructure	Mechanical	Replace 1 air handling unit	Capital Improvements	Mechanical and Plumbing	\$ 42,000.00			
S 2025	Navajo Heights	Infrastructure	Mechanical	Replace 3 unit ventilators, Rooms 9, 10 and 11	Capital Improvements	Mechanical and Plumbing	\$ 115,500.00			
							\$ 690,452.38			
S 2025	All Schools	Infrastructure	Electrical	Electrical PRIORITY items on Electrical Assessment	Capital Improvements	Electrical	\$ 8,295.00			
S 2025	All Schools	Infrastructure	Plumbing	Plumbing repairs from Plumbing Assessment	Maintenance Grant	Plumbing	\$ 67,200.00			
S 2025	Navajo Heights	Infrastructure	Plumbing	Replace Water Heater	Capital Improvements	Plumbing	\$ 12,568.50			
S 2025	All Schools	Misc	Life Safety Items	Remaining Items on LS List	Life Safety	Life Safety	\$ 58,065.00			
							\$ 146,128.50			
S 2025	Chippewa Elementary School	Learning Environments	Interior Partitions	Paint interior partitions	Annual O&M	Maintenance	\$ 27,500.00			
S 2025	Independence Junior High School	Building Envelope	Roofing	Annual Maintenance	Annual O&M	Maintenance	\$ 10,980.00			
							\$ 38,480.00			
S 2025	All	Technology	Equipment	Purchase wireless access equipment	Capital Improvements	District				
FY 2026	TOTALS FY 2026						\$ 875,060.88			
	Funding Source Totals			Capital Improvements 2026 Bond			\$ 711,315.88			
				O&M			\$ 38,480.00			
				Life Safety			\$ 58,065.00			
				Maintenance Grant			\$ 67,200.00			
				TOTALS			\$ 875,060.88			



Summary Detail by Fiscal Year - V2
 FY 2026 - 2030



1/23/2025

2027	School	Category	Component	Task Detail	Funding Source	Project	Budget at Budgeted Year	Actual Bids to Date (includes Contingency)	Differential between Budget and Actual		
S 2026	Chippewa Elementary School	Learning Environments	Interior Partitions	Paint interior partitions	Annual O&M	Maintenance	\$ 28,900.00				
S 2026	Independence Junior High School	Building Envelope	Roofing	Annual Maintenance	Annual O&M	Maintenance	\$ 11,557.00				
							\$ 40,457.00				
S 2026	All	Technology	Equipment	Purchase wireless access equipment	Capital Improvements	District	\$ 100,000.00				
FY 2027	TOTALS FY 2027						\$ 140,457.00				
	Funding Source Totals	Capital Improvements 2026 Bond						\$ 100,000.00			
		O&M						\$ 40,457.00			
		TOTALS						\$ 140,457.00			



Summary Detail by Fiscal Year - V2
FY 2026 - 2030



1/23/2025

2028	School	Category	Component	Task Detail	Funding Source	Project	Budget at Budgeted Year	Actual Bids to Date (includes Contingency)	Differential between Budget and Actual	
S 2027	Independence Junior High School	Infrastructure	Electrical	Exterior Soffit Lights	ComEd Energy Incentive Grant	Electrical	\$ 3,500.00			
S 2027	Independence Junior High School	Infrastructure	Electrical	Exterior Wall mounted lights	ComEd Energy Incentive Grant	Electrical	\$ 4,200.00			
S 2027	Independence Junior High School	Infrastructure	Electrical	Parking Lot lights	ComEd Energy Incentive Grant	Electrical	\$ 6,600.00			
S 2027	Independence Junior High School	Infrastructure	Electrical	Exterior Soffit Lights	Capital Improvements	Electrical	\$ 10,500.00			
S 2027	Independence Junior High School	Infrastructure	Electrical	Exterior Wall mounted lights	Capital Improvements	Electrical	\$ 12,600.00			
S 2027	Independence Junior High School	Infrastructure	Electrical	Parking Lot lights	Capital Improvements	Electrical	\$ 19,700.00			
							\$ 57,100.00			
S 2027	Chippewa Elementary School	Infrastructure	Electrical	Replace obsolete panelboards	Capital Improvements	Electrical	\$ 43,300.00			
S 2027	Independence Junior High School	Infrastructure	Electrical	Replace obsolete panelboards	Capital Improvements	Electrical	\$ 124,200.00			
							\$ 167,500.00			
S 2027	Chippewa Elementary School	Learning Environments	Interior Partitions	Paint interior partitions	Annual O&M	Maintenance	\$ 30,400.00			
S 2027	All	Technology	Equipment	Purchase wireless access equipment	Capital Improvements	District	\$ 100,000.00			
FY 2028	TOTALS FY 2028						\$ 355,000.00			
	Funding Source Totals			Capital Improvements 2026 Bond			\$ 310,300.00			
				O&M			\$ 30,400.00			
				ComEd Energy Grant			\$ 14,300.00			
				TOTALS			\$ 355,000.00			



Summary Detail by Fiscal Year - V2
FY 2026 - 2030



1/23/2025

2029	School	Category	Component	Task Detail	Funding Source	Project	Budget at Budgeted Year	Actual Bids to Date (includes Contingency)	Differential between Budget and Actual		
S 2028	Independence Junior High School	Building Envelope	Roofing - Phase 1	Metal Roof, Fascia, Gutters and Downspouts	Capital Improvements	Roofing	\$ 1,991,510.85				
S 2028	Independence Junior High School	Infrastructure	Plumbing	Refrigeration Piping Insulation	Capital Improvements	Roofing	\$ 7,024.50				
							\$ 1,998,535.35				
S 2028	Independence Junior High School	Building Envelope	Exterior Wall	Masonry restoration	Capital Improvements	Masonry	\$ 73,612.00				
							\$ 73,612.00				
S 2028	Navajo Heights School	Learning Environments	Furniture & Equipment	Abandoned Heaters - Classrooms 1 - 6	Capital Improvements	General Trades	\$ 165,147.00				
							\$ 165,147.00				
S 2028	Indian Hill School	Infrastructure	Electrical	Replace obsolete panelboards	Capital Improvements	Electrical	\$ 54,736.00				
S 2028	Navajo Heights School	Infrastructure	Electrical	Replace obsolete panelboards	Capital Improvements	Electrical	\$ 60,818.00				
							\$ 115,554.00				
S 2028	Chippewa Elementary School	Learning Environments	Interior Partitions	Paint interior partitions	Annual O&M	Maintenance	\$ 30,400.00				
S 2028	All	Technology	Equipment	Purchase wireless access equipment	Capital Improvements	District	\$ 100,000.00				
FY 2029	TOTALS FY 2029						\$ 2,483,248.35				
	Funding Source Totals	Capital Improvements - Revenue Sources to be Allocated						\$ 2,452,848.35			
		O&M						\$ 30,400.00			
		TOTALS						\$ 2,483,248.35			

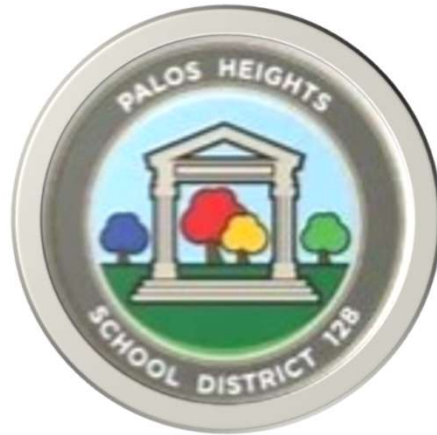


Summary Detail by Fiscal Year - V2
 FY 2026 - 2030



1/23/2025

S 2029	Independence Junior High School	Building Envelope	Roofing - Phase 2	Metal Roof, Fascia, Gutters and Downspouts	Capital Improvements	Roofing	\$ 1,614,322.50				
							\$ 1,614,322.50				
FY 2029	TOTALS FY 2029						\$ 1,614,322.50				
	Funding Source Totals	Capital Improvements - Revenue Sources to be Allocated						\$ 1,614,322.50			
		O&M						\$ -			
		TOTALS						\$ 1,614,322.50			

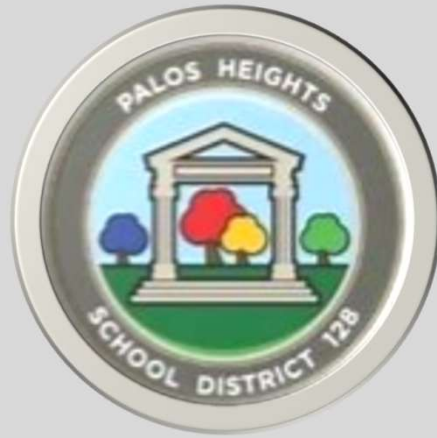


Palos Heights School District 128

Financial Analysis Presentation

January 2025

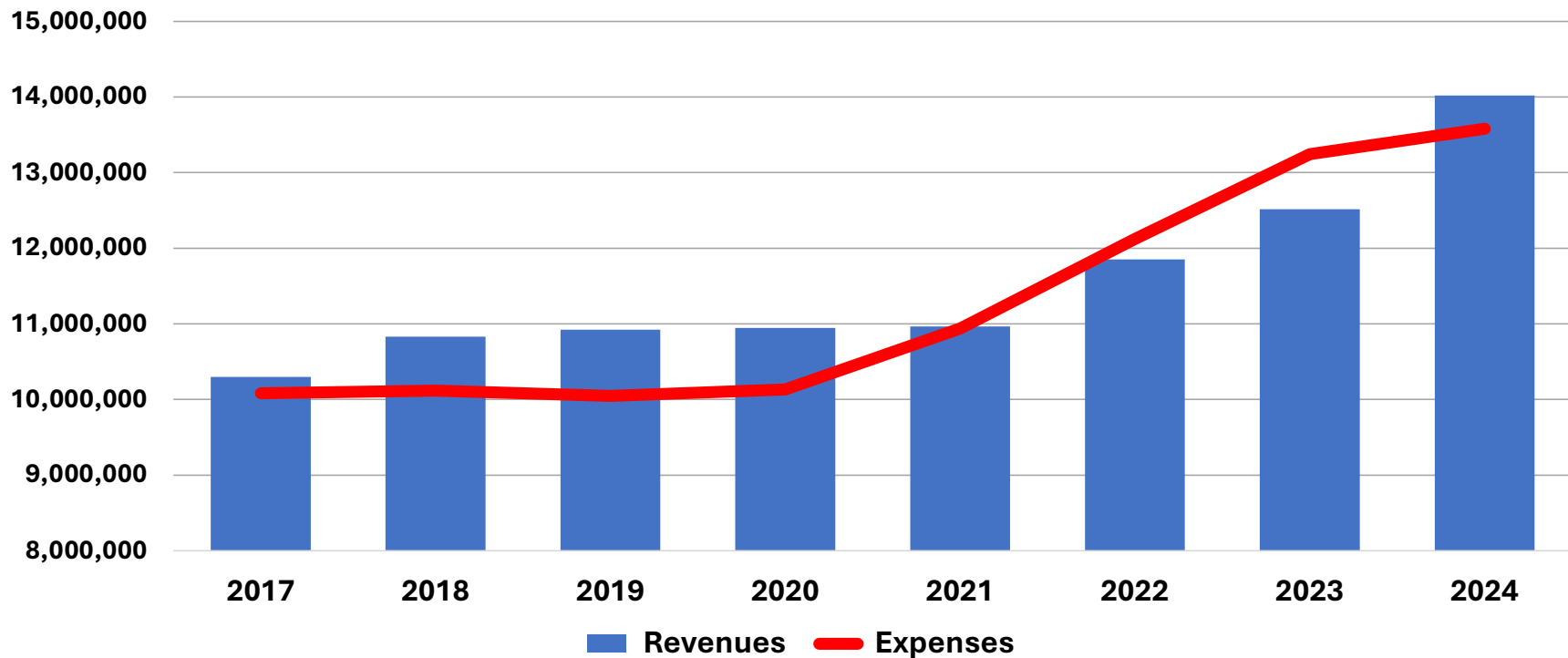




Historical Financial Summary

Audited Revenues and Expenses

Excluding Major Capital Activity

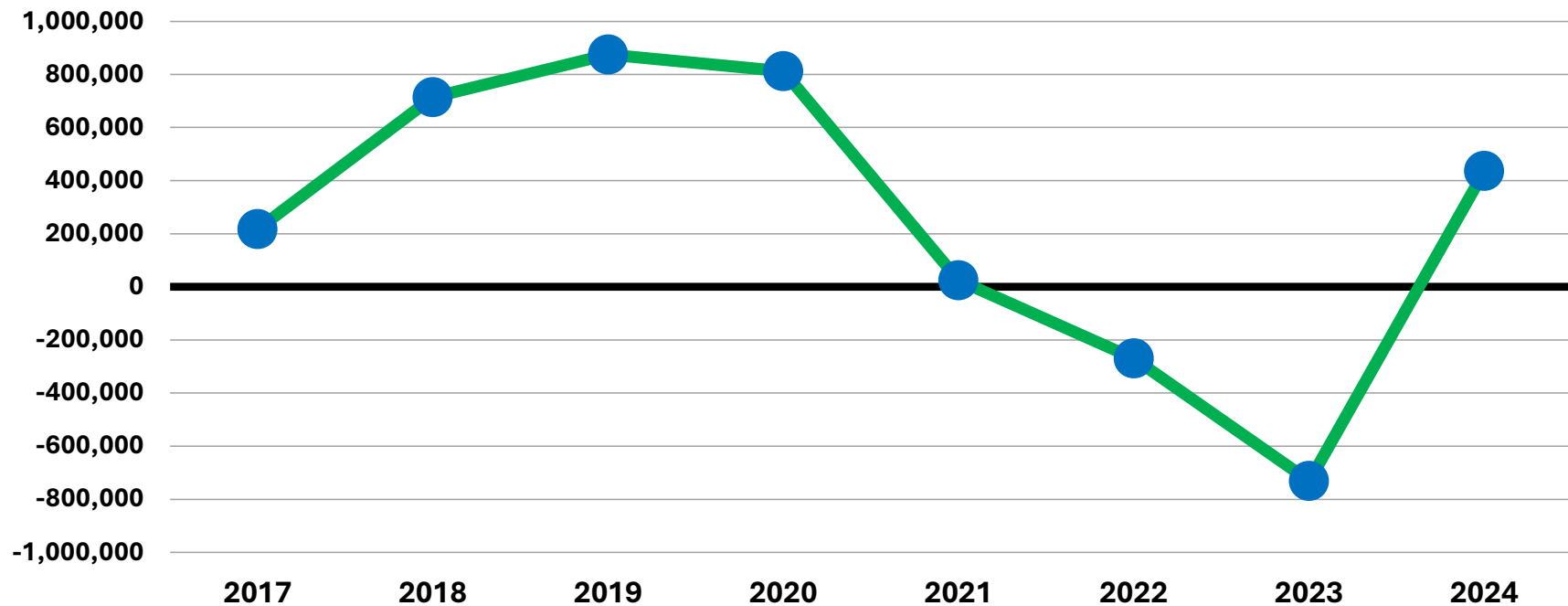


4.50% Compound Annual Growth Rate – Revenues

4.35% Compound Annual Growth Rate – Expenses

Annual Revenues vs. Expenses

Excluding Major Capital Activity



Over the past eight fiscal years, total revenues have exceeded total expenditures by \$2 million.

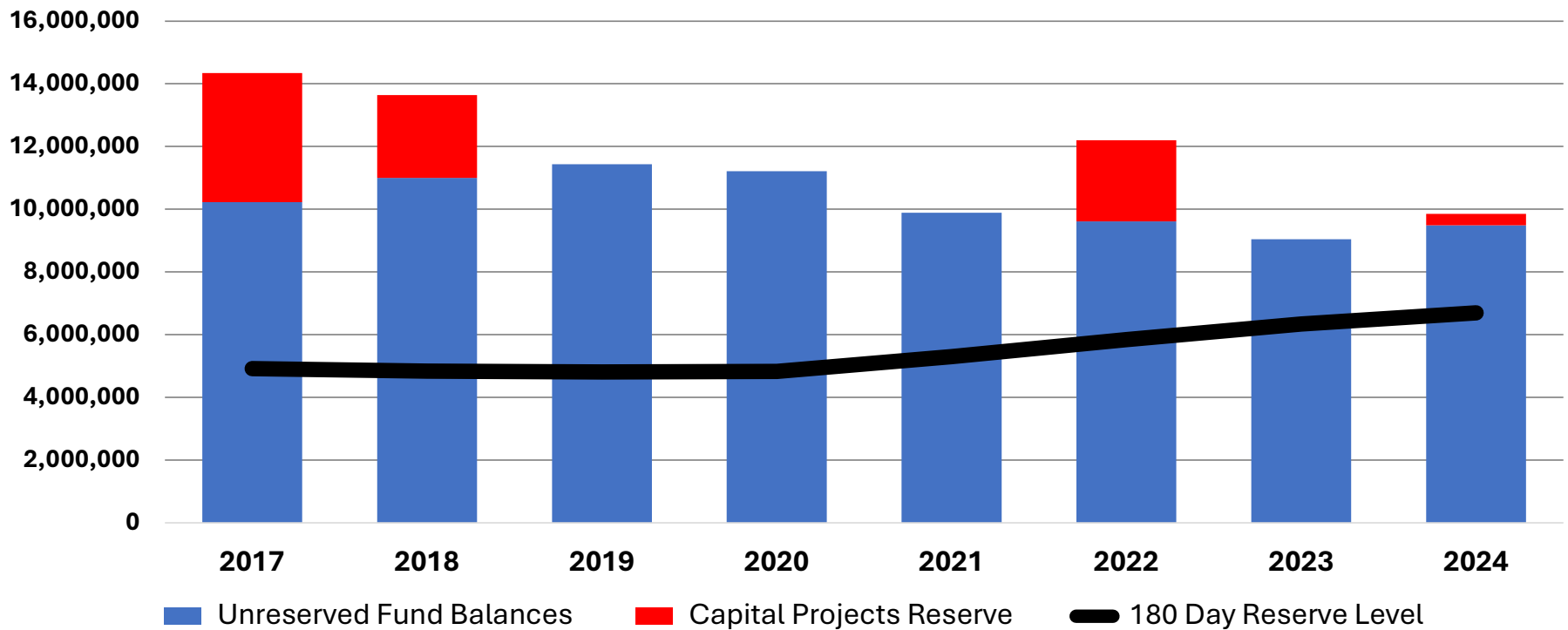
Factors Impacting Fund Balances

Fiscal Year	Non-Capital Surplus/Deficit	Capital Fund Investment	Bond Proceeds	Net Impact on Fund Balances
2017	\$ 217,000	\$ (109,000)	-	\$ 108,000
2018	714,000	(1,414,000)	-	(700,000)
2019	875,000	(3,084,000)	-	(2,209,000)
2020	812,000	(1,032,000)	-	(220,000)
2021	24,000	(1,352,000)	-	(1,328,000)
2022	(270,000)	(2,417,000)	5,004,000	2,317,000
2023	(731,000)	(2,424,000)	-	(3,155,000)
2024	436,000	(1,710,000)	2,075,000	801,000
Total	2,077,000	(13,542,000)	7,079,000	(4,386,000)

Between FY17 and FY24, D128 invested \$13.5 million in major capital projects. \$9.1 million was covered by annual surpluses and bond proceeds. The remaining \$4.4 million was funded through fund balances and capital reserves.

End of Fiscal Year Fund Balances

All Funds





Financial Forecast

Future Financial Headwinds Anticipated to Impact Illinois School Districts Over the Next Several Years

Real estate tax revenue growth in tax-capped school districts are expected to decrease dramatically as CPI growth (inflation) declines.

ESSER funds, which have been a valuable source of fiscal stability for both school districts and the State, have dried up. Will this impact future State funding?

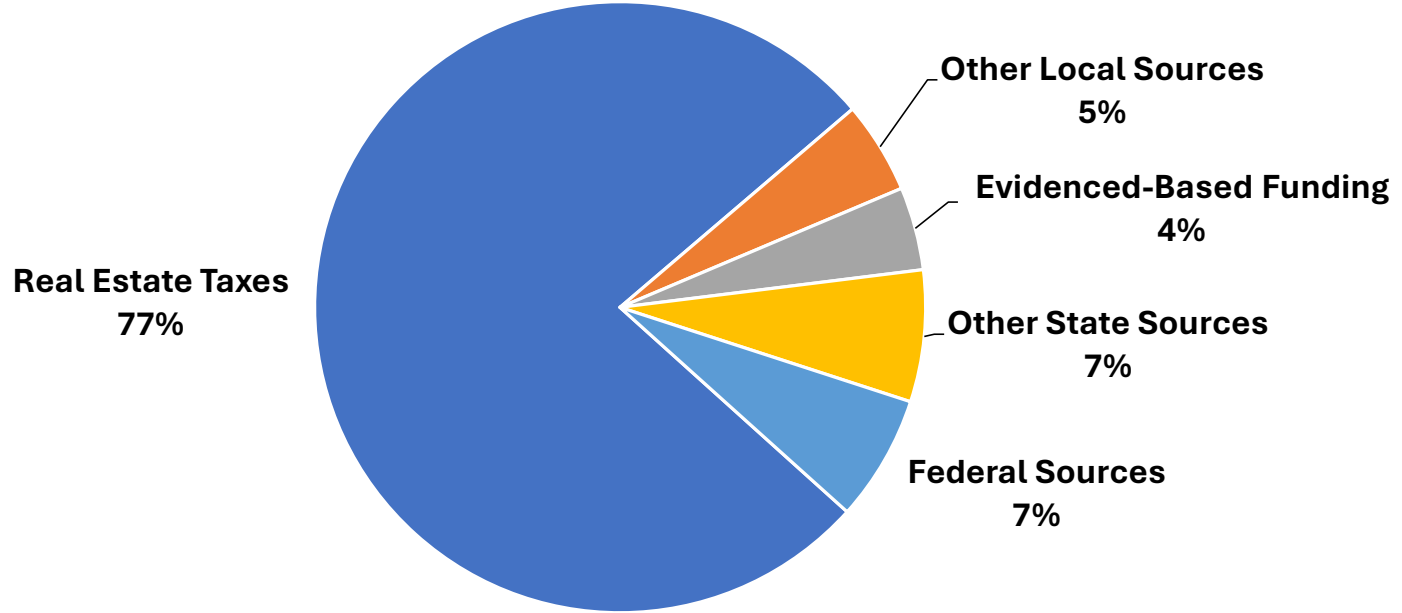
Corporate personal property tax revenues will have declined over 60% since FY23 as the IDOR adjusts for its prior period error.

Interest earnings are expected to decline as the Federal Reserve lowers rates.

Expenses tied to labor intensive areas of budget (i.e. collective bargaining agreements, transportation services and special education) have been soaring.

Composition of Revenues – FY 2024

Real Estate Taxes Comprise 77% of District Revenues



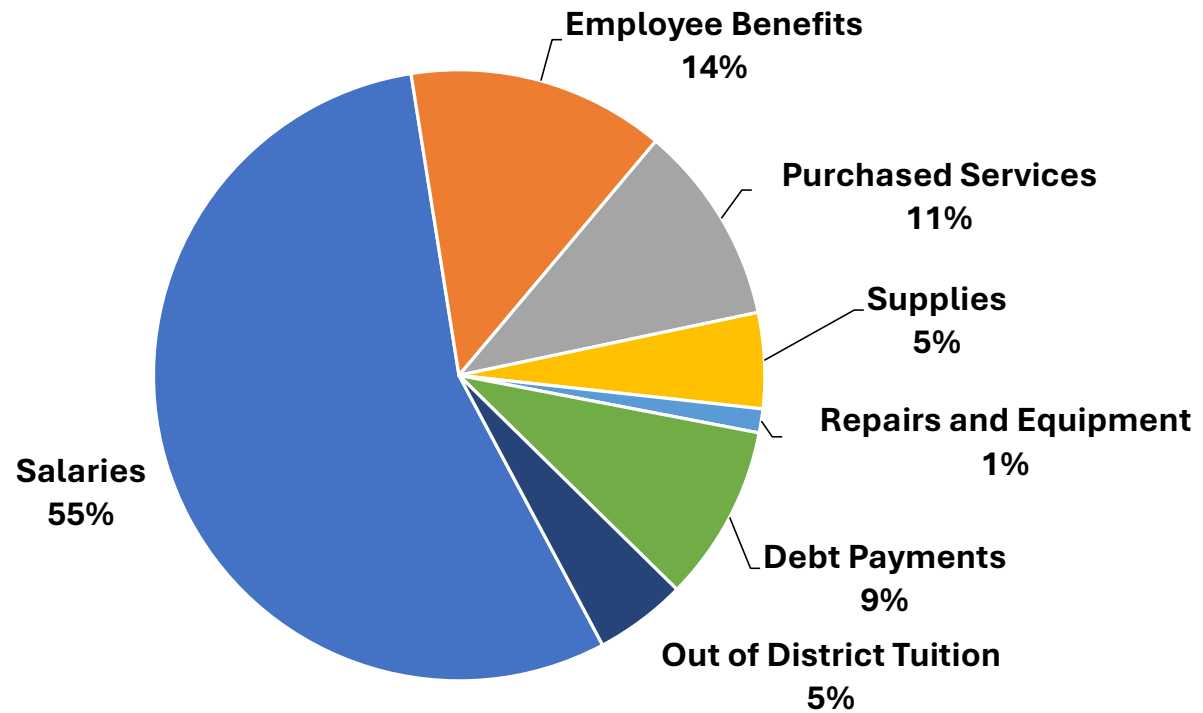
Major Projection Assumptions - Revenues

- Real estate tax revenue growth will be tied to inflation levels as follows: 2024 levy (3.4%), 2025 levy (2.9%) and then projected at historical average CPI growth rate (2.4%) thereafter.
- Corporate Personal Property Taxes are projected to decrease \$75,000 in FY25 and be flat thereafter.
- Interest earnings are expected to decrease based on assumption that the Federal Reserve will lower interest rates during the projection period.
- Evidenced-Based Funding dollars will increase \$2,000 annually (historical average).
- The District will receive its final ESSER grant payment of \$162,000 in FY2025.
- Other State and Federal grant revenue growth will be relatively flat.

Impact of Assumptions: Total revenues are projected to increase at an average annual rate of **1.5%** during the projection period.

Composition of Expenditures – FY 2024

Employee Salaries and Benefits Comprise 69% of District Expenditures



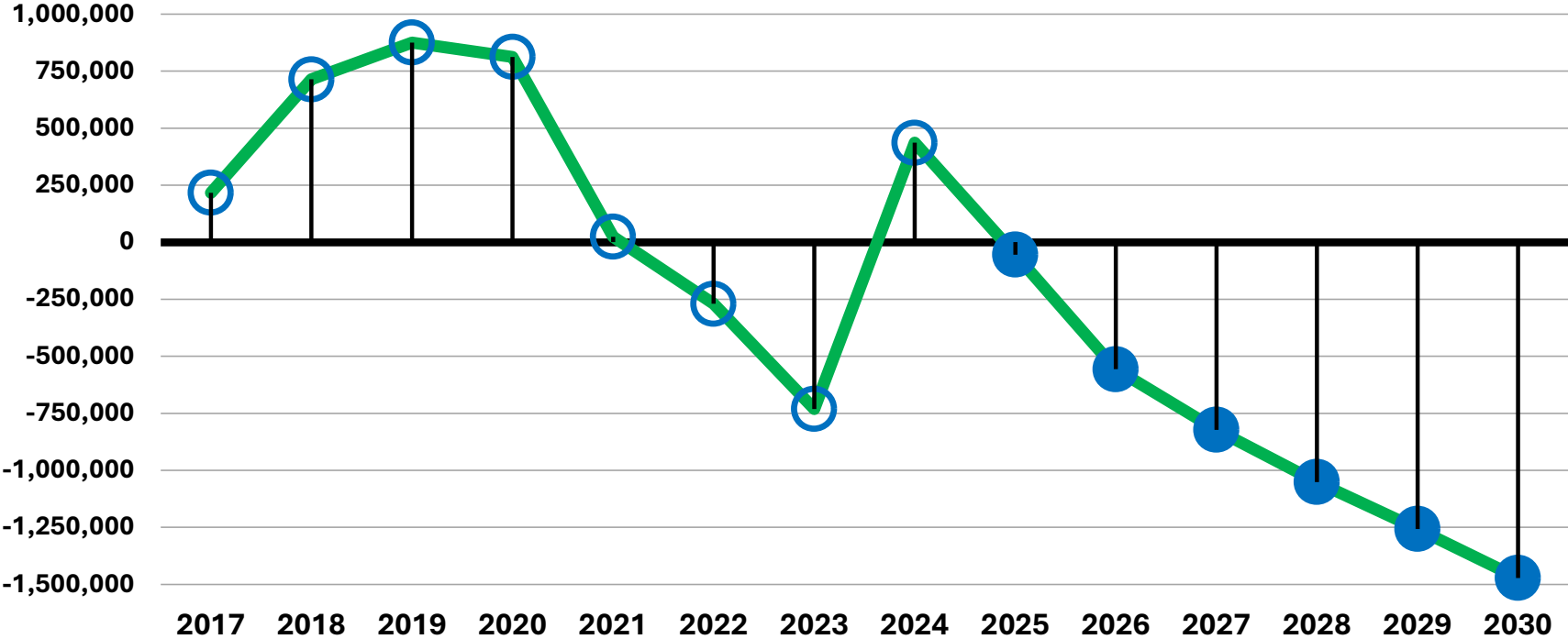
Major Projection Assumptions - Expenditures

- The District is projected to hire one occupational therapist and one special education teacher beginning in FY26.
- Salary expenses are projected to increase on average 4.4% annually during the projection period based primarily on current labor agreements, projected raises and increases in staff composition.
- Driven primarily by increases in health insurance premiums, employee benefits are projected to increase at an annual growth rate of 5.0%.
- Out-of-District tuition expenses are projected to decrease by \$326,000 in FY26 (four students) and then increase \$85,000 in FY27 (one student).
- The District is projected to invest \$3 million into major capital projects during the projection period utilizing \$3 million in bond proceeds to be issued in FY25.
- All other expenses will increase approximately 3% annually.

Impact of Assumptions: Total expenses are projected to increase at an average annual rate of **3.6%** during the projection period.

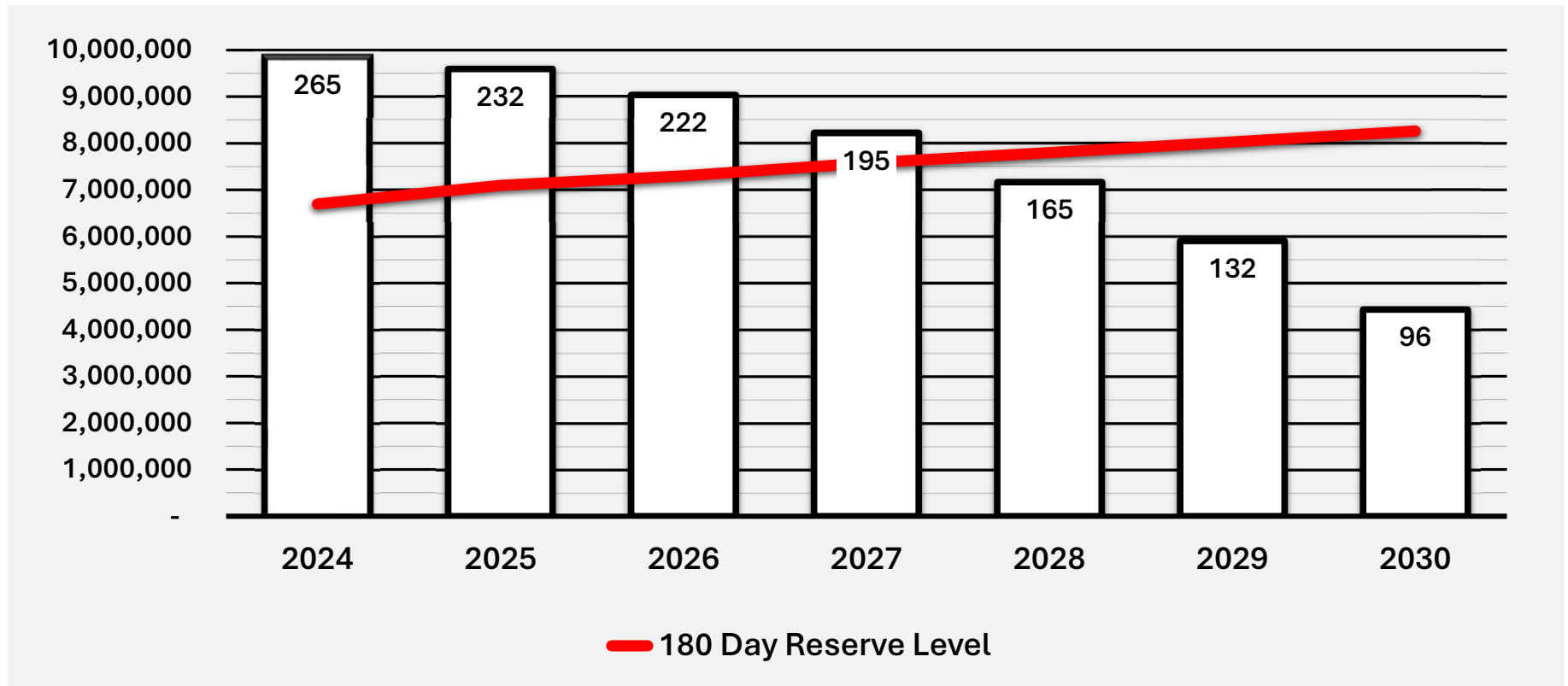
Historical and Projected Revenues vs. Expenses

Excluding Major Capital Activity



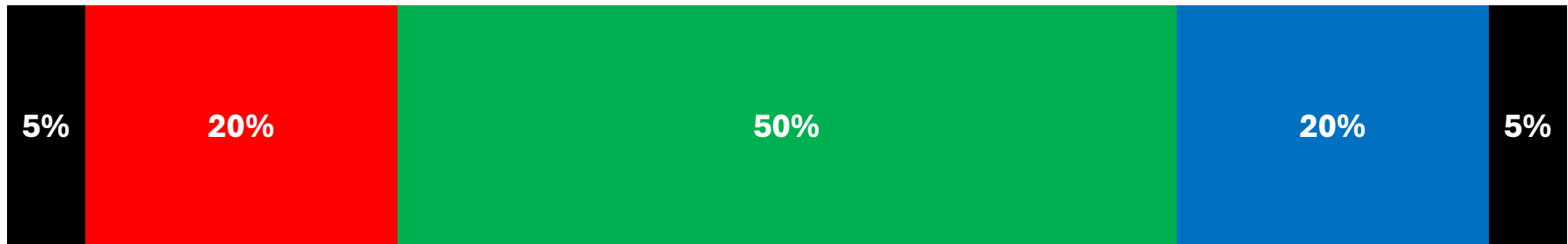
Projected End of Year Fund Balances (Non-Capital)

Figures in White Columns Represent Projected Days of Cash on Hand



Projection Probability Matrix

Developing Projections Using Multiple Scenarios



■ Worst Case

■ Likely Projections

■ Best Case

■ Realistic Worst Case

■ Realistic Best Case

Alternate Projection Scenarios

Major Assumption Changes

Realistic Worst-Case Scenario

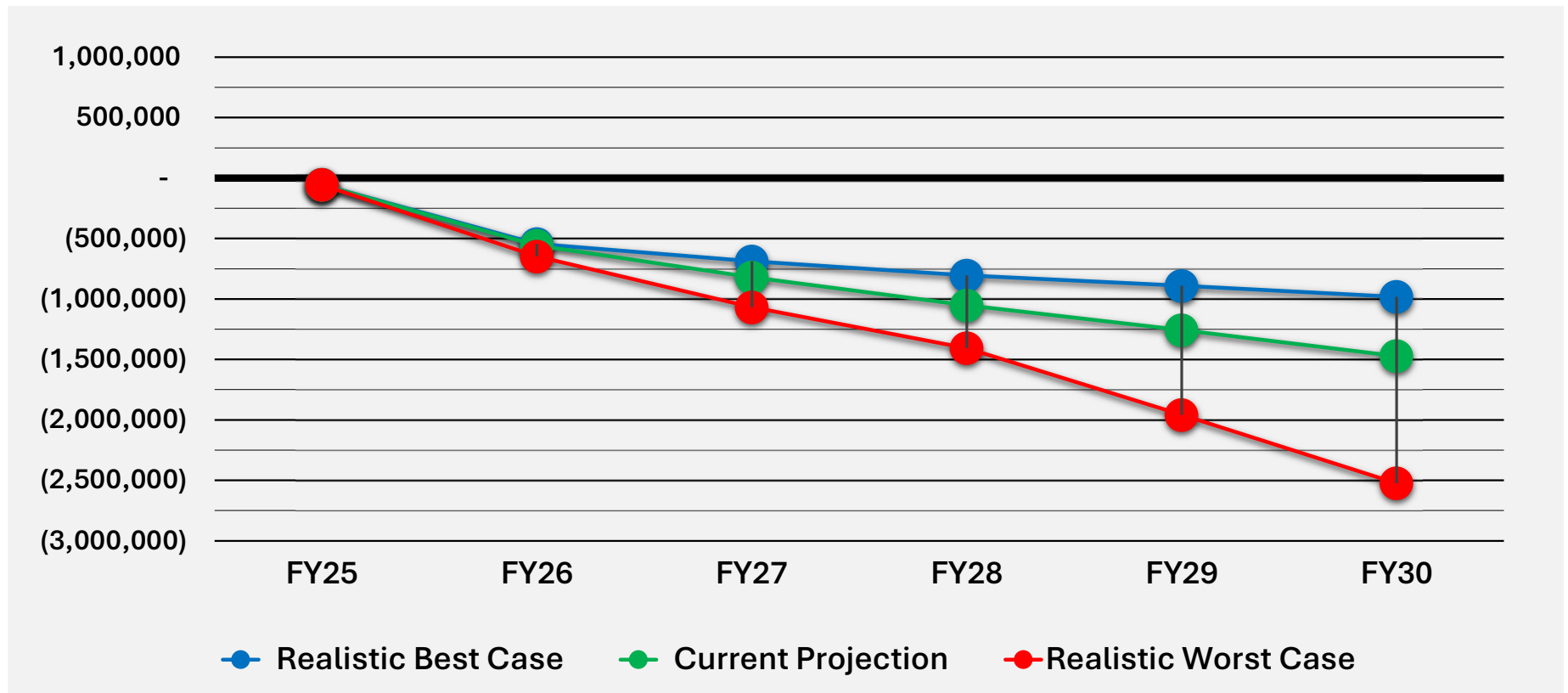
- The consumer price index tied to tax extension growth will drop to 1.4% (versus 2.4% projection rate) beginning in the 2026 levy year.
- Non-salary expenditure growth will exceed projected growth levels by one percent.
- The District will hire one additional 3rd grade teacher in FY26.
- The State's *Pre-School for All* grant will decrease 50% beginning in FY29.

Realistic Best-Case Scenario

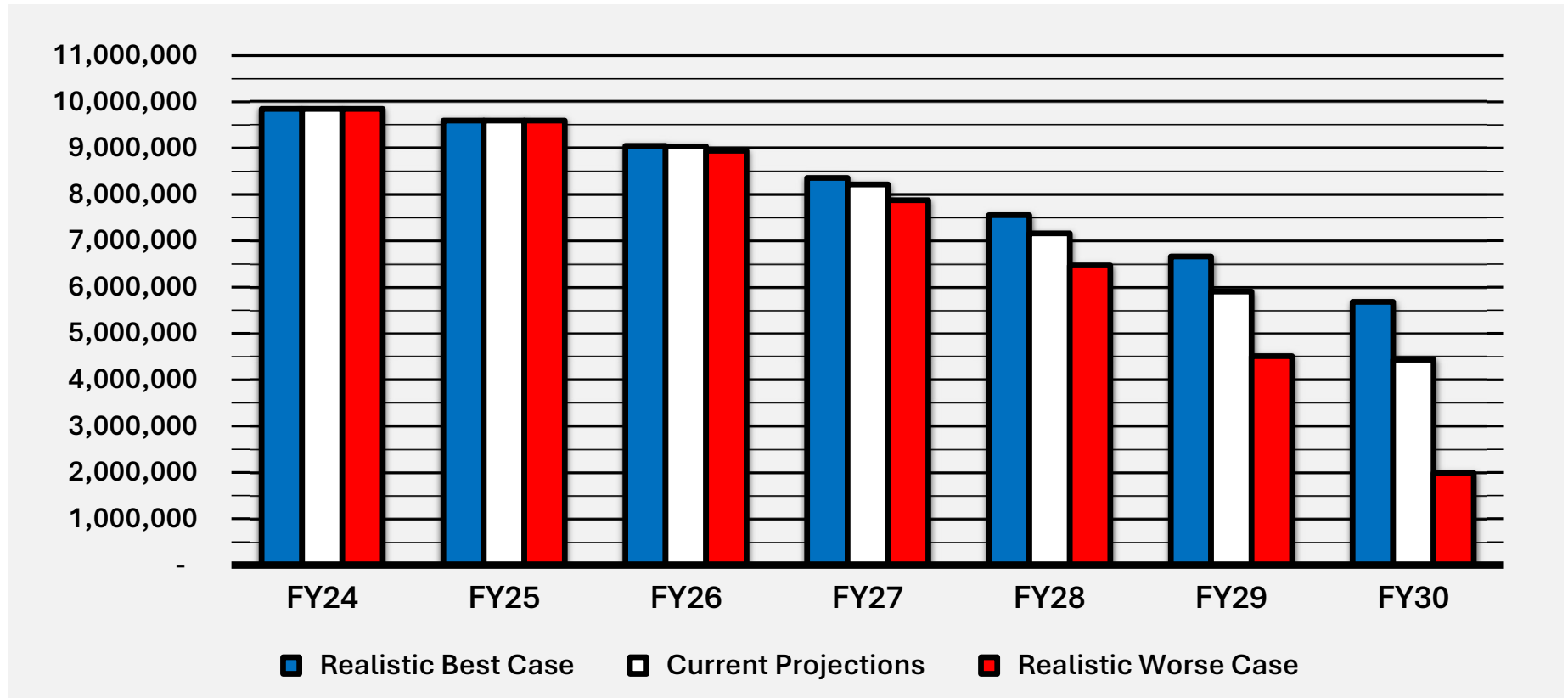
- The consumer price index tied to tax extension growth will remain high at 3.0% due to inflationary pressures within the economy beginning in the 2026 levy year.
- Non-salary expenditure growth will be below projected growth levels by 1%.

The Projection Zone

Projected Revenues vs. Expenses (Excluding Major Capital Projects)



The Projection Zone – Fund Balances





OBSERVATIONS AND RECOMMENDATIONS

Observations

- D128 has been faced with an enormous challenge of maintaining balanced budgets despite a 14% increase in enrollment, a 200% increase in out-of-district special education costs and no new permanent revenues sources from either the State or Federal government.
- The 5% CPI increase over the past two years has provided temporary relief in the form of increased real estate tax revenues, but with CPI trending down towards historical averages, tax revenue growth is projected to be cut in half.
- Despite annual expenditure growth projected to decrease from 4.3% to 3.6%, expenditure growth is expected to outpace revenue growth (1.5%) during the projection period, producing growing and unsustainable deficits.
- Fund balance reserves are projected to be below minimum target of 180 days worth of expenses by FY28.

Recommendations

- The District needs to begin consideration of major action to generate long-term fiscal stability as it is unlikely that the District can sustain current operations.
- The District should continue to closely examine major expenditure decisions with a goal of ensuring that annual expenditure growth does not exceed annual revenue growth if possible.
- The District should continue to regularly update financial projection model to track the timing and the scope of likely necessary major decisions.

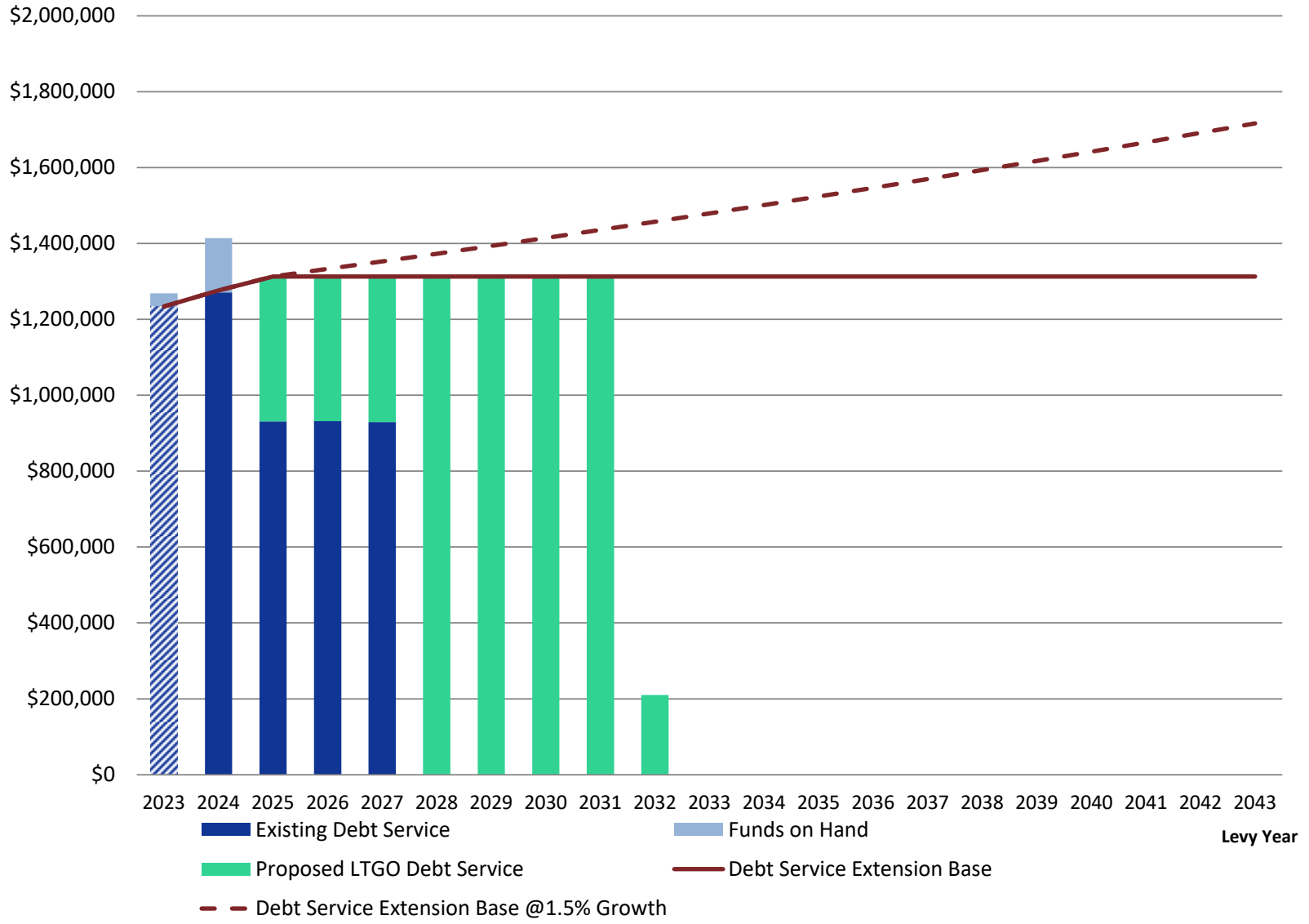


DSEB – A Tax Cap Concept

- ▶ Since the school district is subject to the “tax cap” law, the annual debt service (principal and interest) payments on certain non-referendum General Obligation (GO) bonds are limited by its Debt Service Extension Base (DSEB)
- ▶ Original DSEB was determined in the levy year in which tax caps became law and was equal to the amount of non-referendum debt service levied for that year
- ▶ Public Act 96-0501, enacted in 2009, increases a district’s DSEB annually by the Consumer Price Index (CPI)
 - ▶ Original DSEB: \$902,094
 - ▶ DSEB for levy year 2025: \$1,311,801

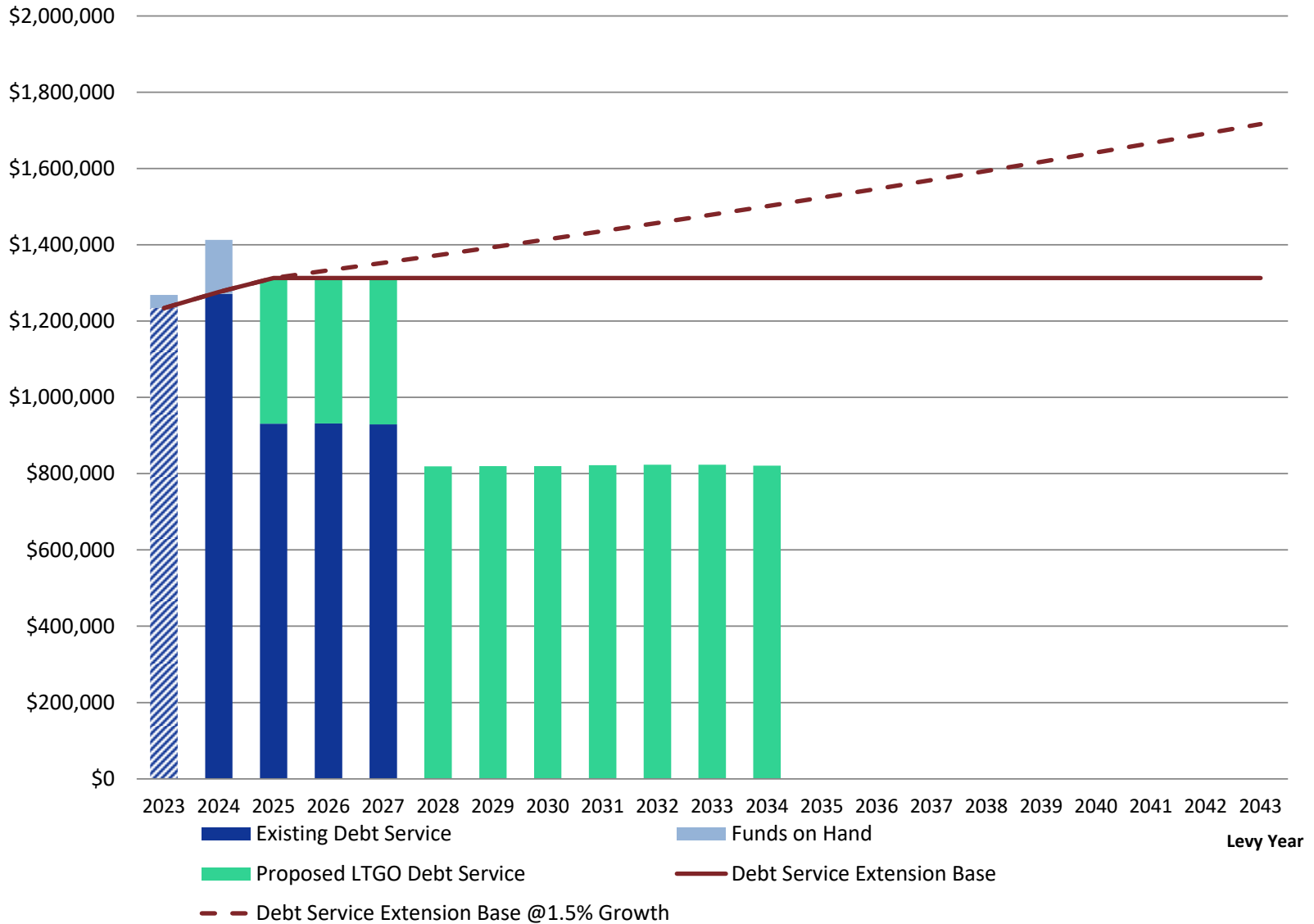


\$5.5 million Bond Issue - Accelerated





\$5.5 million Bond Issue – 10 Payments





Disclosure

The information contained herein is solely intended to suggest/discuss potentially applicable financing applications and is not intended to be a specific buy/sell recommendation, nor is it an official confirmation of terms. Any terms discussed herein are preliminary until confirmed in a definitive written agreement.

The analysis or information presented herein is based upon hypothetical projections and/or past performance that have certain limitations. No representation is made that it is accurate or complete or that any results indicated will be achieved. In no way is past performance indicative of future results. Changes to any prices, levels, or assumptions contained herein may have a material impact on results. Any estimates or assumptions contained herein represent our best judgment as of the date indicated and are subject to change without notice. Examples are merely representative and are not meant to be all-inclusive. The information set forth herein was gathered from sources which we believe, but do not guarantee, to be accurate. Neither the information, nor any options expressed, constitute a solicitation by us for purposes of sale or purchase of any securities or commodities. Investment/financing decisions by market participants should not be based on this information.

You should consider certain economic risks (and other legal, tax, and accounting consequences) prior to entering into any type of transaction with PMA Securities, LLC or PMA Financial Network, LLC. It is imperative that any prospective client perform its own research and due diligence, independent of us or our affiliates, to determine suitability of the proposed transaction with respect to the aforementioned potential economic risks and legal, tax, and accounting consequences. Our analyses are not and do not purport to be appraisals of the assets, or business of the Issuer or any other entity. PMA makes no representations as to the actual value which may be received in connection with a transaction nor the legal, tax, or accounting effects of consummating a transaction. PMA cannot be relied upon to provide legal, tax, or accounting advice. You should seek out independent and qualified legal, tax, and accounting advice from outside sources. This information has been prepared for informational and educational purposes and does not constitute a solicitation to purchase or sell securities, which may be done only after client suitability is reviewed and determined.

Securities, public finance and institutional brokerage services are offered through PMA Securities, LLC. PMA Securities, LLC is a broker-dealer and municipal advisor registered with the SEC and MSRB, and is a member of FINRA and SIPC. PMA Asset Management, LLC, an SEC registered investment adviser, provides investment advisory services to local government investment pools. All other products and services are provided by PMA Financial Network, LLC. PMA Financial Network, LLC, PMA Securities, LLC, and PMA Asset Management, LLC (collectively "PMA") are under common ownership. Securities and public finance services offered through PMA Securities, LLC are available in CA, CO, FL, IL, IN, IA, MI, MN, MO, NE, NY, OH, OK, PA, SD, TX and WI. This document is not an offer of services available in any state other than those listed above, has been prepared for informational and educational purposes only and does not constitute a solicitation to purchase or sell securities, which may be done only after client suitability is reviewed and determined. All investments mentioned herein may have varying levels of risk, and may not be suitable for every investor. For more information, please visit us at www.pmanetwork.com. For institutional use only.



End of Presentation



Document Status: Draft Update

2:105 Ethics and Gift Ban

Prohibited Political Activity

The following precepts govern political activities being conducted by District employees and Board of Education members:

1. No employee shall intentionally perform any "political activity" during any "compensated time," as those terms are defined herein.
2. No Board member or employee shall intentionally use any District property or resources in connection with any political activity. [PRESSPlus1](#)
3. At no time shall any Board member or employee intentionally require any other Board member or employee to perform any political activity: (a) as part of that Board member's or employee's duties, (b) as a condition of employment, or (c) during any compensated time off, such as, holidays, vacation, or personal time off.
4. No Board member or employee shall be required at any time to participate in any political activity in consideration for that Board member or employee being awarded additional compensation or any benefit, whether in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise; nor shall any Board member or employee be awarded additional compensation or any benefit in consideration for his or her participation in any political activity.

A Board member or employee may engage in any activity that: (1) is otherwise appropriate as part of their official duties, or (2) is undertaken by the individual on a voluntary basis that is not prohibited by this policy.

Limitations on Receiving Gifts

Except as permitted by this policy, no Board member or employee, and no spouse of or immediate family member living with a Board member or employee shall intentionally solicit or accept any "gift" from any "prohibited source," as those terms are defined herein, or that is otherwise prohibited by law or policy. No prohibited source shall intentionally offer or make a gift that violates this policy.

The following are exceptions to the ban on accepting gifts from a prohibited source:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Anything for which the Board member or employee, or spouse or immediate family member, pays the fair market value.
3. Any: (a) contribution that is lawfully made under the Election Code, or (b) activities associated with a fundraising event in support of a political organization or candidate.
4. Educational materials and missions.
5. Travel expenses for a meeting to discuss [District](#) [PRESSPlus2](#) business.
6. A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great aunt, great uncle, first cousin, nephew, niece,

husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, and including the father, mother, grandfather, or grandmother of the individual's spouse and the individual's fiancé or fiancée.

7. Anything provided by an individual on the basis of a personal friendship unless the recipient has reason to believe that, under the circumstances, the gift was provided because of the official position or employment of the recipient or his or her spouse or immediate family member and not because of the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the recipient shall consider the circumstances under which the gift was offered, such as: (a) the history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals; (b) whether to the actual knowledge of the recipient the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift; and (c) whether to the actual knowledge of the recipient the individual who gave the gift also at the same time gave the same or similar gifts to other Board members or employees, or their spouses or immediate family members.
8. Food or refreshments not exceeding \$75 per person in value on a single calendar day; provided that the food or refreshments are: (a) consumed on the premises from which they were purchased or prepared; or (b) catered. "Catered" means food or refreshments that are purchased ready to consume which are delivered by any means.
9. Food, refreshments, lodging, transportation, and other benefits resulting from outside business or employment activities (or outside activities that are not connected to the official duties of a Board member or employee), if the benefits have not been offered or enhanced because of the official position or employment of the Board member or employee, and are customarily provided to others in similar circumstances.
10. Intra-governmental and inter-governmental gifts. "Intra-governmental gift" means any gift given to a Board member or employee from another Board member or employee, and "inter-governmental gift" means any gift given to a Board member or employee from an officer or employee of another governmental entity.
11. Bequests, inheritances, and other transfers at death.
12. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than \$100.

Each of the listed exceptions is mutually exclusive and independent of every other.

A Board member or employee, his or her spouse or an immediate family member living with the Board member or employee, does not violate this policy if the recipient promptly takes reasonable action to return a gift from a prohibited source to its source or gives the gift or an amount equal to its value to an appropriate charity that is exempt from income taxation under [26 U.S.C. §501\(c\)\(3\)](#).

Enforcement

The Board President and Superintendent shall seek guidance from the Board attorney concerning compliance with and enforcement of this policy and State ethics laws. The Board may, as necessary or prudent, appoint an Ethics Advisor for this task.

Written complaints alleging a violation of this policy shall be filed with the Superintendent or Board President. If attempts to correct any misunderstanding or problem do not resolve the matter, the Superintendent or Board President shall, after consulting with the Board attorney, either place the alleged violation on a Board meeting agenda for the Board's disposition or refer the complainant to Board policy 2:260, *Uniform Grievance Procedure*. A Board member who is related, either by blood

or by marriage, up to the degree of first cousin, to the person who is the subject of the complaint, shall not participate in any decision-making capacity for the Board. If the Board finds it more likely than not that the allegations in a complaint are true, it shall notify the State's Attorney and/or consider disciplinary action for the employee.

Definitions

Unless otherwise stated, all terms used in this policy have the definitions given in the State Officials and Employees Ethics Act, [5 ILCS 430/1-5](#).

"Political activity" means:

1. Preparing for, organizing, or participating in any political meeting, political rally, political demonstration, or other political event.
2. Soliciting contributions, including but not limited to the purchase of, selling, distributing, or receiving payment for tickets for any political fundraiser, political meeting, or other political event.
3. Soliciting, planning the solicitation of, or preparing any document or report regarding anything of value intended as a campaign contribution.
4. Planning, conducting, or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
5. Surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question.
6. Assisting at the polls on Election Day on behalf of any political organization or candidate for elective office or for or against any referendum question.
7. Soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls.
8. Initiating for circulation, preparing, circulating, reviewing, or filing any petition on behalf of a candidate for elective office or for or against any referendum question.
9. Making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office.
10. Preparing or reviewing responses to candidate questionnaires.
11. Distributing, preparing for distribution, or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question.
12. Campaigning for any elective office or for or against any referendum question.
13. Managing or working on a campaign for elective office or for or against any referendum question.
14. Serving as a delegate, alternate, or proxy to a political party convention.
15. Participating in any recount or challenge to the outcome of any election.

With respect to an employee whose hours are not fixed, "compensated time" includes any period of time when the employee is on premises under the control of the District and any other time when the employee is executing his or her official duties, regardless of location.

"Prohibited source" means any person or entity who:

1. Is seeking official action by: (a) a Board member, or (b) an employee, or by the Board member or another employee directing that employee;

2. Does business or seeks to do business with: (a) a Board member, or (b) an employee, or with the Board member or another employee directing that employee;
3. Conducts activities regulated by: (a) a Board member, or (b) an employee or by the Board member or another employee directing that employee;
4. Has an interest that may be substantially affected by the performance or non-performance of the official duties of the Board member or employee;
5. Is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, except that an entity does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors; or
6. Is an agent of, a spouse of, or an immediate family member living with a prohibited source.

"*Gift*" means any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to government employment or the official position of a Board member or employee.

Complaints of Sexual Harassment Made Against Board Members by Elected Officials

Pursuant to the State Officials and Employees Ethics Act ([5 ILCS 430/70-5](#)), members of the Board and other elected officials are encouraged to promptly report claims of sexual harassment by a Board member. Every effort should be made to file such complaints as soon as possible, while facts are known and potential witnesses are available. If the official feels comfortable doing so, he or she should directly inform the individual that the individual's conduct or communication is offensive and must stop.

Board members and elected officials should report claims of sexual harassment against a member of the Board to the Board President or Superintendent. If the report is made to the Superintendent, the Superintendent shall promptly notify the President, or if the President is the subject of the complaint, the Vice President. Reports of sexual harassment will be confidential to the greatest extent practicable.

When a complaint of sexual harassment is made against a member of the Board by another Board member or other elected official, the Superintendent shall appoint a qualified outside investigator who is not a District employee or Board member to conduct an independent review of the allegations. The investigator shall prepare a written report and submit it to the Board.

If a Board member has engaged in sexual harassment, the matter will be addressed in accordance with the authority of the Board.

The Superintendent will post this policy on the District website and/or make this policy available in the District's administrative office.

LEGAL REF.:

[105 ILCS 5/22-93.](#)

[5 ILCS 430/](#), State Officials and Employees Ethics Act.

[10 ILCS 5/9-25.1](#), Election Interference Prohibition Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 2:110 (Qualifications, Term, and Duties of Board Officers), 2:260 (Uniform Grievance Procedure), 4:60 (Purchases and Contracts), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest)

PRESSPlus Comments

PRESSPlus 1. The term *use* in Item #2 is based on the Ill. Attorney General's model ordinance; it is arguably broader than the State Officials and Employees Ethics Act (SOEEA), which prohibits board members and district employees from intentionally *misappropriating* district property in connection with prohibited political activities. 5 ILCS 430/5-15(a)-(b). Some attorneys advise that a board member's mere presence on district property while engaging in a political activity on their own time (such as circulating an election petition at a school athletic event) is not a misappropriation of district property, and therefore does not violate the SOEEA. Consider that the term *use* may be easier to practically apply as a standard. Consult the board attorney for guidance on this issue. If the board wants Item #2 to match the SOEEA standard, substitute "misappropriate" in place of "use," and select the Save Status "Adopted with Additional District Edits." **Issue 117, October 2024**

PRESSPlus 2. Updated for continuous improvement. **Issue 117, October 2024**

Document Status: Draft Update

2:120 Board Member Development

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

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

Mandatory Board Member Training

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

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

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

Professional Development; Adverse Consequences of School Exclusion; Student Behavior

The Board President or Superintendent, or their designees, ~~shall~~ will make reasonable efforts to provide ongoing professional development to Board members about the requirements of 105 ILCS 5/10-22.6 and 105 ILCS 5/10-20.14. PRESSPlus2 adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments. PRESSPlus3 appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates. ~~i.e. Senate Bill 100 training topics~~.

Board Self-Evaluation

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

New Board Member Orientation

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

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

Candidates

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

LEGAL REF.:

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

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

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

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-16a, amended by P.A. 103-771, eff. 6-1-25. Training on improving student outcomes "must include information that is relevant to and within the scope of the duties of a school board member." **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896. While a district must make reasonable efforts to provide professional development to board members in these areas, the inclusion of this subhead is optional. Information about professional development opportunities is available through IASB's website at: www.iasb.com/conference-training-and-events/training/.

105 ILCS 5/10-22.6, amended by P.A.s 102-466, eff. 7-1-25, 102-539, and 103-896, addresses the suspension or expulsion of students and school searches. See sample policies 7:190, *Student Behavior*, 7:200, *Suspension Procedures*, 7:210, *Expulsion Procedures*, and 7:220, *Bus Conduct*, available at PRESS Online by logging in at www.iasb.com. 105 ILCS 5/10-20.14, amended by P.A. 103-896, addresses parent-teacher advisory committees and their functions. See sample policy 2:150, *Committees*. **Issue 117, October 2024**

PRESSPlus 3. See 105 ILCS 5/3-11(b), amended by P.A. 103-413, for the definition of *trauma-responsive learning environments*. **Issue 117, October 2024**

Document Status: Draft Update

4:30 Revenue and Investments

Revenue

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

Investments

The Township Treasurer shall serve as the Chief Investment Officer. The Chief Investment Officer shall invest money that is not required for current operations, in accordance with this policy and State law.

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

Authorized Investments

The Chief Investment Officer may invest District funds in any investment as authorized in [30 ILCS 235/2](#), and Acts amendatory thereof. [PRESSPlus1](#)

Investment Types

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

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

within Illinois;

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

Repurchase Agreements

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

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

The District shall [PRESSPlus2](#) 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. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
3. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
4. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
5. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

The District may not deposit public funds in a financial institution subject to the CRA unless the institution has a current rating of satisfactory or outstanding under the CRA. [PRESSPlus3](#) When investing or depositing public funds, the District may give preference to financial institutions that have a current rating of outstanding under the CRA. [PRESSPlus4](#)

Collateral Requirements

According to the policy of The Chief Investment Officer (Worth Township Treasurer), collateralization of funds through pledging of appropriate securities by depositories is the only way to fully guarantee the safety of deposits. Collateralization of assets insured by the FDIC should be in writing; executed by the

depository and any person claiming an adverse interest, contemporaneously with the acquisition of the asset by a depository; approved by the board of directors of the depository; and kept continuously from the time of execution as an official record of the depository.

Safekeeping and Custody Arrangements

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

Controls and Report

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

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

Ethics and Conflicts of Interest

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

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

LEGAL REF.:

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

[30 ILCS 238/](#), 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. 30 ILCS 235/2(k), added by P.A. 103-880, eff. 1-1-25, permits a board to adopt a

resolution to allow for investment of public funds in other instruments not specifically listed in the Public Funds Investment Act provided those investments comply with: (1) any other law that authorizes a board to invest funds, and (2) the investment policy adopted by the Board. There is uncertainty regarding the potential breadth and scope of this provision and procedural requirements for implementation. The board attorney and district financial advisor(s) should be consulted before adding instruments to the list of authorized investments in this policy and the board's investment portfolio in accordance with 30 ILCS 235/2(k).

Any additional investments authorized by the Board under 30 ILCS 235/2(k) should be added to the end of this sentence as follows: The Chief Investment Officer may invest any District funds in any investment as authorized in 30 ILCS 235/2, and Acts amendatory thereto, as well as [insert investment(s)], in accordance with the requirements of 30 ILCS 235/2(k).

If adding additional investments, select the Save Status "Adopted with Additional District Edits." **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 30 ILCS 235/8(a). **Issue 117, October 2024**

PRESSPlus 3. Updated in response to 30 ILCS 235/8(a-5). **Issue 117, October 2024**

PRESSPlus 4. Optional. 30 ILCS 235/8(a-10). **Issue 117, October 2024**

Document Status: Draft Update

4:60 Purchases and Contracts

The Superintendent shall manage the District's purchases and contracts in accordance with applicable federal and State law, the standards set forth in this policy, and other applicable Board of Education policies.

Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts over \$10,000 shall be approved or authorized by the Board.

All purchases and contracts should support a recognized District function or purpose as well as provide for good quality products and services at the lowest cost, with consideration for service, reliability, and delivery promptness, and in compliance with State law. No purchase or contract shall be made or entered into as a result of favoritism, extravagance, fraud, or corruption.

Adoption of the annual budget authorizes the Superintendent or designee to purchase budgeted supplies, equipment, and services, provided that State law is followed. Purchases of items outside budget parameters require prior Board approval, except in an emergency.

When presenting a contract or purchase for Board approval, the Superintendent or designee shall ensure that it complies with applicable federal and State law, including but not limited to, those specified below:

1. Supplies, materials, or work involving an expenditure in excess of \$35,000 must comply with the State law bidding procedure, [105 ILCS 5/10-20.21](#), unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with [105 ILCS 5/19b-1](#) *et seq.*
4. Third party non-instructional services must comply with [105 ILCS 5/10-22.34c](#).
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with [105 ILCS 5/10-20.21](#)(b-5). The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. Any contract to purchase food with a bidder or offeror must comply with [105 ILCS 5/10-20.21](#)(b-10).
7. The purchase of paper and paper products must comply with [105 ILCS 5/10-20.19c](#) and Board policy 4:70, *Resource Conservation*.
8. Each contractor with the District is bound by each of the following:

- a. In accordance with [105 ILCS 5/10-21.9](#)(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in [105 ILCS 5/10-21.9](#)(c) and [5/21B-80](#)(c) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibit any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in [5/21B-80](#)(b) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.
 - b. In accordance with [105 ILCS 5/22-94](#): (1) prohibit any of its employees from having *direct contact with children or students* if the contractor has not performed a sexual misconduct related employment history review (EHR) of the employee or if the District objects to the employee's assignment based on the employee's involvement in an instance of sexual misconduct as provided in [105 ILCS 5/22-94](#)(j)(3), which the contractor is required to disclose; (2) discipline, up to and including termination or denial of employment, any employee who provides false information or willfully fails to disclose information required by the EHR; (3) maintain all records of EHRs and provide the District access to such records upon request; and (4) refrain from entering into any agreements prohibited by [105 ILCS 5/22-94](#)(g).
 - c. In accordance with [105 ILCS 5/24-5](#): (1) concerning each new employee of a contractor that provides services to students or in schools, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease; and (2) require any new or existing employee who provides services to students or in schools to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Ill. Dept. of Public Health rules or order of a local health official.
9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.
 10. Design-build contracts must comply with [105 ILCS 5/15A-1](#) *et seq.*
 11. Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20.865, [PRESSPlus1](#)
 12. Purchases made with federal or State awards must comply with [2 C.F.R. Part 200](#) and [30 ILCS 708/](#), as applicable, and any terms of the award.

The Superintendent or designee shall: (1) execute the reporting and website posting mandates in State law concerning District contracts, and (2) monitor the discharge of contracts, contractors' performances, and the quality and value of services or products being provided.

LEGAL REF.:

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

[105 ILCS 5/10-20.19c](#), [5/10-20.21](#), [5/10-20.865](#), [5/10-21.9](#), [5/10-22.34c](#), [5/15A-1](#) *et seq.*, [5/19b-1](#) *et seq.*, [5/22-94](#), and [5/24-5](#).

[30 ILCS 708/](#), Grant Accountability and Transparency Act.

[410 ILCS 170/](#), Coal Tar Sealant Disclosure Act.

[820 ILCS 130/](#), Prevailing Wage Act.

CROSS REF.: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation), 4:150 (Facility Management and Building Programs), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:90 (Abused and Neglected Child Reporting)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.86, renumbered by P.A. 103-605. **Issue 117, October 2024**

Document Status: Draft Update

4:150 Facility Management and Building Programs

The Superintendent shall manage the District's facilities and grounds as well as facility construction and building programs in accordance with the law, the standards set forth in this policy, and other applicable Board of Education policies. The Superintendent or designee shall facilitate: (1) inspections of schools by the appropriate Intermediate Service Executive Director [PRESSPlus1](#) and State Fire Marshal or designee, (2) review of plans and specifications for future construction or alterations of a school if requested by the relevant municipality, county (if applicable), or fire protection district, and (3) compliance with the 10-year safety survey process required by the School Code.

Standards for Managing Buildings and Grounds

All District buildings and grounds shall be adequately maintained in order to provide an appropriate, safe, and energy efficient physical environment for learning and teaching. The Superintendent or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

Standards for Green Cleaning

For each District school with 50 or more students, the Superintendent or designee shall establish and supervise a green cleaning program that complies with the guidelines established by the Illinois Green Government Coordinating Council.

Standards for Facility Construction and Building Programs

As appropriate, the Board will authorize a comprehensive study to determine the need for facility construction and expansion. On an annual basis, the Superintendent or designee shall provide the Board with projected facility needs, enrollment trends, and other data impacting facility use. Board approval is needed for all new facility construction and expansion.

When making decisions pertaining to design and construction of school facilities, the Board will confer with members of the staff and community, the Ill. State Board of Education, and educational and architectural consultants, as it deems appropriate. The Board's facility goals are to:

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.
5. Meet or exceed all safety requirements.
6. Meet requirements on the accessibility of school facilities to disabled persons as specified in State and federal law.
7. Provide for low maintenance costs, energy efficiency, and minimal environmental impact.

Naming Buildings and Facilities

Recognizing that the name for a school building, facility, or ground or field reflects on its public image, the Board's primary consideration will be to select a name that enhances the credibility and stature of the school or facility. Any request to name or rename an existing facility should be submitted to the Board. When a facility is to be named or renamed, the Board President will appoint a special committee to consider nominations and make a recommendation, along with supporting rationale, to the Board. The Board will make the final selection.

LEGAL REF.:

[42 U.S.C. §12101](#) *et seq.*, Americans with Disabilities Act; ~~of 1990, implemented by~~ [28 C.F.R. Parts 35 and 36](#).

[20 ILCS 3130/](#), Green Buildings Act.

[105 ILCS 5/2-3.12](#), [5/10-20.49](#), [5/10-22.36](#), [5/10-20.63](#) and [5/17-2.11](#).

[105 ILCS 140/](#), Green Cleaning Schools Act.

[105 ILCS 230/](#), School Construction Law.

[410 ILCS 25/](#), Environmental Barriers Act.

[410 ILCS 35/25](#), Equitable Restrooms Act.

[820 ILCS 130/](#), Prevailing Wage Act.

[23 Ill.Admin.Code Part 151](#), School Construction Program; [Part 180](#), Health/Life Safety Code for Public Schools; and [Part 2800](#), Green Cleaning for Elementary and Secondary Schools.

[71 Ill.Admin.Code Part 400](#), Ill. Accessibility Code.

CROSS REF.: 2:150 (Committees), 2:170 (Procurement of Architectural, Engineering, and Land Surveying Services), 4:60 (Purchases and Contracts), 8:70 (Accommodating Individuals with Disabilities)

PRESSPlus Comments

PRESSPlus 1. Updated for clarity. **Issue 117, October 2024**

Document Status: Draft Update

4:170 Safety

Safety and Security

All District operations, including the education program, shall be conducted in a manner that will promote the safety and security of everyone on District property or at a District event. The Superintendent or designee shall develop, implement, and maintain a comprehensive safety and security plan that includes, without limitation:

1. An emergency operations and crisis response plan(s) addressing prevention, preparation, response, and recovery for each school;
2. Provisions for a coordinated effort with local law enforcement and fire officials, emergency medical services personnel, and the Board Attorney;
3. A school safety drill plan;
4. Instruction in safe bus riding practices; and
5. A clear, rapid, factual, and coordinated system of internal and external communication.

In the event of an emergency that threatens the safety of any person or property, students and staff are encouraged to follow the best practices discussed for their building regarding the use of any available cellular telephones.

School Safety Drill Plan

During every academic year, each school building that houses school children shall conduct, at a minimum, each of the following in accordance with the School Safety Drill Act ([105 ILCS 128/](#)):

1. Three school evacuation drills to address and prepare students and school personnel for fire incidents. One of these three drills shall require the participation of the local fire department or district.
2. One bus evacuation drill.
3. One severe weather and shelter-in-place drill to address and prepare students and school personnel for possible tornado incidents.
4. One law enforcement lockdown drill to address a school shooting incident and to evaluate the preparedness of school personnel and students. This drill shall occur no later than 90 days after the first day of school of each year, and shall require the participation of all school personnel and students present at school at the time of the drill, except for those exempted by administrators, school support personnel, or a parent/guardian.

Annual Review

The Board or its designee will annually review each school building's emergency operations and crisis response plan(s), protocols, and procedures, as well as each building's compliance with the school safety drill plan. This annual review shall be in accordance with the School Safety Drill Act ([105 ILCS 128/](#)) and the Joint Rules of the Office of the State Fire Marshal and the Ill. State Board of Education (ISBE). ~~29 Ill.Admin.Code Part 1500.~~

Automated External Defibrillator (AED)

At least one automated external defibrillator (AED) shall be present in each District attendance center during the school day and during any District-sponsored extracurricular activity on school grounds. [PRESSPlus1](#) In addition, the Superintendent or designee shall implement a written plan for responding to medical emergencies at the District's physical fitness facilities in accordance with the Fitness Facility Medical Emergency Preparedness Act and shall file a copy of the plan with the Ill. Dept. of Public Health (IDPH). The plan shall provide for at least one ~~automated external defibrillator (AED)~~ to be available at every physical fitness facility on the premises according to State law requirements.

The District shall have an AED on site as well as a trained AED user: (1) on staff during staffed business hours; and (2) available during activities or events sponsored and conducted or supervised by the District. The Superintendent or designee shall ensure that every AED on the District's premises is properly tested and maintained in accordance with rules developed by the IDPH. This policy does not create an obligation to use an AED.

Carbon Monoxide Alarms

The Superintendent or designee shall implement a plan with the District's local fire officials to:

1. Determine which school buildings to equip with approved *carbon monoxide alarms* or *carbon monoxide detectors*,
2. Locate the required carbon monoxide alarms or carbon monoxide detectors within 20 feet of a carbon monoxide emitting device, and
3. Incorporate carbon monoxide alarm or detector activation procedures into each school building that requires a carbon monoxide alarm or detector. The Superintendent or designee shall ensure each school building annually reviews these procedures.

Soccer Goal Safety

The Superintendent or designee shall implement the Movable Soccer Goal Safety Act in accordance with the guidance published by the IDPH. Implementation of the Act shall be directed toward improving the safety of movable soccer goals by requiring that they be properly anchored.

Unsafe School Choice Option

The unsafe school choice option allows students to transfer to another District school or to a public charter school within the District. The unsafe school choice option is available to:

1. All students attending a persistently dangerous school, as defined by State law and identified by the ISBE.
2. Any student who is a victim of a violent criminal offense, as defined by [725 ILCS 120/3](#), that occurred on school grounds during regular school hours or during a school-sponsored event.

The Superintendent or designee shall develop procedures to implement the unsafe school choice option.

Lead Testing in Water

The Superintendent or designee shall implement testing for lead in each source of drinking water in school buildings in accordance with the Ill. Plumbing License Law and guidance published by the IDPH. The Superintendent or designee shall notify parent(s)/guardian(s) about the sampling results

from their children's respective school buildings.

Emergency Closing

The Superintendent is authorized to close school(s) in the event of hazardous weather or other emergency that threatens the safety of students, staff members, or school property.

LEGAL REF.:

[105 ILCS 5/10-20.2](#), [5/10-20.57](#), [5/18-12](#), and [5/18-12.5](#).

[105 ILCS 128/](#), School Safety Drill Act; [29 Ill.Admin.Code Part 1500](#).

[210 ILCS 74/](#), Physical Fitness Facility Medical Emergency Preparedness Act.

[225 ILCS 320/35.5](#), Ill. Plumbing License Law.

CROSS REF.: 4:110 (Transportation), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 4:180 (Pandemic Preparedness; Management; and Recovery), 4:190 (Targeted School Violence Prevention Program), 5:30 (Hiring Process and Criteria), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-20.97, added by P.A. 103-1019. An AED installed and maintained according to the Physical Fitness Facility Medical Emergency Preparedness Act (210 ILCS 74/) can be used to satisfy this requirement. **Issue 117, October 2024**

Document Status: Draft Update

5:10 Equal Employment Opportunity and Minority Recruitment

The School District shall provide equal employment opportunities to all persons regardless of their race; color; creed; religion; national origin; sex; sexual orientation; age; ancestry; marital status; arrest record; military status; order of protection status; unfavorable military discharge; citizenship status provided the individual is authorized to work in the United States; work authorization status; use of lawful products while not at work; being a victim of domestic violence, sexual violence, gender violence, or any other crime of violence; genetic information; physical or mental handicap or disability, if otherwise able to perform the essential functions of the job with reasonable accommodation; pregnancy, childbirth, or related medical conditions; **reproductive health decisions**; [PRESSPlus1](#) credit history, unless a satisfactory credit history is an established bona fide occupational requirement of a particular position; conviction record, unless authorized by law; **family responsibilities**; [PRESSPlus2](#) or other legally protected categories. No one will be penalized solely for one's status as a registered qualifying patient or a registered designated caregiver for purposes of the Compassionate Use of Medical Cannabis Program Act, [410 ILCS 130/](#).

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

Administrative Implementation

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

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

Nondiscrimination Coordinator:

Merryl Brownlow

12809 S. McVickers Avenue

Palos Heights, IL 60463

mbrownlow@palos128.org

708-597-9040

Complaint Managers:

Merryl Brownlow

Jason Smit

12809 S. McVickers Avenue

12809 S. McVickers Avenue

Palos Heights, IL 60463

Palos Heights, IL 60463

mbrownlow@palos128.org

jsmit@palos128.org

708-597-9040

708-597-9040

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

Minority Recruitment

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

LEGAL REF.:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[820 ILCS 180/30](#), 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 1. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. 775 ILCS 5/1-103(O-2), added by P.A. 103-785, eff. 1-1-25. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25. *Family responsibilities* means an employee's actual or perceived provision of *personal care* to a *covered family member*, as those terms are defined in the Employee Sick Leave Act, 820 ILCS 191/5. **Issue 117, October 2024**

Document Status: Draft Update

5:20 Workplace Harassment Prohibited

The School District expects the workplace environment to be productive, respectful, and free of unlawful discrimination, including harassment. District employees shall not engage in harassment or abusive conduct on the basis of an individual's actual or perceived race, color, religion, national origin, ancestry, sex, sexual orientation, age, citizenship status, work authorization status, disability, pregnancy, marital status, family responsibilities, PRESSPlus1 reproductive health decisions, PRESSPlus2 order of protection status, military status, or unfavorable discharge from military service, nor shall they engage in harassment or abusive conduct on the basis of an individual's other protected status identified in Board policy 5:10, *Equal Employment Opportunity and Minority Recruitment*. Harassment of students, including, but not limited to, sexual harassment, is prohibited by Board policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Grievance Procedure*; 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*; 7:20, *Harassment of Students Prohibited*; 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*; and 7:185, *Teen Dating Violence Prohibited*.

The District will take remedial and corrective action to address unlawful workplace harassment, including sexual harassment.

Sexual Harassment Prohibited

The District shall provide a workplace environment free of verbal, physical, or other conduct or communications constituting harassment on the basis of sex as defined and otherwise prohibited by State and federal law. The District provides annual sexual harassment prevention training in accordance with State law.

District employees shall not make unwelcome sexual advances or request sexual favors or engage in any unwelcome conduct of a sexual nature when: (1) submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment; (2) submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or (3) such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment. Sexual harassment prohibited by this policy includes, but is not limited to, verbal, physical, or other conduct. The terms intimidating, hostile, or offensive include, but are not limited to, conduct that has the effect of humiliation, embarrassment, or discomfort. Sexual harassment will be evaluated in light of all the circumstances.

Making a Report or Complaint

Employees and *nonemployees* (persons who are not otherwise employees and are directly performing services for the District pursuant to a contract with the District, including contractors, and consultants) are encouraged to promptly report information regarding violations of this policy. Individuals may choose to report to a person of the individual's same gender. Every effort should be made to file such reports or complaints as soon as possible, while facts are known and potential witnesses are available.

Employees are encouraged to promptly report information regarding violations of this policy.

Employees may choose to report to a person of the employee's same gender. Every effort should be made to file such complaints as soon as possible, while facts are known and potential witnesses are available.

Aggrieved individuals, if they feel comfortable doing so, should directly inform the person engaging in the harassing conduct or communication that such conduct or communication is offensive and must stop.

Whom to Contact with a Report or Complaint

An employee should report claims of harassment, including making a confidential report, to any of the following: his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

An employee may also report claims using Board policy 2:260, *Uniform Grievance Procedure*. If a claim is reported using Board policy 2:260, then the Complaint Manager shall process and review the claim according to that policy, in addition to any response required by this policy.

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

Nondiscrimination Coordinator:

Merryl Brownlow

12809 S. McVickers Avenue

Palos Heights, IL 60463

mbrownlow@palos128.org

708-597-9040

Complaint Managers:

Merryl Brownlow

Jason Smit

12809 S. McVickers Avenue

12809 S. McVickers Avenue

Palos Heights, IL 60463

Palos Heights, IL 60463

mbrownlow@palos128.org

jsmit@palos128.org

708-597-9040

708-597-9040

Investigation Process

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

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

For any report or complaint alleging sex-based harassment that, if true, would implicate Title IX of the Education Amendments of 1972 ([20 U.S.C. §1681 et seq.](#)), the Nondiscrimination Coordinator or designee shall consider whether action under Board policy 2:265, *Title IX Grievance Procedure*, should be initiated.

For any report or complaint alleging harassment on the basis of race, color, or national origin, the Nondiscrimination Coordinator or a Complaint Manager or designee shall investigate under Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*.

For any other alleged workplace harassment that does not require action under Board policies 2:265, *Title IX Grievance Procedure*, or 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*, the Nondiscrimination Coordinator or a Complaint Manager or designee shall consider whether an investigation under Board policy 2:260, *Uniform Grievance Procedure*, and/or 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, should be initiated, regardless of whether a written report or complaint is filed.

Reports That Involve Alleged Incidents of Sexual Abuse of a Child by School Personnel

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

Any complaint alleging an incident of sexual abuse shall be processed and reviewed according to Board policy 5:90, *Abused and Neglected Child Reporting*. In addition to reporting the suspected abuse, the complaint shall also be processed under Board policy 2:265, *Title IX Grievance Procedure*, or Board policy 2:260, *Uniform Grievance Procedure*.

Enforcement

A violation of this policy by an employee may result in discipline, up to and including discharge. A violation of this policy by a third party will be addressed in accordance with the authority of the Board in the context of the relationship of the third party to the District, e.g., vendor, parent/guardian, invitee, etc. Any person making a knowingly false accusation regarding harassment will likewise be subject to disciplinary action, which for an employee may be up to and including discharge.

Retaliation Prohibited

An employee's employment, compensation, or work assignment shall not be adversely affected by complaining or providing information about harassment. Retaliation against employees for bringing complaints or providing information about harassment is prohibited (see Board policies 2:260, *Uniform Grievance Procedure*, 2:265, *Title IX Grievance Procedure*, and 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*), and depending upon the law governing the complaint, whistleblower protection may be available under the State Officials and

Employees Ethics Act ([5 ILCS 430/](#)), the Whistleblower Act ([740 ILCS 174/](#)), and/or the Ill. Human Rights Act ([775 ILCS 5/](#)).

An employee should report allegations of retaliation to his/her immediate supervisor, the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager.

Employees who retaliate against others for reporting or complaining of violations of this policy or for participating in the reporting or complaint process will be subject to disciplinary action, up to and including discharge.

Recourse to State and Federal Fair Employment Practice Agencies

The District encourages all employees who have information regarding violations of this policy to report the information pursuant to this policy. The following government agencies are available to assist employees: the Ill. Dept. of Human Rights and the U.S. Equal Employment Opportunity Commission.

The Superintendent shall also use reasonable measures to inform staff members, applicants, and nonemployees of this policy, which shall include posting on the District website and/or making this policy available in the District's administrative office, and including this policy in the appropriate handbooks.

LEGAL REF.:

[42 U.S.C. §2000e](#) *et seq.*, Title VII of the Civil Rights Act of 1964; [29 C.F.R. §1604.11](#).

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

[5 ILCS 430/70-5](#)(a), State Officials and Employees Ethics Act.

[775 ILCS 5/2-101](#)(E) and (E-1), [5/2-102](#)(A), (A-10), (D-5), [5/2-102](#)(E-5), [5/2-109](#), [5/5-102](#), and [5/5-102.2](#), Ill. Human Rights Act.

[56 Ill. Admin.Code Parts 2500](#), [2510](#), [5210](#), and [5220](#).

[Vance v. Ball State Univ.](#), 570 U.S. 421 (2013).

[Crawford v. Metro. Gov't of Nashville & Davidson Cnty.](#), 555 U.S. 271 (2009).

[Jackson v. Birmingham Bd. of Educ.](#), 544 U.S. 167 (2005).

[Oncale v. Sundowner Offshore Servs.](#), 523 U.S. 75 (1998).

[Burlington Indus. v. Ellerth](#), 524 U.S. 742 (1998).

[Faragher v. City of Boca Raton](#), 524 U.S. 775 (1998).

[Harris v. Forklift Systems](#), 510 U.S. 17 (1993).

[Franklin v. Gwinnett Co. Public Schools](#), 503 U.S. 60 (1992).

[Meritor Savings Bank v. Vinson](#), 477 U.S. 57 (1986).

[Porter v. Erie Foods Int, Inc.](#), 576 F.3d 629 (7th Cir. 2009).

Williams v. Waste Mgmt., 361 F.3d 1021 (7th Cir. 2004).

Berry v. Delta Airlines, 260 F.3d 803 (7th Cir. 2001).

Sangamon Cnty. Sheriff's Dept. v. Ill. Human Rights Com'n, 233 Ill.2d 125 (Ill. 2009).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:60 (Purchases and Contracts), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 7:20 (Harassment of Students Prohibited), 8:30 (Visitors to and Conduct on School Property)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25. *Family responsibilities* means an employee's actual or perceived provision of *personal care* to a *covered family member*, as those terms are defined in the Employee Sick Leave Act, 820 ILCS 191/5. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. 775 ILCS 5/1-103(O-2), added by P.A. 103-785, eff. 1-1-25. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

Document Status: Draft Update

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: (1) immediately report or cause a report to be made to the Ill. Dept. of Children and Family Services (DCFS) on its Child Abuse Hotline 1-800-25-ABUSE (1-800-252-2873)(within Illinois); 1-217-524-2606 (outside of Illinois); or 1-800-358-5117 (TTY), and (2) follow directions given by DCFS concerning filing a written report within 48 hours with the nearest DCFS field office. [PRESSPlus1](#) Any District employee who believes a student is in immediate danger of harm, shall first call 911. The employee shall also promptly notify the Superintendent or Building Principal that a report has been made. The Superintendent or Building Principal shall immediately coordinate any necessary notifications to the student's parent(s)/guardian(s) with DCFS, the applicable school resource officer (SRO), and/or local law enforcement.

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

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

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

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

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

All District employees shall:

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

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

Alleged Incidents of Sexual Abuse; Investigations

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

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

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

Special Superintendent Responsibilities

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

When the Superintendent has reasonable cause to believe that a license holder (1) committed an intentional act of abuse or neglect with the result of making a child an abused child or a neglected child under 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 appropriate Intermediate Service Center Executive Director in writing, providing the Ill. Educator Identification Number as well as a brief description of the misconduct alleged. The Superintendent must make the report within 30 days of the dismissal or resignation and mail a copy of the notification to the license holder.

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

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

Special School Board Member Responsibilities

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

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

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

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

LEGAL REF:

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

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

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

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

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

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

PRESSPlus Comments

PRESSPlus 1. Updated in response to 325 ILCS 5/7, amended by P.A. 103-624, eff. 1-1-25, removing the requirement for mandated reporters to confirm their oral reports in writing to the DCFS field office. **Issue 117, October 2024**

Document Status: Draft Update

5:125 Personal Technology and Social Media; Usage and Conduct

Definitions

Includes - Means "includes without limitation" or "includes, but is not limited to."

Social media - Media for social interaction, using highly accessible web-based and/or mobile technologies that allow users to share content and/or engage in interactive communication through online communities. This includes, but is not limited to, services such as *Facebook, LinkedIn, Twitter X (formerly Twitter), Threads, Instagram, TikTok, Snapchat, Discord, PRESSPlus1* and *YouTube*.

Personal technology - Any device that is not owned or leased by the District or otherwise authorized for District use and: (1) transmits sounds, images, text, messages, videos, or electronic information, (2) electronically records, plays, or stores information, or (3) accesses the Internet, or private communication or information networks. This includes computers, tablets, smartphones, *smartwatches, PRESSPlus2* and other devices.

Usage and Conduct

All District employees who use personal technology and/or social media shall:

1. Adhere to the high standards for **Professional and Appropriate Conduct** required by policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*, at all times, regardless of the ever-changing social media and personal technology platforms available. This includes District employees posting images or private information about themselves or others in a manner readily accessible to students and other employees that is inappropriate as defined by policies 5:20, *Workplace Harassment Prohibited*; 5:100, *Staff Development Program*; 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*; 6:235, *Access to Electronic Networks*; and 7:20, *Harassment of Students Prohibited*; and the Ill. Code of Educator Ethics, [23 Ill.Admin.Code §22.20](#).
2. Choose a District-provided or supported method whenever possible to communicate with students and their parents/guardians.
3. Not interfere with or disrupt the educational or working environment, or the delivery of education or educational support services.
4. Inform their immediate supervisor if a student initiates inappropriate contact with them via any form of personal technology or social media.
5. Report instances of suspected abuse or neglect discovered through the use of social media or personal technology pursuant to a school employee's obligations under policy 5:90, *Abused and Neglected Child Reporting*.
6. Not disclose confidential information, including but not limited to school student records (e.g., student work, photographs of students, names of students, or any other personally identifiable information about students) or personnel records, in compliance with policy 5:130, *Responsibilities Concerning Internal Information*. For District employees, proper approval may include implied consent under the circumstances.

7. Refrain from using the District's logos without permission and follow Board policy 5:170, *Copyright*, and all District copyright compliance procedures.
8. Use personal technology and social media for personal purposes only during non-work times or hours. Any duty-free use must occur during times and places that the use will not interfere with job duties or otherwise be disruptive to the school environment or its operation.
9. Assume all risks associated with the use of personal technology and social media at school or school-sponsored activities, including students' viewing of inappropriate Internet materials through the District employee's personal technology or social media. The Board expressly disclaims any responsibility for imposing content filters, blocking lists, or monitoring of its employees' personal technology and social media.
10. Be subject to remedial and any other appropriate disciplinary action for violations of this policy ranging from prohibiting the employee from possessing or using any personal technology or social media at school to dismissal and/or indemnification of the District for any losses, costs, or damages, including reasonable attorney fees, incurred by the District relating to, or arising out of, any violation of this policy.

Superintendent Responsibilities

The Superintendent shall:

1. Inform District employees about this policy during the in-service on educator ethics, teacher-student conduct, and school employee-student conduct required by policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*.
2. Direct Building Principals to annually:
 - a. Provide their building staff with a copy of this policy.
 - b. Inform their building staff about the importance of maintaining high standards in their school relationships.
 - c. Remind their building staff that those who violate this policy will be subject to remedial and any other appropriate disciplinary action up to and including dismissal.
3. Build awareness of this policy with students, parents, and the community.
4. Ensure that neither the District, nor anyone on its behalf, commits an act prohibited by the Right to Privacy in the Workplace Act, [820 ILCS 55/10](#); i.e., the *Facebook Password Law*.
5. Periodically review this policy and any implementing procedures with District employee representatives and electronic network system administrator(s) and present proposed changes to the Board.

LEGAL REF.:

[105 ILCS 5/21B-75](#) and [5/21B-80](#).

[775 ILCS 5/5A-102](#), III. Human Rights Act.

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

[23 Ill.Admin.Code §22.20](#), Code of Ethics for Ill. Educators.

[Garcetti v. Ceballos](#), 547 U.S. 410 (2006).

[Pickering v. High School Dist. 205](#), 391 U.S. 563 (1968).

Mayer v. Monroe County Community School Corp., 474 F.3d 477 (7th Cir. 2007).

CROSS REF.: 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:130 (Responsibilities Concerning Internal Information), 5:150 (Personnel Records), 5:170 (Copyright), 5:200 (Terms and Conditions of Employment and Dismissal), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:340 (Student Records)

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 117, October 2024**

PRESSPlus 2. Updated for continuous improvement. **Issue 117, October 2024**

Recommend as presented. Edited to align with legal updates.

Document Status: Draft Update

5:230 Maintaining Student Discipline

Maintaining an orderly learning environment is an essential part of each teacher's instructional responsibilities. A teacher's ability to foster appropriate student behavior is an important factor in the teacher's educational effectiveness. The Superintendent shall ensure that all teachers, other ~~certificated~~ licensed [PRESSPlus1](#) educational employees (except for individuals employed as paraprofessional educators), and persons providing a student's related service(s): (1) maintain discipline in the schools as required in the School Code, and (2) follow the Board of Education policies and administrative procedures on student conduct, behavior, and discipline.

When a student's behavior is unacceptable, the teacher should first discuss the matter with the student, if appropriate. If the unacceptable behavior continues, the teacher should consult with the Building Principal and/or discuss the problem with the parent(s)/guardian(s). A teacher may remove any student from the learning setting whose behavior interferes with the lessons or participation of fellow students. A student's removal must be in accordance with Board policy and administrative procedures.

~~Teachers~~ School personnel shall not use disciplinary methods that may be damaging to students, such as ridicule, sarcasm, or excessive temper displays. Corporal punishment (including slapping, paddling, or prolonged maintenance of a student in physically painful positions, and intentional infliction of bodily harm) is prohibited in all circumstances ~~may not be used~~. ~~Teachers~~ School personnel may only use reasonable force as ~~needed to keep students, school personnel, and others safe, or for self-defense or defense of property~~ permitted by 105 ILCS 5/10-20.33. [PRESSPlus2](#)

Please refer to the following current agreement:

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

LEGAL REF.:

105 ILCS 5/22-100 and 5/24-24. [PRESSPlus3](#)

[23 Ill.Admin.Code §1.280.](#)

CROSS REF.: 2:150 (Committees), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-24, amended by P.A. 103-806, eff. 1-1-25, replacing the word *certificated* with *licensed*. This change brings 105 ILCS 5/24-24 into alignment with its corresponding rule at 23 Ill.Admin.Code §1.280. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/22-100 and 5/24-24, respectively added and

amended by P.A. 103-806, eff. 1-1-25. *Corporal punishment* means “a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt an offense, prevent its recurrence, or set an example for others.” 105 ILCS 5/22-100, added by P.A. 103-806, eff. 1-1-25. See sample policy 7:190, *Student Behavior*, available at PRESS Online by logging in at www.iasb.com, for a discussion of corporal punishment. **Issue 117, October 2024**

PRESSPlus 3. The Legal References are updated. **Issue 117, October 2024**

Document Status: Draft Update

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, (h) music, and (i) drug and substance abuse prevention including the dangers of opioid abuse. 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 grades 7 and 8, as well as in interscholastic athletic programs, steroid abuse prevention must be taught.
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, age-appropriate Internet safety must be taught, the scope of which shall be determined by the Superintendent or designee. The curriculum must incorporate policy 6:235, *Access to Electronic Networks* and, at a minimum, include: (a) education about appropriate online behavior, (b) interacting with other individuals on social networking websites and in chat rooms, and (c) cyberbullying awareness and response.
5. In all grades, students must receive developmentally appropriate opportunities to gain computer literacy skills that are embedded in the curriculum.
6. In all grades, character education must be taught including respect, responsibility, fairness, caring, trustworthiness, and citizenship in order to raise students' honesty, kindness, justice, discipline, respect for others, and moral courage. Instruction in all grades will include educating students about behaviors that violate policy 7:180, *Prevention of and Response to Bullying, Intimidation, and Harassment*.
7. In addition, in all grades, gang resistance education ~~and training~~ [PRESSPlus1](#) must be taught.
8. In all schools, citizenship values must be taught, including: (a) American patriotism, (b) principles of representative government (the American Declaration of Independence, the Constitution of the United States of America and the Constitution of the State of Illinois), (c) proper use and display of the American flag, (d) the Pledge of Allegiance, and (e) the voting process.
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 policies 6:310, *Credit for Alternative Courses and Programs*, and *Course Substitution*, and 7:260, *Exemption from Physical Education*.

10. In all schools, health education must be stressed, including: (a) proper nutrition, (b) physical fitness, (c) personal health habits ~~components necessary to develop a sound mind in a healthy body,~~ [PRESSPlus2](#) (d) dangers and avoidance of abduction, ~~and~~ (e) age-appropriate and evidence-informed sexual abuse and assault awareness and prevention education in all grades, and (f) in grades 6-8, the dangers of fentanyl. [PRESSPlus3](#) The Superintendent shall implement a comprehensive health education program in accordance with State law.
11. 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. [PRESSPlus4](#)
12. In all schools, environmental education ~~conservation of natural resources must be taught,~~ including instruction on: (a) ~~home ecology,~~ the current problems and needs in the conservation of natural resources, and (b) ~~endangered species,~~ beginning in the fall of 2026, instruction on climate change, (c) ~~threats to the environment,~~ and (d) ~~the importance of the environment to life as we know it.~~ [PRESSPlus5](#)
13. 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.

14. 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.
15. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the Holocaust and crimes of genocide, including Nazi atrocities of 1933-1945, the Native American genocide in North America, Armenian Genocide, the Famine-Genocide in Ukraine, and more recent atrocities in Cambodia, Bosnia, Rwanda, and Sudan.

16. In all schools, the curriculum includes instruction as determined by the Superintendent or designee on the history, struggles, and contributions of women.
17. 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.
18. In all schools, instruction during courses as determined by the Superintendent or designee on disability history, awareness, and the disability rights movement.
19. 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.
20. In kindergarten through grade 8, education must be available to students concerning effective methods of preventing and avoiding traffic injuries related to walking and bicycling.

LEGAL REF.:

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

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

[47 C.F.R. §54.520](#).

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

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

[105 ILCS 5/2-3.80\(e\)](#) and (f), [5/10-20.79](#), [5/10-20.84](#), [5/10-23.13](#), [5/27-3](#), [5/27-3.5](#), [5/27-5](#), [5/27-6](#), [5/27-6.5](#), [5/27-7](#), [5/27-12](#), [5/27-12.1](#), [5/27-13.1](#), [5/27-13.2](#), [5/27-20.05](#), [5/27-20.08](#), [5/27-20.3](#), [5/27-20.4](#), [5/27-20.5](#), [5/27-20.7](#), [5/27-20.8](#), [5/27-21](#), [5/27-22](#), [5/27-23.3](#), [5/27-23.4](#), [5/27-23.7](#), [5/27-23.8](#), [5/27-23.10](#), [5/27-23.11](#), [5/27-23.15](#), [5/27-23.16](#), [5/27-24.1](#), and [5/27-24.2](#).

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

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

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

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

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

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-23.10(c), amended by P.A. 103-542. **Issue 117, October 2024**

PRESSPlus 2. Updated for continuous improvement to more closely align with the Comprehensive Health Education Program (CHEP) 105 ILCS 110/3. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to CHEP, 105 ILCS 110/3(e), amended by P.A. 103-810. **Issue 117, October 2024**

PRESSPlus 4. 105 ILCS 5/10-20.84(a), added by P.A. 102-917 and renumbered by P.A. 103-154. Unless a board has opted out, career exploration and career development activities in grades 6-12 must be implemented by 7-1-25 in accordance with the model framework adopted by State agencies known as the PaCE Framework. See www.isac.org/pace/il-pace-resource-materials.html for the middle school and high school frameworks and additional implementation resources.

To fully or partially opt out of career exploration and career development activities under 105 ILCS 5/10-20.84(d), a board must adopt a set of findings that considers the following: (1) the district's current systems for college and career readiness; (2) the district's cost of implementation balanced against the potential benefits to students and families through improved postsecondary education and career outcomes; (3) the willingness and capacity of local businesses to partner with the district for successful implementation of pathways other than education; (4) the willingness of institutions of higher education to partner with the district for successful implementation of the pathway and whether the district has sought and established a partnership agreement with a community college district incorporating provisions of the Model Partnership Agreement under the Dual Credit Quality Act (110 ILCS 27/) (see www.isbe.net/Documents/DCQA-Model-Partnership-Agreement-Form.pdf); (5) the availability of a statewide database of participating local business partners, as provided under the Postsecondary and Workforce Readiness Act (110 ILCS 148/), for the purpose of career readiness and the accessibility of those work experiences and apprenticeships listed in the database to district students (see the link to the Work-based Learning Database at www.isbe.net/cte); and (6) the availability of properly licensed teachers or teachers meeting faculty credential standards for dual credit courses to instruct in the program required for the endorsement areas. 105 ILCS 5/10-20.84(d) (1)-(6), added by P.A. 102-917 and renumbered by P.A. 103-154. A board opting out must report its findings and decision to ISBE. A board may also reverse its decision regarding implementation in whole or in part at any time.

In practice, unless a district has created its own career exploration and career development activities framework that does not align with the PaCE Framework, a board is unlikely to opt out of the PaCE Framework under 105 ILCS 5/10-20.84(a) and still implement College and Career Pathway Endorsements under 105 ILCS 5/10-20.84(c) (CCPE) because career exploration activities are a prerequisite to award of the endorsements. 23 Ill.Admin.Code §258.20.

Delete this sentence if the board has fully opted out of implementation of career exploration and career development activities under 105 ILCS 5/10-20.84(d), added by P.A. 102-917 and renumbered by P.A. 103-154. Regarding partial opt-out from this requirement, the law does not address the types of partial opt-out(s) available. As of the date of the publication of **PRESS** Issue 117 (October 2024), ISBE had not issued any rulemaking or guidance on this topic or any details regarding reporting of a full or partial opt-out to ISBE, other than to indicate to IASB that districts can submit their decision to CTE@isbe.net. Boards interested in opting out from this requirement should

consult the Board attorney and check for any further guidance that may be issued by ISBE. **Issue 117, October 2024**

PRESSPlus 5. Updated in response to 105 ILCS 5/27-13.1, amended by P.A. 103-837, eff. 7-1-25; 23 Ill.Admin.Code §1.420(l). Instruction on the conservation of natural resources must include, but is not limited to, air pollution, water pollution, waste reduction and recycling, the effect of excessive use of pesticides, preservation of wilderness areas, forest management, protection of wildlife, and humane care of animals. Instruction on climate change must include, but is not limited to, identifying the environmental and ecological impacts of climate change on individuals and communities and evaluating solutions for addressing and mitigating the impact of climate change. Instruction on climate change must align with State learning standards, as appropriate and subject to funding, and ISBE is required to make instructional resources and professional development learning opportunities available for educators. **Issue 117, October 2024**

Document Status: Draft Update

6:135 Accelerated Placement Program

The District provides an Accelerated Placement Program (APP). The APP advances the District's goal of providing educational programs with opportunities for each student to develop to his or her maximum potential. The APP provides an educational setting with curriculum options usually reserved for students who are older or in higher grades than the student participating in the APP. APP options include, but may not be limited to: (a) accelerating a student in a single subject; (b) other grade-level acceleration; and (c) early entrance to kindergarten or first grade. Participation in the APP is open to all students who demonstrate high ability and who may benefit from accelerated placement. It is not limited to students who have been identified as gifted and talented. Eligibility to participate in the District's APP shall not be conditioned upon the protected classifications identified in Board policy 7:10, *Equal Educational Opportunities*, or any factor other than the student's identification as an accelerated learner.

The Superintendent or designee shall implement an APP that includes:

1. Decision-making processes that are fair, equitable, and involve multiple individuals, e.g. District administrators, teachers, and school support personnel, and a student's parent(s)/guardian(s).
2. Notification processes that notify provide a student's parent(s)/guardian(s) of with:
 - a. Written notification when their child is eligible for enrollment in accelerated courses, PRESSPlus1 and
 - b. Notification of a decision affecting a student their child's participation in the APP, and
3. Assessment processes that include multiple valid, reliable indicators.

LEGAL REF.:

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

[23 Ill.Admin.Code Part 227](#), Gifted Education.

CROSS REF.: 6:10 (Educational Philosophy and Objectives), 6:130 (Program for the Gifted), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

PRESSPlus Comments

PRESSPlus 1. Required by 105 ILCS 5/14A-32(a-25), added by P.A. 103-743. **Issue 117, October 2024**

Document Status: Draft Update

6:270 Guidance and Counseling Program

The School District provides a guidance and counseling program for students. The Superintendent or designee shall direct the District's guidance and counseling program. School counseling services, as described by State law, may be performed by school counselors or licensed educators with a school support personnel endorsement in the area of school counseling ~~a qualified guidance specialist or any certificated staff member.~~ [PRESSPlus1](#)

Each staff member is responsible for effectively guiding students under his/her supervision in order to provide early identification of intellectual, emotional, social, or physical needs, diagnosis of any learning disabilities, and development of educational potential. The District's counselors shall offer counseling to those students who require additional assistance.

LEGAL REF.:

[105 ILCS 5/10-22.24a](#) and [5/10-22.24b](#).

[23 Ill.Admin.Code §1.420\(q\)](#).

CROSS REF.: 6:50 (School Wellness), 6:65 (Student Social and Emotional Development), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 6:130 (Program for the Gifted), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:250 (Student Support Services), 7:290 (Suicide and Depression Awareness and Prevention)

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-22.24b, amended by P.A.s 102-876, 103-542, and 103-780, provides that school counselors as defined in 105 ILCS 5/10-22.24a or individuals who hold a Professional Educator License with a school support personnel endorsement in the area of school counseling under 105 ILCS 5/21B-25 may provide school counseling services. **Issue 117, October 2024**

Document Status: Draft Update

7:10 Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, nationality origin, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, immigration status, order of protection status, military status, unfavorable military discharge, PRESSPlus1 reproductive health decisions, PRESSPlus2 or actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination grievance complaint by using Board policy 2:260, *Uniform Grievance Procedure*, or in the case of discrimination on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*.

Sex Equity

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

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

Any student may file a sex discrimination complaint by using Board policy 2:265, *Title IX Grievance Procedure*, PRESSPlus3

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator, who also serves as the District's Title IX Coordinator. The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and related grievance procedures.

LEGAL REF.:

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

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

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

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

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

[Ill. Constitution, Art. I](#), §18.

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

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

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

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

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), 7:160 (Student Appearance), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:330 (Student Use of Buildings - Equal Access), 7:340 (Student Records), 8:20 (Community Use of School Facilities)

PRESSPlus Comments

PRESSPlus 1. Updated to more comprehensively reflect categories protected by the Ill. Human Rights Act (775 ILCS 5/). **Issue 117, October 2024**

PRESSPlus 2. Updated in response to the Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25. *Reproductive health decisions* means a person's decisions regarding their use of: contraception; fertility or sterilization care; assisted reproductive technologies; miscarriage management care; healthcare related to the continuation or termination of pregnancy; or prenatal, intranatal, or postnatal care. 775 ILCS 5/1-103(O-2), added by P.A. 103-785, eff. 1-1-25. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

Document Status: Draft Update

7:100 Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students

Required Health Examinations and Immunizations

A student's parents/guardians shall present proof that the student received a health examination, with proof of the immunizations against, and screenings for, preventable communicable diseases, as required by the Illinois Department of Public Health (IDPH), within one year prior to:

1. Entering kindergarten or the first grade;
2. Entering the sixth grade; and
3. Enrolling in an Illinois school, regardless of the student's grade (including nursery school, special education, Head Start programs operated by elementary or secondary schools, and students transferring into Illinois from out-of-state or out-of-country).

Proof of immunization against meningococcal disease is required for students in grade 6.

As required by State law:

1. Health examinations must be performed by a physician licensed to practice medicine in all of its branches, an advanced practice registered nurse, or a physician assistant who has been delegated the performance of health examinations by a supervising physician.
2. A diabetes screening is a required part of each health examination; diabetes testing is not required.
3. An age-appropriate developmental screening and an age-appropriate social and emotional screening are required parts of each health examination. A student will not be excluded from school due to his or her parent/guardian's failure to obtain a developmental screening or a social and emotional screening.
4. Before admission and in conjunction with required physical examinations, parents/guardians of children between the ages of one and seven years must provide a statement from a physician that their child was risk-assessed or screened for lead poisoning.
5. The IDPH will provide all students entering sixth grade and their parents/guardians information about the link between human papillomavirus (HPV) and HPV-related cancers and the availability of the HPV vaccine.
6. The District will provide informational materials regarding influenza, ~~and influenza vaccinations, meningococcal disease, and meningococcal vaccinations~~ [PRESSPlus1](#) developed, provided, or approved by the IDPH when it provides information on immunizations, infectious diseases, medications, or other school health issues to students' parents/guardians.

Unless an exemption or extension applies, the failure to comply with the above requirements by October 15 of the current school year will result in the student's exclusion from school until the required health forms are presented to the District. New students who register after October 15 of the current school year shall have 30 days following registration to comply with the health examination and immunization regulations. If a medical reason prevents a student from receiving a required immunization by October 15, the student must present, by October 15, an immunization schedule and

a statement of the medical reasons causing the delay. The schedule and statement of medical reasons must be signed by the physician, advanced practice registered nurse, physician assistant, or local health department responsible for administering the immunizations.

A student transferring from out-of-state who does not have the required proof of immunizations by October 15 may attend classes only if he or she has proof that an appointment for the required vaccinations is scheduled with a party authorized to submit proof of the required vaccinations. If the required proof of vaccination is not submitted within 30 days after the student is permitted to attend classes, the student may no longer attend classes until proof of the vaccinations is properly submitted.

Eye Examination

Parents/guardians are encouraged to have their children undergo an eye examination whenever health examinations are required.

Parents/guardians of students entering kindergarten or an Illinois school for the first time shall present proof before October 15 of the current school year that the student received an eye examination within one year prior to entry of kindergarten or the school. A physician licensed to practice medicine in all of its branches, or a licensed optometrist, must perform the required eye examination.

If a student fails to present proof by October 15, the school may hold the student's report card until the student presents proof: (1) of a completed eye examination, or (2) that an eye examination will take place within 60 days after October 15. The Superintendent or designee shall ensure that parents/guardians are notified of this eye examination requirement in compliance with the rules of the IDPH. Schools shall not exclude a student from attending school due to failure to obtain an eye examination.

Dental Examination

All children in kindergarten and the second and sixth grades must present proof of having been examined by a licensed dentist before May 15 of the current school year in accordance with rules adopted by the IDPH.

If a child in the second or sixth grade fails to present proof by May 15, the school may hold the child's report card until the child presents proof: (1) of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15. The Superintendent or designee shall ensure that parents/guardians are notified of this dental examination requirement at least 60 days before May 15 of each school year.

Exemptions

In accordance with rules adopted by the IDPH, a student will be exempted from this policy's requirements for:

1. Religious grounds, if the student's parents/guardians present the IDPH's Certificate of Religious Exemption form to the Superintendent or designee. When a Certificate of Religious Exemption form is presented, the Superintendent or designee shall immediately inform the parents/guardians of exclusion procedures pursuant to Board policy 7:280, *Communicable and Chronic Infectious Disease*, and State rules if there is an outbreak of one or more diseases from which the student is not protected.
2. Health examination or immunization requirements on medical grounds, if the examining physician, advanced practice registered nurse, or physician assistant provides written verification.

3. Eye examination requirement, if the student's parents/guardians show an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist.
4. Dental examination requirement, if the student's parents/guardians show an undue burden or a lack of access to a dentist.

Homeless Child

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce immunization and health records normally required for enrollment. Board of Education policy 6:140, *Education of Homeless Children*, governs the enrollment of homeless children.

LEGAL REF.:

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

[105 ILCS 5/27-8.1](#) and [45/1-20](#).

[410 ILCS 45/7.1](#), Lead Poisoning Prevention Act.

[410 ILCS 315/2e](#), Communicable Disease Prevention Act.

[23 Ill.Admin.Code §1.530](#).

[77 Ill. Admin.Code Part 664](#), Socio-Emotional and Developmental Screening.

[77 Ill.Admin.Code Part 665](#), Child and Student Health Examination and Immunization.

77 Ill.Admin.Code Part 690, Control of [Notifiable](#) ~~Communicable~~ Diseases [and Conditions Code](#).

CROSS REF.: 6:30 (Organization of Instruction), 6:140 (Education of Homeless Children), 6:180 (Extended Instructional Programs), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:280 (Communicable and Chronic Infectious Disease)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-8.1(8.5), amended by P.A. 103-985, eff. 1-1-25. **Issue 117, October 2024**

Document Status: Draft Update

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

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

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

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

Definitions from [105 ILCS 5/27-23.7](#)

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

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

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

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

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

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

Bullying Prevention and Response Plan

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

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the [First Amendment to the U.S. Constitution](#) or under [Section 3 of Article I of the Illinois Constitution](#).
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

Nondiscrimination Coordinator:

Merryl Brownlow

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mbrownlow@palos128.org

708-597-9040

Complaint Managers:

Merryl Brownlow

Jason Smit

12809 S. McVickers Avenue

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4. Consistent with federal and State laws and rules governing student privacy rights, the parents/guardians of all students involved in an alleged incident of bullying will be notified of such, along with threats, suggestions, or instances of self-harm determined to be the result of bullying, within 24 hours after the school's administration is made aware of the student's involvement in the incident. As appropriate, the school's administration shall also discuss the availability of social work services, counseling, school psychological services, other interventions, and restorative measures. The school shall make diligent efforts to notify a parent or legal guardian, utilizing all contact information the school has available or that can be reasonably obtained within the 24-hour period.
5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:
 - a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
 - b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
 - c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
 - d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

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

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

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

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

The Superintendent or designee must post the information developed as a result of the policy re-

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

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
 - a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
 - b. 2:265, *Title IX Grievance Procedure*. Any person may use this policy to complain about sexual harassment discrimination [PRESSPlus1](#) in violation of Title IX of the Education Amendments of 1972.
 - c. 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. Any person may use this policy to complain about discrimination or harassment on the basis of race, color, or national origin in violation of Title VI of the Civil Rights Act of 1964 and/or the Illinois Human Rights Act.
 - d. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
 - e. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
 - f. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
 - g. 7:20, *Harassment of Students Prohibited*. This policy prohibits any person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
 - h. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
 - i. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
 - j. 7:310, *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\(b-20\)](#), [5/24-24](#), 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. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

Document Status: Draft Update

7:200 Suspension Procedures

In-School Suspension

The Superintendent or designee is authorized to maintain an in-school suspension program. The program shall include, at a minimum, each of the following:

1. Before assigning a student to in-school suspension, the charges will be explained and the student will be given an opportunity to respond to the charges.
2. Students are supervised by licensed school personnel.
3. Students are given the opportunity to complete classroom work during the in-school suspension for equivalent academic credit.

Out-of-School Suspension

The Superintendent or designee shall implement suspension procedures that provide, at a minimum, for each of the following:

1. A conference during which the charges will be explained and the student will be given an opportunity to respond to the charges before he or she may be suspended.
2. A pre-suspension conference is not required, and the student can be immediately suspended when the student's presence poses a continuing danger to persons or property or an ongoing threat of disruption to the educational process. In such cases, the notice and conference shall follow as soon as practicable.
3. An attempted phone call to the student's parent(s)/guardian(s).
4. A written notice of the suspension to the parent(s)/guardian(s) and the student, which shall:
 - a. Provide notice to the parent(s)/guardian(s) of their child's right to a review of the suspension;
 - b. Include information about an opportunity to make up work missed during the suspension for equivalent academic credit;
 - c. Detail the specific act of gross disobedience or misconduct resulting in the decision to suspend;
 - d. Provide rationale or an explanation of how the chosen number of suspension days will address the threat or disruption posed by the student or his or her act of gross disobedience or misconduct; and
 - e. Depending upon the length of the out-of-school suspension, include the following applicable information:
 - i. For a suspension of 3 school days or less, an explanation that the student's continuing presence in school would either pose:
 - a) A threat to school safety, or
 - b) A disruption to other students' learning opportunities.

- ii. For a suspension of 4 or more school days, an explanation:
 - a) That other appropriate and available behavioral and disciplinary interventions have been exhausted,
 - b) As to whether school officials attempted other interventions or determined that no other interventions were available for the student, and
 - c) That the student's continuing presence in school would either:
 - i) Pose a threat to the safety of other students, staff, or members of the school community, or
 - ii) Substantially disrupt, impede, or interfere with the operation of the school.
 - iii) For a suspension of ~~5~~⁴ [PRESSPlus1](#) or more school days, the information listed in section 4.e.ii., above, along with documentation by the Superintendent or designee determining what, if any, appropriate and available support services will be provided to the student during the length of his or her suspension.
5. A summary of the notice, including the reason for the suspension and the suspension length, must be given to the Board by the Superintendent or designee.
6. Upon request of the parent(s)/guardian(s), a review of the suspension shall be conducted by the Board or a hearing officer appointed by the Board. At the review, the student's parent(s)/guardian(s) may appear and discuss the suspension with the Board or its hearing officer and may be represented by counsel. Whenever there is evidence that mental illness may be the cause for the suspension, the Superintendent or designee shall invite a representative from a local mental health agency to consult with the Board. After presentation of the evidence or receipt of the hearing officer's report, the Board shall take such action as it finds appropriate. If the suspension is upheld, the Board's written suspension decision shall specifically detail items (a) and (e) in number 4, above.

LEGAL REF.:

[Goss v. Lopez](#), 419 U.S. 565 (1975).

[105 ILCS 5/10-20.14](#), [5/10-22.6](#).

[23 Ill.Admin.Code §1.280](#).

CROSS REF.: 5:100 (Staff Development), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior), 7:220 (Bus Conduct)

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896. In consultation with stakeholders, the Ill. State Board of Education (ISBE) must draft and publish guidance for the re-engagement of students who are suspended out-of-school, expelled, or returning from an alternative school setting by 7-1-25. **Issue 117, October 2024**

Recommend as suggested in PressPlus 1. See attached guidance. Edited to align with legal updates and Supreme Court decision. It also reflects IASB Principles of Governance and Policy 2:110.

Document Status: Draft Update

8:10 Connection with the Community

Public Relations

The Board President is the official spokesperson for the Board of Education. The Superintendent is the District's chief spokesperson. The Board, in collaboration with the Superintendent^{PRESSPlus1} or designee, shall plan and implement a District public relations program that will:

1. Develop community understanding of school operation.
 2. Gather community attitudes and desires for the District.
 3. ~~Secure~~ Ensure^{PRESSPlus2} adequate financial support for a sound educational program.
 4. Help the community feel a more direct responsibility for the quality of education provided by their schools.
 5. Earn the community's goodwill, respect, and ~~trust~~ confidence.
 6. Promote a genuine spirit of cooperation between the school and the community.
 7. Keep the news media and community accurately informed.
 8. ~~Coordinate with the District Safety Coordinator to provide accurate and timely information to the appropriate individuals during an emergency.~~
1. Regular news releases concerning District programs, policies, activities, and special event management for distribution by, for example, posting on the District website, using District social media ~~platforms~~ accounts,^{PRESSPlus3} ~~e.g., Facebook, Twitter, etc.,~~ and/or sending to the news media.
 2. News conferences, ~~and~~ interviews, and official Board or District statements, as requested or needed. The Board President and Superintendent will coordinate their respective media relations efforts. As official spokesperson for the Board,^{PRESSPlus4} the Board President will communicate on behalf of the Board to the news media and community. Statements made by Board members when not authorized by the Board will be considered personal comments of the Board member, and Board members are encouraged to identify such statements as their personal opinions. Official Board or District statements (other than those made directly to the media) will be made through the District website and/or its social media accounts, at official District events, or through other official communication methods, such as District email or mailings. Individuals may speak for the District only with prior approval from the Superintendent.^{PRESSPlus5}
 3. Publications having a high quality of editorial content and effective format. All publications shall identify the District, school, department, or classroom and shall include the name of the Superintendent, the Building Principal, and/or the author and the publication date.
 4. Other efforts that highlight the District's programs and activities.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers)

PRESSPlus Comments

PRESSPlus 1. The board and superintendent should have a conversation regarding which objectives the board, superintendent, or both the board and superintendent together will implement. **Issue 117, October 2024**

PRESSPlus 2. Updated throughout for continuous improvement. **Issue 117, October 2024**

PRESSPlus 3. Updated in response to the U.S. Supreme Court case Lindke v. Freed, 601 U.S. 187 (2024), which held that a government official's speech on social media is attributable to the government if the official: (1) has actual authority to speak on behalf of the government on a particular matter; and (2) purports to exercise that authority when speaking on social media. If an official's speech on social media is attributable to the government, then the official's social media posts will be subject to scrutiny under the First Amendment. Social media accounts of government officials that are clearly labeled as personal (e.g., "This is the personal page of [insert name]") or with a disclaimer (e.g., "the views expressed are strictly my own") are presumed to contain only personal posts, though that presumption can be challenged depending on the particular facts. The Court did not distinguish between elected or appointed government officials and employees, suggesting that the same test would apply to government employees.

Because those who post on a district's social media accounts typically have authority to speak on the district's behalf, such accounts are likely either *limited public forums* (also referred to as *nonpublic forums*) or *public forums*. See, e.g., People for the Ethical Treatment of Animals v. Tabak, 2024 WL 3573661 (D.C. Cir. 2024) (finding the National Institutes of Health's (NIH) social media accounts were limited public forums because use of the accounts was limited to discussion of certain subjects; however, the NIH violated the First Amendment when it filtered out comments based on the plaintiff's viewpoints). Consider that school districts are different than federal government agencies and must ensure other duties to students, e.g., safety and security, which may require excluding certain comments from the district's social media accounts. **Issue 117, October 2024**

PRESSPlus 4. In alignment with the IASB *Foundational Principles of Effective Governance*, the school board president is the board's spokesperson (see sample policy 2:110, *Qualifications, Term, and Duties of Board Officers*) and the superintendent is the district's spokesperson. **Issue 117, October 2024**

PRESSPlus 5. This item aligns with sample policy 2:110, *Qualifications, Term, and Duties of Board Officers*, and the board member oath of office in 105 ILCS 5/10-16.5, which requires board members to swear or affirm that they "shall recognize that a board member has no legal authority as an individual and that decisions can only be made by a majority vote at a public board meeting." Making official statements through the district's website and official social media accounts, rather than through personal or "mixed use" accounts is a best practice and a strategy to mitigate First Amendment liability for board members and employees who communicate through social media platforms. Additionally, it is a best practice for board members or employees with social media accounts to clearly label their personal accounts as personal and limit district-related communications to official district accounts. **Issue 117, October 2024**

Administrative Guidance - 8:10 Connection with the Community

The primary responsibility for the public relations tasks are designated below.

1. Develop community understanding of school operation.
[Superintendent or Designee](#)
2. Gather community attitudes and desires for the District.
[Superintendent and Board](#)
3. Ensure adequate financial support for a sound educational program.
[Superintendent and Board](#)
4. Help the community feel a more direct responsibility for the quality of education provided by their schools. [Superintendent](#)
5. Earn the community's goodwill, respect, and trust. [Superintendent and Board](#)
6. Promote a genuine spirit of cooperation between the school and the community.
[Superintendent and Board](#)
7. Keep the news media and community accurately informed.
[Superintendent and Board](#)



Palos Heights School District 128

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Merryl B. Brownlow, Ed.D.
Superintendent

Illinois Vision 2030 Palos Heights District 128 Resolution

WHEREAS, public education plays a defining role in ensuring equal opportunity for children in Illinois and throughout the United States; and

WHEREAS, it is our collective duty to ensure that every student, regardless of demographic or geographic identity, has equal access to a quality, public education; and

WHEREAS, we believe that strides need to be proactively made to face challenges and continually improve our public education system; and

WHEREAS, there have been three areas of prioritization identified as integral in improving our public education system: Future-Focused Learning, Shared Accountability, and Predictable Funding; and

WHEREAS, Future-Focused Learning should address: promoting future-driven skills that allow for more college and career exploration; enhancing student safety and well-being; attracting and retaining a high quality and diverse educator pipeline; and promoting curriculum and instructional flexibility to meet the unique needs of local communities; and

WHEREAS, Shared Accountability should address: reforming the Illinois assessment system to be a timely and useful measure of student proficiency and growth over time; reforming the current accountability system to provide local flexibility for identifying indicators that create a more holistic view of student success; and reforming the mandate process to ensure implementation procedures that promote flexibility and local decision making; and

WHEREAS, Predictable Funding should address: protecting the integrity and funding of the evidence-based funding formula; strengthening public education through pension reforms; and establishing equitable funding sources for Capital and safety needs; and

WHEREAS, it is imperative that any education improvement proposal for comprehensive change must be developed and supported by not only the education community, but in collaboration with families, communities, businesses, and others whose priorities reflect the best interests of the students;

NOW, THEREFORE, BE IT RESOLVED that the Palos Heights District 128 Board of Education joins with the Illinois Association of School Administrators (IASA), Illinois Association of School Boards (IASB), Illinois Principals' Association (IPA), Illinois Association of School Business Officials (IASBO), Illinois Association of Regional Superintendents of Schools (IARSS), Superintendents' Commission

for the Study of Demographics and Diversity (SCSDD), Illinois Alliance of Special Education Administrators (IAASE), and the Association of Illinois Rural and Small Schools (AIRSS) in supporting the Vision 2030 education improvement policy; and

BE IT FURTHER RESOLVED that the Palos Heights District 128 Board of Education urges the Illinois General Assembly to approve the necessary legislative changes to implement the recommendations under the three pillars of education improvement as contained in the Vision 2030 policy.

Adopted this 29th day of January, 2025.

Attested by: _____, Board President

Attested by: _____, Board Secretary



TONI PRECKWINKLE
President

Cook County Board
of Commissioners

TARA STAMPS
1st District

MICHAEL SCOTT JR.
2nd District

BILL LOWRY
3rd District

STANLEY MOORE
4th District

VACANT
5th District

DONNA MILLER
6th District

ALMA E. ANAYA
7th District

ANTHONY QUEZADA
8th District

MAGGIE TREVOR
9th District

BRIDGET GAINER
10th District

JOHN P. DALEY
11th District

BRIDGET DEGENEN
12th District

JOSINA MORITA
13th District

SCOTT R. BRITTON
14th District

KEVIN B. MORRISON
15th District

FRANK J. AGUILAR
16th District

SEAN M. MORRISON
17th District

Cook County Paid Leave Ordinance: Guidance for School Districts

On December 31, 2023, the Cook County Paid Leave Ordinance (PLO) went into effect, requiring that all employers with employees in Cook County provide those employees with at least one (1) hour of paid leave for every forty (40) hours worked, which can be used for any reason. On October 24, 2024, the Cook County Board of Commissioners approved amendments to the Cook County Paid Leave Procedural Rules. **School Districts are required to comply with the Cook County Paid Leave Ordinance starting on January 1, 2025.**

This guidance, provided by the Cook County Commission of Human Rights, the enforcement agency for the Cook County Paid Leave Ordinance ("PLO"), shares information regarding coverage, Collective Bargaining Agreements, increments for use, and permissible employer restrictions for use of paid leave.

I. PLO's Impact on Collective Bargaining Agreements

- a. The PLO does not impact collective bargaining agreements (CBAs) between School Districts and their employees, which were fully executed (**signed by both parties**) before January 1, 2025.
- b. For CBAs executed after January 1, 2025, the PLO would not apply in circumstances where School District employees have expressly waived their rights under the PLO in the CBA in clear and unambiguous terms.

Example: School District B and their employees fully executed a collective bargaining agreement (CBA) on December 31, 2024, which will go into effect for the 2026 school year and ends in 2031. The PLO would not impact this CBA because it was signed before January 1, 2025,

Example: School District C and employees execute a CBA for the 2026-2031 school years on January 2, 2025. The CBA does not include a sentence or paragraph that employees covered by the CBA waive the requirements of the PLO. In this scenario, Employees of School District C are covered under the PLO.

The Cook County Paid Leave Ordinance provisions apply to School District employees that (1) are not covered by a CBA or (2) are covered by a CBA, but did not waive the requirements of the PLO.

II. PLO Overview

- a. PLO applies to workers who perform at least 50% of their compensated work for an employer while physically present within the geographic boundaries of Cook County.
- b. Full-time, part-time, temporary and seasonal workers are covered by the PLO.

- c. If workers are employed through a staffing agency, the staffing agency is considered the employer under PLO, not the workplace assignment.
- d. The PLO establishes the floor or minimum amount of paid time off employees in Cook County are entitled to. It does not require School Districts to provide additional time off or create a new type of leave.
 - i. As a School District employer, if you currently provide vacation, paid time off (“PTO”), or personal days that meet or exceed the time required by the PLO, you do not have to provide additional time. School Districts who are providing fewer than 1 hour of leave for every 40 hours worked, are required to bring the amount of leave up to the rate of accrual outlined in the PLO.

Example: School District B has an existing policy where it provides 10 days of sick leave and 2 days of personal days for staff. School District B allows 3 of the 10 sick days to be used for any reason, like vacation or personal days. Employees at School District B work 7-hour days and 200 days a school year. This policy complies with the minimum requirements of the PLO because the employees receive 5 days that they can use for any reason, as required by the PLO. Also, the 5 days meet the minimum time off required.

III. Increments for Use

- a. School Districts may require employees to take off a full workday when using paid leave. School Districts may deny requests to use paid leave for a portion of the workday.

Example: A full-time employee of School District A regularly works 7 hours per day, 35 hours per week. The employee submits a request to use 4 hours of paid leave time on a Tuesday. School District A denies the request because School District A has a policy that employees must use paid time off in full day increments. Here the employee is requesting to take off a portion of their 7-hour workday. School District A's policy does not violate the PLO.

IV. Permissible Restrictions on Use of Paid Leave

- a. School Districts may deny paid leave requests to meet operational needs, but should consider the following:
 - i. Whether they provide a need or service critical to the County’s health, safety, or welfare,
 - ii. Whether all employees receive the same treatment in the review of their paid leave requests, and/or
 - iii. Whether approving employee’s paid leave requests during the requested period would significantly impact business operations due to size.
 - 1. This includes instances of having appropriate employee coverage for the job function.
- b. The limited circumstances for which a School District may deny employee requests to use paid leave must be included in the School District’s written policy. The

written policy must be provided to all employees at the start of employment. The written paid leave policy should include information like:

- i. Calculation method(s) and which employees it applies to.
 - ii. Rate of accrual or number of hours frontloaded.
 - iii. Terms and conditions on an employee's use of paid leave.
 - iv. Methods for employees to submit requests.
- c. Reasons for denial should be provided to the requesting employee in writing and maintained in the School District's Paid Leave records.
- i. **Example:** School District A has a written policy restricting all employees from using paid leave prior to a holiday and during the first and last week of the school year due to operational/safety needs. This policy is permissible under the PLO.

V. School Districts in Multiple Suburbs

- a. School Districts serving multiple municipalities are only required to provide paid leave to District employees who spend at least 50% of their time working in a municipality that follows the PLO.

Example: Erica works for a School District which covers two Cook County municipalities. Erica works 4 days per week in Municipality 1, which follows the PLO, and 1 day per week in Municipality 2, which does not follow the PLO. Since Erica spends over 50% of her working hours in Municipality 1, the School District would be required to provide paid leave to Erica.

Example: Wendell is a substitute teacher and does not have a fixed schedule. He works when he wants and based on need for substitutes. Throughout the year he works for School District 4 that serves three municipalities that all follow the PLO and School District 5, which is in Lake County. Neither School District is aware that Wendell works for other schools. School District 4 is required to comply with the PLO and is only responsible for tracking the hours Wendell works for School District 4.

Additionally, the Paid Leave Employer Checklist and list of Frequently Asked Questions are available on the Commission's website: www.cookcountyiil.gov/PaidLeave.

The Commission on Human Rights is here to answer any questions regarding compliance with the Cook County Paid Leave Ordinance. Feel free to contact us by email at human.rights@cookcountyiil.gov or by phone at (312) 603-1100.



Palos Heights School District 128

12809 S. McVicker Ave • Palos Heights, IL 60463
Phone: (708) 597-9040 • Fax: (708) 597 9089 • www.palos128.org

Merryl B. Brownlow, Ed.D.
Superintendent

RESOLUTION FOR NON-CERTIFIED STAFF PAID LEAVE

WHEREAS, On December 31, 2023, the Cook County Paid Leave Ordinance (PLO) went into effect, requiring that all employers with employees in Cook County provide those employees with at least one (1) hour of paid leave for every forty (40) hours worked, which can be used for any reason. On October 24, 2024, the Cook County Board of Commissioners approved amendments to the Cook County Paid Leave Procedural Rules. **School Districts are required to comply with the Cook County Paid Leave Ordinance starting on January 1, 2025;** and

WHEREAS, the PLO does not impact collective bargaining agreements (CBAs) between School Districts and their employees, which were fully executed before January 1, 2025; and

WHEREAS, as a school district employer the Board of Education provides 13 sick days and 3 personal days annually and agrees to allow for 2 of the 13 sick days to be used for any reason to meet the minimum requirement of a maximum of 5 days of personal paid leave;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Palos Heights School District 128, Cook County, Illinois, as follows:

Section 1: That non certified staff who are not covered by a collective bargaining agreement or allotted vacation days (secretaries and paraprofessionals) shall be granted use of up to 2 sick days for any reason, in addition to the 3 personal days

granted annually for a maximum of 5 days of paid leave that may be used for any reason.

Section 2: That this Resolution shall be in full force and effect forthwith upon its adoption.

Ayes: _____

Nays: _____

Absent: _____

Adopted this 29th day of January 2025.

Attested by: _____, Board President

Attested by: _____, Board Secretary



Palos Heights School District 128

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Merryl B. Brownlow, Ed.D.
Superintendent

Advanced Board of Education Approval of Bills and Payroll February 2025

Advance approval of estimated bills and payroll for February 2025 and educational expenditures not to exceed \$1,500,000.

Ayes: _____

Nays: _____

Absent: _____

Adopted this 29th day of January 2025.

Attested by: _____, Board President

Attested by: _____, Board Secretary

INDIAN HILL
12800 S. Austin Ave
(708) 597-1285

CHIPPEWA
12425 S. Austin Ave
(708) 388-7260

NAVAJO HEIGHTS
12401 S. Oak Park Ave
(708) 385-3269

INDPENDEANCE JR. HIGH
6610 W. Highland Dr
(708) 448-0737

Intergovernmental Agreement with the Palos Heights School District 128

and the City of Palos Heights

WHEREAS, THE CITY OF PALOS HEIGHTS, Cook County, Illinois, hereinafter called the “The City”, and the PALOS HEIGHTS SCHOOL DISTRICT NO. 128, Cook County, Illinois, hereinafter called the “School District”, have cooperated for the mutual benefit of its community for many years; and

WHEREAS, The City seeks the use of School District facilities to hold The City’s Day Camp Program.

WHEREAS, the School District is presently the owner of school buildings and ground commonly known as Chippewa Elementary School and may own or operate other school buildings and grounds during the term of this Agreement (collectively the “School Properties”) situated within the boundaries of The City; and

WHEREAS, the School District has determined that The City’s use of the School Properties for the Day Camp Program during agreed upon hours would not interfere with the School District’s delivery of educational services to its students and residents, and has further determined that such use may enhance delivery of such educational services; and

WHEREAS, Article VII, Section 10, of the 1970 State of Illinois Constitution authorizes units of local government, such as the School District and The City, to contract or otherwise associate among themselves in any manner not prohibited by law or by ordinance; and

WHEREAS, Section 3 of the Illinois Intergovernmental Cooperation Act (5 ILCS 220/3) provides that any powers, privileges or authority exercised or which may be exercised by a unit of local government may be exercised and enjoyed jointly with any other unit of local government where not prohibited by law;

WHEREAS, Section 5 of the Illinois Intergovernmental Cooperation Act (5 ILCS 220/3) further provides that any one or more units of local government at contract to perform any governmental service, activity or undertaking which any unit of local government entering into the contract is authorized by law to perform, provided that such contract shall be authorized by the governing body of each party to the contract; and

WHEREAS, the School District has been granted the control and supervision of school grounds and the authority under Section 10-22.10 of the Illinois School Code (105 ILCS 5/10-22.10) to grant the use of school grounds, under such provisions and control as they may see fit to impose and for the conducting of recreational, social and civic activities in the school building or on the school grounds or both; and

WHEREAS, the parties hereto have determined that it is in their respective best interests and the best interests of their residents to enter into this Agreement to secure to each the benefits of enhanced recreational and educational activities for the residents of The City and the School District;

NOW THEREFORE, in consideration of the foregoing recitals, and the mutual covenants and promises contained below, the sufficiency of which is hereby acknowledged, the parties do hereby agree as follows:

I Term

1.1 **Term-** The term of this Agreement shall be for a period of nine weeks, commencing in June 9, 2025 through August 1, 2025 unless terminated prior to that date, as provided in this Agreement.

1.2 **Termination-** Each party reserves the right to terminate this Agreement for any reason upon 30 days advanced written notice to the other party.

1.3 **Effect of termination-** The termination of this Agreement shall not alleviate any responsibility to pay or make repairs occurring during the effective period of this Agreement.

1.4 **Condition of Property-**At the expiration of this Agreement, whether by lapse of time or otherwise, each party shall leave the other party's properties in substantially the same condition, normal wear and tear attributable to a party's use excepted, as in existence at the time of the execution of this Agreement. To the extent that a party does not meet this obligation, the other party may see reimbursement for expenses incurred for any work necessary to restore the other party's properties to substantially the same condition as in existence at the time of the execution of this Agreement or to the same condition to which the property has been later modified by the party owning the property, as provided for in Section 5.1 and 5.2.

II Use

2.1 **School Properties-** Subject to the conditions set forth herein, the School District shall make available for use by The City during times when there are no conflicting school sponsored activities those portions of the Independence Junior High and its surrounding grounds as are agreed upon by the parties pursuant to Section 2.3 for The City's Day Camp Program. There shall be no charge to The City for such use of School Properties.

2.2 **Priority of Use-** The School District shall have the right to use of the space that the Day Camp Program occupies with one week's notice. The School District shall immediately notify The City upon first learning of the circumstances requiring a schedule change and shall take reasonable steps to avoid conflicts, and shall attempt to provide alternatives not sponsored by the School District. The Day Camp Program will be moved to a temporary space Palos Heights Recreation Center. The City shall notify the School District within 48 hours of any schedule changes of the Day Camp Program.

2.3 **Scheduling-** The Superintendent of the School District or the Superintendent's designee and the Director of The City's Palos Heights Parks and Recreation Department or the Director's designee shall jointly establish schedules of the areas, days, and hours of use of the School Properties by each of the parties. Meetings to establish the schedule shall occur once, and from time to time as deemed necessary by both parties, with sufficient lead time to prepare the properties for the Day Camp Program.

2.4 **Appropriate Use-** The City will use those agreed-upon portions of the School Properties for their reasonably intended uses.

2.5 **Storage-** The School District will accommodate the storage of The City's equipment at the School Property in locations reasonably accessible to The City to be able to run the Day Camp Program.

2.6 **Restrooms-** Restroom facilities in the building on the School Property will be available for the use of the participants and staff of the Day Camp Program.

2.7 Participants- The City will manage the qualification and registration of program participants for the Day Camp Program.

III. Transportation

3.1 The City's Responsibilities- The City is responsible for transportation arrangements for the Day Camp Program.

IV. Responsibilities

4.1 The City's Responsibilities- The City shall:

- a. Plan and Implement all activities for the Day Camp Program.
- b. Determine fee structure for program.
- c. Will hire, train and employ all Day Camp Program Staff.
- d. Shall conduct background investigations of all City employees who work for Day Camp Program at the expense of The City.
- e. Will take all registrations for the program.
- f. Will be in communication with the School District on problems or issues The City might come across regarding the Day Camp Program.
- g. Will supply all supplies or equipment for the program to be able to run successfully. The City will maintain the equipment and supplies and will replace when needed.
- h. Except as otherwise set forth in this Agreement, be responsible for all expenses associated with the Program.
- i. Comply with applicable federal, state and local laws relating to its use of School District Facilities

4.2 The School District's Responsibilities- The School District Shall:

- a. Let The City know one week in advance if the space that the Day Camp Program uses on a daily basis needs to be used for a School District purpose so that the Day Camp Program can be moved to a temporary space Parks and Recreation, except in the event of an unforeseen emergency.
- b. Will be in charge of all transportation of participants to and from the Day Camp Program
- c. Be in communication with The City on any problems or issues The School District might encounter regarding the Day Camp Program.

V. Maintenance

5.1 Maintenance - The School District shall be responsible for the day to day maintenance of the building and structures on the School Property.

5.2 Health and Safety Protocols – The City shall be responsible for the daily cleaning and sanitizing of all facility spaces utilized by the Day Camp program and establishing any necessary health and safety protocols as outlined by the Illinois Department of Health.

5.2 Construction and Renovation-The City acknowledges that from time to time it may be necessary for the School District to undertake construction or renovation projects with respect to the School Properties. In such cases where the construction or renovation is anticipated or not in response to an emergency, the School District shall consult with The City to minimize the disruption or impact on The City's use of the School Property. Where construction or renovation is in response to an emergency, the School District will make reasonable attempts to accommodate relocation of The City's program.

VI. Insurance and Indemnification

6.1 Insurance- Each party shall procure and maintain, at its sole cost and expense, policies of insurance covering its use of the other party's properties as provided in the Agreement, in reasonable and appropriate amounts to be agreed upon by the School District and The City as hereinafter provided, including commercial general liability coverage for bodily injury, personal injury and property damage. Each party's obligations of this paragraph may be satisfied by that party's membership in a self-insurance pool, a self-insurance plan or by policies of insurance written by a responsible insurance company or companies licensed to do business in the State of Illinois.

6.2 Additional Insured- The policies of insurance obtained and maintained by each party shall name the other party as an additional insured for liability arising out of their negligence.

6.3 Insurance Certificates- All insurance policies procured herein or certificates evidencing the existence thereof shall be delivered by each party to the other party within thirty (30) days of execution of this Agreement. Said policies shall contain a provision that at least thirty (30) days prior to the termination, nonrenewal or modification thereof, each party shall receive written notice of the termination, nonrenewal or modification. Usage may be suspended until such time as all insurance requirements are met.

6.4 Indemnification by The City- The City shall indemnify and hold harmless the School District, members of the Board of Education, its officers, employees and agents for any costs, claims, actions or causes of actions, including reasonable attorneys' fees, which may arise from The City's use of the facilities or from The City's obligations under this agreement.

6.5 Indemnification by The School District- The School District shall indemnify and hold harmless The City, members of the City Council, its officers, employees and agents for any costs, claims, actions or causes of actions, including reasonable attorneys' fees, which may arise from the School District's use of the facilities or from storage of The City's equipment or from the School District's obligations under this Agreement.

6.6 Incident Report- In the event of an incident involving injury to persons or property occurring the Day Camp Program The City will write an incident report as soon thereafter practicable.

VII. Miscellaneous Provisions

7.1 Binding Effect-This Agreement shall be binding upon and insure to the benefit of the successors and assigns of the parties as if they too were parties to this Agreement

7.2 **Assignment**-Neither party shall have the right to assign this Agreement without the prior written consent of the other party.

7.3 **Severability**-The invalidity of any provision of this Agreement shall not render invalid any other provision herein. If for any reason any provision of this Agreement is determined by a court of competent jurisdiction to be invalid or unenforceable, that provision shall be deemed served and this Agreement shall remain in full force and effect with the provision served or modified by court order.

7.4 **Governing Law**- This agreement shall be governed, interpreted, and construed according to the laws of the State of Illinois.

7.5 **Execution of Counterparts**-This Agreement may be executed in multiple counterparts or duplicate originals, each of which shall constitute and be deemed as one and the same document.

7.6 **Amendment**- Except as specified herein, this agreement contains the entire agreement of the parties and shall supercede any prior written or oral agreements or understandings. This Agreement may only be altered, modified or amended upon the written consent and agreement of bother parties hereto duly adopted as required by law. This section shall not be interpreted to preclude or limit, however, the amended or modification of regulations, procedures or policies established by parties.

School Board President

Mayor of Palos Heights

Date

Date

RESOLUTION declaring the intention to issue \$3,000,000 Working Cash Fund Bonds of School District Number 128, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, and directing that notice of such intention be published in the manner provided by law.

* * *

WHEREAS, pursuant to the provisions of Article 20 of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the “Code”), a fund to be known as a Working Cash Fund (the “Fund”) may be created and maintained in and for School District Number 128, Cook County, Illinois (the “District”), in the manner prescribed in the Code, for the purpose of enabling the District to have in its treasury at all time sufficient money to meet demands thereon for expenditures for corporate purposes; and

WHEREAS, the District has heretofore created and maintained such Fund in the manner prescribed by the Code; and

WHEREAS, under the provisions of the Code, the Board of Education of the District (the “Board”) is authorized to incur an indebtedness and issue bonds as evidence thereof (the “Bonds”) for the purpose of increasing the Fund; and

WHEREAS, the Board has determined and does hereby determine that it is advisable, necessary and in the best interests of the District that the Fund be increased and that the District incur an indebtedness and issue Bonds as evidence thereof in the amount of \$3,000,000 for said purpose; and

WHEREAS, before such Bonds may be issued for said purpose, the Board must adopt a resolution declaring its intention to issue such Bonds for said purpose and direct that notice of such intention be published as provided by law:

NOW, THEREFORE, Be It and It Is Hereby Resolved by the Board of Education of School District Number 128, Cook County, Illinois, as follows:

Section 1. Incorporation of Preambles. The Board hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does incorporate them into this Resolution by this reference.

Section 2. Declaration of Intent. The Board hereby declares its intention to avail of the provisions of the Code, and to issue Bonds in the amount of \$3,000,000 for the purpose of increasing the Fund and enabling the District to have in its treasury at all time sufficient money to meet demands thereon for expenditures for corporate purposes.

Section 3. Notice of Intent. In accordance with the provisions of Section 5 of the Local Government Debt Reform Act of the State of Illinois, as amended, notice of said intention to avail of the provisions of Article 20 of the Code and to issue Bonds for the purpose of increasing the Fund shall be given by publication of such notice at least once in the *Daily Southtown*, the same being a newspaper of general circulation in the District.

Section 4. Form of Notice. The notice of intention to issue the Bonds shall be in substantially the following form:

**NOTICE OF INTENTION OF
SCHOOL DISTRICT NUMBER 128,
COOK COUNTY, ILLINOIS
TO ISSUE \$3,000,000
WORKING CASH FUND BONDS**

PUBLIC NOTICE is hereby given that on the 29th day of January, 2025, the Board of Education (the “*Board*”) of School District Number 128, Cook County, Illinois (the “*District*”), adopted a resolution declaring its intention and determination to issue bonds in the aggregate amount of \$3,000,000 for the purpose of increasing the Working Cash Fund of the District, and it is the intention of the Board to avail of the provisions of Article 20 of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto, and to issue said bonds for the purpose of increasing said Working Cash Fund. Said Working Cash Fund is to be maintained in accordance with the provisions of said Article and shall be used for the purpose of enabling the District to have in its treasury at all time sufficient money to meet demands thereon for expenditures for corporate purposes.

A petition may be filed with the Secretary of the Board (the “*Secretary*”) within thirty (30) days after the date of publication of this notice, signed by not less than 785 voters of the District, said number of voters being equal to ten percent (10%) of the registered voters of the District, requesting that the proposition to issue said bonds as authorized by the provisions of said Article 20 be submitted to the voters of the District. If such petition is filed with the Secretary within thirty (30) days after the date of publication of this notice, an election on the proposition to issue said bonds shall be held on the 17th day of March, 2026. The Circuit Court may declare that an emergency referendum should be held prior to said election date pursuant to the provisions of Section 2A-1.4 of the Election Code of the State of Illinois, as amended. If no such petition is filed within said thirty (30) day period, then the District shall thereafter be authorized to issue said bonds for the purpose hereinabove provided.

By order of the Board of Education of School District Number 128, Cook County,
Illinois.

DATED this 29th day of January, 2025.

Kathy Lachowicz
Secretary, Board of Education,
School District Number 128,
Cook County, Illinois

William Grady
President, Board of Education,
School District Number 128,
Cook County, Illinois

Note to Publisher: Please be certain that this notice appears over the names of the President and Secretary of the Board.

Section 5. Further Proceedings. If no petition signed by the requisite number of voters is filed with the Secretary of the Board within thirty (30) days after the date of the publication of such notice of intention to issue the Bonds, the Board shall, by appropriate proceedings to be hereafter taken, fix the details concerning the issue of the Bonds and provide for the levy of a direct annual tax to pay the principal and interest on the same.

Section 6. Severability. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

Section 7. Repealer and Effective Date. All resolutions and parts of resolutions in conflict herewith be and the same are hereby repealed and that this Resolution be in full force and effect forthwith upon its adoption.

Adopted January 29, 2025.

President, Board of Education

Secretary, Board of Education

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF MINUTES AND RESOLUTION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of School District Number 128, Cook County, Illinois (the “Board”), and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 29th day of January, 2025, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION declaring the intention to issue \$3,000,000 Working Cash Fund Bonds of School District Number 128, Cook County, Illinois, for the purpose of increasing the Working Cash Fund of said School District, and directing that notice of such intention be published in the manner provided by law.

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 48-hour period preceding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board in the conduct of said meeting and in the adoption of said resolution.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, I hereunto affix my official signature, this 29th day of January, 2025.

Secretary, Board of Education

ORDER calling a public hearing concerning the intent of the Board of Education of School District Number 128, Cook County, Illinois, to sell \$3,000,000 Working Cash Fund Bonds.

* * *

WHEREAS, School District Number 128, Cook County, Illinois (the “*District*”), is a duly organized and existing school district created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the School Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto, including the Local Government Debt Reform Act of the State of Illinois, as amended; and

WHEREAS, the Board of Education of the District (the “*Board*”) intends to sell bonds in the amount of \$3,000,000 for the purpose of increasing the working cash fund of the District (the “*Bonds*”); and

WHEREAS, the Bond Issue Notification Act of the State of Illinois, as amended, requires the Board to hold a public hearing concerning the Board’s intent to sell the Bonds before adopting a resolution providing for the sale of the Bonds:

NOW, THEREFORE, Be It and It Is Hereby Ordered by the undersigned President of the Board of Education of School District Number 128, Cook County, Illinois, as follows:

1. I hereby call a public hearing to be held at 6:00 o’clock P.M. on the 19th day of March, 2025, at the Independence Junior High School, 6610 West Highland Drive, Palos Heights, Illinois, in the District, concerning the Board’s intent to sell the Bonds and to receive public comments regarding the proposal to sell the Bonds (the “*Hearing*”).

2. I hereby direct that the Secretary of the Board (the “*Secretary*”) shall (i) publish notice of the Hearing at least once in the *Daily Southtown*, the same being a newspaper of general circulation in the District, not less than 7 nor more than 30 days before the date of the Hearing and (ii) post at least 48 hours before the Hearing a copy of said notice at the principal office of the Board, which notice will be continuously available for public review during the entire 48-hour period preceding the Hearing.

3. Notice of the Hearing shall appear above the name of the Secretary and shall be in substantially the following form:

**NOTICE OF PUBLIC HEARING CONCERNING THE INTENT OF
THE BOARD OF EDUCATION OF
SCHOOL DISTRICT NUMBER 128,
COOK COUNTY, ILLINOIS
TO SELL \$3,000,000 WORKING CASH FUND BONDS**

PUBLIC NOTICE IS HEREBY GIVEN that School District Number 128, Cook County, Illinois (the "*District*"), will hold a public hearing on the 19th day of March, 2025, at 6:00 o'clock P.M. The hearing will be held at the Independence Junior High School, 6610 West Highland Drive, Palos Heights, Illinois. The purpose of the hearing will be to receive public comments on the proposal to sell bonds of the District in the amount of \$3,000,000 for the purpose of increasing the working cash fund of the District.

By order of the President of the Board of Education of School District Number 128, Cook County, Illinois.

DATED the 29th day of January, 2025.

Kathy Lachowicz
Secretary, Board of Education,
School District Number 128,
Cook County, Illinois

Note to Publisher: Please be certain that this notice appears above the name of the Secretary of the Board.

4. At the Hearing, the Board shall explain the reasons for the proposed bond issue and permit persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits. The Board shall not adopt a resolution selling the Bonds for a period of seven (7) days after the final adjournment of the Hearing.

Ordered this 29th day of January, 2025.

President, Board of Education,
School District Number 128,
Cook County, Illinois

[TO BE POSTED AT THE PRINCIPAL OFFICE OF THE BOARD OF EDUCATION]

**NOTICE OF PUBLIC HEARING CONCERNING THE INTENT OF
THE BOARD OF EDUCATION OF
SCHOOL DISTRICT NUMBER 128,
COOK COUNTY, ILLINOIS
TO SELL \$3,000,000 WORKING CASH FUND BONDS**

PUBLIC NOTICE IS HEREBY GIVEN that School District Number 128, Cook County, Illinois (the "*District*"), will hold a public hearing on the 19th day of March, 2025, at 6:00 o'clock P.M. The hearing will be held at the Independence Junior High School, 6610 West Highland Drive, Palos Heights, Illinois. The purpose of the hearing will be to receive public comments on the proposal to sell bonds of the District in the amount of \$3,000,000 for the purpose of increasing the working cash fund of the District.

By order of the President of the Board of Education of School District Number 128, Cook County, Illinois.

DATED the 29th day of January, 2025.

Kathy Lachowicz
Secretary, Board of Education,
School District Number 128,
Cook County, Illinois



Palos Heights School District 128

12809 S. McVicker Ave • Palos Heights, IL 60463
Phone: (708) 597-9040 • Fax: (708) 597 9089 • www.palos128.org

Merryl B. Brownlow, Ed.D.
Superintendent

Michele James
Veregy
17W635 Butterfield Road, Suite 315
Oakbrook Terrace, IL 60181

January 29, 2025

Re: Guaranteed Energy Savings Contract – Palos Heights School District #128

Dear Ms. James:

The Palos Heights School District 128 has chosen Veregy as the District's Qualified Provider for modernization of our infrastructure utilizing Article 19B of the Illinois School Code. This scope of work, price, and savings are to be determined under the final design and negotiations.

It is the intent of the Palos Heights School District to negotiate and enter into a contract with Veregy, given Veregy's ability to meet the District's financial and technical requirements. Execution of a final agreement will be contingent upon the following items:

- Veregy shall perform the detailed engineering assessment and provide necessary Engineering services to properly design the necessary HVAC upgrades for Palos Heights School District. Veregy will provide these services "at risk" Palos Heights School District 128.
- The costs for these development services incurred prior to contract will then be rolled into the final approved contract between Veregy and Palos Heights School District 128 to implement these improvements as part of a Guaranteed Energy Savings Contract.
- In the event that the district does not move forward with a final contract, the district agrees to reimburse Veregy for the following incurred development costs of \$25,000.
- The Palos Heights School District 128 shall have input into the design and selections of the systems, contractors and the scope of the renovation work to best meet the needs of the District.

Because the District would like to implement these improvements as soon as possible, all negotiations will take place in a prompt manner and the full contract will be presented by Veregy for approval during a Special Board Meeting on February 26, 2025.

Respectfully,

A handwritten signature in cursive script that reads "Merryl B. Brownlow".

Dr. Merryl B. Brownlow
Superintendent
Palos Heights School District #128

**DISTRICT 128 CALENDAR COMMITTEE
2025-2026 SCHOOL YEAR**

SCHOOL BOARD POLICY: 6:20 School Year Calendar and Day

6:20 School Year Calendar and Day School Calendar

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

Commemorative Holidays

The teachers and students shall 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.

Philosophy for Building a School Calendar

- Calendars are built with the intent of maximizing instructional time
 - 5-day weeks when possible
 - Minimize disruptions to the continuity of instruction

Parameters

- 185 Teacher Workdays by BOE Policy (includes 5 emergency days)
- 176 Instructional Days
 - 174 Student Contact Days
 - 2 Parent Teacher Conference Days
- 5 Emergency Days
- 4 Institute Days
- Legal School Holidays
 - Labor Day – Sept 1 (cannot be waived)
 - Columbus/Indigenous People Day – October 13 (can be waived and an attendance day)
 - Veteran's Day (historically in session)
 - Martin Luther King, Jr. Day – January 19 (cannot be waived)
 - Presidents' Day (In Lieu of Lincoln's Birthday) – Feb 16 (cannot be waived)
 - Primary Gubernatorial Election - March 17 (can be an Institute Day or Non Attendance Day)
 - Memorial Day – May 25 (cannot be waived)

Past Practices

- Start date some time in third week of August
- Additional Non-Attendance Days
 - Monday & Tuesday of Thanksgiving are dedicated to conferences – Nov 24-25
 - Wednesday & Friday are non-attendance days Thanksgiving Week - Nov 26, 28
 - Thanksgiving – Nov 27
 - Good Friday due to lack of attendance – April 3
 - Monday after Easter – April 6 (Can be an attendance day.)
 - Eid - March 20 and May 27 (has typically fallen in June)
- Align breaks with Shepard High School
 - **Winter Break Potential Scenario:**
 - Shepard
 - Dec 22 - Jan 2
 - **Spring Break:**
 - Shepard
 - March 30 - April 6 (Incorporates Good Friday and Monday after Easter)
- Institute Days: We can plan up to 4
 - Two at the start of the year
 - Typically one in October (Friday before Columbus Day) - marked in yellow on draft
 - Second suggested considerations: March 17 Primary Election Day
 - PLC Early Release Days – In a typical year with a normal schedule, we have 11 early release days that have been scheduled on Wednesdays. Those will be added to the draft when shared.

Considerations for the Committee

- **Alignment with 218**
 - There is a strong sentiment to align with the District 218 Shepard High School Calendar as much as possible with respect to breaks and non-attendance days
- **Early Release**
 - Discuss the possibility of an early release on 12/19 - 5 hour clock day PLC release schedule.
- **E-Learning**
 - We have 5 approved E-Learning Days that can be used in lieu of emergency days and will count as attendance days in the event of an unexpected school closure (weather, facility issue, staffing issue, etc...). These do not need to be made up at the end of the year.
- **Emergency Days**
 - We have 5 Emergency Days required by the state to be designated for school related emergency closures (weather, unsafe student conditions or other conditions beyond our control). If we were to close without executing an E-Learning day, the day off is made up using one of the Emergency Days.



PALOS HEIGHTS SCHOOL DISTRICT 128

2025 - 2026 School Calendar



AUGUST

- 19 Teacher & Staff Institute Day
- 20 Teacher & Staff Institute Day
- 21 **First Day for Students (12:00 PM Dismissal)**

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	I	I	21	22	23
24	25	26	27	28	29	30

SEPTEMBER

- 1 Labor Day - No School
- 10 Professional Learning Early Dismissal

S	M	T	W	Th	F	S
31	X	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

OCTOBER

- 8 Professional Learning Early Dismissal
- 10 Teacher & Staff Institute Day - No School
- 13 Columbus/Indigenous Peoples' Day - No School
- 29 Professional Learning Early Dismissal

S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	I	11
12	X	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

NOVEMBER

- 12 Professional Learning Early Dismissal
- 24 - 25 Parent Teacher Conferences - No School
- 26 - 28 Thanksgiving Break - No School

S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	PT	PT	X	X	X	X

DECEMBER

- 10 Professional Learning Early Dismissal
- 19 **Early Dismissal (Follow PLC Dismissal Times)**
- 22 - 26 Winter Break - No School
- 29 - 31 Winter Break - No School

S	M	T	W	Th	F	S
30	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	X	X	X	X	X	27
28	X	X	X			

JANUARY

- 1 - 2 Winter Break - No School
- 19 Martin Luther King, Jr. Day - No School
- 21 Professional Learning Early Dismissal

S	M	T	W	Th	F	S
				X	X	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	X	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

- 16 Presidents' Day - No School
- 18 Professional Learning Early Dismissal

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	X	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

- 11 Professional Learning Early Dismissal
- 17 Teacher & Staff Institute Day - No School
- 20 Non-Attendance Day
- 30 - 31 Spring Break - No School

S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	I	18	19	X	21
22	23	24	25	26	27	28
29	X	X				

APRIL

- 1 - 3 Spring Break - No School
- 6 Non-Attendance Day
- 29 Professional Learning Early Dismissal

S	M	T	W	Th	F	S
			X	X	X	4
5	X	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY

- 6 Professional Learning Early Dismissal
- 20 Professional Learning Early Dismissal
- 25 Memorial Day - No School
- 27 Non-Attendance Day

S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	X	26	X	28	29	30

JUNE

- 2 **Last Day for Students (12:00 PM Dismissal)**
- 3 - 5 *Emergency Days If Needed*
- 8 - 9 *Emergency Days If Needed*

S	M	T	W	Th	F	S
	1	2	E	E	E	6
7	E	E	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Professional Learning Community (PLC) Early Dismissal Days

Dismissal Times: Navajo 1:15 PM; Independence 1:20 PM; Chippewa 1:25 PM; Indian Hill 1:30 PM

September 10	October 8	October 29
November 12	December 10	December 19
January 21	February 18	March 11
April 29	May 6	May 20

Final Day of Trimesters

- Trimester 1:
- Trimester 2:
- Trimester 3:

Report Card Dates

- Trimester 1:
- Trimester 2:
- Trimester 3:

School Attendance Hours

- Indian Hill Half Day Pre-K AM: 8:30 AM – 11:00 AM
- Indian Hill Half Day Pre-K PM: 12:00 PM – 2:30 PM
- Indian Hill Kindergarten: 8:30 AM – 2:30 PM
- Chippewa Grades 1 - 3: 8:15 AM – 2:50 PM
- Navajo Grades 4 - 5: 8:00 AM – 2:35 PM
- Independence Jr. High School Grades 6 - 8: 7:55 AM – 2:43 PM

Calendar Key

- First & Last Day of School for Students
- Student Non-Attendance Day
- PLC Day - Student Early Dismissal
- Emergency Days If Needed
- Teacher/Staff Institute Day - No School

NOTE: The recommendation for inclement weather is to utilize the District E-Learning plan to avoid adding days to end of the school year.

Statement of Revenues and Expenses

Palos Heights School District 128

December 2024



Statement of Revenue by Fund

	Current Year Budget	Current Month	Current YTD	Budget Remaining	% of Budget Remaining	% of Budget Collected
Educational Fund						
Local Sources	8,474,000	29,000	3,923,000	4,551,000	53.7%	46.3%
State Sources	1,569,000	101,000	701,000	868,000	55.3%	44.7%
Federal Sources	655,000	22,000	428,000	227,000	34.7%	65.3%
Total Education Fund	10,698,000	152,000	5,052,000	5,646,000	52.8%	47.2%
Operations and Maintenance Fund						
Local Sources	872,000	2,000	401,000	471,000	54.0%	46.0%
State Sources	75,000	-	75,000	-	0.0%	100.0%
Total O&M Fund	947,000	2,000	476,000	471,000	49.7%	50.3%
Debt Service Fund						
Local Sources	1,302,000	3,000	612,000	690,000	53.0%	47.0%
Total Debt Service Fund	1,302,000	3,000	612,000	690,000	53.0%	47.0%
Transportation Fund						
Local Sources	476,000	2,000	216,000	260,000	54.6%	45.4%
State Sources	187,000	-	37,000	150,000	80.2%	19.8%
Total Transportation Fund	663,000	2,000	253,000	410,000	61.8%	38.2%
IMRF/SS Fund						
Local Sources	430,000	1,000	199,000	231,000	53.7%	46.3%
Total IMRF/SS Fund	430,000	1,000	199,000	231,000	53.7%	46.3%
Capital Projects Fund						
Local Sources	25,000	-	1,000	24,000	96.0%	4.0%
Total Capital Projects Fund	25,000	-	1,000	24,000	96.0%	4.0%
Working Cash Fund						
Local Sources	160,000	4,000	73,000	87,000	54.4%	45.6%
Total Working Cash Fund	160,000	4,000	73,000	87,000	54.4%	45.6%
GRAND TOTAL - ALL FUNDS	14,225,000	164,000	6,666,000	7,559,000	53.1%	46.9%

* Data for report as of 01/22/2025

Statement of Expenses by Fund

	Current Year Budget	Current Month	Current YTD	Budget Remaining	% of Budget Remaining	% of Budget Utilized
Educational Fund						
Salaries	7,651,000	627,000	3,128,000	4,523,000	59.1%	40.9%
Benefits	1,522,000	117,000	639,000	883,000	58.0%	42.0%
Purchased Services	778,000	68,000	396,000	382,000	49.1%	50.9%
Supplies	540,000	37,000	174,000	366,000	67.8%	32.2%
Capital Outlay	39,000	-	4,000	35,000	89.7%	10.3%
Other Objects	726,000	48,000	323,000	403,000	55.5%	44.5%
Non-Capitalized Equipment	97,000	-	1,000	96,000	99.0%	1.0%
Total Education Fund	11,353,000	897,000	4,665,000	6,688,000	58.9%	41.1%
Operations and Maintenance Fund						
Salaries	375,000	27,000	183,000	192,000	51.2%	48.8%
Benefits	83,000	6,000	40,000	43,000	51.8%	48.2%
Purchased Services	206,000	37,000	139,000	67,000	32.5%	67.5%
Supplies	210,000	19,000	133,000	77,000	36.7%	63.3%
Capital Outlay	127,000	-	43,000	84,000	66.1%	33.9%
Non-Capitalized Equipment	7,000	-	7,000	-	0.0%	100.0%
Total O&M Fund	1,008,000	89,000	545,000	463,000	45.9%	54.1%
Debt Services Fund						
Other Objects	1,176,000	1,159,000	1,159,000	17,000	1.4%	98.6%
Total Debt Services Fund	1,176,000	1,159,000	1,159,000	17,000	1.4%	98.6%
Transportation Fund						
Salaries	30,000	2,000	15,000	15,000	50.0%	50.0%
Benefits	2,000	-	1,000	1,000	50.0%	50.0%
Purchased Services	518,000	55,000	196,000	322,000	62.2%	37.8%
Total Transportation Fund	550,000	57,000	212,000	338,000	61.5%	38.5%
IMRF/SS Fund						
Benefits	398,000	34,000	184,000	214,000	53.8%	46.2%
Total IMRF/SS Fund	398,000	34,000	184,000	214,000	53.8%	46.2%
Capital Projects Fund						
Purchased Services	-	12,000	12,000	(12,000)	N/A	N/A
Capital Outlay	200,000	1,000	129,000	71,000	35.5%	64.5%
Total Capital Projects Fund	200,000	13,000	141,000	59,000	29.5%	70.5%
GRAND TOTAL - ALL FUNDS	14,685,000	2,249,000	6,906,000	7,779,000	53.0%	47.0%

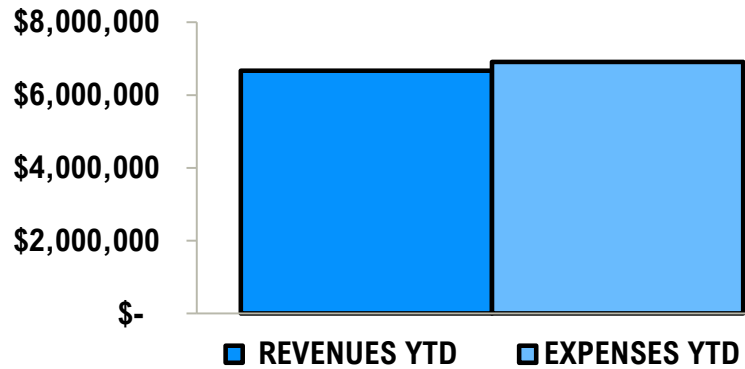
The Monthly Report

Palos Heights School District 128

December 2024



Executive Summary - December 2024 (Figures rounded to the nearest thousand)



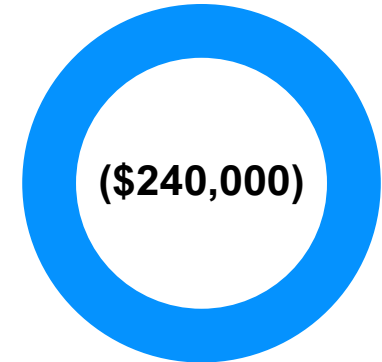
BEGINNING BALANCE
\$9,848,000

TOTAL REVENUES - YTD
\$6,666,000

TOTAL EXPENSES - YTD
\$6,906,000

ENDING BALANCE
\$9,608,000

YTD SURPLUS/DEFICIT ALL FUNDS



Fiscal Year Activity

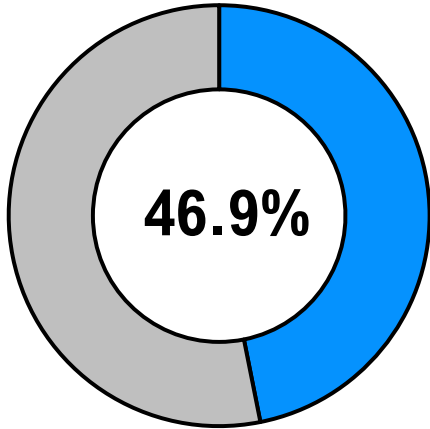
FUND	BEGINNING BALANCE	REVENUES YTD	EXPENSES YTD	TRANSFERS/ OTHER	ENDING BALANCES
Education	\$ 4,826,000	\$ 5,051,000	\$ 4,665,000	-	\$ 5,212,000
Operations and Maintenance	694,000	476,000	544,000	-	626,000
Bond and Interest	959,000	612,000	1,159,000	-	412,000
Transportation	521,000	254,000	212,000	-	563,000
IMRF/Social Security	213,000	199,000	184,000	-	228,000
Capital Projects	335,000	1,000	142,000	-	194,000
Working Cash	2,295,000	73,000	-	-	2,368,000
Tort Immunity	5,000	-	-	-	5,000
Health/Life Safety	-	-	-	-	-
Total All Funds	\$ 9,848,000	\$ 6,666,000	\$ 6,906,000	\$ -	\$ 9,608,000
Total Operating Funds	\$ 8,336,000	\$ 5,854,000	\$ 5,421,000	\$ -	\$ 8,769,000

YTD SURPLUS/DEFICIT OPERATING FUNDS

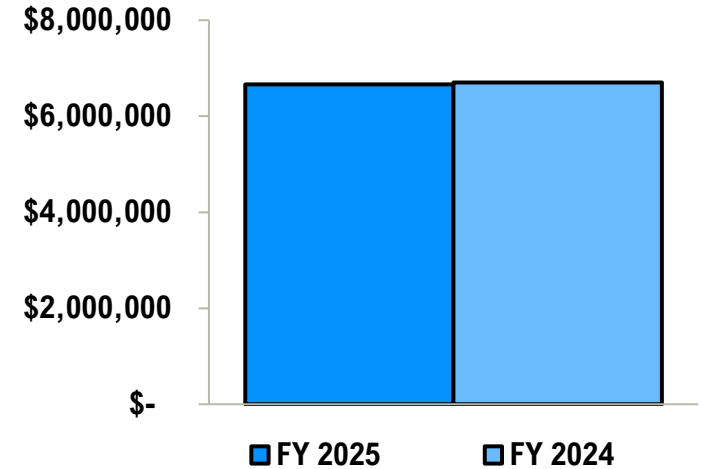


Per ISBE, the four operating funds of a school district are the Educational, Operations & Maintenance, Transportation and Working Cash Funds. These are the primary funds used by ISBE to assess a school district's financial strength.

% OF BUDGETED REVENUES RECEIVED YTD



TOTAL MONTHLY REVENUES
\$164,000
TOTAL REVENUES - YTD
\$6,666,000
TOTAL BUDGETED REVENUES
\$14,225,000



December 2024 Revenues (Current Year)

SOURCE	MONTH	YTD	BUDGET	YTD % OF BUDGET
Real Estate Taxes	\$ 14,000	\$ 5,195,000	\$ 11,147,000	46.6%
Other Local Sources	27,000	229,000	592,000	38.7%
Evidenced Based Funding	56,000	281,000	620,000	45.3%
Other State Sources	45,000	533,000	1,211,000	44.0%
Federal Sources	22,000	428,000	655,000	65.3%
Total	\$ 164,000	\$ 6,666,000	\$ 14,225,000	46.9%

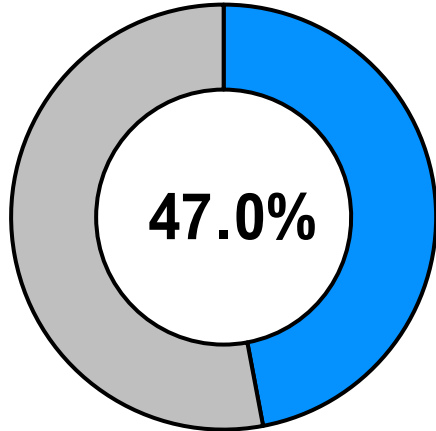
December 2023 Revenues (Prior Year)

SOURCE	MONTH	YTD
Real Estate Taxes	\$ 2,839,000	\$ 5,136,000
Other Local Sources	50,000	278,000
Evidenced Based Funding	56,000	281,000
Other State Sources	67,000	616,000
Federal Sources	14,000	394,000
Total	\$ 3,026,000	\$ 6,705,000

December 2024 YTD VS. December 2023 YTD
-\$39,000

Expenditure Report (All Funds Summary) - December 2024

% OF BUDGETED EXPENDITURES PAID YTD



TOTAL MONTHLY EXPENSES

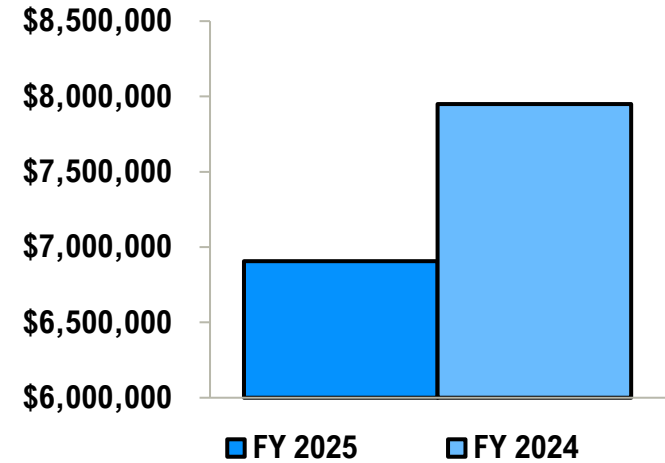
\$2,249,000

TOTAL EXPENSES - YTD

\$6,906,000

TOTAL BUDGETED EXPENSES

\$14,685,000



December 2024 Expenditures (Current Year)

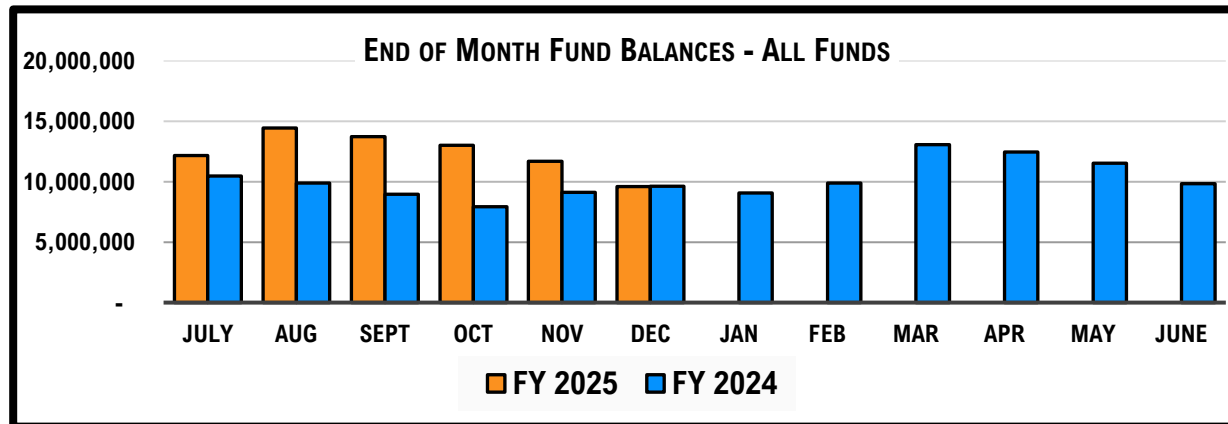
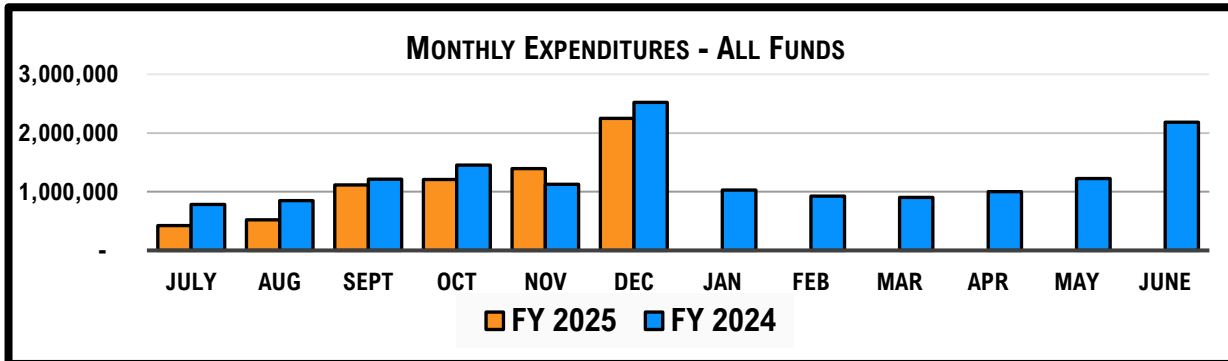
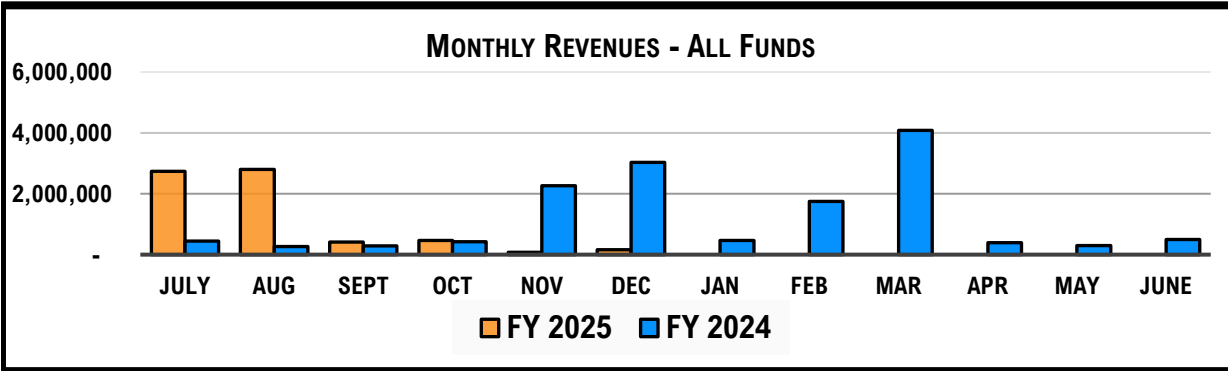
SOURCE	MONTH	YTD	BUDGET	YTD % OF BUDGET
Salaries	\$ 655,000	\$ 3,325,000	\$ 8,056,000	41.3%
Employee Benefits	157,000	865,000	2,005,000	43.1%
Purchased Services	173,000	743,000	1,502,000	49.5%
Supplies and Materials	56,000	307,000	750,000	40.9%
Capital Outlay	1,000	176,000	366,000	48.1%
Tuition and Other	48,000	323,000	726,000	44.5%
Non-Capitalized Equipment	-	8,000	104,000	7.7%
Debt Payments	1,159,000	1,159,000	1,176,000	98.6%
Total	\$ 2,249,000	\$ 6,906,000	\$ 14,685,000	47.0%

December 2023 Expenditures (Prior Year)

SOURCE	MONTH	YTD
Salaries	\$ 911,000	\$ 3,118,000
Employee Benefits	217,000	796,000
Purchased Services	91,000	688,000
Supplies and Materials	32,000	223,000
Capital Outlay	(47,000)	1,665,000
Tuition and Other	223,000	362,000
Non-Capitalized Equipment	11,000	12,000.00
Debt Payments	1,085,000.00	1,085,000.00
Total	\$ 2,523,000	\$ 7,949,000

December 2024 YTD VS. December 2023 YTD
-\$1,043,000

Cash Flow Report - December 2024



CURRENT FISCAL YEAR (2025)				
	BEGINNING BALANCE	REVENUE	EXPENSE	ENDING BALANCE
JULY	9,848,000	2,740,000	424,000	12,164,000
AUG	12,164,000	2,800,000	520,000	14,444,000
SEPT	14,444,000	417,000	1,113,000	13,748,000
OCT	13,748,000	469,000	1,208,000	13,009,000
NOV	13,009,000	76,000	1,392,000	11,693,000
DEC	11,693,000	164,000	2,249,000	9,608,000
JAN				
FEB				
MAR				
APR				
MAY				
JUNE				

PRIOR FISCAL YEAR (2024)				
	BEGINNING BALANCE	REVENUE	EXPENSE	ENDING BALANCE
JULY	10,830,000	443,000	782,000	10,491,000
AUG	10,491,000	261,000	851,000	9,901,000
SEPT	9,901,000	282,000	1,211,000	8,972,000
OCT	8,972,000	424,000	1,455,000	7,941,000
NOV	7,941,000	2,269,000	1,127,000	9,122,000
DEC	9,122,000	3,026,000	2,523,000	9,625,000
JAN	9,625,000	471,000	1,030,000	9,066,000
FEB	9,066,000	1,746,000	924,000	9,888,000
MAR	9,888,000	4,083,000	904,000	13,067,000
APR	13,067,000	393,000	1,003,000	12,457,000
MAY	12,457,000	296,000	1,222,000	11,531,000
JUNE	11,531,000	502,000	2,185,000	9,848,000

PALOS SCHOOL DISTRICT 128

ENROLLMENT UPDATE

as of January 23, 2024

Grade Level	Enrollment as of 01/23/2025	Enrollment as of 12/12/2024
Preschool	109	109
Kindergarten	75	75
Indian Hill Total	184	184
1st Grade	80	80
2nd Grade	73	73
3rd Grade	82	82
Chippewa Total	235	235
4th Grade	94	94
5th Grade	79	79
Navajo Total	173	173
6th Grade	84	84
7th Grade	72	72
8th Grade	78	78
Independence Jr High Total	234	234
TOTAL ENROLLMENT	826	826