



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

**January 14, 2026
Committee of the Whole**

6:00 PM

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

1. Welcome

- A. Roll Call
- B. Pledge of Allegiance

2. Communication/Public Comment

- A. TF South crossing guards

3. Buildings Grounds/Safety Committee--Member Williams

- A. Construction Project Update
- B. Building Usage Report

4. Finance Committee--Member Perkins

- A. 2024-25 Audited Financial Statements Presentation

5. Curriculum Committee--Member Calderon-Miranda

- A. School Calendar Draft
- B. Transitional English-Statewide Portability

6. IT Committee--Member Guyton

- A. 2026 Student Chromebook Purchase

7. Equity Committee--Member Myers

- A. Student representation on the board of education

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

- A. Suspension Reports
- B. 2026-27 Student Handbook Content Review

9. Policy Committee

- A. Update to Open Meetings Act and FOIA laws

10. Adjourn

Thornton Fractional High School District 215
 Building Rental Report
 FY 2025-2026
 January 2026

Event Date:	School	MO	YR	Organization	Cat	Facilities	Usage	Facility	Interest	Maintenance/O ther	Total	Paid to date	Balance due
3/26-27/2022	TFN	3	2022	MORE Youth Foundation	Commercial	Purple Gym	Basketball Showcase	\$ 800.00	\$ 100.80	\$ 680.00	\$ 1,580.80	\$ 640.00	\$ 940.80
8/27, 9/3, 9/17, & 9/24/2022	TFN	8	2022	Calumet City Thunderbolts	Community	Football Field	Football and Cheerleading	\$ -	\$ 305.90	\$ 2,130.00	\$ 2,435.90	\$ 800.00	\$ 1,635.90
12/16/2023	TFS	11	2023	Ultimate Threat Dance	Commercial	Red Gym	Dance Competition/ Showcase	\$ 650.00	\$ 35.36	\$ 360.00	\$ 1,045.36	\$ 505.00	\$ 540.36
10/4/2025	TFN	6	2025	City of Calumet City (Cancelled)	Community	Auditorium	State of City Address	\$ 195.00	\$ -	\$ 240.00	\$ 435.00	\$ -	\$ 435.00
6/12/2025 - 8/28/2025	TFS	6	2025	Memorial Junior High School	Community	V Softball Field	Softball Games and Practices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7/2/2025 - 11/19/2025	TFN	7	2025	T.F. North Booster Club	Community	Gold Gym	Softball Fundraiser - Open Gym	\$ -	\$ -	\$ 840.00	\$ 840.00	\$ 840.00	\$ -
10/12/2025	TFN	6	2025	City of Calumet City (Cancelled)	Community	Field and Track	Breast Cancer Awareness Walk	\$ -	\$ -	\$ 280.00	\$ 280.00	\$ -	\$ 280.00
9/23/2025 - 6/2/2026	TFS	8	2025	Lansing Knights of Columbus	Community	Pool	Special Olympics-Swim program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5/22/2026 and 5/26/2026	TFN	5	2025	Lincoln Elementary School District 156	Community	Auditorium	8th Grade Promotion Ceremony	\$ -	\$ -	\$ 565.00	\$ 565.00	\$ 565.00	\$ -
5/26/2026	TFN	10	2025	Calumet City School District 155 - Wentworth	Community	Purple Gym	2026 Graduation Ceremony	\$ -	\$ -	\$ 280.00	\$ 280.00	\$ -	\$ 280.00
1/14/2026	TFS	11	2025	Heritage Middle School	Community	Red Gym	Basketball Game	\$ -	\$ -	\$ 144.00	\$ 144.00	\$ -	\$ 144.00
YEAR 2026	TFS	11	2025	Lansing Fire & Rescue	Community	Pool	Dive Team Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1/10/2026 & 1/11/2026	TFN	1	2026	Bob Hambric Shootout	Community	Purple/ Gold Gym	Cancer VS. Coaches Basketball Fundraiser	\$ -	\$ -	\$ 1,080.00	\$ 1,080.00	\$ -	\$ 1,080.00

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



MEMORANDUM

Date: January 14, 2026

To: Mr. Raymond Williams, Interim Superintendent and Board of Education

From: Tamika D. McMillian, Executive Director of Finance & Operations/CSBO

Subject: Audited Financial Statements for year ending 6/30/2025

Recommended Action

It is recommended that the Board of Education review and discuss the auditor presentation of the financial statements audited for the 2024-2025 school year. The Board will be asked to accept the financial statements at the January 27, 2026 board meeting.

Background

District 215 must be audited by an independent CPA firm annually. The audited financial statements were given to the Board members on December 16, 2025, for review. Wipfli LLP, our independent auditor, will present the financial statements and audit findings during the meeting.

Funding source if applicable: N/A

Attachment: TFD 215 6.30.25 Issued Required Communication Letters
TFD 215 6.30.25 Issued Financial Statements
FY25 Annual Financial Report - SD215

Due to ISBE on Wednesday, October 15, 2025
SD/JA25

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
**Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2025**

School District
 Joint Agreement

<p align="center">School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i></p>		<p align="center">Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p>		<p align="center">Certified Public Accountant Information</p>	
<p>School District/Joint Agreement Number: 07016215017</p>				<p>Name of Auditing Firm: Wipfli LLP</p>	
<p>County Name: Cook</p>				<p>Name of Audit Manager: Scott Duenser</p>	
<p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): Thornton Fractional Twp HSD 215</p>		<p align="center">School District Lookup Tool School District Directory</p>		<p>Address: 3975 75th Street</p>	
<p>Address: 18601 Torrence Avenue</p>		<p align="center">Filing Status: Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system. Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable). Annual Financial Report (AFR) Instructions</p>		<p>City: Aurora</p>	<p>State: IL</p>
<p>City: Lansing</p>				<p>Zip Code: 60504</p>	
<p>Email Address: rwilliams@tfd215.org</p>				<p>Phone Number: 630-898-5578</p>	<p>Fax Number: 630-225-5128</p>
<p>Zip Code: 60438</p>				<p>IL License Number (9 digit): 065.032258</p>	<p>Expiration Date: 9/30/2027</p>
<p>Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer</p>		<p align="center">Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p align="center">Single Audit Questions 217-782-7970 or fsm@isbe.net</p>		<p align="center">ISBE Use Only</p>	
<p><input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator <input checked="" type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director</p>		<p align="center">ISBE Use Only</p>		<p align="center">ISBE Use Only</p>	
<p>District Superintendent/Administrator Name (Type or Print): Raymond Williams</p>		<p>Name of Township: Thornton Fractional School Township Treasurer</p>		<p>ROE / ISC Number and Name:</p>	
<p>Email Address: rwilliams@tfd215.org</p>		<p>Township Treasurer Name:</p>		<p>Regional Superintendent/Cook ISC Executive Director Name:</p>	
<p>Telephone: 708-585-2300</p>	<p>Fax Number:</p>	<p>Email Address:</p>		<p>Email Address:</p>	
<p>Signature & Date:</p>		<p>Telephone:</p>	<p>Fax Number:</p>	<p>Telephone:</p>	<p>Fax Number:</p>

ISBE Form SD50-35/JA50-60 (07/25-version1)
07-016-2150-17_AFR25 Thornton Fractional Twp HSD 215

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

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5 - 6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/		
Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-35
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	40
Indirect Cost Rate - Computation.....	ICR Computation	41
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	42
Administrative Cost Worksheet.....	AC	43
Itemization Schedule.....	ITEMIZATION	44
Reference Page.....	REF	45
Notes, Opinion Letters, etc.....	Opinion-Notes	46
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	47
Audit Checklist/Balancing Schedule.....	AUDITCHECK	Auditcheck
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 October 15. Please see AFR Instructions for complete submission procedures.
[IWAS](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send an official paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
 - Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.
Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Qualifications of Auditing Firm**
 - School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act. [5 ILCS 420/4A-101]*
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code [105 ILCS 5/8-2;10-20.19;19-6]*.
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code [105 ILCS 5/10-20.21]*.
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted *[30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]*.
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act [30 ILCS 115/12]*.
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per the *Illinois School Code [105 ILCS 5/10-22.33, 20-4 and 20-5]*.
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code [105 ILCS 5/10-22.33, 20-4, 20-5]*.
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code [105 ILCS 5/17-2A]*.
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code [105 ILCS 5/2-3.27; 2-3.28]*.
- 14. At least one of the following forms was filed with ISBE late: The FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

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

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

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1995 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

Wipfli LLP

Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2024		Equalized Assessed Valuation (EAV):			864,300,841
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.031158	0.003264	0.002339	0.036760	0.000196

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
78,311,671	71,518,422	6,793,249	45,696,245

* 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.	59,636,758
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	12,747,494

E. Material Impact on Financial Position

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

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

Comments:

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

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

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	45,696,245.00	0.584	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	78,311,671.00		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	71,518,422.00	0.913	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	78,311,671.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	45,125,612.00	227.14	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	198,662.28		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	27,005,944.08		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	4
Long-Term Debt Outstanding (P3, Cell H38)		12,747,494.00	78.62	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		59,636,758.03		Value	0.40

Total Profile Score: 4.00 *

Estimated 2026 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		33,501,393	3,541,233	263,082	1,902,657	579,526	6,870,876	6,180,329	229,205	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	15,664,499	1,618,247	926,622	1,159,793	889,541	1,180,844	97,159	513,155	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9	Other Receivables	160	1,638,096	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	0	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		50,803,988	5,159,480	1,189,704	3,062,450	1,469,067	8,051,720	6,277,488	742,360	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	264,706	0	0	0	0	0	0	0	0
27	Other Payables	430	218,342	410,541	0	169,011	0	550,692	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	4,863	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	15,664,499	1,618,247	926,622	1,159,793	889,541	1,180,844	97,159	513,155	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		16,152,410	2,028,788	926,622	1,328,804	889,541	1,731,536	97,159	513,155	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	0	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	34,651,578	3,130,692	263,082	1,733,646	579,526	6,320,184	6,180,329	229,205	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		50,803,988	5,159,480	1,189,704	3,062,450	1,469,067	8,051,720	6,277,488	742,360	0
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	442,163								
46	Total Student Activity Current Assets For Student Activity Funds		442,163								
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	442,163								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		442,163								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		51,246,151	5,159,480	1,189,704	3,062,450	1,469,067	8,051,720	6,277,488	742,360	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		16,152,410	2,028,788	926,622	1,328,804	889,541	1,731,536	97,159	513,155	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	442,163	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	34,651,578	3,130,692	263,082	1,733,646	579,526	6,320,184	6,180,329	229,205	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		51,246,151	5,159,480	1,189,704	3,062,450	1,469,067	8,051,720	6,277,488	742,360	0

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

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	Account Groups				
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	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		600,301	
17	Building & Building Improvements	230		67,074,158	
18	Site Improvements & Infrastructure	240		36,970,280	
19	Capitalized Equipment	250		17,932,670	
20	Construction in Progress	260		9,094,566	
21	Amount Available in Debt Service Funds	340			263,082
22	Amount to be Provided for Payment on Long-Term Debt	350			12,484,412
23	Total Capital Assets			131,671,975	12,747,494
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			12,747,494
37	Total Long-Term Liabilities				12,747,494
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			131,671,975	
41	Total Liabilities and Fund Balance		0	131,671,975	12,747,494
42					
43	ASSETS /LIABILITIES for Student Activity Funds				
44	CURRENT ASSETS (100) for Student Activity Funds				
45	Student Activity Fund Cash and Investments	126			
46	Total Student Activity Current Assets For Student Activity Funds				
47	CURRENT LIABILITIES (400) For Student Activity Funds				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
51					
52	Total ASSETS /LIABILITIES District with Student Activity Funds				
53	Total Current Assets District with Student Activity Funds		0		
54	Total Capital Assets District with Student Activity Funds			131,671,975	12,747,494
55	CURRENT LIABILITIES (400) District with Student Activity Funds				
56	Total Current Liabilities District with Student Activity Funds		0		
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
58	Total Long-Term Liabilities District with Student Activity Funds				12,747,494
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			131,671,975	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	131,671,975	12,747,494

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	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	26,482,991	2,969,397	1,429,598	1,966,621	1,501,862	1,814,052	395,354	710,514	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	33,053,567	4,050,000	305,000	2,846,047	275,000	0	0	0	0
7	FEDERAL SOURCES	4000	5,785,458	762,236	38,653	0	0	99,726	0	0	0
8	Total Direct Receipts/Revenues		65,322,016	7,781,633	1,773,251	4,812,668	1,776,862	1,913,778	395,354	710,514	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	15,947,134	0	0	0	0	0		0	0
10	Total Receipts/Revenues		81,269,150	7,781,633	1,773,251	4,812,668	1,776,862	1,913,778	395,354	710,514	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	36,901,869				532,824			0	
13	Support Services	2000	18,692,092	8,627,754		4,745,784	1,118,407	3,761,396		676,683	0
14	Community Services	3000	108,370	0		0	8,063			0	
15	Payments to Other Districts & Governmental Units	4000	2,442,553	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,666,867	0	0			0	0
17	Total Direct Disbursements/Expenditures		58,144,884	8,627,754	1,666,867	4,745,784	1,659,294	3,761,396		676,683	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	15,947,134	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		74,092,018	8,627,754	1,666,867	4,745,784	1,659,294	3,761,396		676,683	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		7,177,132	(846,121)	106,384	66,884	117,568	(1,847,618)	395,354	33,831	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170			0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Leases ¹³	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases ¹³	7500			0						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						0			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	199,503	0	0	0	0	2,000,000	0	0	0
44	Total Other Sources of Funds		199,503	0	0	0	0	2,000,000	0	0	0

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

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Leases ¹³	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on Leases ¹³	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Leases ¹³	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Leases ¹³	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Leases ¹³	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Leases ¹³	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Leases ¹³	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Leases ¹³	8540	0	0				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	2,000,000	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		2,000,000	0	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(1,800,497)	0	0	0	0	2,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		5,376,635	(846,121)	106,384	66,884	117,568	152,382	395,354	33,831	0
79	Fund Balances without Student Activity Funds - July 1, 2024		29,274,943	3,976,813	156,698	1,666,762	461,958	6,167,802	5,784,975	195,374	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)										
81	Fund Balances without Student Activity Funds - June 30, 2025		34,651,578	3,130,692	263,082	1,733,646	579,526	6,320,184	6,180,329	229,205	0
84											
85	Student Activity Fund Balance - July 1, 2024		400,517								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	333,072								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	291,426								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		41,646								
91	Student Activity Fund Balance - June 30, 2025		442,163								

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)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	26,816,063	2,969,397	1,429,598	1,966,621	1,501,862	1,814,052	395,354	710,514	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	33,053,567	4,050,000	305,000	2,846,047	275,000	0	0	0	0
97	FEDERAL SOURCES	4000	5,785,458	762,236	38,653	0	0	99,726	0	0	0
98	Total Direct Receipts/Revenues		65,655,088	7,781,633	1,773,251	4,812,668	1,776,862	1,913,778	395,354	710,514	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	15,947,134	0	0	0	0	0		0	0
100	Total Receipts/Revenues		81,602,222	7,781,633	1,773,251	4,812,668	1,776,862	1,913,778	395,354	710,514	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	37,193,295				532,824			0	
103	Support Services	2000	18,692,092	8,627,754		4,745,784	1,118,407	3,761,396		676,683	0
104	Community Services	3000	108,370	0		0	8,063				
105	Payments to Other Districts & Governmental Units	4000	2,442,553	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,666,867	0	0			0	0
107	Total Direct Disbursements/Expenditures		58,436,310	8,627,754	1,666,867	4,745,784	1,659,294	3,761,396		676,683	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	15,947,134	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		74,383,444	8,627,754	1,666,867	4,745,784	1,659,294	3,761,396		676,683	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		7,218,778	(846,121)	106,384	66,884	117,568	(1,847,618)	395,354	33,831	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		199,503	0	0	0	0	2,000,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		2,000,000	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(1,800,497)	0	0	0	0	2,000,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		35,093,741	3,130,692	263,082	1,733,646	579,526	6,320,184	6,180,329	229,205	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)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		23,350,598	2,633,885	1,419,638	1,877,239	524,933	1,559,699	155,597	704,150	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	0	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					821,762				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		23,350,598	2,633,885	1,419,638	1,877,239	1,346,695	1,559,699	155,597	704,150	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	1,280,260	0	0	0	125,000	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		1,280,260	0	0	0	125,000	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	9,443								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	80								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		9,523								

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

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	1,370,621	192,099	9,960	89,382	30,167	254,353	239,757	6,364	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Unrealized Gain or Loss on Investments	1530									
68	Total Earnings on Investments		1,370,621	192,099	9,960	89,382	30,167	254,353	239,757	6,364	0
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	1,603								
71	Sales to Pupils - Breakfast	1612	0								
72	Sales to Pupils - A la Carte	1613	0								
73	Sales to Pupils - Other (Describe & Itemize)	1614	0								
74	Sales to Adults	1620	4,892								
75	Other Food Service (Describe & Itemize)	1690	10,624								
76	Total Food Service		17,119								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	40,895	0							
79	Admissions - Other (Describe & Itemize)	1719	6,089	0							
80	Fees	1720	192,500	0							
81	Book Store Sales	1730	5,122	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	2,550	0							
83	Student Activity Funds Revenues	1799	333,072								
84	Total District/School Activity Income (without Student Activity Funds)		247,156	0							
85	Total District/School Activity Income (with Student Activity Funds)		580,228								

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
86	TEXTBOOK INCOME	1800									
87	Rentals - Regular Textbooks	1811	0								
88	Rentals - Summer School Textbooks	1812	0								
89	Rentals - Adult/Continuing Education Textbooks	1813	0								
90	Rentals - Other (Describe & Itemize)	1819	0								
91	Sales - Regular Textbooks	1821	64,027								
92	Sales - Summer School Textbooks	1822	0								
93	Sales - Adult/Continuing Education Textbooks	1823	0								
94	Sales - Other (Describe & Itemize)	1829	0								
95	Other (Describe & Itemize)	1890	0								
96	Total Textbook Income		64,027								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	0	32,231							
99	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
101	Services Provided Other Districts	1940	0	0	0	0	0	0	0	0	0
102	Refund of Prior Years' Expenditures	1950	2,587	0	0	0	0	0	0	0	0
103	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	15,770	0	0	0	0	0	0	0	0
105	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
106	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
107	Payment from Other Districts	1991	0	0	0	0	0	0	0	0	0
108	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
109	Other Local Fees (Describe & Itemize)	1993	56,415	0	0	0	0	0	0	0	0
110	Other Local Revenues (Describe & Itemize)	1999	68,915	111,182	0	0	0	0	0	0	0
111	Total Other Revenue from Local Sources		143,687	143,413	0	0	0	0	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	26,482,991	2,969,397	1,429,598	1,966,621	1,501,862	1,814,052	395,354	710,514	0
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	26,816,063								
114	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
115	Flow-through Revenue from State Sources	2100	0	0		0	0				
116	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
117	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
118	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
119	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
120	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	31,893,393	4,000,000	305,000	900,000	275,000	0	0	0	0
122	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0	0	0	0
123	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0	0	0	0
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
125	Total Unrestricted Grants-In-Aid		31,893,393	4,000,000	305,000	900,000	275,000	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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
127	SPECIAL EDUCATION										
128	Special Education - Private Facility Tuition	3100	171,069			0					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	370,301			0					
132	Special Education - Orphanage - Summer Individual	3130	23,572								
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199			0	0					
135	Total Special Education		564,942	0		0					
136	CAREER AND TECHNICAL EDUCATION (CTE)										
137	CTE - Technical Education - Tech Prep	3200	0	0			0				
138	CTE - Secondary Program Improvement (CTEI)	3220	159,294	0			0				
139	CTE - WECEP	3225	0	0			0				
140	CTE - Agriculture Education	3235	0	0			0				
141	CTE - Instructor Practicum	3240	0	0			0				
142	CTE - Student Organizations	3270	0	0			0				
143	CTE - Other (Describe & Itemize)	3299	0	0			0				
144	Total Career and Technical Education		159,294	0			0				
145	BILINGUAL EDUCATION										
146	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
147	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
148	Total Bilingual Ed		0				0				
149	State Free Lunch & Breakfast	3360	17,898								
150	School Breakfast Initiative	3365	0	0			0				
151	Driver Education	3370	49,660	0							
152	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
153	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
154	TRANSPORTATION										
155	Transportation - Regular and Vocational	3500	0	0		128,967	0				
156	Transportation - Special Education	3510	0	0		1,817,080	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	Total Transportation		0	0		1,946,047	0				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0	0		0	0				
161	Truant Alternative/Optional Education	3695	368,380			0	0				
162	Early Childhood - Block Grant	3705	0	0		0	0				
163	Chicago General Education Block Grant	3766	0	0		0	0				
164	Chicago Educational Services Block Grant	3767	0	0		0	0				
165	School Safety & Educational Improvement Block Grant	3775	0	0	0	0	0	0			0
166	Technology - Technology for Success	3780	0	0	0	0	0	0			0
167	State Charter Schools	3815	0			0					
168	Extended Learning Opportunities - Summer Bridges	3825	0			0					
169	Infrastructure Improvements - Planning/Construction	3920		0				0			
170	School Infrastructure - Maintenance Projects	3925		0				0			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	0	50,000	0	0	0	0	0	0	0
172	Total Restricted Grants-In-Aid		1,160,174	50,000	0	1,946,047	0	0	0	0	0
173	Total Receipts from State Sources	3000	33,053,567	4,050,000	305,000	2,846,047	275,000	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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
174	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
175	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
176	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177			0	0	0	0	0	0	0	0	0
178	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
179	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
180	Head Start	4045	0								
181	Construction (Impact Aid)	4050	0	0				0			
182	MAGNET	4060	0	0			0	0			
	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	20,750	0			0	0	0		0
183			20,750	0			0	0	0		0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		20,750	0			0	0	0		0
185	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
186	TITLE V										
187	Title V - Innovation and Flexibility Formula	4100	0	0			0	0			
188	Title V - District Projects	4105	0	0			0	0			
189	Title V - Rural Education Initiative (REI)	4107	0	0			0	0			
190	Title V - Other (Describe & Itemize)	4199	0	0			0	0			
191	Total Title V		0	0			0	0			
192	FOOD SERVICE										
193	Breakfast Start-Up Expansion	4200	0					0			
194	National School Lunch Program	4210	1,391,021					0			
195	Special Milk Program	4215	0					0			
196	School Breakfast Program	4220	180,312					0			
197	Summer Food Service Program	4225	0					0			
198	Child and Adult Care Food Program	4226	0					0			
199	Fresh Fruits & Vegetables	4240	0					0			
200	Food Service - Other (Describe & Itemize)	4299	39,765					0			
201	Total Food Service		1,611,098					0			
202	TITLE I										
203	Title I - Low Income	4300	1,829,304	0			0	0			
204	Title I - Low Income - Neglected, Private	4305	0	0			0	0			
205	Title I - Migrant Education	4340	0	0			0	0			
206	Title I - Other (Describe & Itemize)	4399	0	0			0	0			
207	Total Title I		1,829,304	0			0	0			
208	TITLE IV										
209	Title IV - Student Support & Academic Enrichment Grant	4400	101,702	0			0	0			
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0			0	0			
211	Title IV - 21st Century Comm Learning Centers	4421	0	0			0	0			
212	Title IV - Other (Describe & Itemize)	4499	0	0			0	0			
213	Total Title IV		101,702	0			0	0			
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600	0	0			0	0			
216	Fed - Spec Education - Preschool Discretionary	4605	0	0			0	0			
217	Fed - Spec Education - IDEA - Flow Through	4620	1,233,167	0			0	0			
218	Fed - Spec Education - IDEA - Room & Board	4625	0	0			0	0			
219	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0	0			
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0	0			
221	Total Federal - Special Education		1,233,167	0			0	0			
222	CTE - PERKINS										
223	CTE - Perkins - Title III E - Tech Prep	4770	93,172	0				0			
224	CTE - Other (Describe & Itemize)	4799	0	0				0			
225	Total CTE - Perkins		93,172	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
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
226	Federal - Adult Education	4810	0	0			0				
227	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0		0		0	0
228	ARRA - Title I - Low Income	4851	0	0							
229	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0
230	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0
231	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0
232	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0
233	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0
234	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0
235	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0
236	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0
237	ARRA - McKinney - Vento Homeless Education	4862	0	0			0				
238	ARRA - Child Nutrition Equipment Assistance	4863	0	0							
239	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0
240	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0
241	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0
242	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0
243	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0
244	Build America Bond Interest Reimbursement	4869	0	0	38,653	0	0	0		0	0
245	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
246	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
247	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
248	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
249	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
250	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
251	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
252	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
253	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
254	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
255	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
256	Total Stimulus Programs		0	0	38,653	0	0	0		0	0
257	Race to the Top Program	4901	0								
258	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
259	Title III - Immigrant Education Program (IEP)	4905	0			0	0				
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	23,731			0	0				
261	McKinney Education for Homeless Children	4920	0	0		0	0				
262	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
263	Title II - Teacher Quality	4932	248,985	0		0	0				
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0				
265	Federal Charter Schools	4960	0	0		0	0				
266	State Assessment Grants	4981	0	0		0	0				
267	Grant for State Assessments and Related Activities	4982	0	0		0	0				
268	Medicaid Matching Funds - Administrative Outreach	4991	206,956	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	172,201	0		0	0				
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998	244,392	762,236		0	0	99,726			0
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		5,764,708	762,236	38,653	0	0	99,726		0	0
272	Total Receipts/Revenues from Federal Sources	4000	5,785,458	762,236	38,653	0	0	99,726	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		65,322,016	7,781,633	1,773,251	4,812,668	1,776,862	1,913,778	395,354	710,514	0
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		65,655,088	7,781,633	1,773,251	4,812,668	1,776,862	1,913,778	395,354	710,514	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
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	17,233,283	3,359,913	385,298	752,914	182,175	28,774	0	0	21,942,357	21,636,567
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
8	Special Education Programs (Functions 1200-1220)	1200	4,993,597	835,455	181,509	19,764	0	2,815,808	0	0	8,846,133	9,354,480
9	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
10	Remedial and Supplemental Programs K-12	1250	90,680	16,176	0	3,910	0	0	0	0	110,766	50,600
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	1,873,086	321,377	155,972	117,248	56,812	0	0	0	2,524,495	2,622,430
14	Interscholastic Programs	1500	2,000,631	117,933	274,070	185,755	6,936	78,532	0	0	2,663,857	2,982,399
15	Summer School Programs	1600	222,705	5,052	0	7,205	0	0	0	0	234,962	170,219
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	382,353	32,221	1,076	3,977	0	0	0	0	419,627	425,335
18	Bilingual Programs	1800	0	0	0	29,025	0	0	0	0	29,025	35,000
19	Truant Alternative & Optional Programs	1900	14,852	0	628	4,848	0	0	0	0	20,328	79,000
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Interscholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922						110,319			110,319	0
33	Student Activity Fund Expenditures	1999						291,426			291,426	270,000
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	26,811,187	4,688,127	998,553	1,124,646	245,923	3,033,433	0	0	36,901,869	37,356,030
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	26,811,187	4,688,127	998,553	1,124,646	245,923	3,324,859	0	0	37,193,295	37,626,030
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	2,807,265	574,167	76,200	20,980	0	0	0	0	3,478,612	3,440,806
39	Guidance Services	2120	1,728,860	300,731	23,937	55,790	0	944	0	0	2,110,262	2,177,579
40	Health Services	2130	254,972	50,113	300	2,176	0	0	0	0	307,561	353,875
41	Psychological Services	2140	212,771	40,386	0	439	0	0	0	0	253,596	252,490
42	Speech Pathology & Audiology Services	2150	239,271	30,564	0	361	0	278	0	0	270,474	198,000
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	4,550
44	Total Support Services - Pupils	2100	5,243,139	995,961	100,437	79,746	0	1,222	0	0	6,420,505	6,427,300
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	859,274	197,874	169,755	11,655	0	347	0	0	1,238,905	1,134,850
47	Educational Media Services	2220	966,851	143,944	222,926	742,971	271,487	0	0	0	2,348,179	2,477,099
48	Assessment & Testing	2230	0	0	79,692	0	0	0	0	0	79,692	71,072
49	Total Support Services - Instructional Staff	2200	1,826,125	341,818	472,373	754,626	271,487	347	0	0	3,666,776	3,683,021
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	0	279,107	0	0	0	0	0	279,107	315,000
52	Executive Administration Services	2320	347,115	77,839	41,572	17,727	4,290	16,058	0	0	504,601	534,500
53	Special Area Administration Services	2330	553,678	125,920	1,856	3,318	0	855	0	0	685,627	559,255
54	Tort Immunity Services	2361, 2365	0	0	201,318	0	0	0	0	0	201,318	235,000
55	Total Support Services - General Administration	2300	900,793	203,759	523,853	21,045	4,290	16,913	0	0	1,670,653	1,643,755

**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
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	2,331,399	584,642	5,907	51,640	213,880	105	0	0	3,187,573	3,173,375
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	2,331,399	584,642	5,907	51,640	213,880	105	0	0	3,187,573	3,173,375
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	155,841	45,590	0	0	0	0	0	0	201,431	203,700
62	Fiscal Services	2520	331,755	41,922	9,363	4,006	0	6,913	0	0	393,959	406,100
63	Operation & Maintenance of Plant Services	2540	0	0	0	193,051	0	0	0	0	193,051	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	3,000
65	Food Services	2560	981,842	252,502	31,338	823,493	50,801	0	0	0	2,139,976	2,270,216
66	Internal Services	2570	94,213	13,307	0	72,164	0	0	0	0	179,684	155,150
67	Total Support Services - Business	2500	1,563,651	353,321	40,701	1,092,714	50,801	6,913	0	0	3,108,101	3,038,166
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	0	0	0	0	0	0	0	0	0	0
72	Staff Services	2640	282,325	63,061	19,085	2,408	0	2,504	0	0	369,383	372,890
73	Data Processing Services	2660	156,839	31,262	7,433	1,342	0	0	0	0	196,876	205,700
74	Total Support Services - Central	2600	439,164	94,323	26,518	3,750	0	2,504	0	0	566,259	578,590
75	Other Support Services (Describe & Itemize)	2900	64,007	8,218	0	0	0	0	0	0	72,225	3,300
76	Total Support Services	2000	12,368,278	2,582,042	1,169,789	2,003,521	540,458	28,004	0	0	18,692,092	18,547,507
77	COMMUNITY SERVICES (ED)	3000	67,219	674	36,533	3,944	0	0	0	0	108,370	125,156
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			66,306			0			66,306	25,071
81	Payments for Special Education Programs	4120			0		2,266,171				2,266,171	2,594,918
82	Payments for Adult/Continuing Education Programs	4130			0		0				0	0
83	Payments for CTE Programs	4140			0		0				0	0
84	Payments for Community College Programs	4170			0		0				0	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			54,563		27,731				82,294	75,000
86	Total Payments to Other Govt Units (In-State)	4100			120,869		2,293,902				2,414,771	2,694,989
87	Payments for Regular Programs - Tuition	4210					0				0	0
88	Payments for Special Education Programs - Tuition	4220					0				0	0
89	Payments for Adult/Continuing Education Programs - Tuition	4230					0				0	0
90	Payments for CTE Programs - Tuition	4240					0				0	0
91	Payments for Community College Programs - Tuition	4270					27,782				27,782	30,000
92	Payments for Other Programs - Tuition	4280					0				0	0
93	Other Payments to In-State Govt Units	4290					0				0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200					27,782				27,782	30,000
95	Payments for Regular Programs - Transfers	4310					0				0	0
96	Payments for Special Education Programs - Transfers	4320					0				0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330					0				0	0
98	Payments for CTE Programs - Transfers	4340					0				0	0
99	Payments for Community College Program - Transfers	4370					0				0	0
100	Payments for Other Programs - Transfers	4380					0				0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0		0				0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0		0				0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0		0				0	0
104	Total Payments to Other Govt Units	4000			120,869		2,321,684				2,442,553	2,724,989
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
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		39,246,684	7,270,843	2,325,744	3,132,111	786,381	5,383,121	0	0	58,144,884	58,753,682
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		39,246,684	7,270,843	2,325,744	3,132,111	786,381	5,674,547	0	0	58,436,310	59,023,682
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										7,177,132	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										7,218,778	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	0	0	1,238,665	0	0	0	1,238,665	2,166,000
128	Operation & Maintenance of Plant Services	2540	2,570,534	543,805	2,140,793	586,570	1,543,437	3,950	0	0	7,389,089	7,868,148
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560					0	0	0	0	0	0
131	Total Support Services - Business	2500	2,570,534	543,805	2,140,793	586,570	2,782,102	3,950	0	0	8,627,754	10,034,148
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	2,570,534	543,805	2,140,793	586,570	2,782,102	3,950	0	0	8,627,754	10,034,148
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
155	Total Direct Disbursements/Expenditures		2,570,534	543,805	2,140,793	586,570	2,782,102	3,950	0	0	8,627,754	10,034,148
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(846,121)	

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
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	30 - DEBT SERVICES (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)	5000										
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						398,317			398,317	372,435
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) ¹¹							1,233,662			1,233,662	1,140,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			34,888			0			34,888	146,000
176	Total Debt Services	5000			34,888			1,631,979			1,666,867	1,658,435
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				34,888			1,631,979			1,666,867	1,658,435
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										106,384	
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	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	17,138	5,021	4,520,409	0	203,216	0	0	0	4,745,784	4,589,240
187	Other Support Services (Describe & Itemize)	2900									0	0
188	Total Support Services	2000	17,138	5,021	4,520,409	0	203,216	0	0	0	4,745,784	4,589,240
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) ¹¹							0			0	0

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		17,138	5,021	4,520,409	0	203,216	0	0	0	4,745,784	4,589,240
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										66,884	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		270,936							270,936	290,470
220	Pre-K Programs	1125		0							0	0
221	Special Education Programs (Functions 1200-1220)	1200		129,986							129,986	136,291
222	Special Education Programs - Pre-K	1225		0							0	0
223	Remedial and Supplemental Programs - K-12	1250		1,563							1,563	560
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		26,336							26,336	29,154
227	Interscholastic Programs	1500		82,491							82,491	79,094
228	Summer School Programs	1600		14,211							14,211	10,975
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		5,392							5,392	5,705
231	Bilingual Programs	1800		0							0	0
232	Truants' Alternative & Optional Programs	1900		1,909							1,909	160
233	Total Instruction	1000		532,824							532,824	552,409
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		191,065							191,065	181,545
237	Guidance Services	2120		46,233							46,233	46,666
238	Health Services	2130		14,243							14,243	13,155
239	Psychological Services	2140		2,889							2,889	2,940
240	Speech Pathology & Audiology Services	2150		3,349							3,349	2,875
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		257,779							257,779	247,181
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		20,480							20,480	16,808
245	Educational Media Services	2220		103,380							103,380	98,212
246	Assessment & Testing	2230		0							0	0
247	Total Support Services - Instructional Staff	2200		123,860							123,860	115,020
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		26,537							26,537	19,575
251	Special Area Administration Services	2330		10,749							10,749	9,905
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		37,286							37,286	29,480
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		99,131							99,131	97,560
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		99,131							99,131	97,560

**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
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		2,163							2,163	2,205
261	Fiscal Services	2520		47,969							47,969	53,720
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		330,967							330,967	344,227
264	Pupil Transportation Services	2550		238							238	245
265	Food Services	2560		127,916							127,916	131,385
266	Internal Services	2570		12,012							12,012	11,005
267	Total Support Services - Business	2500		521,265							521,265	542,787
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		0							0	0
272	Staff Services	2640		43,628							43,628	43,585
273	Data Processing Services	2660		28,080							28,080	30,625
274	Total Support Services - Central	2600		71,708							71,708	74,210
275	Other Support Services (Describe & Itemize)	2900		7,378							7,378	0
276	Total Support Services	2000		1,118,407							1,118,407	1,106,238
277	COMMUNITY SERVICES (MR/SS)	3000		8,063							8,063	7,355
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
292	Total Disbursements/Expenditures			1,659,294				0			1,659,294	1,666,002
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										117,568	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	3,761,396	0	0	0	3,761,396	7,599,725
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	3,761,396	0	0	0	3,761,396	7,599,725
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110			0			0			0	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										
309	Total Disbursements/ Expenditures		0	0	0	0	3,761,396	0	0	0	3,761,396	7,599,725
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,847,618)	
311												

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

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	73,712	0	0	602,971	0	0	676,683	710,000
365	Total Support Services - General Administration	2300	0	0	73,712	0	0	602,971	0	0	676,683	710,000
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
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
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services (Describe & Itemize)	2900										
387	Total Support Services	2000	0	0	73,712	0	0	602,971	0	0	676,683	710,000
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400						0			0	0
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
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300						0			0	0
425	(Lease/Purchase Principal Retired) ¹¹							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	73,712	0	0	602,971	0	0	676,683	710,000
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										33,831	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase	5300						0			0	0
451	Principal Retired)							0			0	0
452	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy & Prior Levies) *	Taxes Received (from the 2024 Levy)	Taxes Received (from 2023 & Prior Levies)	Total Estimated Taxes (from the 2024 Levy)	Estimated Taxes Due (from the 2024 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	23,083,296	11,480,904	11,602,392	26,929,860
5	Operations & Maintenance	2,633,885	1,202,995	1,430,890	2,821,242	1,618,247
6	Debt Services **	1,419,638	690,001	729,637	1,616,623	926,622
7	Transportation	1,877,239	862,092	1,015,147	2,021,885	1,159,793
8	Municipal Retirement	524,933	321,236	203,697	752,331	431,095
9	Capital Improvements	945,611	681,807	263,804	1,598,706	916,899
10	Working Cash	155,597	72,114	83,483	169,273	97,159
11	Tort Immunity	704,150	380,238	323,912	893,393	513,155
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	307,547	160,618	146,929	376,161	215,543
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	821,762	340,903	480,859	799,349	458,446
17	Summer School	0		0		0
18	Other (Describe & Itemize)	612,418	196,678	415,740	460,620	263,942
19	Totals	33,086,076	16,389,586	16,696,490	38,439,443	22,049,857
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF SHORT-TERM DEBT										
2	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025					
3	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)										
4	Total CPPRT Notes					0					
5	TAX ANTICIPATION WARRANTS (TAW)										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	Total TAWs		0	0	0	0					
16	TAX ANTICIPATION NOTES (TAN)										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	Total TANs		0	0	0	0					
22	TEACHERS'/EMPLOYEES' ORDERS (T/EO)										
23	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0					
24	General State Aid/Evidence-Based Funding Anticipation Certificates										
25	Total (All Funds)					0					
26	OTHER SHORT-TERM BORROWING										
27	Total Other Short-Term Borrowing (Describe & Itemize)					0					
28											
29	SCHEDULE OF LONG-TERM DEBT										
30											
31	Long-Term Debt Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Counts Against Statutory Debt Limit? (Y/N)**	Outstanding Beginning July 1, 2024	Issued July 1, 2024 thru June 30, 2025	Any differences (Described and Itemize)	Retired July 1, 2024 thru June 30, 2025	Outstanding Ending June 30, 2025	Amount to be Provided for Payment on Long-Term Debt
32	Series 2009B	07/08/09	1,725,000			1,195,000			180,000	1,015,000	994,052
33	Series 2014	11/26/14	3,865,000			800,000			395,000	405,000	396,642
34	Series 2020A	12/09/20	9,510,000			9,510,000				9,510,000	9,313,733
35	Series 2020B	12/09/20	2,170,000			2,170,000			565,000	1,605,000	1,571,876
36										0	
37	Lease	05/28/19	420,600	7		106,823		199,333	93,662	212,494	208,109
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			17,690,600			13,781,823	0	199,333	1,233,662	12,747,494	12,484,412
51											
52	* Each type of debt issued must be identified separately with the amount:										
53	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds							
54	2. Funding Bonds			5. Tort Judgment Bonds							
55	3. Refunding Bonds			6. Building Bonds							
56											
57											
58	** Debts that do not count against the debt limit may include:										
59	Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
60	Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225)										
61	Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15										
62	Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16										
63	Various individual exemptions; see 105 ILCS 5/19-1										
64											
65	Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.										

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

	A	B	C	D	E	F	G	H	I	J	K	
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES											
2	Description (Enter Whole Dollars)					Account No.	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education	
3	Cash Basis Fund Balance as of July 1, 2024						195,374					
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	704,150	307,547				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	6,364					
7	Drivers' Education Fees					10-1970					15,770	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					49,660	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	Total Receipts						710,514	307,547	0	0	65,430	
13	DISBURSEMENTS:											
14	Instruction					10 or 50-1000		307,547			65,430	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	676,683					
17	DEBT SERVICE:											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	Total Debt Services									0		
22	Other Disbursements (Describe & Itemize)					--						
23	Total Disbursements						676,683	307,547	0	0	65,430	
24	Ending Cash Basis Fund Balance as of June 30, 2025						229,205	0	0	0	0	
25	Reserved Cash Balance					714						
26	Unreserved Cash Balance					730	229,205	0	0	0	0	
27												
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:		676,683				
32						Total Reserve Remaining:		229,205				
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						153,627					
37	Unemployment Insurance Act						7,250					
38	Insurance (Regular or Self-Insurance)						442,094					
39	Risk Management and Claims Service						0					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						73,712					
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	^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	^b 55 ILCS 5/5-1006.7											

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

	A	B	C	D	E	F	G	H	I	J	K	L		
1	CARES, CRRSA, and ARP SCHEDULE - FY 2025											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 2025											X	Yes	No
4	If the answer to the above question is "YES", this schedule must be completed.													
5	PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.													
6	Part 1: CARES, CRRSA, and ARP REVENUE													
7	Revenue Section A													
8	Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.													
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue													
10	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total			
11	ESSEER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998									0			
12	ESSEER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998									0			
13	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998									0			
14	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998									0			
15	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									0			
16	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									0			
17	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0			
18	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0			
19	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0			
20	Total Revenue Section A	0	0		0	0	0			0	0			
21	Revenue Section B													
22	Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.													
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue													
24	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total			
25	ESSEER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2, HT, ST, D4)	4998									0			
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998									0			
27	ESSEER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	46,082	762,236			99,726				908,044			
28	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998									0			
29	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998									0			
30	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998									0			
31	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998									0			
32	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998									0			
33	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998									0			
34	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	198,310								198,310			
35	Total Revenue Section B	244,392	762,236		0	0	99,726			0	1,106,354			
36	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue													
37	Total Other Federal Revenue (Section A plus Section B)													
38	4998	244,392	762,236		0	0	99,726			0	1,106,354			
39	Total Other Federal Revenue from Revenue Tab													
40	4998	244,392	762,236		0	0	99,726			0	1,106,354			
41	Difference (must equal 0)													
42		0	0		0	0	0			0	0			
43	Error must be corrected before submitting to ISBE													
44		OK	OK		OK	OK	OK			OK	OK			

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

	A	B	C	D	E	F	G	H	I	J	K	L
43	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
44	Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	Expenditure Section A:											
46	ESSER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
47			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
48			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
49	FUNCTION											
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
54	Facilities Acquisition and Construction Services (Total)	2530										0
55	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
56	FOOD SERVICES (Total)	2560										0
57	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
58												
59	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
61	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0				0			0
62												

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

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

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) 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		
102	FUNCTION											
103	1. List the total expenditures for the Functions 1000 and 2000 below											
104	INSTRUCTION Total Expenditures	1000										0
105	SUPPORT SERVICES Total Expenditures	2000										0
106												
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
109	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
110	FOOD SERVICES (Total)	2560										0
111												
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												
117	Expenditure Section E:											
118	ESSER III EXPENDITURES (ARP)	-----DISBURSEMENTS-----										
119		(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		
120	FUNCTION											
121	1. List the total expenditures for the Functions 1000 and 2000 below											
122	INSTRUCTION Total Expenditures	1000	18,565		27,517							46,082
123	SUPPORT SERVICES Total Expenditures	2000				861,962						861,962
124												
125	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
126	Facilities Acquisition and Construction Services (Total)	2530				99,726						99,726
127	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				762,236						762,236
128	FOOD SERVICES (Total)	2560										0
129												
130	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
131	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
133	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0
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	1000										0
141	SUPPORT SERVICES Total Expenditures	2000										0
142												
143	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
144	Facilities Acquisition and Construction Services (Total)	2530										0
145	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
146	FOOD SERVICES (Total)	2560										0
147												
148	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
149	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
151	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
152	Expenditure Section G:											
153	ARP Child Nutrition (ARP)	DISBURSEMENTS										
154		(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		
155	FUNCTION											
156	1. List the total expenditures for the Functions 1000 and 2000 below											
157	INSTRUCTION Total Expenditures	1000										0
158	SUPPORT SERVICES Total Expenditures	2000										0
159												
160	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
161	Facilities Acquisition and Construction Services (Total)	2530										0
162	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
163	FOOD SERVICES (Total)	2560										0
164												
165	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
166	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
167	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
168	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
169												
170												

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
207	Expenditure Section J:											
208	CURES (Coronavirus State and Local Fiscal Recovery Funds)	DISBURSEMENTS										
209		(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
210	FUNCTION											
211	1. List the total expenditures for the Functions 1000 and 2000 below											
212												
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
215												
216	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220												
221	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
222	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)	DISBURSEMENTS										
227		(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		
228	FUNCTION											
229	1. List the total expenditures for the Functions 1000 and 2000 below											
230												
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233												
234	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238												
239	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
240	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) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
246	FUNCTION												
247	1. List the total expenditures for the Functions 1000 and 2000 below												
249	INSTRUCTION Total Expenditures	1000										0	
250	SUPPORT SERVICES Total Expenditures	2000										0	
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
253	Facilities Acquisition and Construction Services (Total)	2530										0	
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
255	FOOD SERVICES (Total)	2560										0	
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0	
261	Expenditure Section M:												
262	Other ARP Expenditures (not accounted for above)		DISBURSEMENTS										
263			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
264	FUNCTION												
266	1. List the total expenditures for the Functions 1000 and 2000 below												
267	INSTRUCTION Total Expenditures	1000										0	
268	SUPPORT SERVICES Total Expenditures	2000										0	
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
271	Facilities Acquisition and Construction Services (Total)	2530										0	
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
273	FOOD SERVICES (Total)	2560										0	
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0	
280	Expenditure Section N:												
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS										
282			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
283	FUNCTION												
285	INSTRUCTION	1000	18,565	0	0	27,517	0	0	0	0	0	46,082	
286	SUPPORT SERVICES	2000	0	0	0	0	861,962	0	0	0	0	861,962	
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	99,726	0	0	0	0	99,726	
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	762,236	0	0	0	0	762,236	
289	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0	0	0	
290	TOTAL EXPENDITURES											Functions 1000 & 2000 total	908,044
292	Expenditure Section O:												
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		DISBURSEMENTS										
294			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures		
296	FUNCTION												
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	0	0	0	0	0	0	0	0	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, 2024	Add: Additions July 1, 2024 thru June 30, 2025	Less: Deletions July 1, 2024 thru June 30, 2025	Cost Ending June 30, 2025	Life In Years	Accumulated Depreciation Beginning July 1, 2024	Add: Depreciation Allowable July 1, 2024 thru June 30, 2025	Less: Depreciation Deletions July 1, 2024 thru June 30, 2025	Accumulated Depreciation Ending June 30, 2025	Ending Balance Undepreciated June 30, 2025	
3	Works of Art & Historical Treasures	210				0	50				0	0	
4	Land	220											
5	Non-Depreciable Land	221	600,301			600,301							600,301
6	Depreciable Land	222				0						0	0
7	Buildings	230											
8	Permanent Buildings	231	67,074,158			67,074,158		50	36,960,110	602,281		37,562,391	29,511,767
9	Temporary Buildings	232				0		20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	31,801,953	5,168,327		36,970,280		20	16,163,317	992,437		17,155,754	19,814,526
11	Capitalized Equipment	250											
12	10 Yr Schedule	251	7,266,930			7,266,930		10	5,705,209	313,793		6,019,002	1,247,928
13	5 Yr Schedule	252	9,789,378	876,362		10,665,740		5	6,340,232	799,678		7,139,910	3,525,830
14	3 Yr Schedule	253				0		3				0	0
15	Construction in Progress	260	9,837,376	1,689,660	2,432,470	9,094,566		--					9,094,566
16	Total Capital Assets	200	126,370,096	7,734,349	2,432,470	131,671,975			65,168,868	2,708,189	0	67,877,057	63,794,918
17	Non-Capitalized Equipment	700				0		10		0			
18	Allowable Depreciation									2,708,189			

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE		Amount		
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	58,144,884	
9	O&M	Expenditures 16-24, L155		Total Expenditures		8,627,754	
10	DS	Expenditures 16-24, L178		Total Expenditures		1,666,867	
11	TR	Expenditures 16-24, L214		Total Expenditures		4,745,784	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		1,659,294	
13	TORT	Expenditures 16-24, L429		Total Expenditures		676,683	
14				Total Expenditures	\$	75,521,266	
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		0	
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		234,962	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progm - Private Tuition		110,319	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		108,370	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		2,442,553	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		786,381	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0	
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		2,782,102	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,233,662	
62	TR	Expenditures 16-24, L189, Col K - (G+H)	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			203,216	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
70	MR/SS	Expenditures 16-24, L225, Col K	1300 Adult/Continuing Education Programs			0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600 Summer School Programs			14,211	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			8,063	
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+H)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+H)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+H)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+H)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+H)	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+H)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)			7,923,839	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			67,597,427	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			2,876.78	
99			Estimated OEPP (Line 97 divided by Line 98)			23,497.60	
100							
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411 Regular -Transp Fees from Pupils or Parents (In State)			0	
105	TR	Revenues 10-15, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)			0	
106	TR	Revenues 10-15, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)			0	
107	TR	Revenues 10-15, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)			0	
108	TR	Revenues 10-15, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)			0	
109	TR	Revenues 10-15, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)			0	
110	TR	Revenues 10-15, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)			0	
111	TR	Revenues 10-15, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)			0	
112	TR	Revenues 10-15, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)			0	
113	TR	Revenues 10-15, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)			0	
114	ED	Revenues 10-15, L75, Col C	1600 Total Food Service			17,119	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			247,156	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			0	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			64,027	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			32,231	
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)			56,415	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			564,942	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			159,294	
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			17,898	
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			49,660	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			1,946,047	
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			368,380	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant			0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant			0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant			0	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success			0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools			0	
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects			0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			50,000	
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			20,750	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V			0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service			1,611,098	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			1,829,304	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV			101,702	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			1,233,167	
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			93,172	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments			38,653	
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)			23,731	
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			248,985	
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			206,956	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			172,201	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)			1,006,628	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses			0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			1,621,457	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			89,134	
196			Total Deductions for PCTC Computation (Line 104 through Line 194)		\$	11,870,107	
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)			55,727,320	
198			Total Depreciation Allowance (from page 36, Line 18, Col I)			2,708,189	
199			Total Allowance for PCTC Computation (Line 197 plus Line 198)			58,435,509	
200			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			2,876.78	
201			Total Estimated PCTC (Line 199 divided by Line 200) *		\$	20,312.82	
203	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column V for the English Learner Contribution for the selected school district. Please enter 0 if the district does not have allocations for lines 193 and 194						

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs							
7	Direction of Business Support Services (10, 50, and 80 -2510)							
8	Fiscal Services (10, 50, & 80 -2520)							
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)							
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				712,677			
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).				154,633			
12	Internal Services (10, 50, and 80 -2570)							
13	Staff Services (10, 50, and 80 -2640)							
14	Data Processing Services (10, 50, & 80 -2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			37,188,770		37,188,770	
20	Support Services:							
21	Pupil	2100			6,678,284		6,678,284	
22	Instructional Staff	2200			3,519,149		3,519,149	
23	General Admin.	2300			2,380,332		2,380,332	
24	School Admin.	2400			3,072,824		3,072,824	
25	Business:							
26	Direction of Business Spt. Srv.	2510		203,594	0	203,594	0	
27	Fiscal Services	2520		441,928	0	441,928	0	
28	Oper. & Maint. Plant Services	2540			6,369,670	6,369,670	0	
29	Pupil Transportation	2550			4,542,806		4,542,806	
30	Food Services	2560			1,504,414		1,504,414	
31	Internal Services	2570		191,696	0	191,696	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		413,011	0	413,011	0	
37	Data Processing Services	2660		224,956	0	224,956	0	
38	Other:	2900			79,603		79,603	
39	Community Services	3000			116,433		116,433	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(8,830,886)		(8,830,886)	
41	Total			1,475,185	56,621,399	7,844,855	50,251,729	
42				Restricted Rate*		Unrestricted Rate*		
43				Total Indirect Costs:	1,475,185	Total Indirect Costs:	7,844,855	
44				Total Direct Costs:	56,621,399	Total Direct Costs:	50,251,729	
45				= 2.61%		= 15.61%		

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2025					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	Thornton Fractional Twp HSD 215			07-016-2150-17_AFR25 Thornton Fractional Twp HSD 215		
7	07016215017					
8	<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					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance			X	X	SSCIP, SELF, EBC
20	Investment Pools			X	X	Thornton Fractional Township Treasurer's Office
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives			X	X	ECHO
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation					
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA:</u>					
41						
42						
43						

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

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

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

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	504,601		0	504,601	511,065			511,065
2. Special Area Administration Services	2330	685,627		0	685,627	733,740			733,740
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	201,431	0	0	201,431	210,324			210,324
5. Internal Services	2570	179,684		0	179,684	194,400			194,400
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,571,343	0	0	1,571,343	1,649,529	0	0	1,649,529
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									5%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.

<https://www.isbe.net/Pages/Waivers.aspx>

The district will amend their budget to become in compliance with the limitation.

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

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

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within this
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.



[Please insert files above]

Instructions to insert word doc or pdf files:

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

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

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	<i>Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2026 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2026 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	65,322,016	7,781,633	4,812,668	395,354	78,311,671
9	Direct Expenditures	58,144,884	8,627,754	4,745,784		71,518,422
10	Difference	7,177,132	(846,121)	66,884	395,354	6,793,249
11	Fund Balance - June 30, 2025	34,651,578	3,130,692	1,733,646	6,180,329	45,696,245
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2025 Audit Checklist

RCDT: 07016215017 School District/Joint Agreement Name: Thornton Fractional Twp HSD 215 Auditor Name: Scott Duenser License #: 065.032258 License Expiration Date (below): 9/30/2027 07-016-2150-17_AFR25 Thornton Fractional Twp HSD 215

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

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

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

[Single Audit Workpapers](#)

GATA REQUIREMENTS

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

Once an audit case is created in the ARRMS, the following steps must be taken by the grantee, in the Grantee Portal:

- 1) Step 1 - Audit Certification Form
- 2) Step 2 - Consolidated Year-End Financial Report (CYEFR)
- 3) Step 3 - CPA Information and Instructions
- 4) Step 4 - Audit Package Upload
- 5) Step 5 - Certification and Submission

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

[Audit Report Review Process Overview Manual](#)

Thornton Fractional Township High School District 215

Lansing, IL

Annual Financial Report

Year Ended June 30, 2025

WIPFLI

Thornton Fractional Township High School District 215

Year Ended June 30, 2025

Table of Contents

Independent Auditor's Report.....	1
Management Discussion and Analysis.....	13
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position	14
Statement of Activities.....	15
Fund Financial Statements	
Balance Sheet	16
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position.....	18
Statement of Revenues, Expenditures and Changes In Fund Balances - Governmental Funds.....	19
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	21
Notes to Financial Statements.....	22
Required Supplementary Information	
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios - IMRF.....	55
Schedule of Employer Contributions - IMRF.....	57
Schedule of the District's Proportionate Share of Net Pension Liability - Teachers' Retirement System.....	58
Schedule of Employer Contributions - Teacher's Retirement System.....	60
Schedule of the District's Proportionate Share of the Net OPEB Liability - Teachers' Health Insurance Security Fund.....	61
Schedule of Employer Contributions - Teachers' Health Insurance Security Fund.....	63

Thornton Fractional Township High School District 215

Year Ended June 30, 2025

Table of Contents (Continued)

Required Supplementary Information (continued)

Schedule of Changes in Employer's Proportionate Share of the Net OPEB Liability and Related Ratios - Health Insurance Plan for Retired Employees (HIPRE).....	64
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund.....	66
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual - Transportation Fund.....	67
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual - IMRF/Social Security Fund.....	68
Notes to Required Supplementary Information.....	69

Supplementary Information

Combining and Individual Fund Financial Statements and Schedules

Major Governmental Funds:

General Fund:

Combining Balance Sheet by Account.....	70
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances by Account.....	71
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Educational Account.....	73
Operations and Maintenance Account.....	82
Working Cash Account.....	83
Tort Immunity Account.....	84

Special Revenue Funds:

Transportation Fund:

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	85
---	----

Municipal Retirement/Social Security Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	86
---	----

Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual.....	88
---	----

Thornton Fractional Township High School District 215

Year Ended June 30, 2025

Supplementary Information (continued)

Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual.....89

Nonmajor Governmental Funds:

Combining Schedule of Revenues, Expenditures and Changes in Fund

Balances - Nonmajor Governmental Funds.....90

Other information

Schedule of Assessed Valuation, Tax Rates and Extensions.....91

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Thornton Fractional Township High School District 215 (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Thornton Fractional Township High School District 215 as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. 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 Thornton Fractional Township High School District 215 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Thornton Fractional Township High School District 215's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Thornton Fractional Township High School District 215'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 Thornton Fractional Township High School District 215's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

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sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 included in the annual report. The other information comprises the schedule of assessed valuation, tax rates and extensions 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.

Report on Summarized Comparative Information

We previously audited Thornton Fractional Township High School District 215's 2024 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 13, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Thornton Fractional Township High School District 215's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Wipfli LLP

Wipfli LLP
Aurora, Illinois
December 17, 2025

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Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2025

As management of the Thornton Fractional Township High School District 215 (the District), we offer readers of the District's Annual Financial Report this narrative and analysis of the financial activities of the District for the fiscal year ended June 30, 2025. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The District had a total net position of \$98,228,976 at the close of the most recent fiscal year. This total net position includes all long-term debt due to be paid over the next several years.
- The District's increase in net position of \$12,116,306 on June 30, 2025 was \$8,924,260 lower than it was the year before.
- The District had total revenues of \$101,488,579 and total expenses of \$89,372,273. These amounts both include State of Illinois on behalf contributions of \$16,471,908.
- The General Fund had revenues of \$90,489,723 (including \$15,947,134 million of State Teacher Retirement System on behalf revenues) and expenditures of \$83,687,881 (including \$15,947,134 million of State Teacher Retirement System on behalf expenditures). The General Fund balance at the end of the fiscal year increased \$5,001,345 resulting in an ending fund balance of \$44,633,967.
- The District's governmental funds reported combined fund balances of \$53,530,405, an increase of \$5,444,563. Approximately 82% of this amount \$43,962,599 is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$43,962,599, or approximately 53% of total General Fund expenditures.
- The District's long-term liabilities decreased by \$991,898 to \$26,474,197.

Overview of the Financial Statements

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

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

Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2025

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

Government-wide financial statements

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

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

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

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

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

Fund financial statements

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

Governmental funds

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

Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2025

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

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

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

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

Notes to the financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 22-54 of this report.

Government-wide Overall Financial Analysis

Net Position: As noted earlier, net position over time may serve as a useful indicator of a government's financial position. The District's combined net position was \$12,116,306 higher on June 30, 2025 than it was the year before (See Table 1).

Thornton Fractional Township High School District 215
Management Discussion and Analysis
For the Year Ended June 30, 2025

Table 1		
Statement of Net Position		
	2025	2024
Assets:		
Current assets	\$ 77,198,420	\$ 70,998,885
Capital assets	63,794,918	61,201,228
Total assets	<u>140,993,338</u>	<u>132,200,113</u>
Deferred Outflows of Resources:		
Deferred amount on refunding	99,094	132,126
Deferred outflows related to pensions	1,904,959	2,801,087
Deferred outflows related to OPEB	1,685,212	1,465,536
Total deferred outflows of resources	<u>3,689,265</u>	<u>4,398,749</u>
Liabilities:		
Current liabilities	2,555,110	2,271,948
Noncurrent liabilities	25,304,168	26,291,811
Total liabilities	<u>27,859,278</u>	<u>28,563,759</u>
Deferred Inflows of Resources:		
Unavailable revenue	264,706	-
Deferred inflows related to pensions	194,344	348,900
Deferred inflows related to OPEB	18,135,299	21,573,533
Total deferred inflows of resources	<u>18,594,349</u>	<u>21,922,433</u>
Net Position:		
Net investment in capital assets	50,788,235	47,160,966
Restricted	3,247,622	2,881,309
Unrestricted	44,193,119	36,070,395
Total net position	<u>\$ 98,228,976</u>	<u>\$ 86,112,670</u>

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

Thornton Fractional Township High School District 215
Management Discussion and Analysis
For the Year Ended June 30, 2025

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

Changes in net position: The District's net position increased by \$12,116,306 million in the current year. (See Table 2)

Table 2		
Changes in Net Position		
	<u>2025</u>	<u>2024</u>
Revenues:		
Program revenues:		
Charges for services	\$ 718,898	\$ 743,261
Operating grants and contributions	24,980,142	23,658,324
General revenues:		
Taxes	34,650,284	43,212,708
Evidence based funding formula	38,500,497	38,747,368
Other	2,638,758	1,911,383
Total revenues	<u>101,488,579</u>	<u>108,273,044</u>
Expenses:		
Instruction	52,660,820	51,428,376
Pupil and instructional services	10,712,657	10,023,001
Administration and business	9,514,022	14,707,734
Operations and maintenance	8,236,953	3,046,555
Transportation	4,542,806	4,255,578
Central	717,570	698,422
Community services	116,433	110,484
Payments to other dist & govt units	2,442,553	2,543,828
Interest	428,459	418,500
Total expenses	<u>89,372,273</u>	<u>87,232,478</u>
Change in net position	12,116,306	21,040,566
Net position at beginning of year	<u>86,112,670</u>	<u>65,072,104</u>
Net position at end of year	<u>\$ 98,228,976</u>	<u>\$ 86,112,670</u>

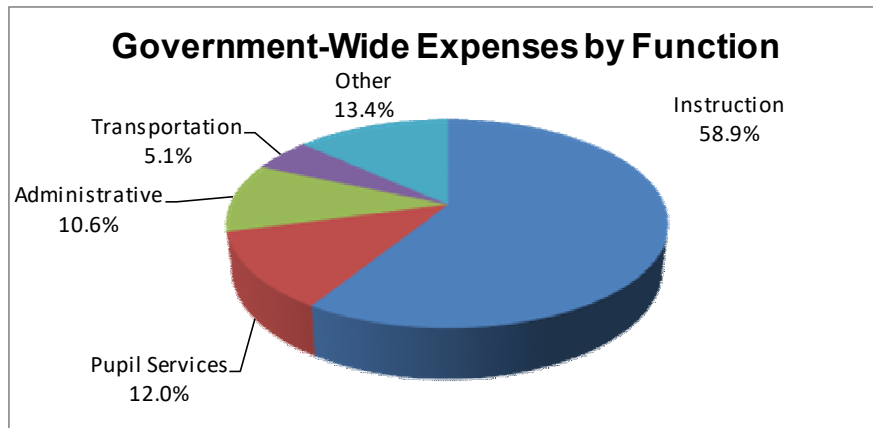
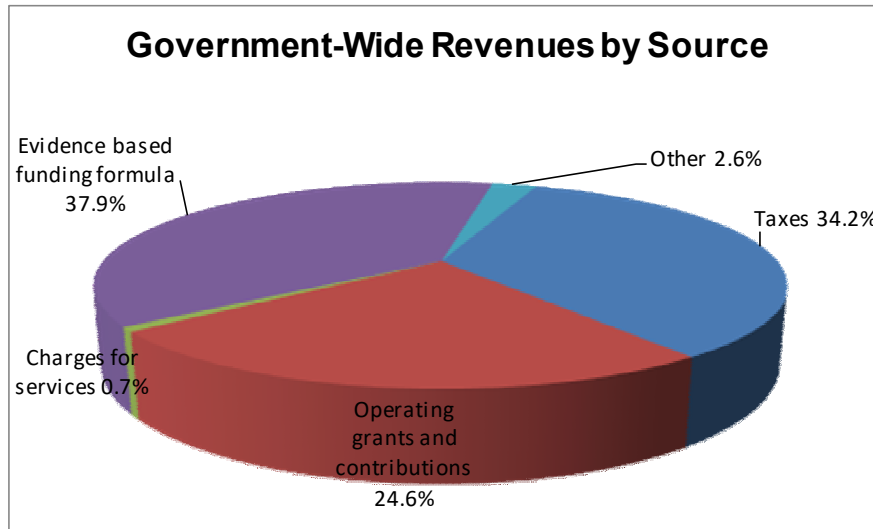
Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2025

Governmental Activities

Revenues for the District's governmental activities were \$101,488,579 and expenses were \$89,372,443. Revenues exceeded expenditures by \$12,116,306 during the year.



Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2025

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

Table 3 Net Cost of Governmental Activities	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>
Instruction	52,660,820	31,737,677
Pupil support	10,712,657	8,438,850
Other support	8,954,523	8,415,599
Transportation	4,542,806	2,596,759
Administration	9,514,022	9,496,903
Community service	116,433	116,433
Payments to other dist. & govt.	2,442,553	2,442,553
Interest	<u>428,459</u>	<u>428,459</u>
Total	<u>89,372,273</u>	<u>63,673,233</u>

- The cost of all governmental activities this year was \$89,372,273. This includes on behalf expenses of \$16,471,908.
- Some of the cost was financed by the users of the District's programs (\$718,898).
- The federal and state governments subsidized certain programs with grants and contributions (\$24,980,142). This includes on behalf revenue of \$16,471,908.
- Most of the District's net costs (\$63,673,233) were financed by local fees and property taxes.

Financial Analysis of the District's Funds

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

As the District completed the year, its governmental funds reported a *combined* fund balance of \$53,530,405. However, it should be emphasized that \$9,567,806 million of this fund balance is earmarked: \$263,082 is restricted for debt service (the bond payments), \$579,526 is restricted for municipal retirement / social security, \$1,733,646 is restricted for transportation purposes, \$442,163 is restricted for student activities, \$229,205 is restricted for tort expenditures, and \$6,320,184 is assigned for capital projects purposes.

The unassigned fund balance for the District at the end of the fiscal year was comprised of \$43,962,599 in the General Fund, which is the chief operating fund of the District. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. Unassigned fund balance represents approximately 52% of total General Fund expenditures.

Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2025

The total fund balance of the General Fund increased by \$5,001,345.

The fund balance of the Transportation Fund (a major fund) increased by \$66,884.

The fund balance of the IMRF & Social Security Fund (a major fund) increased by \$117,568.

The fund balance of the Debt Service Fund (a major fund) increased by 106,384

The fund balance of the Capital Projects Fund (a major fund) increased by \$152,382.

General Fund Budgetary Highlights

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

The District's final budget for the General Fund (Educational and Operations and Maintenance, Working Cash and Tort Immunity Accounts) anticipated that expenditures and other financing uses would be more than revenues and other financing sources by \$2,942,465. The actual results for the year showed revenues and other financing sources were more than expenditures and other financing uses by \$5,001,345.

Capital Asset and Debt Administration

Capital assets

By the end of fiscal year 2025, the District had a \$63.8 million net investment in a broad range of capital assets, including land, school buildings, improvements, and equipment (See Table 4). This amount represents an increase of \$2.6 million from last year. (More detailed information about capital assets can be found in Note 3 to the financial statements.)

Table 4		
Capital Assets (net of depreciation/amortization)		
	2025	2024
Land	\$ 600,301	\$ 600,301
Construction in progress	9,094,566	9,837,376
Buildings	29,511,767	30,114,048
Land improvements	19,814,526	15,638,636
Equipment and vehicles	4,561,264	4,904,044
Right to use	212,494	106,823
Total	\$ 63,794,918	\$ 61,201,228

Thornton Fractional Township High School District 215

Management Discussion and Analysis

For the Year Ended June 30, 2025

Long-term debt

At year-end the District had \$26.5 million in general obligation bonds and other long-term debt outstanding as shown in Table 5. (More detailed information about the District’s long-term liabilities is presented in Note 4 to the financial statements.)

Table 5		
Outstanding Long-Term Debt		
	2025	2024
General obligation bonds	\$ 12,893,283	\$ 13,675,000
Lease liability	212,494	106,823
Other	13,368,420	13,684,272
Total	\$ 26,474,197	\$ 27,466,095

Factors Bearing on the District’s Future

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

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

Requests for Information

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

District Finance Department
18601 Torrence Avenue
Lansing, IL 60438

Basic Financial Statements

Thornton Fractional Township High School District 215

Statement of Net Position

	Governmental Activities
<i>June 30, 2025</i>	
Assets	
Equity in pooled cash and investments	\$ 53,510,464
Property tax receivables	22,049,860
Grants receivable	1,638,096
Capital assets not being depreciated:	
Land	600,301
Construction in progress	9,094,566
Capital assets net of accumulated depreciation:	
Land improvements	29,511,767
Buildings	19,814,526
Equipment	4,561,264
Right-to-use-leased equipment	<u>212,494</u>
 Total assets	 <u><u>140,993,338</u></u>
Deferred outflow of resources	
Deferred charge on refunding	99,094
Deferred outflows pension related	1,904,959
Deferred outflows OPEB related	<u>1,685,212</u>
 Total deferred outflow of resources	 <u><u>3,689,265</u></u>
Liabilities:	
Accounts payable	1,348,586
Accrued payroll expense	4,863
Accrued interest payable	31,632
Current portion on bonds payable and lease liability	1,260,029
Noncurrent liabilities:	
Bonds payable and lease liability	11,845,748
Compensated absences	586,891
Net pension liability - TRS	2,598,012
Net pension liability - IMRF	602,874
Net OPEB liability - THIS	8,636,522
Net OPEB liability - HIPRE	<u>944,121</u>
 Total liabilities	 <u><u>27,859,278</u></u>
Deferred inflow of resources	
Deferred revenue	264,706
Deferred inflows pension related	194,344
Deferred inflows OPEB related	<u>18,135,299</u>
 Total deferred inflow of resources	 <u><u>18,594,349</u></u>
Net position:	
Net investment in capital assets	50,788,235
Restricted for:	
Debt service	263,082
Liability insurance	229,205
Municipal retirement/social security	579,526
Student activities	442,163
Transportation	1,733,646
Unrestricted	<u>44,193,119</u>
 Total net position	 <u><u>\$ 98,228,976</u></u>

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

Statement of Activities

<i>Year Ended June 30, 2025</i>	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Total Governmental Activities
Functions/programs:				
Governmental activities:				
Instructional				
Regular programs	\$ 25,630,638	\$ 273,722	\$ 2,001,505	\$ (23,355,411)
Special programs	8,976,119	-	1,798,109	(7,178,010)
Other programs	1,582,155	-	377,899	(1,204,256)
State retirement contributions	16,471,908	-	16,471,908	-
Support services				
Pupil	6,678,701	395,826	1,628,996	(4,653,879)
Instructional staff	4,033,956	-	248,985	(3,784,971)
General administration	2,212,371	-	-	(2,212,371)
School administration	3,228,209	-	-	(3,228,209)
Business	4,073,442	17,119	-	(4,056,323)
Operations and maintenance	8,236,953	32,231	506,693	(7,698,029)
Transportation	4,542,806	-	1,946,047	(2,596,759)
Central	717,570	-	-	(717,570)
Community services	116,433	-	-	(116,433)
Payments to other dist & govt units	2,442,553	-	-	(2,442,553)
Interest on long-term debt	<u>428,459</u>	-	-	<u>(428,459)</u>
Total governmental activities	<u>\$ 89,372,273</u>	<u>\$ 718,898</u>	<u>\$ 24,980,142</u>	<u>(63,673,233)</u>
General revenues:				
Property taxes levied for:				
General				28,601,452
Transportation				1,877,239
Retirement				1,346,695
Debt service				1,419,638
Personal property replacement				1,405,260
State aid not restricted for specific purposes				38,500,497
Earnings on investments				2,192,703
Other income				<u>446,055</u>
Total general revenues				<u>75,789,539</u>
Change in net position				12,116,306
Net position at beginning of year				<u>86,112,670</u>
Net position at end of year				<u>\$ 98,228,976</u>

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

Balance Sheet

Governmental Funds

<i>June 30, 2025</i>	General Fund	Transportation Fund	IMRF & Social Security Fund	Debt Service Fund
Assets				
Cash and investments	\$ 43,894,323	\$ 1,902,657	\$ 579,526	\$ 263,082
Receivables				
Property taxes	17,893,060	1,159,793	889,541	926,622
Grants receivable	<u>1,638,096</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 63,425,479</u>	<u>\$ 3,062,450</u>	<u>\$ 1,469,067</u>	<u>\$ 1,189,704</u>
Liabilities, Deferred Inflows, and Fund Balances				
Liabilities				
Accounts payable	\$ 628,883	\$ 169,011	\$ -	\$ -
Accrued payroll expenditures	<u>4,863</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>633,746</u>	<u>169,011</u>	<u>-</u>	<u>-</u>
Deferred inflow of resources				
Property taxes levied for subsequent year	17,893,060	1,159,793	889,541	926,622
Unavailable revenue	<u>264,706</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflow of resources	<u>18,157,766</u>	<u>1,159,793</u>	<u>889,541</u>	<u>926,622</u>
Fund balances				
Restricted	671,368	1,733,646	579,526	263,082
Assigned	-	-	-	-
Unassigned	<u>43,962,599</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>44,633,967</u>	<u>1,733,646</u>	<u>579,526</u>	<u>263,082</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 63,425,479</u>	<u>\$ 3,062,450</u>	<u>\$ 1,469,067</u>	<u>\$ 1,189,704</u>

See accompanying notes to financial statements.

Capital Projects

<u>Fund</u>	<u>Total</u>
\$ 6,870,876	\$ 53,510,464
1,180,844	22,049,860
<u>-</u>	<u>1,638,096</u>
<u>8,051,720</u>	<u>\$ 77,198,420</u>

\$ 550,692	\$ 1,348,586
<u>-</u>	<u>4,863</u>
<u>550,692</u>	<u>1,353,449</u>

1,180,844	22,049,860
<u>-</u>	<u>264,706</u>
<u>1,180,844</u>	<u>22,314,566</u>

-	3,247,622
6,320,184	6,320,184
<u>-</u>	<u>43,962,599</u>
<u>6,320,184</u>	<u>53,530,405</u>

<u>\$ 8,051,720</u>	<u>\$ 77,198,420</u>
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Thornton Fractional Township High School District 215

Reconciliation of the Balance Sheet of Governmental Funds

To Statement of Net Position

June 30, 2025

Fund balances - total governmental funds \$ 53,530,405

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

Capital assets used in governmental activities are not financial resources, and therefore, are not reported in funds. The cost of the assets is \$131,671,975 and the accumulated depreciation and amortization is \$67,877,057. 63,794,918

Revenues in the statement of activities that are not available in governmental funds are not reported as revenue until received. 22,049,860

Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds. Long-term liabilities and related accounts at year-end consist of:

Bonds and premiums	\$ (12,893,283)	
Leases	(212,494)	
Net OPEB liabilities	(9,580,643)	
Net pension liabilities	(3,200,886)	
Compensated absences	(586,891)	
Interest payable	<u>(31,632)</u>	
Total		(26,505,829)

Deferred inflows and outflows of resources related to debt refund, pensions, and other postemployment benefits are not reported in the governmental funds:

Deferred outflows related to refunding costs	99,094	
Deferred outflows - OPEB related	1,685,212	
Deferred inflows - OPEB related	(18,135,299)	
Deferred outflows - pension related	1,904,959	
Deferred inflows - pension related	<u>(194,344)</u>	
Total		<u>(14,640,378)</u>

Net position of governmental activities \$ 98,228,976

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

Statement of Revenues, Expenditures and Changes In Fund Balances

Governmental Funds

<i>Year Ended June 30, 2025</i>	General Fund	Transportation Fund	IMRF & Social Security Fund	Debt Service Fund
Revenues				
Local sources				
Property taxes	\$ 26,844,230	\$ 1,877,239	\$ 1,346,695	\$ 1,419,638
Investment income	1,808,841	89,382	30,167	9,960
Other	<u>2,238,257</u>	<u>-</u>	<u>125,000</u>	<u>-</u>
Total local sources	<u>30,891,328</u>	<u>1,966,621</u>	<u>1,501,862</u>	<u>1,429,598</u>
State sources				
Evidence Based Funding	35,893,393	900,000	275,000	305,000
Grants-in-aid	<u>1,210,174</u>	<u>1,946,047</u>	<u>-</u>	<u>-</u>
Total state sources	<u>37,103,567</u>	<u>2,846,047</u>	<u>275,000</u>	<u>305,000</u>
Federal sources				
Unrestricted	<u>6,547,694</u>	<u>-</u>	<u>-</u>	<u>38,653</u>
On behalf revenues - payments by State of Illinois	<u>15,947,134</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>90,489,723</u>	<u>4,812,668</u>	<u>1,776,862</u>	<u>1,773,251</u>
Expenditures:				
Current operating				
Instruction	37,193,295	-	532,824	-
On Behalf Payments	15,764,959	-	-	-
Support Services	26,181,605	4,745,784	1,118,407	-
Community services	108,370	-	8,063	-
Payments to other districts and government units	2,442,553	-	-	-
Capital outlay	1,997,099	-	-	-
Debt service				
Principal	-	-	-	1,140,000
Interest	-	-	-	395,824
Service fees on bonds	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,043</u>
Total expenditures	<u>83,687,881</u>	<u>4,745,784</u>	<u>1,659,294</u>	<u>1,666,867</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,801,842</u>	<u>66,884</u>	<u>117,568</u>	<u>106,384</u>
Other financing sources (uses)				
Proceeds from lease	199,503	-	-	-
Transfers in	-	-	-	-
Transfers out	<u>(2,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,800,497)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>5,001,345</u>	<u>66,884</u>	<u>117,568</u>	<u>106,384</u>
Fund balances at beginning of year	39,632,622	-	-	-
Changes Within the Financial Reporting Entity	<u>-</u>	<u>1,666,762</u>	<u>461,958</u>	<u>156,698</u>
Fund balances at beginning of year, as restated	<u>39,632,622</u>	<u>1,666,762</u>	<u>461,958</u>	<u>156,698</u>
Fund balances at end of year	<u>\$ 44,633,967</u>	<u>\$ 1,733,646</u>	<u>\$ 579,526</u>	<u>\$ 263,082</u>

See accompanying notes to financial statements.

Capital Projects Fund	Total Nonmajor Governmental Funds	Total
\$ 1,559,699	\$ -	\$ 33,047,501
254,353	-	2,192,703
<u>-</u>	<u>-</u>	<u>2,363,257</u>
<u>1,814,052</u>	<u>-</u>	<u>37,603,461</u>
-	-	37,373,393
<u>-</u>	<u>-</u>	<u>3,156,221</u>
<u>-</u>	<u>-</u>	<u>40,529,614</u>
<u>99,726</u>	<u>-</u>	<u>6,686,073</u>
<u>-</u>	<u>-</u>	<u>15,947,134</u>
<u>1,913,778</u>	<u>-</u>	<u>100,766,282</u>
-	-	37,726,119
-	-	15,764,959
3,761,396	-	35,807,192
-	-	116,433
-	-	2,442,553
-	-	1,997,099
-	-	1,140,000
-	-	395,824
<u>-</u>	<u>-</u>	<u>131,043</u>
<u>3,761,396</u>	<u>-</u>	<u>95,521,222</u>
<u>(1,847,618)</u>	<u>-</u>	<u>5,245,060</u>
-	-	199,503
2,000,000	-	2,000,000
<u>-</u>	<u>-</u>	<u>(2,000,000)</u>
<u>2,000,000</u>	<u>-</u>	<u>199,503</u>
<u>152,382</u>	<u>-</u>	<u>5,444,563</u>
6,167,802	2,285,418	48,085,842
<u>-</u>	<u>(2,285,418)</u>	<u>-</u>
<u>6,167,802</u>	<u>-</u>	<u>48,085,842</u>
<u>\$ 6,320,184</u>	<u>\$ -</u>	<u>\$ 53,530,405</u>

Thornton Fractional Township High School District 215

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

Year Ended June 30, 2025

Net change in fund balances - total governmental funds \$ 5,444,563

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, assets with an initial individual cost of more than \$2,000 are capitalized and the cost is allocated over their estimated useful lives as depreciation and amortization expense. This is the amount by which capital additions \$5,301,879 exceeded depreciation and amortization \$2,708,189 in the current period. 2,593,690

Revenues in the statement of activities that are not available in governmental funds are not reported as revenue in governmental funds until received. 197,523

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

Change in interest payable	5,326	
Change in compensated absences	195,630	
Change in net pension liability - TRS	(7,666)	
Change in net pension liability - IMRF	227,031	
Change in net OPEB obligation - HIPRE	2,487	
Change in net OPEB obligation - THIS	(492,195)	
Change in deferred inflows/outflows of resources related to pensions	(741,572)	
Change in deferred inflows/outflows of resources related to OPEB	<u>3,657,910</u>	
Total		2,846,951

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

Repayment of bond principal	1,140,000	
Repayment of leases	93,662	
Bond premium amortization	32,282	
Refunding charge amortization	(33,032)	
Proceeds from lease	<u>(199,333)</u>	
		<u>1,033,579</u>

Change in net position of governmental activities \$ 12,116,306

See accompanying notes to financial statements.

Thornton Fractional Township High School District 215

Notes to Financial Statements

1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. A fund is considered major if its the primary operating fund of the District or if the assets, liabilities, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all governmental funds. Also, the school district may decide what is a major fund. All remaining governmental funds are aggregated and reported as nonmajor funds.

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

B. Basis of Presentation (Continued)

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

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

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

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

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

D. Measurement Focus and Basis of Accounting

Government-Wide Financial Statements

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

Governmental Fund Financial Statements

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

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

C. Measurement Focus and Basis of Accounting (Continued)

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

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

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

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

1. Cash and Investments

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

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

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

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

2. Property Taxes

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2024 levy resolution was approved during the December 17, 2024 Board of Education meeting. The District's property tax is levied each year on all taxable real property located in the District, and it becomes a lien on the property. The first installment is an estimated bill, and is 55% of the prior year's tax bill. The second installment is based on the current levy, assessment and equalization, and any changes from the prior year will be reflected in the second installment bill. The due date of the second installment varies and can occur between August and November.

	Maximum	Actual	
	2024 Levy	2024 Levy	2023 Levy
Educational	-	3.1158	2.8600
Special education	0.4000	0.0435	0.0364
Operations and maintenance	0.5500	0.3264	0.3527
Limited bonds	-	0.1870	0.1800
Transportation	-	0.2339	0.2503
I.M.R.F	-	0.0870	0.0501
Social security	-	0.0925	0.1183
Site and construction	0.0750	0.1850	0.0648
Working cash	0.0500	0.0196	0.0205
Tort immunity	-	0.1034	0.0796
Levy adjustment PA 102-0519	-	0.0533	0.1023
 Total		4.4474	4.1150
 Equalized Assessed Valuation (EAV)		\$ 864,300,841	\$ 905,380,286

3. Capital Assets

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

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

3. Capital Assets (Continued)

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

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

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

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

4. Prepaid Items

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

5. Deferred Outflows/Inflows of Resources

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

6. Long-Term Obligations

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Long-Term Obligations (Continued)

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

7. Net Position

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

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

At June 30, 2025, the District has the following net investment in capital assets:

Capital assets, net of accumulated depreciation	\$ 63,794,918
Outstanding balances of debt attributable to capital assets	(13,105,777)
Deferred outflows of resources on bond refundings	<u>99,094</u>
Total	<u>\$ 50,788,235</u>

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

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

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

8. Pensions

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

9. Other Post-Employment ("OPEB")

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

10. Compensated Absences

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

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

11. Equity Classifications

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

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

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

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

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

11. Equity Classifications (Continued)

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

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

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

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

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

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

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

Governmental fund balances reported on the fund financial statements at June 30, 2025 are as follows:

The restricted fund balance in the General Fund is comprised of \$442,163 for student activities and \$229,205 for tort immunity. The remaining restricted fund balances are for the purpose of the respective funds as described above in the Major and Nonmajor Governmental Funds section.

12. Personal Property Replacement Taxes

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

F. Estimates

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

2. Deposits and Investments

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

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

All deposits and investments of the District, except imprest and activity fund accounts, are maintained in the external cash and investment pool managed by the Thornton Fractional Township School Treasurer's Office. As of June 30, 2025, the fair value of all cash and investments held by the Treasurer's office was \$187,376,559 and the fair value of the District's proportionate share of the pool was \$53,010,425.

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

Cash in the custody of the District

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

	Carrying Value	Bank Balance
Student Activity Funds	\$ 442,162	\$ 453,226
Imprest Account	<u>57,877</u>	<u>57,877</u>
Total	<u>\$ 500,039</u>	<u>\$ 511,103</u>

Thornton Fractional Township High School District 215

Notes to Financial Statements

3. Capital Assets

Governmental activities capital asset balances and activity for the year ended June 30, 2025, were as follows:

Governmental Activities	Balance June 30, 2024	Additions	Transfers/ Adjustments	Balance June 30, 2025
Capital assets, not being depreciated:				
Land	\$ 600,301	\$ -	\$ -	\$ 600,301
Construction in progress	9,837,376	1,689,660	(2,432,470)	9,094,566
Total capital assets, not being depreciated	10,437,677	1,689,660	(2,432,470)	9,694,867
Capital assets, being depreciated:				
Buildings	67,074,158	-	-	67,074,158
Land improvements	31,801,953	2,735,857	2,432,470	36,970,280
Equipment	16,632,205	677,029	-	17,309,234
Right-to-use leased equipment	424,103	199,333	-	623,436
Total capital assets, being depreciated	115,932,419	3,612,219	2,432,470	121,977,108
Accumulated depreciation and amortization:				
Buildings	(36,960,110)	(602,281)	-	(37,562,391)
Land improvements	(16,163,317)	(992,437)	-	(17,155,754)
Equipment	(11,728,161)	(1,019,809)	-	(12,747,970)
Right-to-use-leased equipment	(317,280)	(93,662)	-	(410,942)
Total accumulated depreciation	(65,168,868)	(2,708,189)	-	(67,877,057)
Total capital assets, being depreciated, net	50,763,551	904,030	2,432,470	54,100,051
Governmental activities capital assets, net	\$ 61,201,228	\$ 2,593,690	\$ -	\$ 63,794,918

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

Instructional	\$ 677,047
Other support	704,129
Instructional staff	243,737
School administration	27,082
Operations and maintenance of facilities	1,056,194
Total depreciation and amortization expense	\$ 2,708,189

Thornton Fractional Township High School District 215

Notes to Financial Statements

4. Long-Term Debt

Changes in Long-term Liabilities. The following is the long-term liability activity for the District for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Reductions	Balance June 30, 2025	Amounts due Within One Year
General obligation bonds	\$ 13,675,000	\$ -	\$ 1,140,000	\$ 12,535,000	\$ 1,160,000
Lease liability	106,823	199,333	93,662	212,494	100,029
Unamortized premium	390,565	-	32,282	358,283	-
Compensated absences	782,521	-	195,630	586,891	-
Net Pension Liability - Illinois					
Municipal Retirement	829,905	-	227,031	602,874	-
Net Pension Liability - TRS	2,590,346	7,666	-	2,598,012	-
Net OPEB Liability - THIS	8,144,327	492,195	-	8,636,522	-
Net OPEB Liability - Post Retirement Medical Plan	<u>946,608</u>	<u>-</u>	<u>2,487</u>	<u>944,121</u>	<u>-</u>
Total	<u>\$ 27,466,095</u>	<u>\$ 699,194</u>	<u>\$ 1,691,092</u>	<u>\$ 26,474,197</u>	<u>\$ 1,260,029</u>

At June 30, 2025, \$263,082 of restricted balance was available in the Debt Services Fund to service the above listed bonds payable.

General Obligation Bonds

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

\$ 1,015,000

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

405,000

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

9,510,000

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

1,605,000

Total general obligation bonds

\$ 12,535,000

Thornton Fractional Township High School District 215

Notes to Financial Statements

4. Long-Term Debt (Continued)

Annual Debt Service Requirements

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

Fiscal Year	Principal	Interest	Total
2026	\$ 1,160,000	\$ 362,652	\$ 1,522,652
2027	775,000	335,823	1,110,823
2028	790,000	313,535	1,103,535
2029	805,000	282,363	1,087,363
2030	840,000	247,188	1,087,188
2031 - 2035	3,400,000	904,689	4,304,689
2036 - 2040	3,920,000	372,574	4,292,574
2041	<u>845,000</u>	<u>11,901</u>	<u>856,901</u>
Total	<u>\$ 12,535,000</u>	<u>\$ 2,830,725</u>	<u>\$ 15,365,725</u>

Lease Obligation

The District acquired eight (8) copiers under the provisions of a lease agreement with payments beginning August 20, 2022. The lease requires a monthly payment of \$2,933 and is for a term of sixty (60) months. All lease terms are subject to an annual appropriation of funds for rental payments. In the year ending June 30, 2025, the leases were paid out of debt service fund and the total amount paid was \$34,284. As of June 30, 2025, the District has recognized lease assets (net of amortization) of \$72,539

The District acquired 57 copiers under the provisions of a lease agreement with payments beginning July 27, 2024. The lease requires a monthly payment of \$5,542 and is for a term of thirty-six (36) months. All lease terms are subject to an annual appropriation of funds for rental payments. For the year ended June 30, 2025, the lease was paid out of the debt service fund and the total amount paid was \$59,378. As of June 30, 2025, the District has recognized a lease assets (net of amortization) of \$139,955.

Annual debt service requirements to maturity for leases are as follows:

Fiscal Year	Principal	Interest	Total
2026	\$ 100,029	\$ 1,668	\$ 101,697
2027	101,033	664	101,697
2028	<u>11,432</u>	<u>12</u>	<u>11,444</u>
Total	<u>\$ 212,494</u>	<u>\$ 2,344</u>	<u>\$ 214,838</u>

Thornton Fractional Township High School District 215

Notes to Financial Statements

4. Long-Term Debt (Continued)

Prior Year Defeasance of Debt

In prior years, the District defeased various bond issues by placing proceeds of the new bonds in irrevocable trust funds to provide for future debt service payments on the old bonds. Accordingly, the trust account assets and liability for the defeased bonds are not included in the District's financial statements. As of June 30, 2025, \$99,094 of the defeased bonds remain outstanding.

Legal Debt Margin

The District's statutory debt limit is 6.9% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the District. Shown below is the calculation of the District's debt limitation and debt margin as of June 30, 2025:

	6.9% of Assessed Valuation
Assessed valuation - 2024 tax year	\$ <u>864,300,841</u>
Statutory debt limitation	\$ 59,636,758
Less debt subject to the limitation: Bonds payable	<u>(12,535,000)</u>
Total	\$ <u>47,101,758</u>

5. Employee Retirement Systems

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

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

Plan Description

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2024>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits Provided

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

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

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

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

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.00% of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

On-behalf contributions to TRS. The State of Illinois makes employer pension contributions on-behalf of the District. For the year ended June 30, 2025, State of IL contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$15,652,497 in pension contributions from the State of Illinois.

2.2 formula contributions. The District contributes 0.58% of total creditable earnings for the 2.2 formula change. This contribution rate is specified by statute. Contributions for the year ended June 30, 2025 were \$189,877, and are deferred because they were paid after the June 30, 2024 measurement date.

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

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

For the year ended June 30, 2025, the employer pension contribution was 10.34% of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$838,536 were paid from the federal and special trust funds that required employer contributions of \$86,705. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the District made no payments to TRS for contributions due on salary in excess of 6 percent and made no payment for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2024, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for State pension support provided to the District. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 2,598,012
State's proportionate share of the net pension liability associated with the District	<u>216,618,446</u>
Total	<u>\$ 219,216,458</u>

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The employer's proportion of the net pension liability was based on the employer's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2024, the employer's proportion was 0.003026%, which was an decrease of 0.000022% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of \$17,340,642 and revenue of \$17,340,642 for support provided by the state. At June 30, 2025, the District had deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 9,770	\$ 6,744
Changes in assumptions	35,797	1,378
Net difference between projected and actual earnings in pension plan investments	-	22,305
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>28,675</u>	<u>162,597</u>
Total deferred amounts to be recognized in pension expense in future periods	74,242	193,024
District's contributions subsequent to the measurement date	<u>276,582</u>	<u>-</u>
Total	<u>\$ 350,824</u>	<u>\$ 193,024</u>

\$276,582 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2026	\$ (94,966)
2027	(17,164)
2028	(11,097)
2029	2,855
2030	<u>1,590</u>
Total	<u>\$ (118,782)</u>

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

In the June 30, 2024 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for the TRS experience. The rates are based on a fully-generational basis using projection table 2024 Adjusted Scale MP-2021. In the June 30, 2023 actuarial valuation, mortality rates were also based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2020.

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.0 %	7.55 %
Private Equity	15.0 %	10.28 %
Public Income	18.0 %	5.81 %
Private Credit	8.0 %	9.20 %
Real Assets	18.0 %	7.01 %
Diversifying Strategies	<u>4.0 %</u>	5.18 %
Total	<u><u>100.0 %</u></u>	

Based on the 2024 Horizon Survey of Capital Market Assumptions and TRS's current target asset allocation provided by RVK, TRS investment consultant

Discount Rate

At June 30, 2024, the discount rate used to measure the total pension liability was 7.00%, which was the same as the June 30, 2023 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and State contributions will be made at the current statutorily-required rates.

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Based on those assumptions, TRS’s fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I’s liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 3,208,618	\$ 2,598,012	\$ 2,091,846

Detailed information about the TRS’s fiduciary net position as of June 30, 2024 is available in the separately issued TRS Annual Comprehensive Financial Report.

b. Illinois Municipal Retirement Fund (IMRF)

Plan Description and Benefits

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

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

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

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

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

Employees Covered by the Benefit Terms - At the December 31, 2024 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	309
Inactive employees entitled to but not yet receiving benefits	242
Active employees	<u>196</u>
Total	<u><u>747</u></u>

Contributions - As set by statute, the employer's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer's annual contribution rate for calendar year 2024 was 5.16%. For the fiscal year ended June 30, 2025, the employer contributed \$483,257 to the plan. The employer also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability - The employer's Net Pension Liability was measured as of December 31, 2024, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Actuarial assumptions – The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2024:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equities	33.5 %	4.35 %
International equities	18.0 %	5.40 %
Fixed income	24.5 %	5.20 %
Real estate	10.5 %	6.40 %
Alternatives	12.5 %	6.05-10.00 %
Cash	1.0 %	3.60 %
Total	100.0 %	

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2024. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

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

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.08%, and the resulting single discount rate is 7.25%.

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	<u>\$ 38,043,943</u>	<u>\$ 37,214,038</u>	<u>\$ 829,905</u>
Changes for the year:			
Service cost	746,582	-	746,582
Interest on the total Pension liability	2,711,283	-	2,711,283
Differences between expected and actual experience	494,485	-	494,485
Contributions - employer	-	449,111	(449,111)
Contributions - employees	-	391,548	(391,548)
Net investment income	-	3,634,200	(3,634,200)
Benefit payments, including refunds of employee contributions	(2,040,457)	(2,040,457)	-
Other (net transfer)	-	(295,478)	295,478
Net changes	<u>1,911,893</u>	<u>2,138,924</u>	<u>(227,031)</u>
Balances at December 31, 2024	<u>\$ 39,955,836</u>	<u>\$ 39,352,962</u>	<u>\$ 602,874</u>

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

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

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 5,083,425	\$ 602,874	\$ (2,961,245)

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

For year ended June 30, 2025, the District recognized pension expense of \$1,061,137. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 435,358	\$ -
Changes in assumptions	-	1,320
Net difference between projected and actual earnings on pension plan investments	<u>857,326</u>	<u>-</u>
Total deferred amounts to be recognized in pension expense in future periods	1,292,684	1,320
District's contributions subsequent to the measurement date	<u>261,451</u>	<u>-</u>
Total	<u>\$ 1,554,135</u>	<u>\$ 1,320</u>

\$261,451 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2025	\$ 780,504
2026	1,160,601
2027	(451,663)
2028	<u>(198,078)</u>
Total	<u>\$ 1,291,364</u>

Thornton Fractional Township High School District 215

Notes to Financial Statements

5. Employee Retirement Systems (Continued)

Aggregate Pension Amounts - At June 30, 2025, the District reported the following from all pension plans:

	TRS	IMRF	Total
Net pension liability	\$ 2,598,012	\$ 602,874	\$ 3,200,886
Deferred outflows of resources	350,824	1,554,135	1,904,959
Deferred inflows of resources	193,024	1,320	194,344
Pension expense (income)	17,340,642	1,061,137	18,401,779

6. Other Postemployment Benefits

a. Teacher Health Insurance Security (THIS)

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

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

Plan Membership

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

Benefits Provided

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Contributions

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

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

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

At June 30, 2025, the District's reported a liability for its proportionate share of the net OPEB liability. The State's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 8,636,522
State's proportionate share of the net OPEB liability associated with the District	<u>11,728,787</u>
Total	<u>\$ 20,365,309</u>

The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023 and rolled forward to June 30, 2024. The District's proportion of the net OPEB liability was based on the District's share of contributions to THISF for the measurement year ended June 30, 2024, relative to the projected contributions of all participating THISF employers and the state during that period. At June 30, 2024, the District's proportion was 0.109177%, which was a decrease of 0.005092% from its proportion measured as of June 30, 2023.

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

For the year ended June 30, 2025, the District recognized OPEB expense of \$2,957,809. At June 30, 2025, the District report deferred outflows of resources and deferred inflows of resources, related to OPEB:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 238,319	\$ 3,640,105
Changes in assumptions	261,019	12,409,928
Net difference between projected and actual earnings on OPEB plan investments	-	4,688
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>777,329</u>	<u>1,779,869</u>
Total deferred amounts to be recognized in OPEB expense in future periods	1,276,667	17,834,590
District's contributions subsequent to the measurement date	<u>219,341</u>	<u>-</u>
Total	<u>\$ 1,496,008</u>	<u>\$ 17,834,590</u>

\$219,341 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30	Net Deferred Outflows (Inflows) of Resources
2026	\$ (3,344,312)
2027	(3,236,549)
2028	(3,194,969)
2029	(2,942,801)
2030	(2,272,102)
Thereafter	<u>(1,567,190)</u>
Total	<u>\$ (16,557,923)</u>

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2023, using the following assumptions, applied to all periods including in the measurement date, unless otherwise specified:

Inflation	2.25%
Salary increases	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Investment rate of return	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Healthcare cost trend rates	Trend for fiscal year 2025 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030, and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.

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

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since TRIP is financed on a pay-as-you-go basis, a discount rate consistent with fixed income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023. The increase in the single discount rate from 3.86% to 3.97% caused the total OPEB liability to increase by approximately \$95 million from 2023 to 2024.

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

The following presents the District's net OPEB liability, calculated using the Single Discount Rate of 3.97%, as well as what the District's net OPEB liability would be if it were calculated a Single Discount Rate that is one percentage point higher (4.97%) or lower (2.97%) than the current rate:

		Current		
	1% Decrease	Discount Rate	1% Increase	
	2.97%	3.97%	4.97%	
District's proportionate share of the net OPEB liability	\$ 9,638,364	\$ 8,636,522	\$ 7,753,371	

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

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

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

	1% Decrease (b)	Healthcare Cost Trend Rate Assumptions (a)	1% Increase (c)
District's net OPEB liability	\$ 7,436,044	\$ 8,636,522	\$ 10,065,046

(a) Current healthcare trend rates - Pre-Medicare capita costs: 6.00% in 2025, 8.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2041. Post-Medicare per capita costs: based on actual increases in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.

(b) One percentage point decrease in current healthcare trend rates - Pre-Medicare per capita costs: 5.00% in 2025, 7.00% in 2026, decrease by 0.25% per year to an ultimate rate of 3.25% in 2041. Post-Medicare per capita costs: based on actual increases in 2025, 14.00% from 2026 to 2030, 6.00% in 2031 decreasing ratably to an ultimate rate of 3.25% in 2041.

(c) One percentage point increase in current healthcare trend rates - Pre-Medicare per capita costs: 7.00% in 2025, 9.00% in 2026, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2041. Post-Medicare per capita costs: based on actual increase in 2025, 16.00% from 2026 to 2030, 8.00% in 2031 decreasing ratably to an ultimate trend rate of 5.25% in 2041.

b. Health Insurance Plan for Retired Employees

Plan Description:

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

Eligibility

Certified (Teachers and Administration)

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Non-Certified

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

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

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

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

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

Employees Covered by Benefit Terms

As of June 30, 2025, the following employees were covered by the benefit terms:

Active participants	187
Retired participants (including spouses)	<u>5</u>
Total	<u><u>192</u></u>

Actuarial Assumptions

The following are the methods and assumptions used to determine the total OPEB liability at June 30, 2025:

Valuation Date	7/1/2024
Measurement Date	6/30/2025
Actuarial Cost Method	Entry age normal
Discount Rate	4.81%
Salary Rate Increase	4.00%
Inflation Rate	3.00%
Healthcare Trend Rate	4.50%

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

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

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

Discount Rate

The District does not have a dedicated Trust to pay the benefits of the Plan. Per GASB 75, this discount rate is a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). The discount rate used is 4.81%.

Changes in Net OPEB Liability

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) - (B)
Balances at June 30, 2024	\$ <u>946,608</u>	\$ <u>-</u>	\$ <u>946,608</u>
Changes for the year:			
Service cost	43,117	-	43,117
Interest on the total OPEB liability	38,546	-	38,546
Differences between expected and actual experience	(63,871)	-	(63,871)
Changes of assumptions	41,792	-	41,792
Benefit payments, including refunds of employee contributions	<u>(62,071)</u>	<u>-</u>	<u>(62,071)</u>
Net changes	<u>(2,487)</u>	<u>-</u>	<u>(2,487)</u>
Balances at June 30, 2025	\$ <u>944,121</u>	\$ <u>-</u>	\$ <u>944,121</u>

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 4.81%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.81%) or 1-percentage-point higher (5.81%) than the current rate:

	1% Decrease (3.81%)	Current Discount Rate (4.81%)	1% Increase (5.81%)
Total OPEB liability	\$ 1,009,178	\$ 944,121	\$ 884,832

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

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

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

	1% Decrease	Healthcare Cost Trend Rate Assumptions	1% Increase
Total OPEB liability	\$ 869,328	\$ 944,121	\$ 1,031,215

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

For the year ended June 30, 2025, the District recognized OPEB expense of \$71,051. At June 30, 2025, the District reported \$189,204 deferred outflows of resources and \$300,709 deferred inflows of resources related to OPEB. The following represents the deferred outflows of resources related to OPEB:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 149,007
Changes in assumptions	189,204	151,702
Total	\$ 189,204	\$ 300,709

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

	Net Deferred Outflows (Inflows) of Resources
Year ended June 30:	
2026	\$ (15,470)
2027	(16,900)
2028	(16,900)
2029	(20,902)
2030	(29,429)
Thereafter	(11,904)
Total	\$ (111,505)

Thornton Fractional Township High School District 215

Notes to Financial Statements

6. Other Postemployment Benefits (Continued)

Aggregate OPEB Amounts - At June 30, 2025, the District reported the following from all OPEB plans:

	THIS	HIPRE	Total
Net OPEB liability/(asset)	\$ 8,636,522	\$ 944,121	\$ 9,580,643
Deferred outflows of resources	1,496,008	189,204	1,685,212
Deferred inflows of resources	17,834,590	300,709	18,135,299
OPEB expense	2,957,809	71,051	3,028,860

7. Joint Agreements

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

The joint agreement is governed by a Board of Directors composed of superintendents (or an alternative person appointed by the superintendent) from each member district. Complete financial statements of the joint agreement may be obtained from its administrative office at 350 West 154th Street, South Holland, Illinois 60473. The District paid \$2,266,172 to ECHO for tuition and services during the year ended June 30, 2025.

The following is summary financial information on the joint agreement as of and for the year ended June 30, 2023, the most recent information available:

Total asset-modified cash basis	\$ 48,742,475
Total liabilities-modified cash basis	15,216,850
Net investment in capital assets	9,809,150
Unrestricted net position - modified cash	23,716,475
Total net position - modified cash basis	33,525,625
Revenues received	38,734,699
Expenditures disbursed	37,946,035
Net change in fund balance	\$ 788,664

Thornton Fractional Township High School District 215

Notes to Financial Statements

8. Risk Management

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

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

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

9. Interfund Transfers

Interfund transfers in the fund financial statements on June 30, 2025, are as follows:

Transfer From	Transfer To	Amount
General Fund - Educational Account	Capital Projects Fund	\$ <u>2,000,000</u>
Total		\$ <u>2,000,000</u>

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

10. Contingencies

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

Thornton Fractional Township High School District 215

Notes to Financial Statements

11. Change Within the Financial Reporting Entity

During the year ended June 30, 2025, changes within the financial reporting entity resulted in adjustments to beginning fund balances as follows:

<i>Year Ended June 30, 2025</i>	June 30, 2024 As Previously Reported	Changes within the Financial Reporting Entity	June 30, 2024 As Restated
Governmental Funds			
Nonmajor Funds	\$ 2,285,418	\$ (2,285,418)	\$ -
Major Funds:			
Transportation Fund	-	1,666,762	1,666,762
IMRF & Social Security Fund	-	461,958	461,958
Debt Service Fund	-	156,698	156,698
 Total	\$ 2,285,418	\$ -	\$ 2,285,418

The District adjusted beginning fund balances to reflect the Transportation Fund, IMRF & Social Security Fund, and Debt Service Fund changing from nonmajor funds to major funds.

12. Construction Commitments

Construction commitments. The District has construction projects as of June 30, 2025. As of the year ended June 30, 2025, the District's commitments with contractors are as follows:

Project	Spend-to-Date	Remaining Commitment
TF South Natatorium	\$ 360,643	\$ 151,595
TF South Football Stadium	4,811,725	16,401
TF South Elevator Modernization	181,602	651,398
TF South Tennis Court	124,424	305,575
 Total TF South Construction Commitments	5,478,394	1,124,969
 TF North Bathroom Renovations	931,505	99,725
TF North Auditorium	1,987,676	233,004
TF North Barber Classroom	39,450	235,490
TF North Football Stadium	526,091	5,173,909
TF North Pool Infill	131,450	85,988
TF North Roof Replacement	-	1,018,700
 Total TF North Construction Commitments	3,616,172	6,846,816
 Total Construction Commitments	\$ 9,094,566	\$ 7,971,785

Thornton Fractional Township High School District 215

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

Illinois Municipal Retirement Fund

Last Ten Calendar Years

<i>Calendar year ending December 31,</i>	2024	2023	2022	2021
Total Pension Liability				
Service cost	\$ 746,582	\$ 726,759	\$ 737,796	\$ 688,964
Interest	2,711,283	2,568,671	2,497,665	2,490,380
Differences between expected and actual experience	494,485	657,747	(296,414)	(1,192,459)
Changes of assumption	-	(5,470)	-	-
Benefit payments, including refunds of member contributions	<u>(2,040,457)</u>	<u>(1,940,668)</u>	<u>(1,967,596)</u>	<u>(1,854,031)</u>
Net change in total pension liability	1,911,893	2,007,039	971,451	132,854
Total pension liability, beginning	<u>38,043,943</u>	<u>36,036,904</u>	<u>35,065,453</u>	<u>34,932,599</u>
Total pension liability, ending	<u>\$ 39,955,836</u>	<u>\$ 38,043,943</u>	<u>\$ 36,036,904</u>	<u>\$ 35,065,453</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 449,111	\$ 481,187	\$ 642,124	\$ 724,504
Contributions - employees	391,548	368,602	352,053	338,796
Net investment income	3,634,200	3,703,816	(4,930,445)	5,979,461
Benefit payments, including refunds of member contributions	(2,040,457)	(1,940,668)	(1,967,596)	(1,854,031)
Administrative expense	<u>(295,478)</u>	<u>914,584</u>	<u>(25,465)</u>	<u>(865,467)</u>
Net change in plan fiduciary net position	2,138,924	3,527,521	(5,929,329)	4,323,263
Plan net position, beginning	<u>37,214,038</u>	<u>33,686,517</u>	<u>39,615,846</u>	<u>35,292,583</u>
Plan net position, ending	<u>\$ 39,352,962</u>	<u>\$ 37,214,038</u>	<u>\$ 33,686,517</u>	<u>\$ 39,615,846</u>
Net pension liability (asset)	<u>\$ 602,874</u>	<u>\$ 829,905</u>	<u>\$ 2,350,387</u>	<u>\$ (4,550,393)</u>
Plan fiduciary net position as a percentage of the total pension liability	98.49 %	97.82 %	93.48 %	112.98 %
Covered valuation payroll	\$ 8,703,712	\$ 8,183,460	\$ 7,727,117	\$ 7,526,143
Net pension liability as a percentage of covered payroll	6.93 %	10.14 %	30.42 %	(60.46)%

	2020	2019	2018	2017	2016	2015
\$	760,071	\$ 765,563	\$ 688,398	\$ 672,022	\$ 640,850	\$ 643,825
	2,380,638	2,241,132	2,113,488	2,062,771	1,944,541	1,834,496
						-
	594,695	543,780	500,678	282,630	286,939	232,795
	(394,159)	-	883,588	(921,478)	(33,183)	31,576
	<u>(1,729,991)</u>	<u>(1,517,033)</u>	<u>(1,467,768)</u>	<u>(1,388,068)</u>	<u>(1,237,806)</u>	<u>(1,240,837)</u>
	1,611,254	2,033,442	2,718,384	707,877	1,601,341	1,501,855
	<u>33,321,345</u>	<u>31,287,903</u>	<u>28,569,519</u>	<u>27,861,642</u>	<u>26,260,301</u>	<u>24,758,446</u>
\$	<u>34,932,599</u>	<u>33,321,345</u>	<u>31,287,903</u>	<u>28,569,519</u>	<u>27,861,642</u>	<u>26,260,301</u>
\$	706,596	\$ 565,449	\$ 687,597	\$ 657,216	\$ 651,494	\$ 598,575
	365,350	353,221	331,919	312,578	292,287	287,281
	4,466,932	5,013,811	(1,545,999)	4,437,563	1,596,142	118,487
	(1,729,991)	(1,517,033)	(1,467,768)	(1,388,068)	(1,237,806)	(1,240,837)
	<u>32,050</u>	<u>202,532</u>	<u>359,578</u>	<u>(552,298)</u>	<u>257,978</u>	<u>(197,078)</u>
	3,840,937	4,617,980	(1,634,673)	3,466,991	1,560,095	(433,572)
	<u>31,451,646</u>	<u>26,833,666</u>	<u>28,468,339</u>	<u>25,001,348</u>	<u>23,441,253</u>	<u>23,874,825</u>
\$	<u>35,292,583</u>	<u>31,451,646</u>	<u>26,833,666</u>	<u>28,468,339</u>	<u>25,001,348</u>	<u>23,441,253</u>
\$	<u>(359,984)</u>	<u>1,869,699</u>	<u>4,454,237</u>	<u>101,180</u>	<u>2,860,294</u>	<u>2,819,048</u>
	101.03 %	94.39 %	85.76 %	99.65 %	89.73 %	89.26 %
\$	7,573,379	\$ 7,600,128	\$ 7,369,748	\$ 6,887,597	\$ 6,373,609	\$ 6,097,682
	(4.75)%	24.60 %	60.44 %	1.47 %	44.88 %	46.23 %

Thornton Fractional Township High School District 215

Schedule of Employer Contributions

Illinois Municipal Retirement Fund

Last Ten Fiscal Years

Fiscal Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contributions as a Percentage of Covered Valuation Payroll
2025	\$ 483,257	\$ 483,257	\$ -	\$ 8,917,840	5.42 %
2024	461,976	461,976	-	8,395,101	5.50 %
2023	596,895	596,895	-	8,111,608	7.36 %
2022	724,504	695,858	28,646	7,526,143	9.25 %
2021	704,156	704,156	-	7,123,119	9.89 %
2020	642,917	660,335	(17,418)	7,633,451	8.65 %
2019	645,066	627,349	17,717	7,520,994	8.34 %
2018	683,410	704,651	(21,241)	7,246,909	9.72 %
2017	611,866	651,494	(39,628)	6,373,609	10.22 %
2016	597,573	598,575	(1,002)	6,097,682	9.82 %

Notes to Schedule

Valuation date:

Notes:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	Taxing bodies (Regular, SLEP and ECO groups): 19-year closed. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed over 24 years and one employer was financed over 25 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	2.75%
Inflation	2.25%
Salary increases	2.75% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Thornton Fractional Township High School District 215

Schedule of the District's Proportionate Share of the Net Pension Liability Teachers' Retirement System

Last Ten Fiscal Years

	2025*	2024*	2023*	2022*
District's proportion of the net pension liability	0.003026 %	0.003048 %	0.002995 %	0.003264 %
District's proportion share of the net pension liability	\$ 2,598,012	\$ 2,590,346	\$ 2,510,979	\$ 2,546,028
State's proportionate share of the net pension liability associated with the District	<u>216,618,446</u>	<u>223,548,150</u>	<u>217,810,793</u>	<u>213,384,198</u>
Total	<u>\$ 219,216,458</u>	<u>\$ 226,138,496</u>	<u>\$ 220,321,772</u>	<u>\$ 215,930,226</u>
District's covered payroll	\$ 32,522,010	\$ 31,941,125	\$ 30,648,690	\$ 29,263,176
District's proportionate share of the net pension liability as a percentage of covered payroll	7.99 %	8.11 %	8.19 %	8.70 %
Plan fiduciary net position as a percentage of the total pension liability	45.40 %	43.90 %	42.80 %	45.10 %

Notes to Schedule

Changes of assumptions

For the 2024 measurement year, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. These actuarial assumptions were based on an experience study dated Aug. 16, 2024.

For the 2023-2022 and 2020-2016 measurement years, the assumed investment rate of return was of 7.0 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent (1). Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015, respectively.

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

(1) For the 2021 measurement year, the assumed investment rate of return was 7.0, including an inflation rate of 2.25 percent and a real return of 4.75 percent.

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

2021*	2020*	2019*	2018*	2017*	2016*
0.003424 %	0.003568 %	0.003797 %	0.008029 %	0.008104 %	0.007912 %
\$ 2,952,402	\$ 2,893,801	\$ 2,959,329	\$ 6,134,128	\$ 6,397,262	\$ 5,182,961
<u>231,247,435</u>	<u>205,948,646</u>	<u>202,726,465</u>	<u>194,705,592</u>	<u>199,394,566</u>	<u>156,575,493</u>
<u>\$ 234,199,837</u>	<u>\$ 208,842,447</u>	<u>\$ 205,685,794</u>	<u>\$ 200,839,720</u>	<u>\$ 205,791,828</u>	<u>\$ 161,758,454</u>
\$ 28,780,094	\$ 27,866,221	\$ 27,193,879	\$ 26,301,620	\$ 25,289,297	\$ 24,106,381
10.26 %	10.38 %	10.88 %	23.32 %	25.30 %	21.50 %
37.80 %	39.60 %	40.00 %	39.30 %	36.40 %	41.50 %

Thornton Fractional Township High School District 215

Schedule of Employer Contributions

Teachers' Retirement System

Last Ten Fiscal Years

Fiscal Year Ended June 30,	Contractually Required Contributions	Contributions in Relation to Contractually Required Contributions	Contribution Deficiency (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2025	\$ 276,582	\$ 276,582	\$ -	\$ 32,737,477	0.84 %
2024	298,001	298,001	-	32,522,010	0.92
2023	318,700	318,700	-	31,941,125	1.00
2022	287,307	287,307	-	30,648,690	0.94
2021	209,059	209,059	-	29,263,176	0.71
2020	229,079	229,079	-	28,780,094	0.80
2019	231,137	231,137	-	27,866,221	0.83
2018	196,617	196,617	-	27,193,879	0.72
2017	325,221	325,221	-	26,301,260	1.24
2016	146,678	146,678	-	25,289,297	0.58

Thornton Fractional Township High School District 215

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

Last Eight Fiscal Years

	2025*	2024*	2023*	2022*
District's proportion of the net OPEB liability	0.109177 %	0.114269 %	0.111023 %	0.112755 %
District's proportion share of the net OPEB liability	\$ 8,636,522	\$ 8,144,327	\$ 7,599,191	\$ 24,868,525
State's proportionate share of the net OPEB liability associated with the District	<u>11,728,787</u>	<u>11,013,725</u>	<u>10,337,952</u>	<u>33,718,091</u>
	<u>\$ 20,365,309</u>	<u>\$ 19,158,052</u>	<u>\$ 17,937,143</u>	<u>\$ 58,586,616</u>
District's covered payroll	\$ 32,522,010	\$ 31,941,125	\$ 30,648,690	\$ 29,263,179
District's proportionate share of the net OPEB liability as a percentage of covered payroll	26.56 %	25.50 %	24.79 %	84.98 %
Plan fiduciary net position as a percentage of the total OPEB liability	7.43 %	6.21 %	5.24 %	1.40 %

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

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

<u>2021*</u>	<u>2020*</u>	<u>2019*</u>	<u>2018*</u>
0.113764 %	0.113340 %	0.114730 %	0.114703 %
\$ 30,415,884	\$ 31,370,750	\$ 30,226,651	\$ 29,662,089
<u>41,205,240</u>	<u>42,479,998</u>	<u>40,587,874</u>	<u>38,953,694</u>
<u>\$ 71,621,124</u>	<u>\$ 73,850,748</u>	<u>\$ 70,814,525</u>	<u>\$ 68,615,783</u>
\$ 28,780,094	\$ 27,866,221	\$ 27,193,879	\$ 26,301,620
105.68 %	112.58 %	111.15 %	112.78 %
(0.24)%	(0.22)%	(0.07)%	(0.17)%

Thornton Fractional Township High School District 215

Schedule of Employer Contributions Teachers' Health Insurance Security Fund

Last Eight Fiscal Years

Fiscal Year	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2025	\$ 219,341	\$ 219,341	\$ -	\$ 32,737,477	0.67 %
2024	217,897	217,897	-	32,522,010	0.67 %
2023	214,006	214,006	-	31,941,125	0.67 %
2022	205,346	205,346	-	30,648,690	0.67 %
2021	269,221	269,221	-	29,263,176	0.92 %
2020	264,777	264,777	-	28,780,094	0.92 %
2019	256,369	256,369	-	27,866,221	0.92 %
2018	239,306	239,306	-	27,193,879	0.88 %

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

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

Thornton Fractional Township High School District 215

Schedule of Changes in the Employer's Proportionate Share of the Net OPEB Liability and Related Ratios Postretirement Health Plan

Last Eight Fiscal Years

		2025		2024		2023		2022
Total OPEB Liability								
Service cost	\$	43,117	\$	49,769	\$	50,956	\$	63,805
Interest		38,546		36,843		38,686		22,670
Differences between expected and actual experience		(63,871)		-		(101,095)		-
Changes of assumption		41,792		(5,504)		5,899		(134,163)
Benefit payments, including refunds of member contributions		(62,071)		(53,164)		(43,316)		(49,413)
Other changes		-		-		-		-
Net change in total OPEB liability		(2,487)		27,944		(48,870)		(97,101)
Total OPEB liability, beginning		946,608		918,664		967,534		1,064,635
Total OPEB liability - ending	\$	944,121	\$	946,608	\$	918,664	\$	967,534
Employer's total pension liability	\$	944,121	\$	946,608	\$	918,664	\$	967,534
Plan fiduciary net position as a percentage of the total OPEB liability		0.00 %		0.00 %		0.00 %		0.00 %
Covered payroll	\$	7,859,319		N/A		N/A		N/A
Employer's total OPEB liability as a percentage of covered payroll		12.01 %		N/A		N/A		N/A

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

	2021	2020	2019	2018
\$	58,972	\$ 29,664	\$ 32,787	\$ -
	23,590	23,822	27,416	-
	(66,061)	-	23,420	-
	176,584	14,068	(663)	(26,320)
	(30,582)	(39,217)	(46,058)	-
	-	361	16,517	560
	162,503	28,698	53,419	(25,760)
	902,132	873,434	820,015	845,775
\$	1,064,635	\$ 902,132	873,434	820,015
\$	1,064,635	\$ 902,132	\$ 873,434	\$ 820,015

0.00 % 0.00 % 0.00 % 0.00 %

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

N/A N/A 13.06 % 13.52 %

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual - General Fund

<i>Year Ended June 30, 2025</i>	General Fund		
	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Local sources			
Property taxes	25,228,851	26,844,230	1,615,379
Personal property replacement taxes	1,600,000	1,280,260	(319,740)
Charges for services	595,900	670,897	74,997
Earnings on investments	245,800	1,808,841	1,563,041
Other	177,000	287,100	110,100
Evidence Based Funding Formula	33,520,000	35,893,393	2,373,393
Restricted state aid	792,305	1,210,174	417,869
Restricted federal; aid	4,665,509	6,547,694	1,882,185
On behalf payments - State of Illinois	<u>17,000,000</u>	<u>15,947,134</u>	<u>(1,052,866)</u>
Total revenues	<u>83,825,365</u>	<u>90,489,723</u>	<u>6,664,358</u>
Expenditures			
Instruction	37,499,356	36,947,372	(551,984)
On behalf payments - State of Illinois	17,000,000	15,947,134	(1,052,866)
Support services	24,890,373	24,673,969	(216,404)
Community services	120,156	108,370	(11,786)
Payments to Other Governmental Units	2,724,989	2,442,553	(282,436)
Capital outlay	<u>4,532,956</u>	<u>3,568,483</u>	<u>(964,473)</u>
Total expenditures	<u>86,767,830</u>	<u>83,687,881</u>	<u>(3,079,949)</u>
Excess of revenue over (under) expenditures	(2,942,465)	6,801,842	9,744,307
Other Financing Sources (Uses)			
Proceeds from lease	-	199,503	199,503
Transfers out	<u>-</u>	<u>(2,000,000)</u>	<u>(2,000,000)</u>
Total other financing sources (uses)	<u>-</u>	<u>(1,800,497)</u>	<u>(1,800,497)</u>
Net change in fund balances	<u>\$ (2,942,465)</u>	5,001,345	<u>\$ 7,943,810</u>
Fund balances, beginning of year		<u>39,632,622</u>	
Fund balances, end of year		<u>\$ 44,633,967</u>	

Thornton Fractional Township High School District 215

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

<i>Year Ended June 30, 2025</i>	Transportation Fund		
	2025		
	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Local sources			
Property taxes	\$ 1,909,929	\$ 1,877,239	\$ (32,690)
Other	15,000	89,382	74,382
Evidence based funding	900,000	900,000	-
Restricted state aid	1,800,000	1,946,047	146,047
Total revenues	4,624,929	4,812,668	187,739
Expenditures			
Support services	4,589,240	4,745,784	(156,544)
Total expenditures	4,589,240	4,745,784	(156,544)
Net change in fund balance	\$ 35,689	66,884	\$ 31,195
Fund balance at beginning of year		1,666,762	
Fund balance at end of year		\$ 1,733,646	

Thornton Fractional Township High School District 215

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

	Municipal Retirement/Social Security Fund		
	2025		
<i>Year Ended June 30, 2025</i>	Original and Final Budget	Actual	Variance with Final Budget
Revenues			
Local sources			
Property taxes	\$ 1,281,944	\$ 1,346,695	\$ 64,751
Personal property replacement	125,000	125,000	-
Other	1,000	30,167	29,167
Evidence based funding	275,000	275,000	-
Total revenues	1,682,944	1,776,862	93,918
Expenditures			
Instruction	552,409	532,824	(19,585)
Support services	1,106,238	1,118,407	12,169
Community services	7,355	8,063	708
Total expenditures	1,666,002	1,659,294	(6,708)
Net change in fund balance	\$ 16,942	117,568	\$ 100,626
Fund balance at beginning of year		461,958	
Fund balance at end of year		\$ 579,526	

Thornton Fractional Township High School District 215

Notes to Required Supplementary Required Information

Budgetary Data

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

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

1. The Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted and the proposed budget is available for inspection to obtain taxpayer comments.
3. Prior to October 1 the budget is legally adopted through passage of a resolution. On or before the last Tuesday in December, a tax levy ordinance is filed with the County Clerk to obtain tax revenues.
4. The Superintendent is authorized to transfer up to 10% of the total budget between departments within any fund without Board of Education approval; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education following the public hearing process mandated by law. The budget, which was not amended, was adopted on September 24, 2024.
5. Formal budgetary integration is employed as a management control device during the year for all Governmental Funds.
6. The District has adopted a legal budget for all its Governmental Funds. The legal level of budgetary control is at the individual fund level, therefore, actual expenditures for the governmental funds may not legally exceed the total budgeted for such funds. However, under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.
7. The budget lapses at the end of each fiscal year.

Excess of Expenditures over Budgets in Individual Funds

Expenditures exceeded the budgeted amount in the following funds:

	Budget	Actual	Excess
Transportation Fund	\$ 4,589,240	\$ 4,745,784	\$ 156,544
Debt Service Fund	\$ 1,658,435	\$ 1,666,867	\$ 8,432

The expenditure variance was sufficiently absorbed by surpluses that existed at the beginning of the fiscal year and were approved by the Board of Education. Under the State Budget Act expenditures may exceed the budget if additional resources are available to finance such expenditures.

Thornton Fractional Township High School District 215

Combining Balance Sheet by Account

General Fund

<i>June 30, 2025</i>	Educational	Operations and Maintenance	Working Cash	Tort	Total
Assets					
Cash and investments	\$ 33,943,556	\$ 3,541,233	\$ 6,180,329	\$ 229,205	\$ 43,894,323
Receivables					
Property taxes	15,664,499	1,618,247	97,159	513,155	17,893,060
Grants receivables	<u>1,638,096</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,638,096</u>
 Total assets	 <u>\$ 51,246,151</u>	 <u>\$ 5,159,480</u>	 <u>\$ 6,277,488</u>	 <u>\$ 742,360</u>	 <u>\$ 63,425,479</u>
Liabilities					
Accounts payables	\$ 218,342	\$ 410,541	\$ -	\$ -	\$ 628,883
Accrued payroll expenditures	<u>4,863</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,863</u>
 Total liabilities	 <u>223,205</u>	 <u>410,541</u>	 <u>-</u>	 <u>-</u>	 <u>633,746</u>
Deferred inflow of resources					
Property taxes levied for subsequent year	15,664,499	1,618,247	97,159	513,155	17,893,060
Unavailable revenue	<u>264,706</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>264,706</u>
 Total deferred inflow of resources	 <u>15,929,205</u>	 <u>1,618,247</u>	 <u>97,159</u>	 <u>513,155</u>	 <u>18,157,766</u>
Fund balances					
Restricted	442,163	-	-	229,205	671,368
Unassigned	<u>34,651,578</u>	<u>3,130,692</u>	<u>6,180,329</u>	<u>-</u>	<u>43,962,599</u>
 Total fund balances	 <u>35,093,741</u>	 <u>3,130,692</u>	 <u>6,180,329</u>	 <u>229,205</u>	 <u>44,633,967</u>
 Total liabilities, deferred inflows and fund balances	 <u>\$ 51,246,151</u>	 <u>\$ 5,159,480</u>	 <u>\$ 6,277,488</u>	 <u>\$ 742,360</u>	 <u>\$ 63,425,479</u>

Thornton Fractional Township High School District 215

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

General Fund

<i>Year Ended June 30, 2025</i>	Educational	Operations and Maintenance	Working Cash	Tort	Total
Revenue					
Local sources					
Property taxes	\$ 23,350,598	\$ 2,633,885	\$ 155,597	\$ 704,150	\$ 26,844,230
Replacement taxes	1,280,260	-	-	-	1,280,260
Investment income	1,370,621	192,099	239,757	6,364	1,808,841
Other	<u>814,584</u>	<u>143,413</u>	<u>-</u>	<u>-</u>	<u>957,997</u>
Total local sources	<u>26,816,063</u>	<u>2,969,397</u>	<u>395,354</u>	<u>710,514</u>	<u>30,891,328</u>
State sources					
Evidence based funding	31,893,393	4,000,000	-	-	35,893,393
Grants-in-aid	<u>1,160,174</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>1,210,174</u>
Total state sources	<u>33,053,567</u>	<u>4,050,000</u>	<u>-</u>	<u>-</u>	<u>37,103,567</u>
Federal sources					
Unrestricted	<u>5,785,458</u>	<u>762,236</u>	<u>-</u>	<u>-</u>	<u>6,547,694</u>
On behalf revenues	<u>15,947,134</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,947,134</u>
Total revenues	<u>81,602,222</u>	<u>7,781,633</u>	<u>395,354</u>	<u>710,514</u>	<u>90,489,723</u>
Expenditures					
Instruction	37,193,295	-	-	-	37,193,295
On behalf payments	<u>15,947,134</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,947,134</u>
Total instruction	<u>53,140,429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>53,140,429</u>
Support services					
Pupils	6,420,505	-	-	-	6,420,505
Instructional staff	3,666,776	-	-	-	3,666,776
General administration	1,670,653	-	-	676,683	2,347,336
School administration	3,187,573	-	-	-	3,187,573
Business	3,108,101	8,627,754	-	-	11,735,855
Central	566,259	-	-	-	566,259
Other	<u>72,225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,225</u>
Total support services	<u>18,692,092</u>	<u>8,627,754</u>	<u>-</u>	<u>676,683</u>	<u>27,996,529</u>
Community services	<u>108,370</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,370</u>
Payments to other districts and government units	<u>2,442,553</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,442,553</u>
Total expenditures	<u>74,383,444</u>	<u>8,627,754</u>	<u>-</u>	<u>676,683</u>	<u>83,687,881</u>

Thornton Fractional Township High School District 215

Combining Schedule of Revenues, Expenditures and

Changes in Fund Balances by Account

General Fund (Continued)

<i>Year Ended June 30, 2025</i>	Educational	Operations and Maintenance	Working Cash	Tort	Total
Excess of revenues over (under) expenditures	\$ <u>7,218,778</u>	\$ <u>(846,121)</u>	\$ <u>395,354</u>	\$ <u>33,831</u>	\$ <u>6,801,842</u>
Other financing sources (uses)					
Proceeds from leases	199,503	-	-	-	199,503
Transfers out	<u>(2,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,000,000)</u>
Total other financing sources (uses)	<u>(1,800,497)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,800,497)</u>
Net change in fund balance	5,418,281	(846,121)	395,354	33,831	5,001,345
Fund balances at beginning of year	<u>29,675,460</u>	<u>3,976,813</u>	<u>5,784,975</u>	<u>195,374</u>	<u>39,632,622</u>
Fund balances at end of year	<u>\$ 35,093,741</u>	<u>\$ 3,130,692</u>	<u>\$ 6,180,329</u>	<u>\$ 229,205</u>	<u>\$ 44,633,967</u>

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2025 with Comparative Actual Totals for June 30, 2024	Educational Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local sources				
Property taxes	\$ 21,680,729	\$ 23,350,598	\$ (1,669,869)	\$ 22,016,594
Replacement taxes	1,600,000	1,280,260	319,740	1,976,693
Charges for services	595,900	670,897	(74,997)	686,198
Refund of Prior Years' Expenditures	-	2,587	(2,587)	1,942
Investment income	160,500	1,370,621	(1,210,121)	945,857
Other	<u>117,000</u>	<u>141,100</u>	<u>(24,100)</u>	<u>212,542</u>
Total local sources	<u>24,154,129</u>	<u>26,816,063</u>	<u>(2,661,934)</u>	<u>25,839,826</u>
State sources				
Unrestricted				
Evidence based funding	29,520,000	31,893,393	(2,373,393)	29,534,218
Restricted				
Special Education	160,000	564,942	(404,942)	266,662
Secondary Program Improvement (CTEI)	179,685	159,294	20,391	199,324
State Free Lunch & Breakfast	23,000	17,898	5,102	23,814
Driver Education	30,000	49,660	(19,660)	28,038
Truant Alternative/Optional Education	275,000	368,380	(93,380)	247,322
Other grants-in-aid	74,620	-	74,620	76,341
On behalf revenue	<u>17,000,000</u>	<u>15,947,134</u>	<u>1,052,866</u>	<u>15,854,669</u>
Total state sources	<u>47,262,305</u>	<u>49,000,701</u>	<u>(1,738,396)</u>	<u>46,230,388</u>
Federal sources				
Restricted				
National School Lunch Program	1,100,000	1,391,021	(291,021)	1,403,966
School Breakfast Program	150,000	180,312	(30,312)	168,593
Healthy Meals Incentives	150,000	39,765	110,235	51,915
Title I	1,190,391	1,829,304	(638,913)	1,502,107
Title II	162,702	248,985	(86,283)	161,646
Title III - Language Inst Program - Limited	31,620	23,731	7,889	30,134
Title IV	80,150	101,702	(21,552)	100,854
CTE - Perkins - Title III E Tech Prep	148,275	93,172	55,103	135,518
Medicaid - admin outreach	20,000	206,956	(186,956)	119,211
Medicaid - fee-for-service	60,000	172,201	(112,201)	57,539
IDEA - Flow through	1,426,818	1,233,167	193,651	1,482,226
ESSER/Cares Grants	64,765	66,832	(2,067)	2,159,944
Other	<u>10,000</u>	<u>198,310</u>	<u>(188,310)</u>	<u>-</u>
Total federal sources	<u>4,594,721</u>	<u>5,785,458</u>	<u>(1,190,737)</u>	<u>7,373,653</u>
Total revenues	<u>76,011,155</u>	<u>81,602,222</u>	<u>(5,591,067)</u>	<u>79,443,867</u>

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual (Continued)

<i>Year Ended June 30, 2025 with Comparative Actual Totals for June 30, 2024</i>	Educational Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Expenditures				
Regular programs				
Salaries	\$ 17,448,203	\$ 17,233,283	\$ 214,920	\$ 17,550,908
Employee benefits	3,275,921	3,359,913	(83,992)	3,807,477
Purchased services	248,388	385,298	(136,910)	221,885
Supplies and materials	574,202	752,914	(178,712)	938,870
Capital outlay	51,363	182,175	(130,812)	418,309
Other objects	38,490	28,774	9,716	35,031
On behalf payments	<u>17,000,000</u>	<u>15,947,134</u>	<u>1,052,866</u>	<u>15,854,669</u>
Total regular programs	<u>38,636,567</u>	<u>37,889,491</u>	<u>747,076</u>	<u>38,827,149</u>
Special education programs				
Salaries	5,224,800	4,993,597	231,203	4,910,913
Employee benefits	902,880	835,455	67,425	854,523
Purchased services	304,000	181,509	122,491	307,030
Supplies and materials	16,300	19,764	(3,464)	16,868
Capital outlay	5,000	-	5,000	6,221
Other objects	<u>2,901,500</u>	<u>2,815,808</u>	<u>85,692</u>	<u>2,852,672</u>
Total special education	<u>9,354,480</u>	<u>8,846,133</u>	<u>508,347</u>	<u>8,948,227</u>
Remedial and supplemental programs K-12				
Salaries	40,000	90,680	(50,680)	37,769
Employee benefits	8,600	16,176	(7,576)	8,518
Supplies and materials	<u>2,000</u>	<u>3,910</u>	<u>(1,910)</u>	<u>2,527</u>
Total remedial and supplemental programs	<u>50,600</u>	<u>110,766</u>	<u>(60,166)</u>	<u>48,814</u>
CTE programs				
Salaries	1,955,930	1,873,086	82,844	1,885,202
Employee benefits	328,690	321,377	7,313	328,526
Purchased services	177,977	155,972	22,005	94,157
Supplies and materials	117,347	117,248	99	91,139
Capital outlay	<u>42,486</u>	<u>56,812</u>	<u>(14,326)</u>	<u>190,619</u>
Total CTE programs	<u>2,622,430</u>	<u>2,524,495</u>	<u>97,935</u>	<u>2,589,643</u>

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual (Continued)

<i>Year Ended June 30, 2025 with Comparative Actual Totals for June 30, 2024</i>	Educational Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Interscholastic programs				
Salaries	\$ 2,184,722	\$ 2,000,631	\$ 184,091	\$ 1,973,172
Employee benefits	128,947	117,933	11,014	121,524
Purchased services	356,750	274,070	82,680	307,241
Supplies and materials	206,005	185,755	20,250	191,570
Capital outlay	27,825	6,936	20,889	23,787
Other objects	<u>78,150</u>	<u>78,532</u>	<u>(382)</u>	<u>70,094</u>
Total interscholastic programs	<u>2,982,399</u>	<u>2,663,857</u>	<u>318,542</u>	<u>2,687,388</u>
Summer school programs				
Salaries	164,891	222,705	(57,814)	193,036
Employee benefits	4,528	5,052	(524)	5,723
Supplies and materials	<u>800</u>	<u>7,205</u>	<u>(6,405)</u>	<u>3,421</u>
Total summer school programs	<u>170,219</u>	<u>234,962</u>	<u>(64,743)</u>	<u>202,180</u>
Driver's education programs				
Salaries	386,670	382,353	4,317	375,269
Employee benefits	32,065	32,221	(156)	29,981
Purchased services	3,300	1,076	2,224	5,580
Supplies and materials	<u>3,300</u>	<u>3,977</u>	<u>(677)</u>	<u>3,415</u>
Total summer school programs	<u>425,335</u>	<u>419,627</u>	<u>5,708</u>	<u>414,245</u>
Bilingual programs				
Supplies and materials	<u>35,000</u>	<u>29,025</u>	<u>5,975</u>	<u>-</u>
Truant alternative programs				
Salaries	-	14,852	(14,852)	4,059
Employee benefits	-	-	-	129
Purchased services	1,500	628	872	175
Supplies and materials	7,500	4,848	2,652	6,794
Other objects	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>-</u>
Total truant alternative programs	<u>79,000</u>	<u>20,328</u>	<u>58,672</u>	<u>11,157</u>
Tuition payment to charter schools				
Other objects	<u>-</u>	<u>110,319</u>	<u>(110,319)</u>	<u>46,342</u>
Other programs				
Student activities	<u>270,000</u>	<u>291,426</u>	<u>(21,426)</u>	<u>383,003</u>
Total instruction	<u>54,626,030</u>	<u>53,140,429</u>	<u>1,485,601</u>	<u>54,158,148</u>

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual (Continued)

Year Ended June 30, 2025 with Comparative Actual Totals for June 30, 2024	Educational Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Support services				
Attendance and social work				
Salaries	\$ 2,797,130	\$ 2,807,265	\$ (10,135)	\$ 2,652,514
Employee benefits	581,438	574,167	7,271	549,677
Purchased services	37,988	76,200	(38,212)	37,988
Supplies and materials	<u>24,250</u>	<u>20,980</u>	<u>3,270</u>	<u>14,479</u>
Total attendance and social work	<u>3,440,806</u>	<u>3,478,612</u>	<u>(37,806)</u>	<u>3,254,658</u>
Guidance services				
Salaries	1,761,773	1,728,860	32,913	1,718,154
Employee benefits	327,774	292,049	35,725	317,085
Purchased services	29,990	23,937	6,053	79,306
Supplies and materials	52,578	55,790	(3,212)	43,747
Capital outlay	2,964	-	2,964	2,964
Other objects	<u>2,500</u>	<u>944</u>	<u>1,556</u>	<u>944</u>
Total guidance services	<u>2,177,579</u>	<u>2,101,580</u>	<u>75,999</u>	<u>2,162,200</u>
Health services				
Salaries	283,000	254,972	28,028	273,117
Employee benefits	66,875	58,795	8,080	62,371
Purchased services	1,500	300	1,200	300
Supplies and materials	<u>2,500</u>	<u>2,176</u>	<u>324</u>	<u>2,399</u>
Total health services	<u>353,875</u>	<u>316,243</u>	<u>37,632</u>	<u>338,187</u>
Psychological services				
Salaries	212,000	212,771	(771)	205,265
Employee benefits	39,790	40,386	(596)	37,132
Supplies and materials	<u>700</u>	<u>439</u>	<u>261</u>	<u>173</u>
Total psychological services	<u>252,490</u>	<u>253,596</u>	<u>(1,106)</u>	<u>242,570</u>
Speech pathology and audiology services				
Salaries	194,500	239,271	(44,771)	188,723
Employee benefits	2,525	30,564	(28,039)	2,359
Supplies and materials	400	361	39	384
Other objects	<u>575</u>	<u>278</u>	<u>297</u>	<u>506</u>
Total speech pathology and audiology services	<u>198,000</u>	<u>270,474</u>	<u>(72,474)</u>	<u>191,972</u>
Other support services				
Salaries	550	-	550	-
Purchased services	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Total other support services	<u>4,550</u>	<u>-</u>	<u>4,550</u>	<u>-</u>
Total pupils	<u>6,427,300</u>	<u>6,420,505</u>	<u>6,795</u>	<u>6,189,587</u>

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual (Continued)

Year Ended June 30, 2025 with Comparative Actual Totals for June 30, 2024	Educational Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Instructional staff				
Improvement of instruction services				
Salaries	\$ 808,564	\$ 859,274	\$ (50,710)	\$ 731,496
Employee benefits	135,828	197,874	(62,046)	171,593
Purchased services	145,064	169,755	(24,691)	159,942
Supplies and materials	40,394	11,655	28,739	22,316
Capital outlay	3,000	-	3,000	62,426
Other objects	<u>2,000</u>	<u>347</u>	<u>1,653</u>	<u>1,022</u>
Total improvement of instruction services	<u>1,134,850</u>	<u>1,238,905</u>	<u>(104,055)</u>	<u>1,148,795</u>
Educational media services				
Salaries	942,418	966,851	(24,433)	906,225
Employee benefits	167,991	143,944	24,047	131,891
Purchased services	315,500	222,926	92,574	338,660
Supplies and materials	876,190	742,971	133,219	537,303
Capital outlay	<u>175,000</u>	<u>271,487</u>	<u>(96,487)</u>	<u>137,771</u>
Total educational media services	<u>2,477,099</u>	<u>2,348,179</u>	<u>128,920</u>	<u>2,051,850</u>
Assessment and training				
Purchased services	61,072	79,692	(18,620)	54,800
Other objects	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>21,600</u>
Total assessment and training	<u>71,072</u>	<u>79,692</u>	<u>(8,620)</u>	<u>76,400</u>
Total instructional staff	<u>3,683,021</u>	<u>3,666,776</u>	<u>16,245</u>	<u>3,277,045</u>
General administration				
Board of education				
Purchased services	<u>315,000</u>	<u>279,107</u>	<u>35,893</u>	<u>297,800</u>
Total board of education	<u>315,000</u>	<u>279,107</u>	<u>35,893</u>	<u>297,800</u>
Executive administration				
Salaries	342,000	347,115	(5,115)	312,881
Employee benefits	82,000	77,839	4,161	76,224
Purchased services	43,000	41,572	1,428	28,055
Supplies and materials	36,500	17,727	18,773	29,227
Capital outlay	3,000	4,290	(1,290)	-
Other objects	<u>28,000</u>	<u>16,058</u>	<u>11,942</u>	<u>25,597</u>
Total executive administration	<u>534,500</u>	<u>504,601</u>	<u>29,899</u>	<u>471,984</u>

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual (Continued)

<i>Year Ended June 30, 2025 with Comparative Actual Totals for June 30, 2024</i>	Educational Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Special area administrative services				
Salaries	\$ 470,500	\$ 553,678	\$ (83,178)	\$ 274,078
Employee benefits	67,000	125,920	(58,920)	51,348
Purchased services	6,000	1,856	4,144	1,816
Supplies and materials	9,255	3,318	5,937	4,937
Capital outlay	3,000	-	3,000	15,352
Other objects	3,500	855	2,645	1,694
	<u>559,255</u>	<u>685,627</u>	<u>(126,372)</u>	<u>349,225</u>
Total special area administrative services				
Tort immunity services				
Purchased services	235,000	201,318	33,682	235,664
	<u>235,000</u>	<u>201,318</u>	<u>33,682</u>	<u>235,664</u>
Total general administration				
	<u>1,643,755</u>	<u>1,670,653</u>	<u>(26,898)</u>	<u>1,354,673</u>
School administration				
Office of the principal				
Salaries	2,328,800	2,331,399	(2,599)	2,101,441
Employee benefits	533,800	584,642	(50,842)	486,274
Purchased services	13,110	5,907	7,203	11,723
Supplies and materials	67,565	51,640	15,925	58,611
Capital outlay	229,000	213,880	15,120	237,958
Other objects	1,100	105	995	358
	<u>3,173,375</u>	<u>3,187,573</u>	<u>(14,198)</u>	<u>2,896,365</u>
Total office of the principal				
Total school administration				
	<u>3,173,375</u>	<u>3,187,573</u>	<u>(14,198)</u>	<u>2,896,365</u>
Business				
Director of business support services				
Salaries	155,000	155,841	(841)	146,510
Employee benefits	48,700	45,590	3,110	31,624
	<u>203,700</u>	<u>201,431</u>	<u>2,269</u>	<u>178,134</u>
Total director of business support services				
Fiscal services				
Salaries	332,000	331,755	245	357,886
Employee benefits	50,600	41,922	8,678	45,499
Purchased services	14,250	9,363	4,887	11,747
Supplies and materials	5,750	4,006	1,744	1,901
Other objects	3,500	6,913	(3,413)	2,117
	<u>406,100</u>	<u>393,959</u>	<u>12,141</u>	<u>419,150</u>
Total fiscal services				

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual (Continued)

Year Ended June 30, 2025 with Comparative Actual Totals for June 30, 2024	Educational Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Operation and maintenance of plant services				
Supplies and materials	\$ -	\$ 193,051	\$ (193,051)	\$ -
Pupil transportation services				
Purchased services	3,000	-	3,000	14,825
Food services				
Salaries	1,029,545	981,842	47,703	951,657
Employee benefits	241,950	252,502	(10,552)	226,761
Purchased services	60,800	31,338	29,462	46,163
Supplies and materials	878,321	823,493	54,828	790,519
Capital outlay	59,600	50,801	8,799	66,630
Total food services	<u>2,270,216</u>	<u>2,139,976</u>	<u>130,240</u>	<u>2,081,730</u>
Internal services				
Salaries	85,600	94,213	(8,613)	82,284
Employee benefits	23,850	13,307	10,543	22,228
Supplies and materials	45,000	72,164	(27,164)	37,506
Capital outlay	700	-	700	-
Total internal services	<u>155,150</u>	<u>179,684</u>	<u>(24,534)</u>	<u>142,018</u>
Total business	<u>3,038,166</u>	<u>3,108,101</u>	<u>(69,935)</u>	<u>2,835,857</u>
Central				
Staff services				
Salaries	277,090	282,325	(5,235)	266,063
Employee benefits	64,000	63,061	939	59,591
Purchased services	27,000	19,085	7,915	23,816
Supplies and materials	1,800	2,408	(608)	1,361
Other objects	3,000	2,504	496	1,665
Total staff services	<u>372,890</u>	<u>369,383</u>	<u>3,507</u>	<u>352,496</u>
Data processing services				
Salaries	157,000	156,839	161	173,970
Employee benefits	30,200	31,262	(1,062)	28,906
Purchased services	12,500	7,433	5,067	5,453
Supplies and materials	4,000	1,342	2,658	4,192
Other objects	2,000	-	2,000	1,115
Total data processing services	<u>205,700</u>	<u>196,876</u>	<u>8,824</u>	<u>213,636</u>
Total central	<u>578,590</u>	<u>566,259</u>	<u>12,331</u>	<u>566,132</u>

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual (Continued)

<i>Year Ended June 30, 2025 with Comparative Actual Totals for June 30, 2024</i>	Educational Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Other support services				
Salaries	\$ -	\$ 64,007	\$ (64,007)	\$ -
Employee benefits	-	8,218	(8,218)	-
Purchased services	-	-	-	61,000
Supplies and materials	<u>3,300</u>	<u>-</u>	<u>3,300</u>	<u>636</u>
Total other support services	<u>3,300</u>	<u>72,225</u>	<u>(68,925)</u>	<u>61,636</u>
Total support services	<u>18,547,507</u>	<u>18,692,092</u>	<u>(144,585)</u>	<u>17,181,295</u>
Community services				
Salaries	64,325	67,219	(2,894)	57,796
Employee benefits	-	674	(674)	622
Purchased services	46,718	36,533	10,185	43,129
Supplies and materials	9,113	3,944	5,169	1,979
Capital outlay	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
Total community services	<u>125,156</u>	<u>108,370</u>	<u>16,786</u>	<u>103,526</u>
Payments to other dist & govt units				
Regular programs				
Purchased services	<u>25,071</u>	<u>66,306</u>	<u>(41,235)</u>	<u>39,934</u>
Special education programs				
Other objects	<u>2,594,918</u>	<u>2,266,171</u>	<u>328,747</u>	<u>2,416,481</u>
Community college programs				
Purchased services	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,475</u>
Other payments to in-state govt. units				
Purchased services	75,000	54,563	20,437	6,784
Other objects	<u>30,000</u>	<u>55,513</u>	<u>(25,513)</u>	<u>60,154</u>
Total other payments to in-state govt. units	<u>105,000</u>	<u>110,076</u>	<u>(5,076)</u>	<u>66,938</u>
Total payments to other dist. & govt. units	<u>2,724,989</u>	<u>2,442,553</u>	<u>282,436</u>	<u>2,543,828</u>
Total expenditures	<u>76,023,682</u>	<u>74,383,444</u>	<u>1,640,238</u>	<u>73,986,797</u>
Excess of revenues over (under) expenditures	<u>(12,527)</u>	<u>7,218,778</u>	<u>(7,231,305)</u>	<u>5,457,070</u>

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual (Continued)

Year Ended June 30, 2025 <i>with Comparative Actual Totals for June 30, 2024</i>	Educational Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Other financing sources (uses)				
Proceeds from leases	\$ -	\$ 199,503	\$ 199,503	\$ -
Transfers out	-	(2,000,000)	(2,000,000)	(3,500,000)
Total other financing sources (uses)	-	(1,800,497)	(1,800,497)	(3,500,000)
Net change in fund balance	<u>\$ (12,527)</u>	5,418,281	<u>\$ 5,430,808</u>	1,957,070
Fund balance at beginning of year		<u>29,675,460</u>		<u>27,718,390</u>
Fund balance at end of year		<u>\$ 35,093,741</u>		<u>\$ 29,675,460</u>

Thornton Fractional Township High School District 215

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

<i>Year Ended June 30, 2025 with Comparative Amounts for June 30, 2024</i>	Operations and Maintenance Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local sources				
Property taxes	\$ 2,679,656	\$ 2,633,885	\$ (45,771)	\$ 2,881,122
Investment income	40,000	192,099	152,099	174,275
Other	<u>60,000</u>	<u>143,413</u>	<u>83,413</u>	<u>57,717</u>
Total local sources	<u>2,779,656</u>	<u>2,969,397</u>	<u>189,741</u>	<u>3,113,114</u>
State sources				
Unrestricted				
Evidence Based Funding Formula	4,000,000	4,000,000	-	4,110,000
Restricted				
Grants-in-aid	<u>50,000</u>	<u>50,000</u>	-	<u>50,000</u>
Total state sources	<u>4,050,000</u>	<u>4,050,000</u>	-	<u>4,160,000</u>
Federal sources				
Restricted				
Other	<u>70,788</u>	<u>762,236</u>	<u>691,448</u>	<u>1,005,999</u>
Total revenues	<u>6,900,444</u>	<u>7,781,633</u>	<u>881,189</u>	<u>8,279,113</u>
Expenditures				
Support services				
Operation and maintenance of plant services				
Salaries	2,644,500	2,570,534	73,966	2,488,901
Employee benefits	586,800	543,805	42,995	541,826
Purchased services	2,551,025	2,140,793	410,232	2,495,961
Supplies and materials	312,805	586,570	(273,765)	265,056
Capital outlay	1,759,018	1,543,437	215,581	1,630,239
Other objects	<u>14,000</u>	<u>3,950</u>	<u>10,050</u>	<u>5,984</u>
Total	<u>7,868,148</u>	<u>7,389,089</u>	<u>479,059</u>	<u>7,427,967</u>
Facility acquisition and construction services				
Capital outlay	<u>2,166,000</u>	<u>1,238,665</u>	<u>927,335</u>	<u>499,350</u>
Total expenditures	<u>10,034,148</u>	<u>8,627,754</u>	<u>1,406,394</u>	<u>7,927,317</u>
Net change in fund balance	<u>\$ (3,133,704)</u>	(846,121)	<u>\$ 2,287,583</u>	351,796
Fund balance at beginning of year		<u>3,976,813</u>		<u>3,625,017</u>
Fund balance at end of year		<u>\$ 3,130,692</u>		<u>\$ 3,976,813</u>

Thornton Fractional Township High School District 215

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

<i>Year Ended June 30, 2025 with Comparative Amounts for June 30, 2024</i>	Working Cash Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local sources				
Property taxes	\$ 155,090	\$ 155,597	\$ 507	\$ 173,204
Investment income	<u>45,000</u>	<u>239,757</u>	<u>194,757</u>	<u>203,752</u>
Total revenues	<u>200,090</u>	<u>395,354</u>	<u>195,264</u>	<u>376,956</u>
Excess of revenue over expenditures	<u>200,090</u>	<u>395,354</u>	<u>195,264</u>	<u>376,956</u>
Other Financing Uses				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500,000)</u>
Net change in fund balance	<u>\$ 200,090</u>	395,354	<u>\$ 195,264</u>	(123,044)
Fund balance at beginning of year		<u>5,784,975</u>		<u>5,908,019</u>
Fund balance at end of year		<u>\$ 6,180,329</u>		<u>\$ 5,784,975</u>

Thornton Fractional Township High School District 215

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

<i>Year Ended June 30, 2025 with Comparative Amounts for June 30, 2024</i>	Tort Immunity Account			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local sources				
Property taxes	\$ 713,376	\$ 704,150	\$ (9,226)	\$ 680,024
Investment income	300	6,364	6,064	2,023
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,423</u>
Total revenues	<u>713,676</u>	<u>710,514</u>	<u>(3,162)</u>	<u>707,470</u>
Expenditures				
Current operating				
Supporting services				
Risk management and claims services payments				
Purchased services	95,000	73,712	21,288	47,830
Other objects	<u>615,000</u>	<u>602,971</u>	<u>12,029</u>	<u>752,757</u>
Total expenditures	<u>710,000</u>	<u>676,683</u>	<u>33,317</u>	<u>800,587</u>
Net change in fund balance	<u>\$ 3,676</u>	33,831	<u>\$ 30,155</u>	(93,117)
Fund balance at beginning of year		<u>195,374</u>		<u>288,491</u>
Fund balance at end of year		<u>\$ 229,205</u>		<u>\$ 195,374</u>

Thornton Fractional Township High School District 215

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

<i>Year Ended June 30, 2025 with Comparative Amounts for June 30, 2024</i>	Transportation Fund			
	Original and Final Budget	2025 Actual	Variance with Final Budget	2024 Actual
Revenues				
Local sources				
Property taxes	\$ 1,909,929	\$ 1,877,239	\$ (32,690)	\$ 1,870,258
Charges for services	-	-	-	1,450
Investment income	15,000	89,382	74,382	63,436
Rentals	-	-	-	8,822
Total local sources	<u>1,924,929</u>	<u>1,966,621</u>	<u>41,692</u>	<u>1,943,966</u>
State sources				
Unrestricted				
Evidence based funding	900,000	900,000	-	860,000
Restricted				
Grants-in-aid	<u>1,800,000</u>	<u>1,946,047</u>	<u>146,047</u>	<u>1,803,184</u>
Total state sources	<u>2,700,000</u>	<u>2,846,047</u>	<u>146,047</u>	<u>2,663,184</u>
Total revenues	<u>4,624,929</u>	<u>4,812,668</u>	<u>187,739</u>	<u>4,607,150</u>
Expenditures				
Support services				
Business				
Pupil transportation				
Salaries	17,200	17,138	62	16,168
Employee benefits	3,720	5,021	(1,301)	3,476
Purchased services	4,366,500	4,520,409	(153,909)	4,220,877
Capital outlay	<u>201,820</u>	<u>203,216</u>	<u>(1,396)</u>	<u>-</u>
Total expenditures	<u>4,589,240</u>	<u>4,745,784</u>	<u>(156,544)</u>	<u>4,240,521</u>
Net change in fund balance	<u>\$ 35,689</u>	66,884	<u>\$ 31,195</u>	366,629
Fund balance at beginning of year		<u>1,666,762</u>		<u>1,300,133</u>
Fund balance at end of year		<u>\$ 1,733,646</u>		<u>\$ 1,666,762</u>

Thornton Fractional Township High School District 215

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

Year Ended June 30, 2025 <i>with Comparative Amounts for June 30, 2024</i>	Municipal Retirement/Social Security Fund			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local sources				
Property taxes	\$ 1,281,944	\$ 1,346,695	\$ (64,751)	\$ 1,450,457
Personal property replacement	125,000	125,000	-	118,900
Investment income	<u>1,000</u>	<u>30,167</u>	<u>(29,167)</u>	<u>15,375</u>
Total local sources	<u>1,407,944</u>	<u>1,501,862</u>	<u>(93,918)</u>	<u>1,584,732</u>
State sources				
Unrestricted				
Evidence based funding	<u>275,000</u>	<u>275,000</u>	<u>-</u>	<u>160,000</u>
Federal sources				
Restricted				
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,636</u>
Total revenues	<u>1,682,944</u>	<u>1,776,862</u>	<u>(93,918)</u>	<u>1,750,368</u>
Expenditures				
Current operating				
Instruction				
Regular programs	290,470	270,936	19,534	276,426
Pre-K programs	-	-	-	(9)
Special education programs	136,291	129,986	6,305	126,911
Interscholastic programs	560	1,563	(1,003)	530
CTE programs	29,154	26,336	2,818	27,706
Interscholastic programs	79,094	82,491	(3,397)	75,011
Summer school programs	10,975	14,211	(3,236)	10,428
Driver's education programs	5,705	5,392	313	5,425
Truant alternative & optional program	<u>160</u>	<u>1,909</u>	<u>(1,749)</u>	<u>150</u>
Total instruction	<u>552,409</u>	<u>532,824</u>	<u>19,585</u>	<u>522,578</u>
Support Services				
Pupils				
Attendance and social	181,545	191,065	(9,520)	172,763
Guidance	46,666	46,248	418	44,388
Health	13,155	14,645	(1,490)	13,980
Psychological services	2,940	2,889	51	2,784
Speech pathology and audiology service	<u>2,875</u>	<u>3,349</u>	<u>(474)</u>	<u>2,736</u>
Total pupils	<u>247,181</u>	<u>258,196</u>	<u>(11,015)</u>	<u>236,651</u>

Thornton Fractional Township High School District 215

Schedule of Revenues, Expenditures and

Changes in Fund Balance

Budget and Actual (Continued)

<i>Year Ended June 30, 2025 with Comparative Amounts for June 30, 2024</i>	Municipal Retirement/Social Security Fund			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Instructional staff				
Improvement of instruction services	\$ 16,808	\$ 20,465	\$ (3,657)	\$ 16,820
Educational media services	<u>98,212</u>	<u>102,978</u>	<u>(4,766)</u>	<u>93,429</u>
Total instructional staff	<u>115,020</u>	<u>123,443</u>	<u>(8,423)</u>	<u>110,249</u>
General administration				
Executive Administration	19,575	23,793	(4,218)	18,636
Service area administration services	<u>9,905</u>	<u>13,493</u>	<u>(3,588)</u>	<u>9,418</u>
Total general administration	<u>29,480</u>	<u>37,286</u>	<u>(7,806)</u>	<u>28,054</u>
School administration				
Office of the Principal	<u>97,560</u>	<u>99,131</u>	<u>(1,571)</u>	<u>92,882</u>
Business				
Director of business support services	2,205	2,163	42	2,101
Fiscal services	53,720	47,969	5,751	51,134
Operation and maintenance of plant services	344,227	330,967	13,260	327,298
Pupil transportation services	245	238	7	232
Food services	131,385	127,916	3,469	124,932
Internal services	<u>11,005</u>	<u>12,012</u>	<u>(1,007)</u>	<u>10,431</u>
Total business	<u>542,787</u>	<u>521,265</u>	<u>21,522</u>	<u>516,128</u>
Central				
Staff services	43,585	43,628	(43)	41,496
Data processing services	<u>30,625</u>	<u>28,080</u>	<u>2,545</u>	<u>29,158</u>
Total central	<u>74,210</u>	<u>71,708</u>	<u>2,502</u>	<u>70,654</u>
Other				
Other support services	<u>-</u>	<u>7,378</u>	<u>(7,378)</u>	<u>-</u>
Total support services	<u>1,106,238</u>	<u>1,118,407</u>	<u>(12,169)</u>	<u>1,054,618</u>
Community services	<u>7,355</u>	<u>8,063</u>	<u>(708)</u>	<u>6,958</u>
Total expenditures	<u>1,666,002</u>	<u>1,659,294</u>	<u>6,708</u>	<u>1,584,154</u>
Net change in fund balance	<u>\$ 16,942</u>	117,568	<u>\$ 100,626</u>	166,214
Fund balance at beginning of year		<u>461,958</u>		<u>295,744</u>
Fund balance at end of year		<u>\$ 579,526</u>		<u>\$ 461,958</u>

Thornton Fractional Township High School District 215

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

Year Ended June 30, 2025 with Comparative Amounts for June 30, 2024	Debt Service Fund			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local sources				
Property taxes	\$ 1,347,515	\$ 1,419,638	\$ (72,123)	\$ 1,462,027
Investment income	<u>1,500</u>	<u>9,960</u>	<u>(8,460)</u>	<u>5,198</u>
Total local sources	<u>1,349,015</u>	<u>1,429,598</u>	<u>(80,583)</u>	<u>1,467,225</u>
State sources				
Unrestricted				
Evidence based funding	<u>305,000</u>	<u>305,000</u>	-	<u>175,000</u>
Federal sources				
Restricted				
Other	<u>15,000</u>	<u>38,653</u>	<u>(23,653)</u>	<u>14,472</u>
Total revenues	<u>1,669,015</u>	<u>1,773,251</u>	<u>(104,236)</u>	<u>1,656,697</u>
Expenditures				
Current operating				
Debt service				
Principal	1,140,000	1,140,000	-	1,110,000
Interest	372,435	395,824	(23,389)	427,046
Other	<u>146,000</u>	<u>131,043</u>	<u>14,957</u>	<u>128,681</u>
Total expenditures	<u>1,658,435</u>	<u>1,666,867</u>	<u>(8,432)</u>	<u>1,665,727</u>
Net change in fund balance	<u>\$ 10,580</u>	106,384	<u>\$ 95,804</u>	(9,030)
Fund balance at beginning of year		<u>156,698</u>		<u>165,728</u>
Fund balance at end of year		<u>\$ 263,082</u>		<u>\$ 156,698</u>

Thornton Fractional Township High School District 215

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

<i>Year Ended June 30, 2025 with Comparative Amounts for June 30, 2024</i>	Capital Projects Fund			
	2025		2024	
	Original and Final Budget	Actual	Variance with Final Budget	Actual
Revenues				
Local sources				
Property taxes	\$ 1,159,794	\$ 1,559,699	\$ (399,905)	\$ 1,604,898
Investment income	<u>35,000</u>	<u>254,353</u>	<u>(219,353)</u>	<u>131,423</u>
Total local sources	<u>1,194,794</u>	<u>1,814,052</u>	<u>(619,258)</u>	<u>1,736,321</u>
State sources				
Unrestricted				
Evidence Based Funding Formula	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,000</u>
Federal sources				
Restricted				
Other	<u>391,130</u>	<u>99,726</u>	<u>291,404</u>	<u>596,571</u>
Total revenues	<u>1,585,924</u>	<u>1,913,778</u>	<u>(327,854)</u>	<u>2,472,892</u>
Expenditures				
Support services				
Facility acquisition and construction services				
Purchased services	-	-	-	188,985
Capital outlay	<u>7,599,725</u>	<u>3,761,396</u>	<u>3,838,329</u>	<u>5,704,454</u>
Total expenditures	<u>7,599,725</u>	<u>3,761,396</u>	<u>3,838,329</u>	<u>5,893,439</u>
Excess of revenue over (under) expenditures	<u>(6,013,801)</u>	<u>(1,847,618)</u>	<u>4,166,183</u>	<u>(3,420,547)</u>
Other Financing Sources				
Transfers in	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>4,000,000</u>
Total other financing sources (uses)	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>4,000,000</u>
Net change in fund balance	<u>\$ (6,013,801)</u>	152,382	<u>\$ 6,166,183</u>	579,453
Fund balance at beginning of year		<u>6,167,802</u>		<u>5,588,349</u>
Fund balance at end of year		<u>\$ 6,320,184</u>		<u>\$ 6,167,802</u>

Thornton Fractional Township High School District 215

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

<i>Year Ended June 30, 2025</i>	Transportation Fund	IMRF & Social Security Fund	Debt Service Fund	Total
Fund balances at beginning of year	\$ <u>1,666,762</u>	\$ <u>461,958</u>	\$ <u>156,698</u>	\$ <u>2,285,418</u>
Change within the financial reporting entity (nonmajor to major fund)	(1,666,762)	(461,958)	(156,698)	(2,285,418)
Fund balances beginning of year, as restated	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -

Thornton Fractional Township High School District 215

Schedule of Assessed Valuations, Tax Rates and Extensions

Last Five Levy Years

	2024	2023	2022	2021	2020
ASSESSED VALUATION	\$ 864,300,841	\$ 905,380,286	\$ 610,831,962	\$ 631,552,368	\$ 734,760,991
TAX RATES					
Educational	3.1158	2.8600	3.8508	3.8375	3.3151
Special education	0.0435	0.0364	0.0594	0.0489	0.0440
Operations and maintenance	0.3264	0.3527	0.5500	0.5205	0.4137
Bond and interest	0.1870	0.1800	0.2668	0.4907	-
Transportation	0.2339	0.2503	0.3288	0.2841	0.2064
Municipal retirement	0.0870	0.0501	0.1460	0.1185	0.0836
Social security	0.0925	0.1183	0.1451	0.1184	0.1196
Capital improvement	0.1850	0.0648	0.1117	0.1229	0.1103
Working cash	0.0196	0.0205	0.0346	0.0290	0.0255
Tort immunity	0.1034	0.0796	0.1346	0.1262	0.0864
Levy adjustment PA 102-0519	<u>0.0533</u>	<u>0.1023</u>	<u>0.2415</u>	<u>0.0748</u>	<u>-</u>
Total	<u>4.4474</u>	<u>4.1150</u>	<u>5.8693</u>	<u>5.7715</u>	<u>4.4046</u>
TAX EXTENSIONS					
Educational	\$ 26,929,860	\$ 25,893,426	\$ 23,526,070	\$ 24,245,402	\$ 24,361,378
Special education	376,161	329,600	362,568	309,118	322,974
Operations and maintenance	2,821,242	3,193,000	3,359,576	3,287,439	3,040,008
Bond and interest	1,616,623	1,629,603	1,629,695	3,098,717	3,107,073
Transportation	2,021,885	2,266,000	2,008,487	1,793,995	1,516,457
Municipal retirement	752,331	453,200	891,758	742,384	614,517
Social security	799,349	1,071,200	886,487	747,656	878,559
Capital improvement	1,598,706	587,100	682,256	775,945	810,535
Working cash	169,273	185,400	211,343	183,243	187,616
Tort immunity	893,393	721,000	822,393	796,873	635,144
Levy adjustment PA 102-0519	<u>460,620</u>	<u>926,331</u>	<u>1,475,203</u>	<u>472,431</u>	<u>-</u>
Total	<u>\$ 38,439,443</u>	<u>\$ 37,255,860</u>	<u>\$ 35,855,836</u>	<u>\$ 36,453,203</u>	<u>35,474,261</u>
TAXES COLLECTED					
June 30, 2025	\$ 16,389,584	\$ 16,376,350	\$ -	\$ -	-
June 30, 2024	-	15,726,686	320,142	-	-
Prior year tax collections	<u>-</u>	<u>-</u>	<u>31,507,243</u>	<u>32,604,419</u>	<u>30,973,302</u>
	<u>\$ 16,389,584</u>	<u>\$ 32,103,036</u>	<u>\$ 31,827,385</u>	<u>\$ 32,604,419</u>	<u>30,973,302</u>
 Percent collected	 <u>42.64 %</u>	 <u>86.17 %</u>	 <u>88.76 %</u>	 <u>89.44 %</u>	 <u>87.31 %</u>

December 18, 2025

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

Dear Board of Education:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Thornton Fractional Township High School District 215 (the "District") for the year ended June 30, 2025. Professional standards require that we provide you with the following information related to the audit:

Our Responsibility under Auditing Standards Generally Accepted in the United States of America and Government Auditing Standards

As stated in our engagement letter dated June 26, 2025, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the system of internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Planned Scope and Timing of the Audit

We performed the audit accordingly to the planned scope, timing, and with respect to significant risks identified by us, all of which were previously communicated to your representative, communicated in our letter dated July 31, 2025, in addition to our engagement letter dated June 26, 2025, accepted by management.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Thornton Fractional Township High School District 215 are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 17, 2025, a copy of which accompanies this letter.

Management Consultations with Other Accountants

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

Other Audit Findings or Issues

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

Other Matters

Required Supplementary Information Accompanying Audited Financial Statements

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

Supplementary Information Accompanying Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Information in Documents Containing Audited Financial Statements

The auditor's responsibility for other information in documents containing audited financial statements does not extend beyond the financial information identified in our report, and we have no obligation to perform any procedures to corroborate other information contained in a document. Our responsibility is to read the other information and consider whether such information, or the manner of its presentation, is materially inconsistent with information, or the manner of its presentation, appearing in the financial statements.

We are not aware of any documents or other information containing audited financial statements and, furthermore, management has not requested us to devote attention to any documents containing audited financial statements.

"Wipfli" is the brand name under which Wipfli LLP and Wipfli Advisory LLC and its respective subsidiary entities provide professional services. Wipfli LLP and Wipfli Advisory LLC (and its respective subsidiary entities) practice in an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Wipfli LLP is a licensed independent CPA firm that provides attest services to its clients, and Wipfli Advisory LLC provides tax and business consulting services to its clients. Wipfli Advisory LLC and its subsidiary entities are not licensed CPA firms.

Internal Control Matters

In planning and performing our audit of the financial statements of Thornton Fractional Township High School District 215's as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

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

We appreciate the opportunity to be of service to Thornton Fractional Township High School District 215.

Sincerely,



Wipfli LLP



MEMORANDUM

Date: January 14, 2026

To: Mr. Raymond Williams, Interim Superintendent/Board of Education

From: Becky Szuba, Assistant Superintendent of Teaching and Learning

Subject: School Calendar Draft

Recommended Action

The Department of Teaching and Learning will be seeking approval at the January Board meeting for the 2026-2027 school calendar.

Background

Attached is the proposed draft calendar for the 2026-2027 school year. This calendar was shared with Local 683, as outlined in the Collective Bargaining Agreement, and with the feeder schools. There are no major changes from the current academic calendar.

Funding source if applicable: N/A

Attachment School Calendar Draft

2026-2027 Proposed Public School Calendar for Thornton Fractional Twp HSD 215, Draft, as of 12/19/2025

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

Total Days of Attendance: 177 Regular Day: 8:00AM - 3:30PM Instruct. Day Lgth:

5 Hrs. 30 Mins.

Calendar grid for July, August, and September 2026. Includes days of the week, dates, and attendance markers (X, NIA, HOL, FPT).

July Atnd: 0 Accum: 0 Aug Atnd: 12 Accum: 12 Sept Atnd: 20 Accum: 32

Calendar grid for October, November, and December 2026. Includes days of the week, dates, and attendance markers (X, NIA, HOL, FPT).

Oct Atnd: 21 Accum: 53 Nov Atnd: 16 Accum: 69 Dec Atnd: 14 Accum: 83

Calendar grid for January, February, and March 2027. Includes days of the week, dates, and attendance markers (X, NIA, HOL, FPT).

Jan Atnd: 18 Accum: 101 Feb Atnd: 19 Accum: 120 Mar Atnd: 18 Accum: 138

Calendar grid for April, May, and June 2027. Includes days of the week, dates, and attendance markers (X, NIA, HOL, XED).

Apr Atnd: 20 Accum: 158 May Atnd: 19 Accum: 177 June Atnd: 0 Accum: 177



MEMORANDUM

Date: January 14, 2025

To: Mr. Raymond Williams, Interim Superintendent/Board of Education

From: Becky Szuba, Assistant Superintendent of Teaching and Learning

Subject: Transitional English course

Recommended Action

The Department of Teaching and Learning will be asking for approval for the Memorandum of Understanding for Transitional English with South Suburban College at an upcoming Board meeting.

Background

As part of the Postsecondary and Workforce Readiness Act, transitional instruction is set forth to prepare students for college and careers while reducing remediation. The statewide system for math and English are 12th grade courses for which a passing grade grants a student placement into college-level English or math at all Illinois community colleges and participating public universities. This is distinct from early college, dual credit, or AP courses. The courses are for students who in their senior year are not considered college ready based on GPA, ACT, and demonstrated skills in prior coursework. Participating in these courses allow all high school students the following:

- The opportunity to graduate college and career ready.
- The ability to start at college-level coursework, increasing their chances of completing a certificate or degree.
- Increased equity and access to high quality pathways with systems that better serve underrepresented groups.

District 215 has offered transitional math (known as College and Career Prep math in our curriculum guide) since 2019. We would like to move forward with Transitional English. This course prepares students for college-level reading, writing, and critical thinking ensuring success upon entry in postsecondary education or the workforce. Per [the Postsecondary & Workforce Readiness Act: Statewide Transitional English Course Parameters, Competencies, and Policies](#), students who successfully complete a Transitional English course with a grade of “C” or better are guaranteed placement into:

1. The college’s accepting courses that have been identified under the Illinois Articulation Initiative as:
 - a. C1900 Writing Course sequence
 - b. C1900R Writing Course Sequence, and
 - c. C2900 Oral Communication; and
2. Any other courses with a reading placement requirement or requiring placement into the courses described in (1) above.

This portability for placement into credit-bearing English courses is valid for up to three years post-graduation. It is ideal for students who:

- Plan to enroll in a certificate or degree program that includes college composition.
- Plan on entering an apprenticeship or workforce requiring strong reading and writing skills.
- Need additional academic preparation for post-secondary success.

Funding source if applicable: N/A

Attachment: N/A



Thornton Fractional

HIGH SCHOOL DISTRICT 215

BURNHAM • CALUMET CITY • LANSING • LYNWOOD

MEMORANDUM

Date: January 14, 2026

To: Mr. Ray Williams, Interim Superintendent/Board of Education

From: Paul Wakefield, Chief Technology Officer

Subject: School Year 2026/27 Student Chromebook Purchase

Recommended Action:

It is recommended that the Board approve the purchase of 825 Dell 3120 Chromebooks at the January 27th meeting of the Board of Education in the amount of \$315,975, as presented below.

Background:

In 2023, the District 215 Board of Education adopted a 1-1 Chromebook model for District 215 students and authorized student purchase of devices upon graduation. In accordance with this model, 825 Chromebooks are needed to provide to students in the 2026/27 school year. These Chromebooks are provided directly to students as instructional tools and will be used district wide to facilitate student learning. New Chromebooks are primarily provided to incoming freshmen and will stay with those students for their full career in District 215.

Funding source if applicable:

The cost of each Chromebook is \$383. This cost includes the Chromebook, Google Admin Licensing, and a four-year accidental damage warranty. The cost per device has increased approximately 18% from 2025. This increase can be primarily attributed to two factors – more advanced Chromebooks and global economic factors.

The recommended devices include twice the amount of memory as previous models, which is the minimum recommended by the device manufacturer to ensure that these devices will meet the district's expected useful lifetime of five years. Additionally, there are several economic factors that are causing the price of computer hardware to increase including tariffs and a computer memory shortage due to large allocations to enterprise artificial intelligence data centers.

The total cost for the recommended Chromebooks, software, and support is \$315,975 and will be funded using local monies budgeted in the Technology Budget.

Attachment:

Thornton 2026 Chromebook Quote 2 -XITS.pdf



Xerox IT Solutions
 N102 W19300 Willow Creek Way,
 Suite C
 Germantown, WI 53022
 www.xerox.com

Quote Details	
Quote #:	4108759
Date:	12/11/2025
Payment Method:	Net 30 Days
Client PO#:	
Cost Center:	
Shipping Method:	Ground

Quote

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

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

Client Contact:
 Paul Wakefield
 (P) 708-585-2377
 pwakefield@tfd215.org

Client Executive:
 Chris Elkendier
 Chris.Elkendier@xerox.com

Description: QTY 825 Dell Chromebooks

Item Description	Part #	Tax	Qty	Unit Price	Total
1 Dell 3120 - 8GB RAM Bundle UNSPSC: Unspecified	B25228479	Y	825	\$383.00	\$315,975.00
2 Dell Chromebook 3120 - 8GB RAM Manufacturer Part #: 210-BLHG~210-BLHG UNSPSC: 43211503			825 1 per bundle	Included	Included
01 338-CNJY Base Options: Intel(R) Processor N100(6MB cache, 4 cores, 4 threads, up to 3.40 GHz Turbo, 4.80W), 8GB Memory, 64GB EMMC 02 370-BCDV Memory: 8 GB LPDDR5, 4800 MT/s (onboard) 03 400-BNIB Hard Drive: 64 GB eMMC, on-board 04 391-BHWR LCD: 11.6", Non-Touch, HD, Anti-Glare, HD RGB Cam, mic 05 583-BINI Keyboard: Single Pointing Non Backlit, US English 06 570-AADK Mouse: No Mouse 07 555-BLGB Wireless: Intel(R) Wi-Fi 6 AX203, 2x2, 802.11ax, MU-MIMO, Bluetooth(R) 5.1 wireless card 08 451-BDGL Primary Battery: 3 Cell, 42Whr 09 492-BDTG Power Supply: 65W AC adapter, USB Type-C 10 537-BBDO Power Cord: E4 Power Cord 1M for US 11 340-DMHK Placemat: Quickstart Guide 12 320-BFPR Back Cover: LCD, Clamshell, Non-touch, TNR 13 340-AGIK Documentation/Disks: Safety/Environment and Regulatory Guide (English/French Multi-language) 14 998-HBQP FGA Module: 3120_ADL_1HFY25_008/US/BTS 15 389-FGWT Label: Laptop, TNR Camera, 2 USBC, NonTouch 16 340-DRTW Packaging: System Shipment, Chromebook 3120 17 389-EFSH Processor Branding: Intel Process N100/N200 CPU Label 18 800-BBQM Transportation from ODM to region: Smart Selection Shipment, Chromebook (VS) 19 389-BKKL Packaging Label: POD Label, 100% tie to L10 BTS and BTP 20 556-BBCD Mobile Broadband: No Mobile Broadband Card 21 321-BKQD Chassis Options: Bottom Door WLAN 22 346-BKXJ PalmRest: Palmrest for Clamshell 23 709-8891 Standard Hardware Support Service: 1Y Mail In Service					
3 4 Year ChromeCare Warranty with Accidental Damage Protection – (Non-Touch Devices) Manufacturer Part #: CC-4YR-NT-TH UNSPSC: 43210000			825 1 per bundle	Included	Included
4 Google Chrome OS Management Console License - academic Manufacturer Part #: CROS-SW-DIS-EDU-NEW UNSPSC: 43232804			825 1 per bundle	Included	Included

Subtotal: \$315,975.00
 Shipping: \$0.00
 Tax: Exempt
TOTAL: \$315,975.00

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This results in fluctuating prices that you will find are lower more often than not.

However, prices are subject to increases without notice in the event of a manufacturer or distributor price increase. Available inventory is subject to change without notice.

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

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

Tariff & Pricing Adjustment Notice. Prices quoted are based on current costs, including applicable tariffs and import duties as of the quote date. Due to potential changes in government-imposed tariffs, duties, and other regulatory fees, Xerox IT Solutions reserves the right to adjust pricing accordingly. If such changes occur before the final purchase order is processed, we will notify the customer of any necessary adjustments. Acceptance of this quote does not guarantee price protection against tariff-related increases.

This Quote shall become a binding contract between Xerox IT Solutions and client upon client's acceptance of this quote by executing below within 30 days of the date hereof.

By executing this Quote, client acknowledges and agrees to Xerox IT Solutions General Terms and Conditions of Sale, which can be found at <https://savvyportal.xerox.com/TermsAndConditions/TermsAndConditions>, shall apply to and are incorporated into this Quote.

Printed Name: _____

Title: _____

Authorized Signature: _____

Date: _____



Welcome to the School Board Table

Guidance for Student Representatives to the School Board



Welcome to the Table

We are glad you are here to learn about the role of a student representative on the school board! As a student board member or representative, you will bring student voice to your school district's governance team, and the governance team elevates student perspectives on education policy decisions. By meaningfully participating in the governance process of your district, you can learn essential democratic skills while representing and advocating for your peers.

As a student school board member or representative, you will participate in discussions of the school district's values, purpose, and goals and the policies that support them. You will serve as a liaison between students and the board, representing a variety of interests and backgrounds and advocating for the positions and needs of your peers. This guidance will help you prepare for the valuable experience of service to your school community.





Are We Ready?

Consider these questions as you prepare to do the work of school board service.

Student Representative Self-Assessment

- Am I aware of my job description and what the board expects of me?
- Do I understand the role of a school board member in Illinois?
- Has the board communicated the specific objectives it has for me as a student representative?
- Have I identified or been assigned a mentor for my role on the board?
- Am I willing to share my voice and make ongoing contributions to the board?
- Am I aware of the board meeting schedule, the agenda, and flow of the board's meetings?
- Am I aware of the needs, public positions, perspectives, and opinions of the students I represent?
- Do I have, or can I learn, the ability and knowledge to correspond about governance activities with my community and the group(s) I represent?
- Do I have, or can I gain, the knowledge to take leadership roles on committees and/or the board?
- Am I willing to reflect on what I want to get out of this experience and share it with the rest of the board?
- Am I willing to ask questions that give me a better understanding of board activities?
- When receiving feedback, information, and answers to questions, do I recognize the expertise and experience of the adults on my board?
- Am I willing to give my time and attention to all board issues rather than just the ones that affect me and those I represent?
- Am I mentoring other potential student representatives who may replace me?

Expectations for the Student Board Representatives

While individual board expectations for their student members may vary, this list serves as general guidance on expectations of student board representatives in Illinois.

- Represent the views of the student body.
- Attendance at all regularly scheduled board meetings. Always communicate with the board president (or your board mentor) when extenuating circumstances affect your attendance.
- Attend board workshops, training, conferences, and other activities.



- Follow Robert's Rules of Order and other board protocols and norms.
- Respect confidentiality.
- Report to peers following each school board meeting:
 - Present to the student council(s) within the district.
 - Write a statement for student announcements that includes school board information of interest to students.
 - Be available to discuss school board issues.
 - Encourage students to attend live or watch recorded school board meetings.



Guidance for Student Board Representatives

- Have confidence in yourself. It will take a few months to feel comfortable in your role as the student representative. Focus on listening, observing how the board works, and asking questions to strengthen your knowledge of the roles and responsibilities of school board members.
- Work with a mentor. The school board should appoint a mentor for you who can support you in your learning. Meet with your mentor on a regular basis, especially in the first three months of your board service.



- Be prepared. Board members are provided with a copy of the meeting agenda and other documents a few days prior to the meeting. All board members, including the student representative, are responsible for reading and reviewing all materials before the meeting. If you have questions about any agenda item, contact your mentor, board president, or superintendent and ask for clarification.
- Stay engaged and interested. Not all board responsibilities are exciting or interesting. The board is responsible for approving payment of bills, approving contracts, and other tasks. Remain engaged even during the more mundane activities of the board.
- Attend all meetings. Make sure you receive a listing of all regularly scheduled board meetings and other events where board members are usually in attendance. It is critical that you attend these meetings and to be on time.
- Share your voice. The board has added a student representative to the board because it wants to hear from you. While the board makes the final decisions, it is important for you to appropriately share your viewpoints.
- Be a leader. You are now in a leadership role – use this opportunity to advance the fact that youth are capable, intelligent, and mature. People are watching you, and you are now seen as an example of all students.
- Take action. Be open to taking on tasks or projects that may assist the board in understanding an issue or making a decision. You may also be asked by the board to serve on a special committee.
- Think about what you want to get out of the experience. Board membership should benefit you individually just as much as it benefits the board. Make sure to communicate your individual wants and needs prior to starting your service, to ensure that they are on the board's radar and are possible for them to help you accomplish. Examples include the development of public speaking, leadership skills and training, and references for college or jobs.

Acknowledgments

- Association of Alaska School Boards
- Missouri School Board Association
- Vermont School Board Association





Bringing Student Representatives to the School Board Table



Why Include Youth on Your School Board?

Nothing about us without us. This slogan has been used by participants in causes to accentuate their need for participation in leadership decisions directly impacting their lives. At the school board level, when youth representation is intentional and supported, school boards benefit from student members' points of view, creative thinking, inquiring natures, and open-mindedness. Fully engaged youth leaders are essential to building a positive school climate, learning about student concerns, and making good decisions as a school board. Student board representatives can meaningfully participate in the governance process of their district, learn essential democratic skills, and represent and advocate for their peers.

A youth presence can result in new energy, an increased commitment to the work of the board, and a stronger sense of connection to the community. Often board members are more aware of the responsibility to model ideal board behaviors and processes, while also elevating student perspectives on education policy decisions that they may not have otherwise considered. We all benefit by having young people engaged in the institutions of a democratic society.

What Can Student Board Representatives Do?

Student board representatives can:

- Attend open meetings.
- Receive all open session materials.
- Openly express opinions and advocate.
- Be appointed to subcommittees.
- Attend other functions of the board.

Student board representatives cannot:

- Participate in or receive closed session material.
- Attend executive session meetings.
- Formally vote.





Is There a Policy that Covers Student Representation to the Board?

The Illinois School Code allows a board to appoint a student to the board to serve in an advisory capacity for a term the board determines (105 ILCS 5/10-10). The student may not vote or attend any closed or “executive” session of the board. A board that desires to include a policy to appoint a student member may refer to **PRESS** (Policy Reference Education Subscription Service) sample policy 2:40, *Board Member Qualifications*, and its footnotes.

Are We Ready?

Readiness Assessment

(Adapted from “14 Points” from Youth on Board)

School boards can use this checklist to assess the board’s ability to have meaningful youth representation. This tool can help everyone involved comprehend the necessary adjustments and measure their commitment to these changes. Though certainly not necessary to meet all these criteria, boards are encouraged to take the following into consideration.

- Does the board have the time and resources to make a commitment to effective youth representation?
- Has the board created policies stating that young people will be a permanent part of its governance structure?
- Is the board clear about why it is involving young people in governance?
- Is the board willing to adjust its culture to make meetings youth friendly?
- Has the board defined a selection process?
- Is there an adult liaison/mentor or coaching system in place?
- Does the board have a system in place for youth representatives to train new youth representatives?
- Are young people included in all issues, not just those affecting their age group?
- Does the board’s culture promote open discussion?
- Is there time for all representatives (including young people) to speak at meetings?
- Do young people have access to the resources and technology needed to participate in the board’s work?
- Is there informal time to network and build relationships with other representatives?
- Are young people encouraged to stay connected with their peers about their governance role?
- Do adults ask youth representative(s) how they can better work together, and take these recommendations seriously?
- Does the district offer training for young people and adults in governance skills and board work?

We are Ready and Committed. What is the Process to Bring Student Representation to the Board Table?

When bringing a student representative to the table, the following are items and resources to consider:

- You may need to adjust the board structure, protocols, and policies to accommodate the newly created position.





- Consider having a minimum of two student board representatives. This will avoid tokenism, increase diversity of thought, and make it easier for youth to participate.
- Create a description of the roles, responsibilities, key commitments, and timing so youth can make an informed decision if this is something that matches their interests, schedules, etc. Promote the benefits of involvement: it is a learning opportunity and a way to contribute to the community; and most importantly, it is an opportunity for youth to voice their concerns and advocate for their peers.
- Create an application, interview process, and communication plan.
- Designate an adult board member as a liaison/mentor to the students. This will allow consistency and be a source of contact for the student representatives.

Resources ([available online at IASB.com](http://IASB.com)):

- Sample Student Representative to the Board Descriptor
- Sample Student Representative Application
- Sample Interview questions
- Sample Student Representative Oath of Office



We Have Appointed Our Student Representative to the School Board. Now What?

Just like you would welcome and have a formal orientation for a newly elected board member, create an orientation process for student representatives:

- Assign a board mentor/liason to be the point of contact for the students.
- Include the new representatives in appropriate board training and events.
- Provide representatives with the history of the board, including past actions taken, and other useful information. The more newer members know, the more effective and thoughtful partners on your board they will be.
- Share minutes from the previous meeting, a copy of the agenda, and any materials needed before the next meeting. Communicate how representatives will receive this information in the future.
- Take time to help build a professional relationship with each student representative and board member to encourage a greater comfort level for the student and a better connection with the board.



Delegate responsibilities. Some possibilities for youth member responsibilities include:

- Placing a member report at the beginning of each meeting. This will allow your student members to share their involvement in board projects and report back from any other assigned groups or subcommittees.
- Nominating youth to serve as co-chairs of your board and/or as members of your smaller subcommittees.
- Having representatives speak at events on behalf of the school board/district.

Board Best Practices for Thriving Youth Involvement

(From *Principles of Youth Voice – Washington Youth Voice Handbook*)

- **Respect.** A culture of respect provides all participants with opportunities to speak and learn from each other. This is particularly important for youth to see and understand. Respect builds up comfort for asking questions, making mistakes, or asking for changes to meet their needs as board members.
- **Positive communication.** Youth are best heard when adults step back and listen to understand. Honest, positive, and on-going communication is needed for youth to come forward and explain their perspectives and ideas for board direction and decisions.
- **Investment.** Young people need access to ongoing information, training, and support to be successful as board representatives. Youth must be able to develop their own skills and practice them often to have the confidence to act and speak up in adult situations. Investing in young people on your board takes time and resources, but the results are worth it for the entire board.
- **Meaningful involvement.** Youth roles and board responsibilities should be an integral part of the way the board functions. Developing meaningful engagement means that the recruitment, roles, training, and preparation of young people are well thought out and supported across all activities and processes of the board.

Acknowledgements

Association of Alaska School Boards

Genoa-Kingston Community Unit School District 424

Leyden Community High School District 212

Oswego Community Unit School District 308

Vermont School Boards Association

Washington Youth Voice Handbook ©2006 by Adam Fletcher

Youth on Board: 14 Points to Successfully Involving Young People in Decision Making ©2004 Rebecca Gardner, Lyn Hall



Thornton Fractional North OSS Report

November 2025

Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6	Intervention 7
GrossMisconduct	Senior	M	B	1	Parent Communication	BAM	Restorative Conversation	Re-entry Meeting	--		
Assault/Threats	Freshman	M	B	2	Parent Communication	Parent Communication	Restorative Conversation	Re-entry Meeting	Be Well Restorative Coaching		
Fighting	Sophomore	F	B	2	Parent Communication	Restorative Conversation	Conflict Resolution Specialist	--	--		
GrossMisconduct	Sophomore	M	B	2	Parent Communication	ISS	Restorative Conversation	Re-entry Meeting	Be Well Restorative Coaching		
Fighting	Sophomore	F	B	2	Parent Communication	Banned List/LOP	Re-entry Meeting	--	--		
Battery	Freshman	F	B	3	Parent Communication	Banned List/LOP	Re-entry Meeting	ISS	Be Well Restorative Coaching		
Fighting	Sophomore	M	H	2	Parent Communication	Banned List/LOP	Re-entry Meeting	Be Well Restorative Coaching	ISS		
Fighting	Junior	M	H	1	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching	Stay Away Plan	ISS		
			Total Days	15							

Thornton Fractional North OSS Report

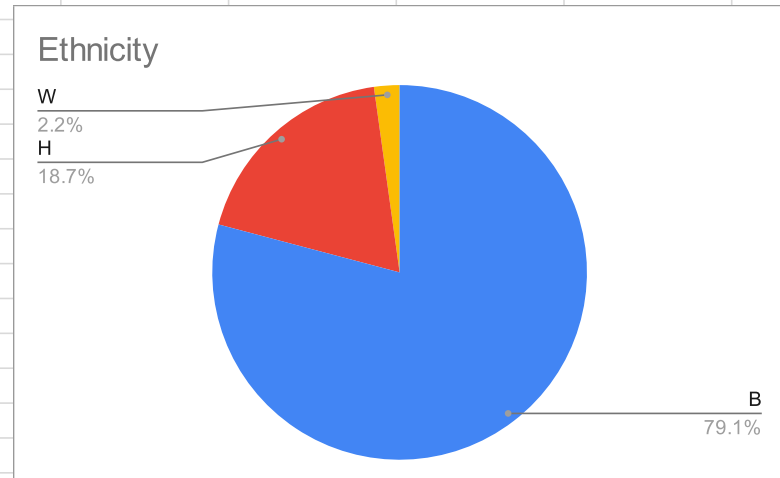
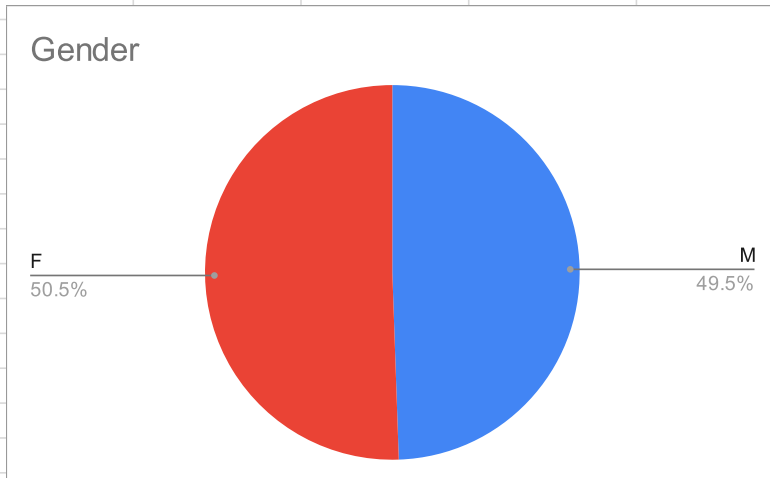
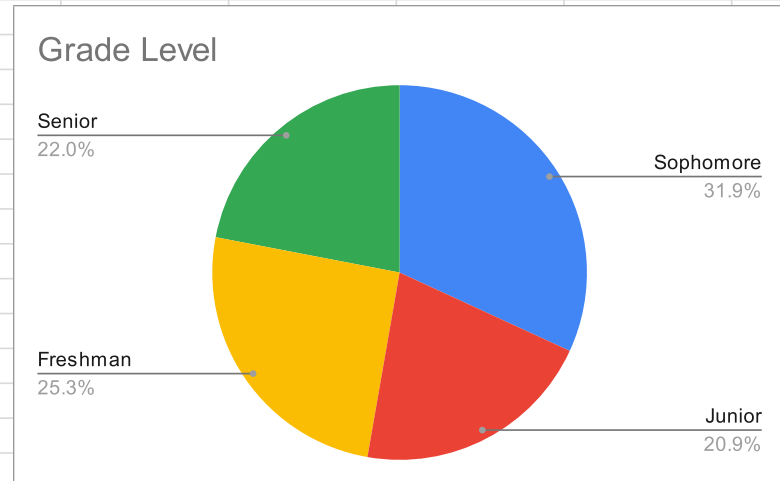
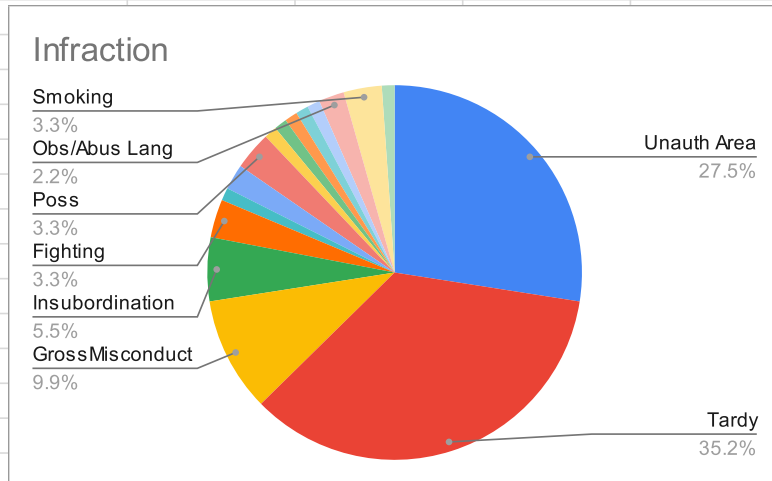
November 2024

Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6	Intervention 7
Unauth Area	Freshman	M	B	1	ISS	PPS Referral	--BAM	Banned List/LOP	Detention	Parent Communication	Re-entry Meeting
GrossMisconduct	Senior	F	H	1	Parent Communication	Conflict Resolution Specialist	--	--	--	--	
Fighting	Freshman	M	B		--	--	--	--	--	--	
WEX (Weapon/L	Sophomore	M	B	3	Mediation	Parent Communication	Restorative Conversation	Conflict Resolution Specialist	PPS Referral	Be Well Restorative Coaching	
Smoking	Sophomore	F	B	2	Parent Communication	ISS	Detention	Re-entry Meeting	Restorative Conversation	--	
Obs/Abus Lang	Sophomore	M	B	1	Parent Communication	--Social Work	Be Well Restorative Coaching	--	--	--	
GrossMisconduct	Sophomore	F	B	2	Mentor Assigned	ISS	PPS Referral	Be Well Restorative Coaching	Banned List/LOP	Parent Communication	
GrossMisconduct	Senior	M	B	3	--BAM	Conflict Resolution Specialist	Restorative Conversation	Be Well Restorative Coaching	PPS Referral	Parent Communication	
Fighting	Senior	M	B	2	Re-entry Meeting	Mediation	Be Well Restorative Coaching	PPS Referral	Banned List/LOP	Parent Communication	
Fighting	Freshman	M	B	3	Re-entry Meeting	Restorative Conversation	Parent Communication	--	--	--	
			Total Days	18							

Thornton Fractional North ISS Report

November 2025

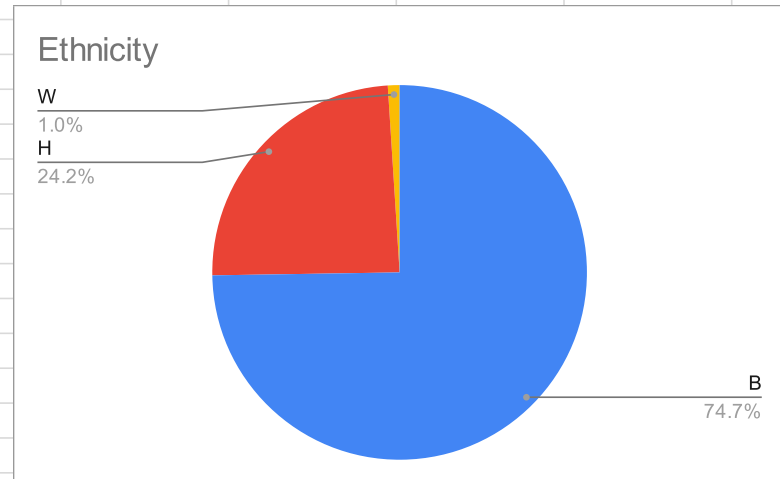
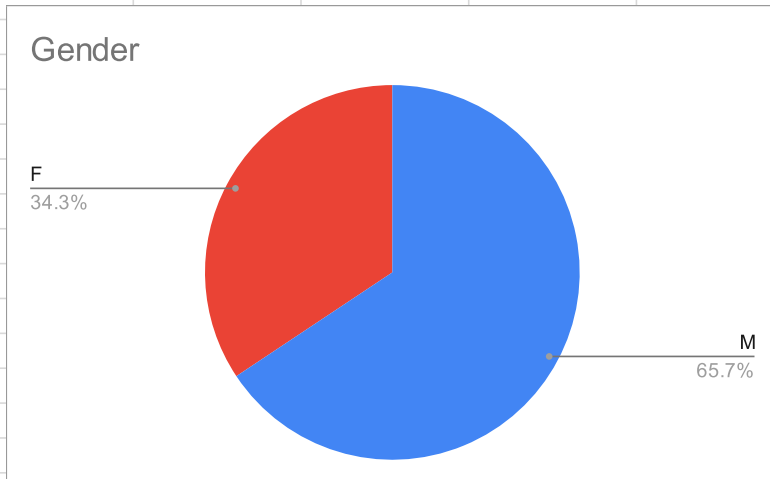
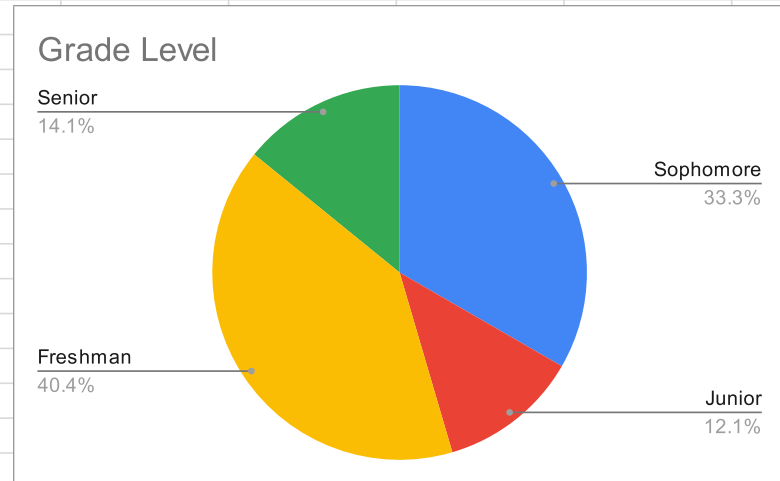
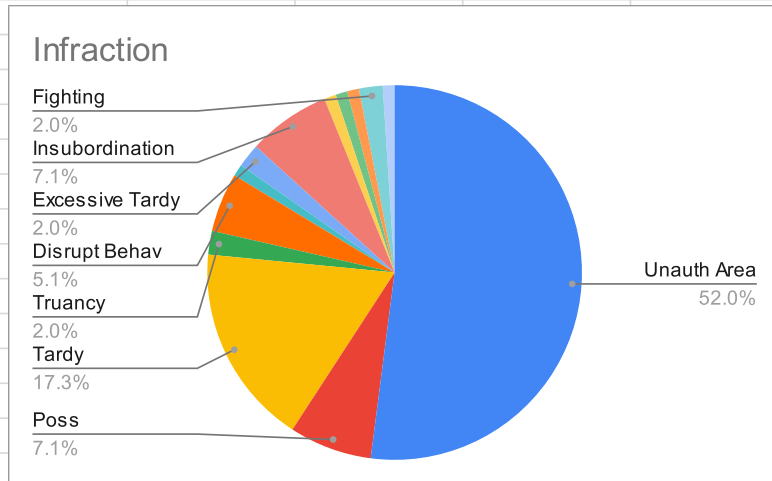
Total Days: 109



Thornton Fractional North ISS Report

November 2024

Total Days: 112



Thornton Fractional North OSS Report					December 2025				
Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5
Gross Misconduct	Junior	F	B	4	Parent Communication	Restorative Conversation	Re-entry Meeting	Mediation	Parent Communication
Poss Smoking	Senior	M	B	10	BAM	Parent Communication	Restorative Conversation	PPS Referral	--
Fighting	Freshman	F	B	2	Parent Communication	Restorative Conversation	Conflict Resolution Specialist	ISS	--
Gross Misconduct	Sophomore	M	B	1	Parent Communication	ISS	Restorative Conversation	Re-entry Meeting	Be Well Restorative Coaching
Battery	Junior	M	H	1	Parent Communication	Banned List/LOP	Re-entry Meeting	ISS	--
Fighting	Freshman	M	B	2	Parent Communication	Banned List/LOP	Re-entry Meeting	ISS	Conflict Resolution Specialist
Drugs/Alco Poss	Junior	F	B	3	Parent Communication	Banned List/LOP	Re-entry Meeting	Be Well Restorative Coaching	--
Fighting	Freshman	M	B	3	Parent Communication	Re-entry Meeting	Stay Away Plan	Stay Away Plan	Banned List/LOP
Gross Misconduct	Freshman	M	B	1	Parent Communication	ISS	Stay Away Plan	Banned List/LOP	--
			Total Days	27					

Thornton Fractional North OSS Report

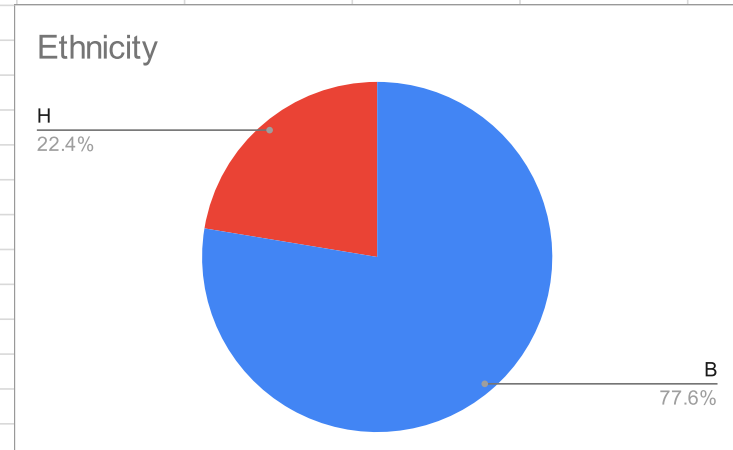
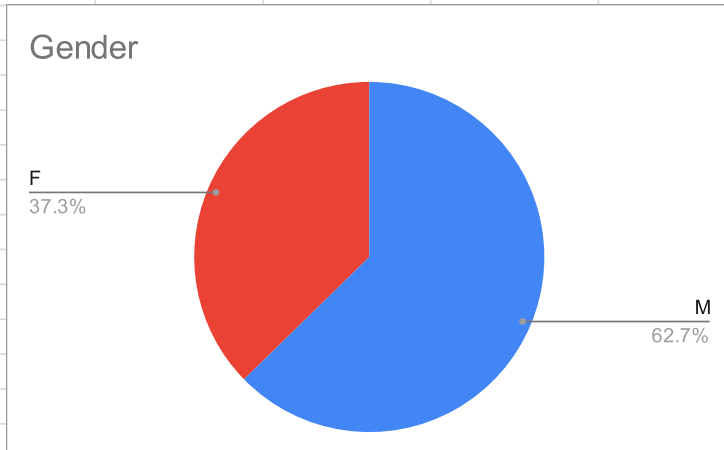
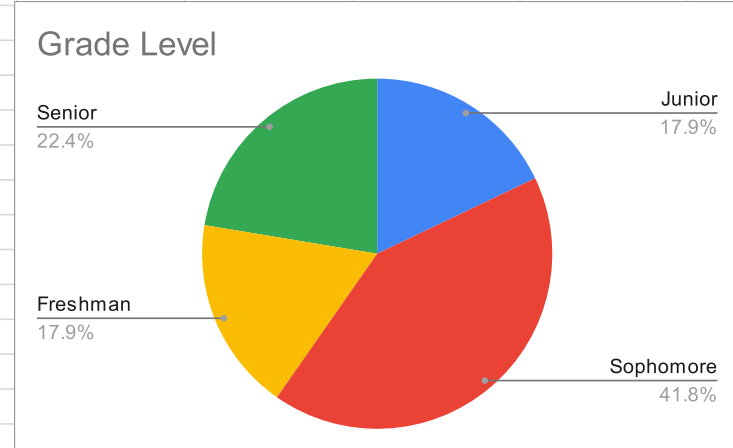
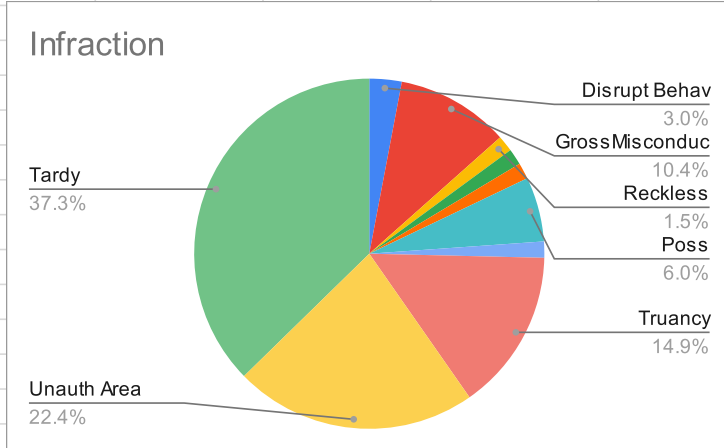
December 2024

Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6	Intervention 7
Battery	Freshman	F	B	3	Parent Communication	--	--	--	--	--	
Criminal Tresp	Freshman	M	B	1	Parent Communication	ISS	Conflict Resolution Specialist	PPS Referral	Re-entry Meeting	--	
Assault/Threats	Junior	M	B	3	Mediation	Re-entry Meeting	Parent Communication	ISS	Be Well Restorative Coaching	--	
Drug/Alco Poss	Sophomore	M	B	2	Parent Communication	ISS	--BAM	Be Well Restorative Coaching	Banned List/LOP	--	
Unauth Area	Junior	M	B	2	Parent Communication	ISS	--BAM	Be Well Restorative Coaching	Banned List/LOP	--	
GrossMisconduct	Freshman	F	B	3	Parent Communication	ISS	Mediation	Detention	Re-entry Meeting	Be Well Restorative Coaching	Banned List/LOP
GrossMisconduct	Freshman	M	B	3	Parent Communication	Restorative Conversation	ISS	--BAM	Re-entry Meeting	Banned List/LOP	Be Well Restorative Coaching
Drug/Alco Poss	Sophomore	F	B	2	Parent Communication	Restorative Conversation	Conflict Resolution Specialist	ISS	Re-entry Meeting	Banned List/LOP	Be Well Restorative Coaching
Drug/Alco Poss	Junior	M	B	1	Parent Communication	Detention	ISS	Banned List/LOP	Be Well Restorative Coaching	--	
WEX (Weapon/L	Sophomore	M	B	3	Parent Communication	Detention	ISS	PPS Referral	--	--	
Fighting	Sophomore	M	B	3	Parent Communication	PPS Referral	Restorative Conversation	Conflict Resolution Specialist			
			Total Days	26							

Thornton Fractional North ISS Report

December 2025

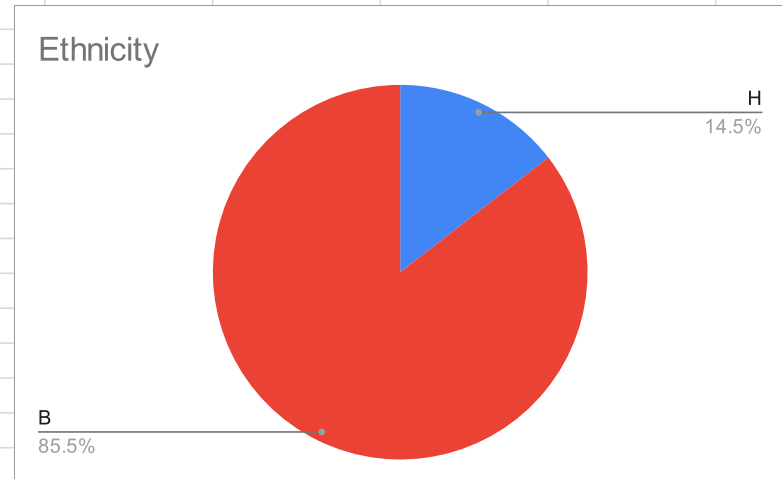
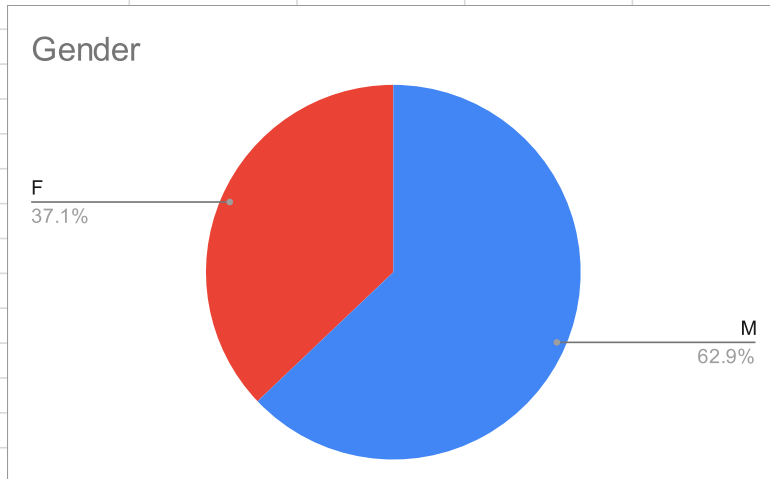
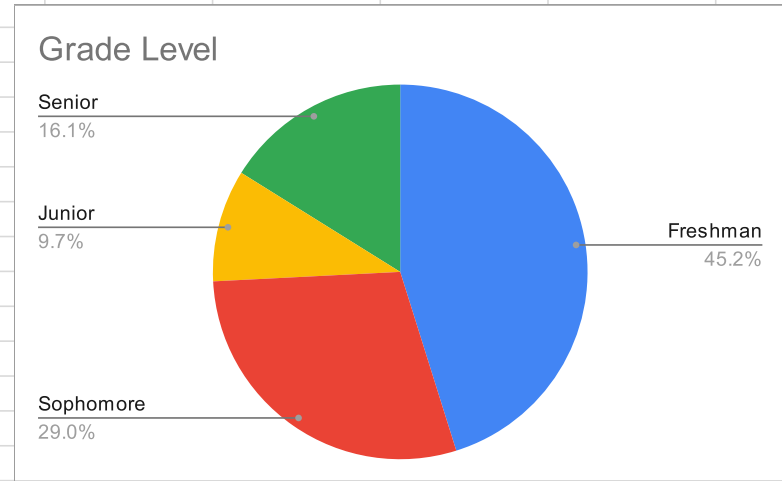
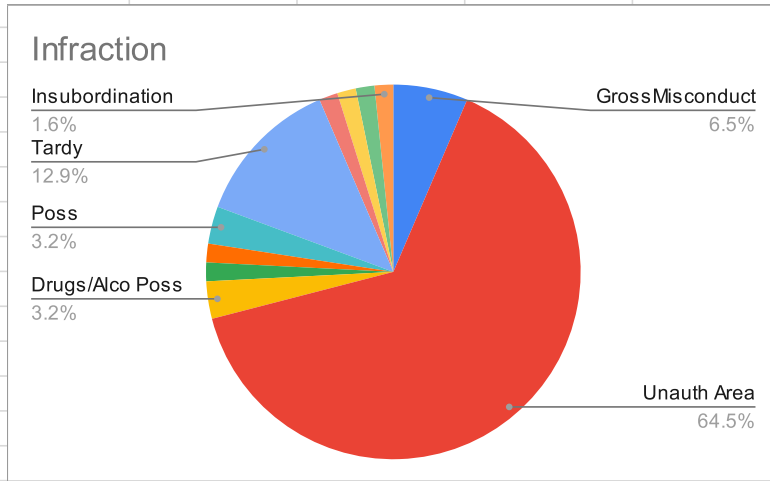
Total Days: 67



Thornton Fractional North ISS Report

December 2024

Total Days: 73



Thornton Fractional Center Suspension Report OSS

November 2025

Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
Assault/Threats	Sophomore	M	B	3	Parent	Threat	--	--	--	--

Total: 3

Thornton Fractional Center Suspension Report OSS

November 2024

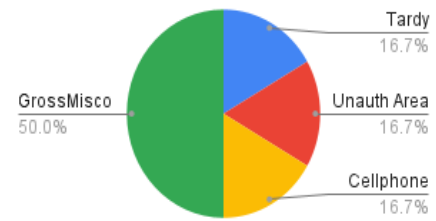
Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
GrossMisconduct	Junior	M	B	3	Parent	Be Well	Restorative	--	--	--
GrossMisconduct	Junior	M	H	2	Parent	Be Well	Restorative	--	--	--
GrossMisconduct	Junior	F	B	3	Parent	Be Well	Conflict	Restorative	--	--
GrossMisconduct	Junior	F	B	2	Parent	Be Well	Conflict	Restorative	--	--
Insubordination	Junior	F	B	2	Parent	Be Well	Conflict	Restorative	--	--
Smoking	Junior	M	B	2	Parent	Be Well	Restorative	--	--	--
Smoking	Junior	M	B	2	Parent	Be Well	Restorative	--	--	--
GrossMisconduct	Junior	F	B	3	Parent	Be Well	Conflict	Restorative	--	--

Total: 19

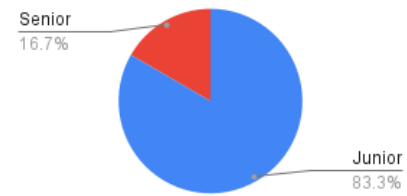
Thornton Fractional Center ISS Suspension Report

November 2025

Count of Infraction



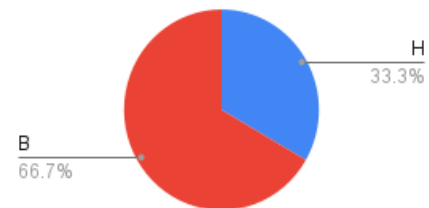
Count of Grade Level



Count of Gender



Count of Ethnicity

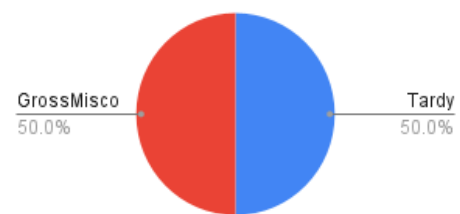


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Thornton Fractional Center ISS Suspension Report

November 2024

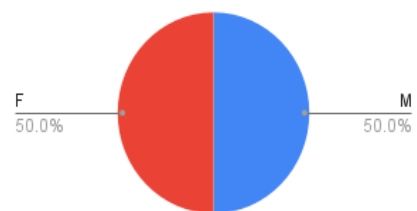
Count of Infraction



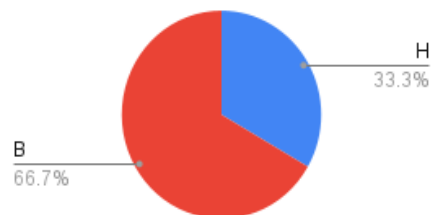
Count of Grade Level



Count of Gender



Count of Ethnicity



Total: 9

Thornton Fractional Center Suspension Report OSS

December 2025

Infraction	Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
					--	--	--	--	--	--
					--	--	--	--	--	--
				Total: 0						

Thornton Fractional Center Suspension Report OSS

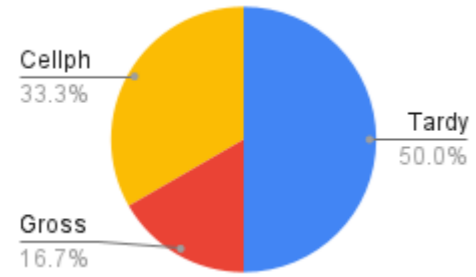
December 2024

Infraction	Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
Gross Misconduct	Junior	F	B		3 Parent	Restorative	Stay Away	Re-entry	Mediation	Conflict
Threat to Staff	Junior	F	B		3 Parent	Restorative	Stay Away	ISS	Mediation	Threat
				Total: 6						

Thornton Fractional Center ISS Suspension Report

December 2025

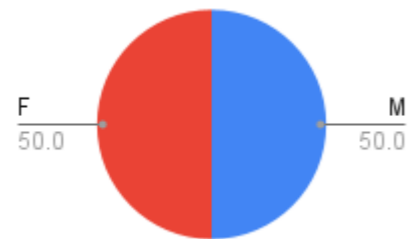
Infraction



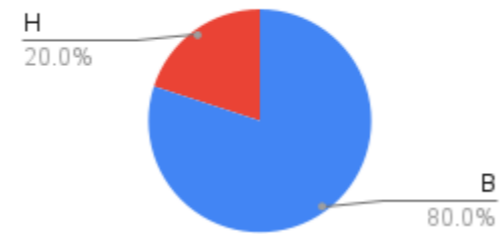
Grade Level



Gender



Ethnicity

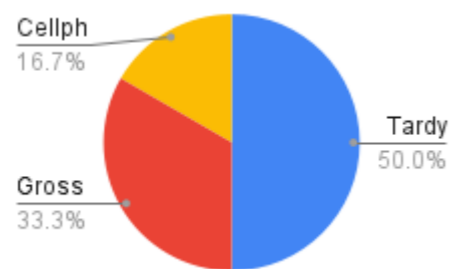


Total: 7

Thornton Fractional Center ISS Suspension Report

December 2024

Infraction



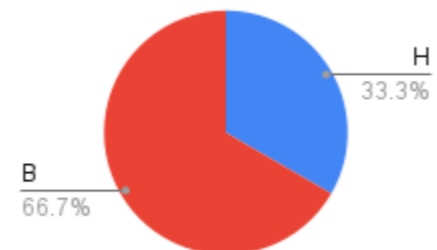
Grade Level



Gender



Ethnicity



Total: 8

Thornton Fractional South Suspension Report						November	2025	
Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4
Poss SmokingMaterial	Junior	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	Character Ed
Assault/Threats	Sophomore	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching
GrossMisconduct	Senior	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching
Drugs/Alco Poss	Senior	F	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
Drugs/Alco Poss	Sophomore	M	B	2	Banned List/LOP	Parent Communication	Re-entry Meeting	Mediation
Drugs/Alco Poss	Sophomore	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
GrossMisconduct	Sophomore	F	H	1	Banned List/LOP	Parent Communication	Re-entry Meeting	Character Ed
GrossMisconduct	Sophomore	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	Character Ed
Drugs/Alco Poss	Junior	F	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
Drugs/Alco Poss	Freshman	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
Drugs/Alco Poss	Senior	M	B	2	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling

Drugs/Alco Poss	Sophomore	M	B	2	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
Drugs/Alco Poss	Sophomore	F	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
Drugs/Alco Poss	Freshman	M	B	2	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
Poss SmokingMaterial	Junior	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
Drugs/Alco Poss	Sophomore	F	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
Drugs/Alco Poss	Sophomore	M	B	2	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
Battery	Junior	M	B	2	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling
			Total Days:	20				

Thornton Fractional South Suspension Report								November	2024	
Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	
Insubordination	Senior	F	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching	
Drugs/Alco Poss	Senior	M	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	South Suburban Counsel Referral	
GrossMisconduct	Senior	F	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Conflict Resolution Specialist	
Tardy	Senior	M	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	--	
Drug/Alco Poss	Senior	M	H	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	South Suburban Counsel Referral	
GrossMisconduct	Senior	F	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching	

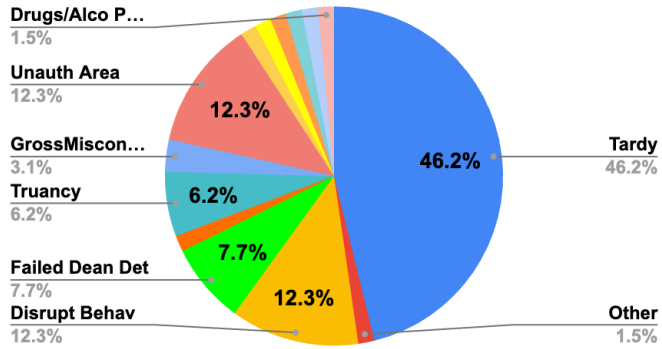
GrossMisconduct	Junior	F	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching	
Mob Action	Sophomore	F	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Conflict Resolution Specialist	
GrossMisconduct	Sophomore	M	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching	
GrossMisconduct	Sophomore	M	B	2	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching	
Disrupt Behav	Sophomore	M	B	1	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching	
Poss/Use Weapon	Sophomore	M	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Recc for Alt Placement	
Disrupt Behav	Sophomore	M	B	1	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Be Well Restorative Coaching	
WEX Weapon/LookAlike	Senior	F	B	3	Banned List/LOP	Character Ed	Parent Communication	Re-entry Meeting	Recc for Alt Placement	
			Total Days:	33						

Thornton Fractional South ISS Report

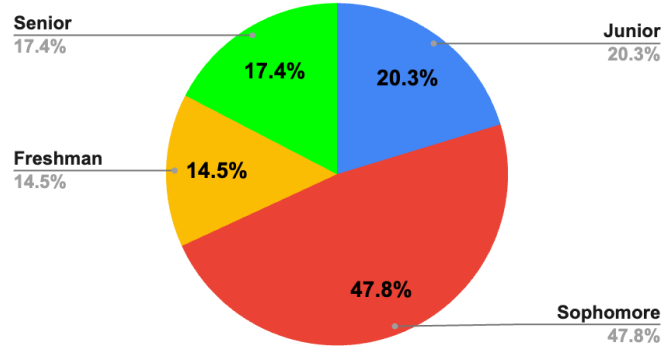
November 2025

Total Days: 79

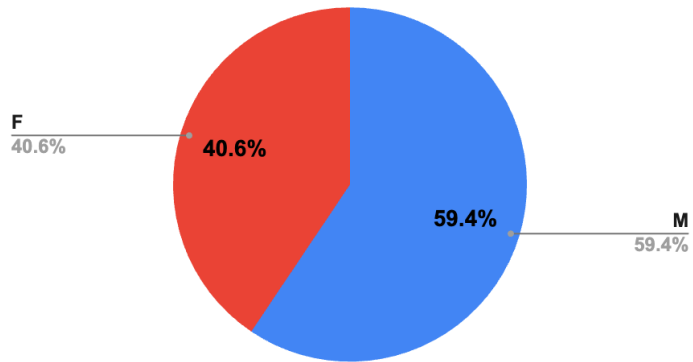
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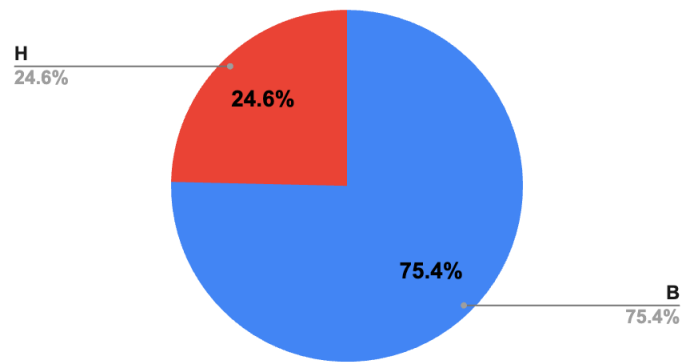
Grade Level



Gender



Ethnicity

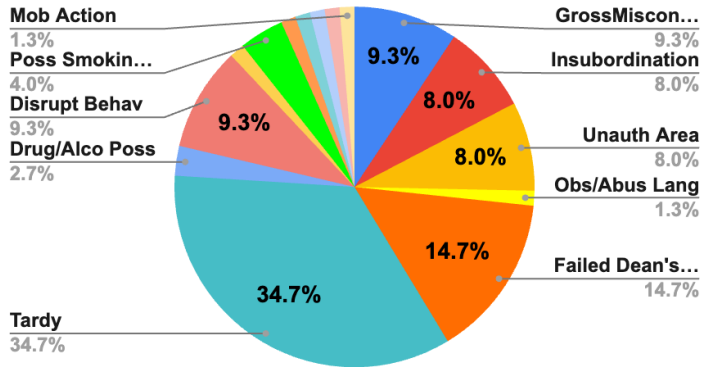


Thornton Fractional South ISS Report

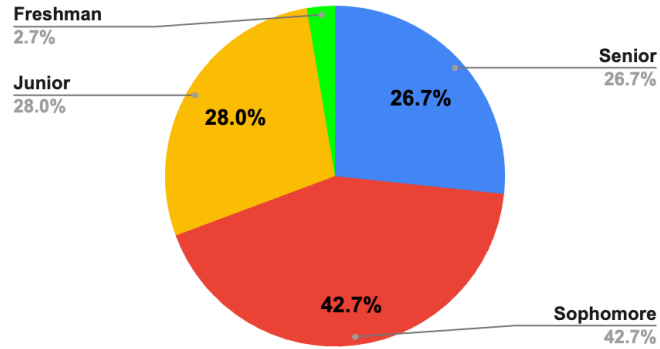
November 2024

Total Days: 96

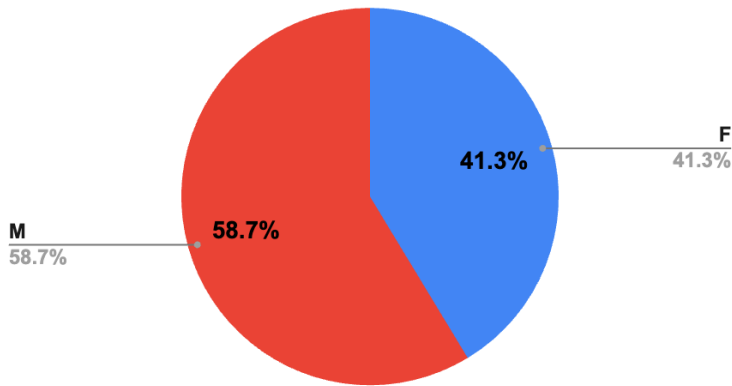
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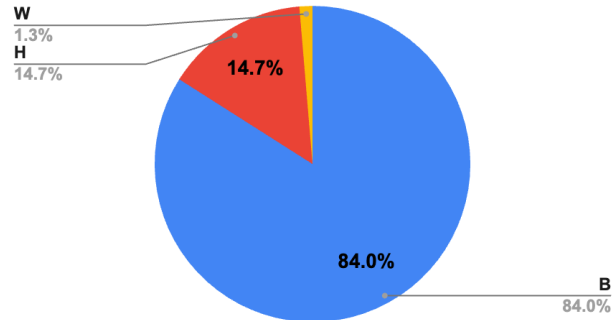
Grade Level



Gender



Ethnicity



Thornton Fractional South Suspension Report						December 2025				
Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
Mob Action	Freshman	M	B	10	Recc for Expulsion	Parent Communication	--	--	--	--
Mob Action	Freshman	M	B	10	Recc for Expulsion	Parent Communication	--	--		
Gross Misconduct	Sophomore	M	B	10	Recc for Alt Placement	Parent Communication	--	--		
Gross Misconduct	Junior	M	B	3	Re-entry Meeting	Parent Communication	Banned List/LOP	Conflict Resolution Specialist	Character Ed	
Gross Misconduct	Freshman	F	B	3	Banned List/LOP	Parent Communication	Re-entry Meeting	Conflict Resolution Specialist	Character Ed	
Mob Action	Freshman	M	B	10	Recc for Expulsion	Parent Communication	--	--	--	
Disrupt Behav	Sophomore	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	Character Ed	--	
Fighting	Sophomore	M	B	3	Re-entry Meeting	Parent Communication	Banned List/LOP	Character Ed	Conflict Resolution Specialist	
Fighting	Freshman	M	B	10	Recc for Alt Placement	Parent Communication	--	--	--	
Mob Action	Sophomore	M	B	10	Recc for Expulsion	Parent Communication	--	--	--	

Mob Action	Sophomore	M	B	10	Recc for Expulsion	Parent Communication	--	--	--	
Fighting	Freshman	F	B	3	Re-entry Meeting	Parent Communication	Banned List/LOP	Character Ed	Character Ed	
Drugs/Alco Poss	Sophomore	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling	--	
Drugs/Alco Poss	Junior	M	H	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling		
Drugs/Alco Poss	Freshman	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling		
Poss SmokingMaterial	Sophomore	M	B	1	Banned List/LOP	Parent Communication	Re-entry Meeting	SSJC Drug Counseling		
Disrupt Behav	Freshman	F	H	3	Banned List/LOP	Parent Communication	Re-entry Meeting	Character Ed		
Immoral Behav	Sophomore	F	H	2	Banned List/LOP	Parent Communication	Re-entry Meeting	Character Ed		
Immoral Behav	Junior	M	B	2	Banned List/LOP	Parent Communication	Re-entry Meeting	Character Ed		
Mob Action	Freshman	M	B	10	Recc for Expulsion	Parent Communication				
			Total Days	87						

Thornton Fractional South Suspension Report						December 2024				
Infraction	Grade Level	Gender	Ethnicity	OSS Days	Intervention 1	Intervention 2	Intervention 3	Intervention 4	Intervention 5	Intervention 6
Drugs/Alco Poss	Senior	M	B	1	Banned List/LOP	Be Well Restorative Coaching	Character Ed	South Suburban Counsel Referral		
Drugs/Alco Poss	Senior	M	B	1	Banned List/LOP	Parent Communication	Daily Search	Re-entry Meeting	South Suburban Counsel Referral	
Disrupt Behav	Sophomore	M	B	1	Parent Communication	Be Well Restorative Coaching	Life Skill Module	Banned List/LOP	Re-entry Meeting	
Drugs/Alco Poss	Junior	F	W	2	South Suburban Counsel Referral	Be Well Restorative Coaching	Daily Search	Banned List/LOP	Re-entry Meeting	
Disrupt Behav	Junior	M	B	2	Life Skill Module	Be Well Restorative Coaching	AM/PM Check In	Banned List/LOP	Re-entry Meeting	
Drug/Alco Poss	Junior	M	B	2	Be Well Restorative Coaching	Banned List/LOP	Life Skill Module	Re-entry Meeting		
Unauth Area	Junior	F	B	1	Be Well Restorative Coaching	Parent Communication	PPS Referral	Banned List/LOP	Re-entry Meeting	
Unauth Area	Junior	F	B	1	Be Well Restorative Coaching	Parent Communication	Restorative Conversation	Banned List/LOP	Re-entry Meeting	

GrossMisconduct	Freshman	F	B	1	Be Well Restorative Coaching	Banned List/LOP	Re-entry Meeting	Conflict Resolution Specialist		
Drug/Alco Poss	Sophomore	F	B	2	South Suburban Counsel Referral	Banned List/LOP	Parent Communication	Re-entry Meeting		
GrossMisconduct	Junior	M	B	3	Mentor Assigned	Mediation	Conflict Resolution Specialist	Banned List/LOP	Re-entry Meeting	Be Well Restorative Coaching
GrossMisconduct	Senior	M	B	2	Mentor Assigned	Restorative Conversation	Parent Communication	Re-entry Meeting	Banned List/LOP	Be Well Restorative Coaching
Disrupt Behav	Freshman	M	B	2	Be Well Restorative Coaching	Restorative Conversation	Parent Communication	Mediation	Conflict Resolution Specialist	
Drugs/Alco Poss	Freshman	M	B	1	Be Well Restorative Coaching	Restorative Conversation	Parent Communication			
Drugs/Alco Poss	Sophomore	M	H	1	Mentor Assigned	Parent Communication	Banned List/LOP	Mentor Assigned	Be Well Restorative Coaching	
Poss/Use Weapon	Senior	M	B	3	Recc for Alt Placement	Re-entry Meeting	Life Skill Module	Restorative Conversation		
GrossMisconduct	Sophomore	M	H	3	Recc for Alt Placement	Parent Communication				
Drug/Alco Poss	Junior	F	H	1	Be Well Restorative Coaching	Banned List/LOP	Re-entry Meeting	South Suburban Counsel Referral		

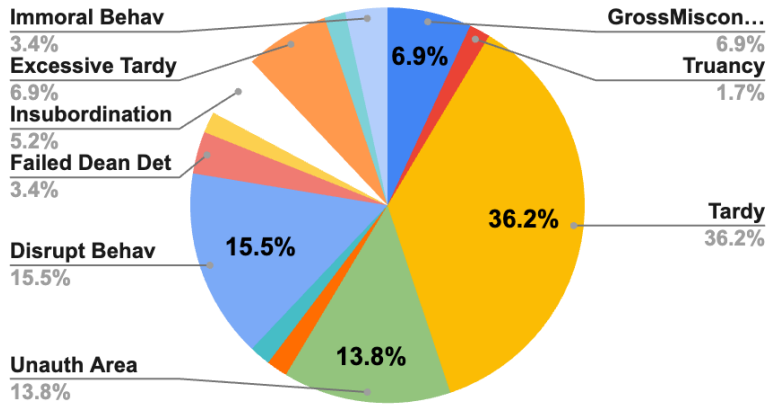
Disrupt Behav	Freshman	F	B	2	AM/PM Check In	Mentor Assigned	Conflict Resolution Specialist	Mediation		
Drugs/Alco Poss	Senior	F	B	1	Re-entry Meeting	South Suburban Counsel Referral				
Drug/Alco Poss	Senior	F	B	1	Re-entry Meeting	South Suburban Counsel Referral				
Drug/Alco Poss	Senior	F	B	1	Re-entry Meeting	South Suburban Counsel Referral				
Drug/Alco Poss	Senior	F	B	1	Re-entry Meeting	South Suburban Counsel Referral				
	Total Days:			36						

Thornton Fractional South ISS Report

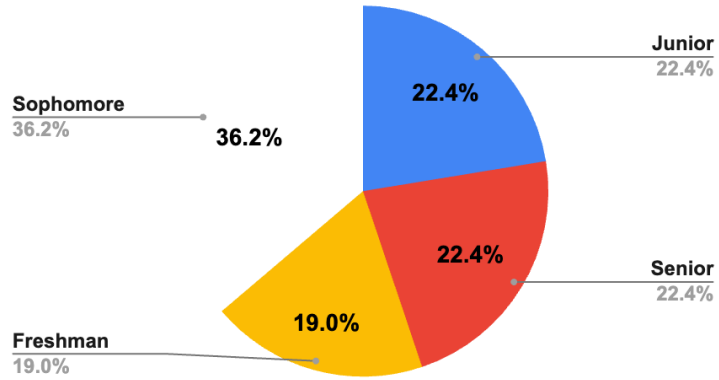
December 2025

Total Days: 74.5

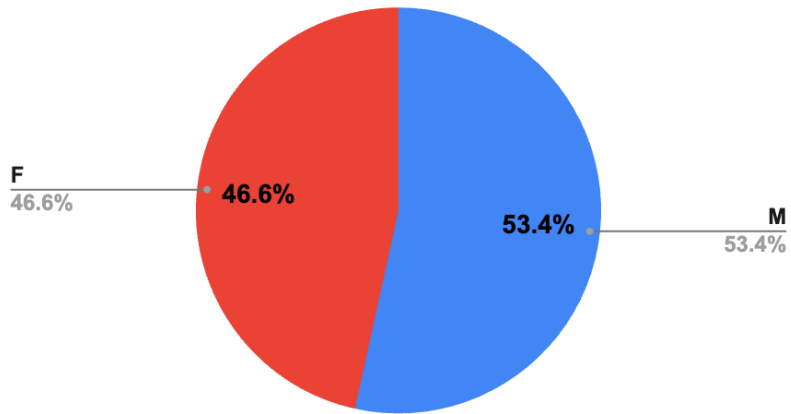
Infraction



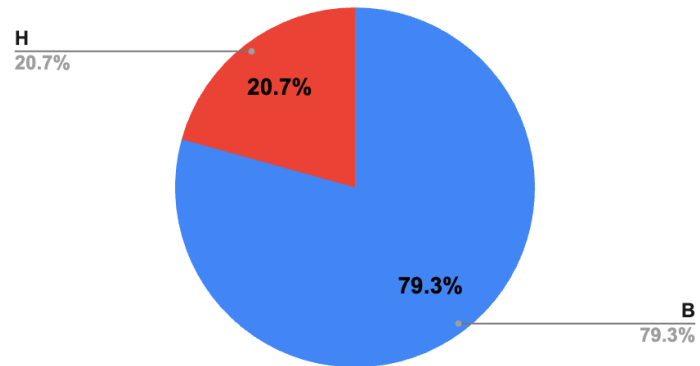
Grade Level



Gender



Ethnicity

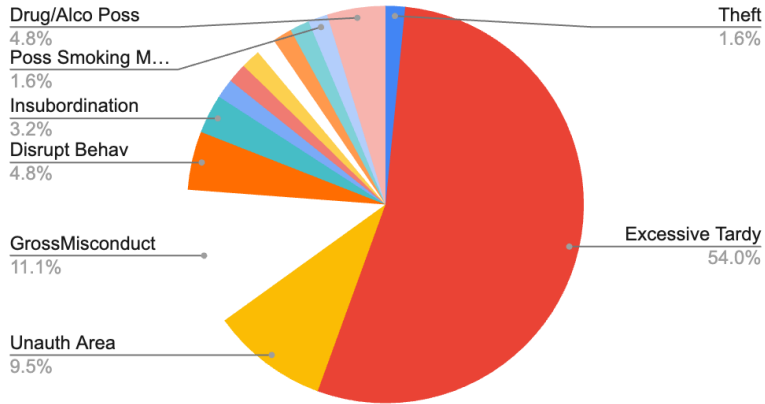


Thornton Fractional South ISS Report

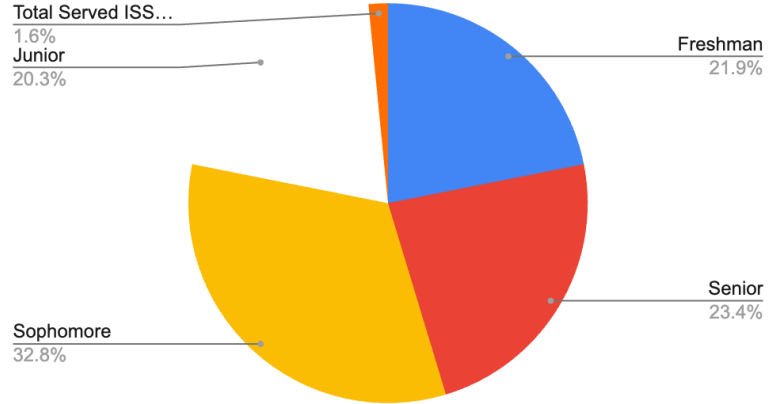
December 2024

Total Days: 72

Infraction



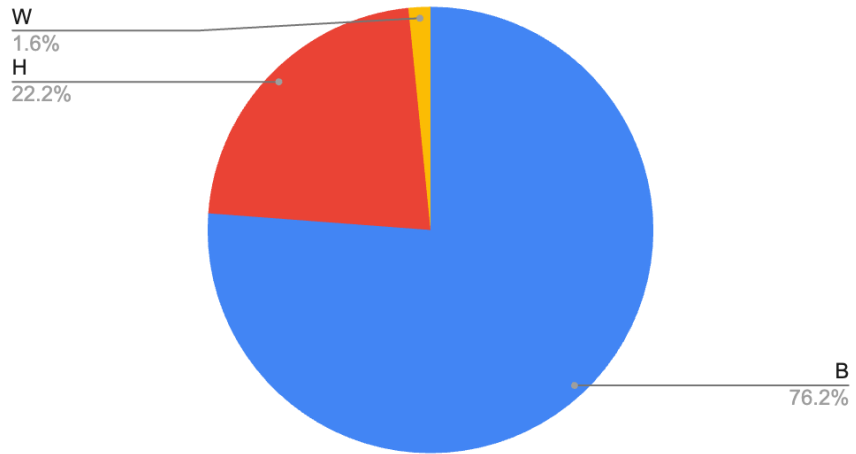
Grade Level



Gender



Ethnicity





MEMORANDUM

Date: January 14, 2026

To: Ray Williams, Interim Superintendent, & Board of Education

From: Dr. John O'Rourke, Interim Assistant Superintendent of Student Services

Subject: 26-27 Student Handbook Review

Recommended Action:

Dr. John O'Rourke, Interim Assistant Superintendent of Student Services, requests that Superintendent Williams and the Thornton Fractional High School District 215 School Board begin their initial review of the updated 2026 – 2027 District 215 Student Handbook.

Background:

Beginning in October 2025, Dr. O'Rourke convened eight meetings with experts from various departments and disciplines to conduct a comprehensive review of the existing Student Handbook. Based on these discussions, Dr. O'Rourke initiated revisions to the handbook and utilized the Illinois Principals Association (IPA) Model Student Handbook to ensure the updated District 215 Student Handbook aligns with all state requirements.

In addition, Dr. O'Rourke facilitated a Student Handbook Review Committee meeting on December 9, comprised of 33 stakeholders, including staff, students, parents, administrators, and members of the Board of Education. During this review, participants provided additional edits, revisions, and recommendations, all of which were incorporated into the final draft of the handbook.

The current Google document has been uploaded to Paper Turn, an online platform that converts PDF documents into a flipbook format. The flipbook remains in draft form and is anticipated to be presented to the Board of Education in February.

Funding source:

The Student Services budget was utilized to purchase the Model Student Handbook for \$350. The Student Services budget will also be utilized to purchase two flipbooks for approximately \$500 (1 book in English, 1 book in Spanish).

Attachment:

[Draft of Thornton Fractional District High School 215 Student Handbook for 2026 - 2027](#)

Thornton Fractional

High School District 215



Student Handbook
2026 - 2027



DIRECTORY OF KEY CONTACTS

Thornton Fractional High School District 215 Board of Education

Jacquelin Terrazas, President

Dominique Newman, Vice President

Millie Myers, Secretary

Vanessa Calderon-Miranda,
Member

Charlotte Guyton,
Member

Cynthia Perkins,
Member

Glenn Williams,
Member

District Administration

18601 Torrence Avenue, Lansing, IL 60409

(708) 585-2300

Raymond Williams, Superintendent

(708) 585-2309

Becky Szuba,
Assistant Superintendent of Teaching
and Learning (708) 585-2388

LaQuesha Martin-Dean,
Director of Teaching &
Learning (708) 585-2394

Dr. John O'Rourke,
Assistant Superintendent of Student
Services (708) 585-2312

Paul Wakefield,
Chief Technology Officer (708) 585-2377

Eric Mastey,
Assistant Superintendent of Career
Development (708) 585-1132

Tamika McMillian,
Executive Director of
Finance & CSBO (708) 585-2334

Michael Zimmerman,
Director of Career & Technical
Education (708) 585-1110

April Jerger,
Executive Director of
Human Resources (708) 585-2310

North Campus

755 Pulaski Road, Calumet City, IL 60409
(708) 585-1000

Brian Rucinski, Principal	(708) 585-1001
Mychael Webb, Assistant Principal	(708) 585-1002
Christin Passarelli, Assistant Principal	(708) 585-1003
Joshua Humphrey, Assistant Principal	(708) 585-1004
DeVale Stubbs, Athletic Director	(708) 585-1027
Michael Kawa, Activities Director	(708) 585-1028

North Campus Offices

Attendance	(708) 585-1007
Athletics Office	(708) 585-1036
Deans' Office	(708) 585-1008
Main Office	(708) 585-1013
Nurse's Office	(708) 585-1011
School Counselors	(708) 585-1008

Academics & Technology Campus

1605 Wentworth Avenue, Calumet City, IL 60409
(708) 585-2378

Dawn Walker, Principal	(708) 585-2378
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Campus Offices

Attendance	(708) 585-9401
Deans' Office	(708) 585-2314
Main Office CAL	(708) 585-9401

South Campus

18500 Burnham Avenue, Lansing, IL 60438
(708) 585-2000

Lisa Bouler, Principal	(708) 585-2006
Rene Valdez, Assistant Principal	(708) 585-2008
Brian Bergthold, Assistant Principal	(708) 585-2025
Casandra Brackenridge, Assistant Principal	(708) 585-2039
Marc Brewe, Athletic Director	(708) 585-2063
Susan Lessner-Diversey, Activities Director	(708) 585-2062

South Campus Offices

Attendance	(708) 585-2040
Athletics Office	(708) 585-2062
Deans' Office	(708) 585-2038
Main Office	(708) 585-2007
Nurse's Office	(708) 585-2050
School Counselors	(708) 585-2015

Alternative Learning Campus

1601 Wentworth Avenue, Calumet City, IL 60409
(708) 585-9408

Lauren Johnson, Assistant Principal	(708) 585-2393
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Main Office CAT	(708) 585-2378
School Counselor	(708) 585-2346
School Health Assistant's Office	(708) 585-2355

TABLE OF CONTENTS

Campus Information		Student's Rights & Responsibilities	
Important Dates			
Campus Maps			
Superintendent's Letter to Students and Parents			
Mission Alignment			
Communication Protocol			
Student Services			
School Counseling Services			
School Counseling Teams			
Post Secondary Counseling			
Testing Policy			
Testing Programs			
Social Work Services			
Psychological Services			
Support Groups			
Partnerships			
Student Assistance Programs			
Special Education			
Residency and Attendance			
Student Residency			
Attendance			
Attendance Call Off Procedures			

For the most up-to-date information please visit the campuses websites.

CAMPUS INFORMATION

ATTENDANCE POLICY

The District 215 Board of Education requires all students to follow their programs as established by school authorities and to attend classes as indicated on the student class schedule. A student found in violation of the District 215 attendance policy will be subject to receive consequences aligned to the Student Behavior Code and Senate Bill 100.

BELL SCHEDULES

Start Time	End Time	M	T	Start Time	End Time	W	Start Time	End Time	TH	F
7:25 AM	8:20 AM	0	0	7:25 AM	8:20 AM	0	7:25 AM	8:20 AM	0	0
8:25 AM	9:20 AM	1	1	8:25 AM	9:05 AM	1	8:25 AM	9:20 AM	1	1
9:25 AM	10:25 AM	2	2	9:10 AM	9:55 AM	2	9:25 AM	10:25 AM	2	2
10:30 AM	11:25 AM	3	3	10:00 AM	10:40 AM	3	10:30 AM	11:25 AM	3	3
11:30 AM	12:25 PM	4	4	10:45 AM	11:25 AM	4	11:30 AM	12:25 PM	4	4
12:30 PM	1:25 PM	5	5	11:30 AM	12:10 PM	5	12:30 PM	1:25 PM	5	5
1:30 PM	2:25 PM	6	6	12:15 PM	12:55 PM	6	1:30 PM	2:25 PM	6	6
2:30 PM	3:25 PM	7	7	1:00 PM	1:40 PM	7	2:30 PM	3:25 PM	7	7

CLOSED CAMPUS

A student is not to leave campus during any part of the school day. A student found in violation of the District 215 attendance policy will be subject to receive consequences aligned to the Student Behavior Code and Senate Bill 100.

COLLEGE VISITATIONS

Many junior and senior students benefit from visiting college campuses in their search for an institution for their post-high school education. While we encourage such visits, we ask that students make their arrangements on days that they are released from school so that they do not miss valuable academic time at Thornton Fractional District 215. Such days include Labor Day, Fall Break, Conferences and Institute Days, Lincoln's Birthday, Indigenous Peoples' Day, Presidents' Day, and Spring Break.

DELAYED STARTS

Information about emergency school closings and delayed starts will be displayed on the District 215 websites, relayed to families through the District 215 automatic calling system and via e-mail, and communicated to local television and radio media outlets. On days when inclement weather creates hazardous travel conditions between 7:00 a.m. and 8:30 a.m., a delayed start may be announced.

EARLY DISMISSAL (WEDNESDAYS)

Students will be dismissed at 1:40 p.m. every Wednesday throughout the school year. Students must leave campus and not loiter.

EXTENDED NON-MEDICAL ABSENCE

The Assistant Principal of Building Control and Assistant Principal of Pupil Personnel Services must review any non-medical absence of more than ten consecutive school days. Parents should contact the appropriate school counselor to arrange a conference.

SCHOOL FEES

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

Please refer to the Thornton Fractional District 215 [Finance Department](#) to review the fee schedule for the 2026 - 2027 school year. Please contact your student's campus Bookstore to discuss all fee related matters.

SENIOR TRANSCRIPTS

The Class of 2027 should submit all official transcript requests through EDocs within Naviance for current seniors.

SIGN OUT PROCEDURES

For partial day absences, students are required to sign in and out in the Attendance Office.

If students become ill during the school day, the School Nurse will meet with the student and contact EMERGENCY NUMBER to communicate with the parent/guardian. If the student needs to go home, the student will sign out in the Attendance Office.

STUDENT ENTRANCES

For safety and security, students are expected to use one of three designated entrances during the school day:

CAL Back Door	CAT N3	TF North N5	TF South E1
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It is essential that students do not open other doors for anyone during school hours. All visitors must check in through the appropriate entrance and follow the school's sign-in procedures. Adhering to these guidelines helps maintain a safe and secure environment for everyone on campus.

WEAPONS DETECTION SYSTEMS

To ensure a safe and secure learning environment, Thornton Fractional District 215 has implemented a weapons detection system at all of our campuses. This system is designed to enhance safety for all students, staff, and visitors.

Upon entering campus, please be aware of the following expectations:

- All items are subject to search during the screening process.
- Leave unnecessary items at home to minimize delays and avoid potential concerns.
- Follow all staff directives promptly and respectfully while entering the building
- Students found in violation of District 215 Code of Conduct will be subject to disciplinary interventions.

IMPORTANT DATES

2026 - 2027 School Year Calendar

For the most current listing of academic, athletic, and extracurricular events throughout the year, please consult our online calendar at [insert school web addresses].

2026

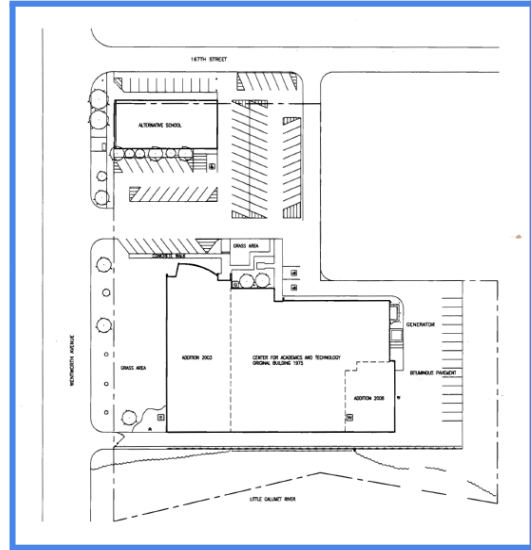
2027

AUGUST			JANUARY		
11-12		Teacher Institute	4		Institute Day
13		Freshman Orientation	5		Start of 2nd Semester, Classes Resume
14		First Day of School	18		MLK Day - No School
SEPTEMBER			FEBRUARY		
7		Labor Day	15		Presidents' Day - No School
17		Parent Teacher Conferences			
18		No School	MARCH		
18		North v. South Rivalry Week	1		Pulaski Day
26		TFN Homecoming	#		End of Quarter 3
OCTOBER			26		Spring Break Begins - No Classes
2		TFS Homecoming	APRIL		
12		Indigenous Peoples Day - No School	5		Classes Resume
#		End of Quarter 1			State Testing
NOVEMBER			MAY		
3		General Election - No School			Senior Exams
11		Veterans' Day - No School			Senior Last Day
25 - 27		Thanksgiving Break - No School			Graduation
DECEMBER					Graduation
16 - 18		S1 Final Exams	25 - 27		Final Exams
18		End of Semester 1	27		End Semester 2
19 -		Winter Break			

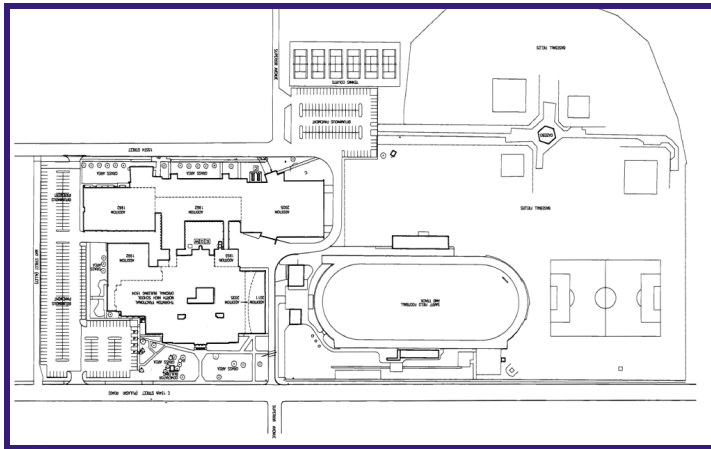
CAMPUS MAPS

Center for Academics & Technology Campus

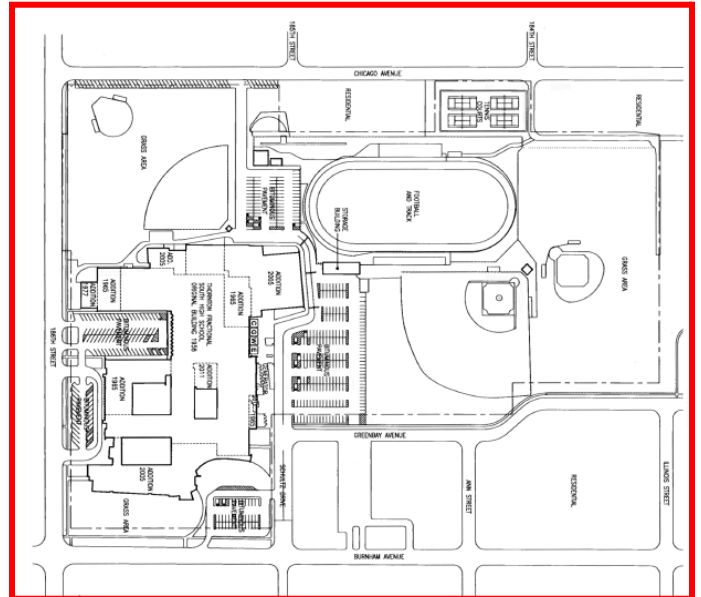
Center for Alternative Learning Campus



Thornton Fractional North Campus



Thornton Fractional South Campus





Superintendent's Letter to Students and Parents

Thornton Fractional High School District 215

Dear District 215 Students and Families,

It is my great honor to welcome you to the 2026–2027 school year. Although I have proudly served the District 215 community for many years, this is my first year in the role of Superintendent, and I am both humbled and excited to continue our shared journey from this new position.

Our district has a long tradition of excellence, resilience, and community pride. Over the years, I have seen firsthand the dedication of our students, the commitment of our families, and the passion of our teachers and staff. These qualities are the foundation of our success, and they inspire me daily as we work together to provide an exceptional educational experience for every student who walks through our doors.

This student handbook is designed to support you throughout the year by outlining our expectations, resources, and opportunities. It reflects our collective responsibility to create safe, supportive, and engaging learning environments in which all students can thrive. I encourage you to review it carefully and revisit it often as a guide to stay informed and prepared.

As we begin this new school year, I look forward to strengthening the partnerships that make District 215 such a special place. Together, we will continue to empower our students, elevate our schools, and honor the strong community spirit that defines us.

Thank you for your continued trust and collaboration. I wish each of you a successful, fulfilling, and inspiring school year.

Warm regards,

Mr. Raymond Williams

Superintendent

Thornton Fractional High School District 215

MISSION ALIGNMENT

Thornton Fractional District 215 is committed to providing diverse and rigorous learning opportunities that inspire all students to become lifelong learners who contribute meaningfully to their community. The district encourages every student to pursue the most challenging programs aligned with their abilities, interests, and aspirations. Throughout their time in District 215, students engage in both theoretical and real-world learning experiences designed to build the knowledge, skills, and confidence necessary for success beyond high school. Whether their post-secondary path leads to college, career, or military service, District 215 ensures that all students are prepared to excel and make a positive impact in the world.

MISSION (what WE do)

To provide diverse learning opportunities that inspire all students to become lifelong learners who contribute to their community.

VISION (what WE aspire to be)

To provide a diverse, relevant, and responsive learning environment in which scholars develop the skills necessary to be critical thinkers, problem solvers, and productive members of society.

MOTTO (what WE develop)

A partnership of expectations

GUIDING PRINCIPLES (what WE create)

- Students are engaged in cognitively challenging work during which they are aware of their learning and develop self-efficacy.
- Learning experiences provide for student voice, immediate feedback, supporting students' needs, holding high expectations, and the integration of cross-curricular development.
- Learning experiences reflect cultural responsiveness, high expectations, strategies to engage students, and create positive relationships.
- Welcoming learning environments.

COMMUNITY (where IT happens)

At the heart of our work is a shared belief that community is where learning happens. Guided by our mission to provide diverse learning opportunities that inspire all students to become lifelong learners who contribute meaningfully to their community, we design every aspect of our curriculum to reflect this collective purpose. Our vision—to create a diverse, relevant, and responsive learning environment in which scholars develop the skills needed to be critical thinkers, problem solvers, and productive members of society—anchors our daily practices and long-term goals. Through a partnership of expectations, we commit to guiding principles that ensure students are consistently engaged in cognitively challenging work, fully aware of their learning, and empowered to build self-efficacy. Our curriculum embraces student voice, offers immediate and meaningful feedback, and supports individual needs while upholding high expectations for every learner. It is intentionally cross-curricular, culturally responsive, and relationship-driven, fostering environments where students feel welcomed, valued, and motivated to succeed. Together—with families, educators, and the broader community—we create learning experiences that not only reflect who our students are but also shape who they will become, ensuring that the community strengthens curriculum, curriculum advances mission, and mission brings our vision to life.



COMMUNICATION: OUR INTENTIONS & PURPOSE

BUILDING STUDENT ADVOCACY

Thornton Fractional District 215 thrives because of its dedicated and compassionate school community. We understand that student learning is a collective effort built on strong collaboration among students, families, school leadership, teachers, support staff, coaches, and activity sponsors. Within District 215, we affirm that every member of this collaborative network upholds a shared commitment to clear communication, mutual respect, and a unified focus on supporting the growth and achievement of all students.

OUR PURPOSE

The goal of our communication is to ensure that students are supported through transparent and meaningful dialogue. All interactions will be carried out with courtesy, professionalism, and mutual respect. When challenges occur, all parties will work to gain insight into one another's viewpoints in order to find fair and constructive resolutions while sustaining strong, positive relationships.

OUR PHILOSOPHY

As students work to build a strong and healthy sense of identity, they learn to face challenges and transitions with resilience, adaptability, and determination. They take ownership of their actions and show consideration for those around them. For this reason, students are expected to take the lead in communicating with staff and engaging in problem-solving. Although there may be moments when collaboration between parents and staff is necessary to support a student's involvement in the process, students are encouraged to seek guidance from trusted adults who can help them develop their own voice and self-advocacy skills. In learning to navigate difficulties, students may need to manage moments of discomfort and recognize that some concerns may not be addressed immediately or resolved exactly as they wish.

OUR PROTOCOLS

Thornton Fractional District 215 believes that concerns are best handled at the most straightforward and direct level. Students are encouraged to address and resolve issues on their own whenever appropriate. Because of the supportive structure within the district, students and/or parents and guardians are encouraged to keep the student's designated support staff informed and to seek their guidance when navigating concerns or determining the proper channels for communication. For instance, if a student has a question or concern related to their grade in a class or extracurricular activity, their school counselor can offer advice on how to approach the teacher, coach, or sponsor to discuss the matter. If the concern cannot be resolved through that initial conversation and requires additional follow-up, the student—often with assistance from their support staff—may be directed to the next appropriate individual, such as an Activities Sponsor, Athletic Director, or administrator. When necessary, a parent or guardian may be included in the discussion. Throughout this process, students are expected to remain active participants in all conversations. All individuals involved should maintain reasonable expectations regarding how frequently communication occurs and the time needed for an appropriate response.



GENERAL INFORMATION

ACADEMICS

Thornton Fractional High School District 215 students will generally be enrolled in a year-long academic course S1 and S2 in which .5 credits is awarded for successful completion of coursework based on sound grading practices. Students will have the opportunity to enroll in Advanced Placement (AP), Honors (H), or College and Career Preparatory (CP) courses in their tenure in District 215.

BUS EXPECTATIONS

Students are expected to behave in a safe manner at the bus stop and while riding the bus. All students will be expected to treat each bus rider and their possessions with respect. Please see the Student Code of Conduct.

CAFETERIA

District 215 is a closed campus, and as such, students may not leave the building for lunch. During assigned lunch periods, students are expected to report directly to the cafeteria. Students will need to scan in with their digital I.D. or have a hard copy of their I.D. to receive lunch. They may buy their lunch or bring it from home. In compliance with Department of Agriculture regulation for a Class “A” school lunch program, it is prohibited to bring in, order delivery of, or otherwise supply competing prepared foods. Therefore, brown bag lunches are the only food students are permitted to bring into the building. These lunches shall be eaten in the cafeteria during the student’s assigned lunch period unless given a directive by school personnel. Students are to maintain an efficient, clean, and enjoyable cafeteria. Students are expected to clean up as directed by the cafeteria supervisor. Running, fighting, loud talking or shouting is not appropriate behavior. No food is to be taken out of the cafeteria unless given a directive by school personnel. Students who leave school during lunch periods are considered truant.

CARE OF SCHOOL PROPERTY

The appearance of the building reflects the pride students have in their school. Damage to or destruction of school property will not be tolerated and will result in disciplinary action and restitution of damages by parents/guardians. The students shall not tamper with the lighting, the windows, the shades, heating equipment, P.A. system, or lockers.

CHANGE OF ADDRESS OR CONTACT INFORMATION

Parents and guardians are asked to immediately report any change of address or other directory information to the Registrar at the child's school. Changes to residency will require families to update residency verification documents. Updating phone numbers, email address, and any other contact information will ensure timely communication between home and school.

North Campus	South Campus
Mrs. B. Rising Registrar brising@tfd215.org (708) 585-1144	Mrs. C. Akers Registrar cakers@tfd215.org (708) 585-2018

CLASSROOM

Classroom procedures are under the direct control and are the responsibility of the classroom instructor. The student shall have books, paper, pencil, pen, a fully charged Chromebook, etc., and all other necessary materials for each class period.

EMERGENCY DRILLS

Emergency drills are held during the school year. Students should be familiar with the traffic pattern posted in each of the classrooms, and the emergency alarm signal. The following instructions are to be carried out: 1. Students are to walk quickly and orderly to the designated areas/exits. 2. Students are to return to classes quickly and quietly when the recall bell sounds. 3. Students should follow the instructions of school personnel.

EXTRA-CURRICULAR ACTIVITIES

Extra-curricular activities are privileges extended by the district to students who want to participate and agree to comply with the student behavior code, as well as the rules and regulations established for the respective activity. Compliance allows for ongoing participation in the particular activity. The failure to comply with the rules and regulations shall result in appropriate sanctions that may include but will not be limited to students being prohibited from attending school dances, games, prom, and/or graduation. Because these activities are regarded as privileges and not property interests of the student, only those procedural and substantive considerations as provided for within this handbook shall be afforded the student when a disciplinary sanction must be considered. As such, all rules and regulations of the school shall apply to ANY school sponsored activity-both on and off campus.

GRADING PERIODS

Thornton Fractional District 215 grading periods consist of (4) quarters, final exams, and (2) semesters. The following chart will indicate the ending of each grading period and semester for the 2026-2027 school year.

Fall	Winter	Winter	Spring
Quarter 1	Quarter 2	Quarter 3	Quarter 4
Semester 1		Semester 2	

HALL PASS PROCEDURES/EXPECTATIONS

Students are not to be in the halls during class hours. The only exceptions are those students who have been given a hall pass from one of the following appropriate sources: • Deans'/Attendance Office • Guidance Office • Nurse's Office • Administrator • Teacher Hallway Expectations - Appropriate expectations include, but are not limited to: • Walk at all times. • Use appropriate tone and language. • Respect the authority of school personnel. • Respect other students and their rights. • Keep the halls (and campus) free of litter.

LEARNING RESOURCE CENTER REGULATIONS

Conduct in the LRC shall include common courtesy to the staff and fellow students. In the event that students abuse their LRC privileges, the librarian may deny admission to the LRC for a specified period of time. Students not utilizing the LRC for research or other classroom assignments will be returned to their regularly assigned classroom. Serious misbehavior will be referred to the dean who shall assess the appropriate intervention/consequence.

LOST AND FOUND

The Lost and Found is located in the Deans' Office/Attendance Office.

PESTICIDE APPLICATION NOTICE

Before pesticides are used on District premises, the superintendent or designee shall notify employees and parents/guardians of students at least four business days before application.

POLICE LIAISON OFFICER

In partnership with the Calumet City and Lansing Police Departments, police liaison officers are assigned to all District 215 campuses. These officers work in partnership with the Deans' Offices to maintain a safe and positive learning environment in all buildings.

SCHOOL CAMERAS

A video and/or audio monitoring system may be in use on school buses and a video monitoring system may be in use in public areas of the school building. These systems have been put in place to protect students, staff, visitors and school property. If a discipline problem is captured on audiotape or videotape, these recordings may be used as the basis for imposing student discipline. If criminal actions are recorded, a copy of the tape may be provided to law enforcement personnel.

SCHOOL HOURS/LOITERING

The school day is defined as the student's schedule. After regular school hours, students are encouraged to participate in all of those extracurricular activities for which they have an interest and are eligible. Students are not to be on school property after 3:40 P.M. or on early dismissal Wednesdays without a valid reason and proper supervision. Loitering is not permitted. Those found in violation may be charged with criminal trespass to state-supported property.

SPANISH LANGUAGE INTERPRETER & FAMILY OUTREACH SPECIALIST

District 215 notes the importance of effective communication between the district, schools, and community. This position supports effective communication between Spanish-speaking families and the school. This role includes interpreting during meetings and events, translating school documents, helping families understand school processes and resources, and strengthening connections between home and school to support student success.

Mrs. M. Suarez
Spanish Language Interpreter &
Family Outreach Specialist
(708) 585-2337

VISITORS

Upon entering the building, all visitors must provide a valid ID, secure and wear a visitor's pass. Violators will be considered as criminal trespassers and will be prosecuted accordingly.

CAL Back Door	CAT N3	TF North N5	TF South E1
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WEAPONS DETECTION SYSTEM

To ensure a safe and secure learning environment, Thornton Fractional District 215 has implemented a weapons detection system at all of our campuses. This system is designed to enhance safety for all students, staff, and visitors.

Upon entering campus, please be aware of the following expectations:

- All items are subject to search during the screening process.
- Leave unnecessary items at home to minimize delays and avoid potential concerns.
- Follow all staff directives promptly and respectfully while entering the building.
- Students found in violation of District 215 Code of Conduct will be subject to disciplinary interventions.



STUDENT SERVICES

The Student Services Team strives to strengthen the essential connection between school, family, and students. The Student Services Team at Thornton Fractional District 215 has always emphasized this connection, and with the introduction of this team, students and families will have multiple staff members providing consistent and targeted support, throughout a student's high school career.

In District 215, we believe in the power of community and collaboration, and the Student Services Team embodies these principles. We are here to support, celebrate successes, and help students navigate challenges. The Student Services Team consists of the following members and positions:

- **Assistant Principal:** The Assistant Principal plays a vital role in coordinating the team's efforts and ensuring effective support for all students.
- **Administrative Assistants:** The Admin Assistants are essential team members and collaborate with the team to provide crucial administrative support, ensuring seamless communication and coordination.
- **Dean of Students:** a school leader responsible for supporting student behavior, attendance, and overall well-being. The dean works to maintain a positive, safe school environment by addressing discipline issues, building relationships with students and families, coordinating interventions, and collaborating with teachers and staff to promote student success and a respectful school culture.
- **EL Coordinator:** oversees programs and services for Multi-Language Learners (MLs). This role includes supporting teachers with instructional strategies, ensuring compliance with language-learning regulations, coordinating assessments, monitoring student progress, and collaborating with families to promote students' English development and academic success.
- **Mental Health Specialist:** A Mental Health Specialist (MHS) provides individual and group counseling as well as crisis intervention to students to support their social emotional well-being. MHS assesses student needs, collaborating with teachers/staff members, making referrals to community partners and providing preventative programming.
- **MTSS Teams :** The teams work closely to implement and track targeted interventions and academic support for students who may need additional assistance.
- **School Counselor:** The School Counselor focuses on guiding students and families through post-graduation planning, including college and career preparation.
- **School Psychologist:** The School Psychologist contributes valuable insights to support students' mental well-being and academic success through testing, assessing, and evaluation.
- **School Nurse:** a licensed health professional who supports student well-being by managing health needs, administering medications, providing first aid, monitoring chronic conditions, promoting health education, and helping ensure a safe and healthy school environment.
- **Social Worker:** A Social Worker is part of the team, providing expertise and assistance in addressing students' social and emotional needs.
- **Student Services Coordinator:** oversees the delivery of special education services to

ensure students with disabilities receive appropriate support.

- **Special Education - Case Manager:** The case manager ensures that appropriate accommodations and resources are provided for students following an Individualized Education Plan.

SCHOOL COUNSELORS & CONTACT INFORMATION

Center for Alternative Learning	Center for Academics & Technology	TF North	TFS South
<p>Mrs. T. Fowler School Counselor tfowler@tfd215.org (708) 585-2346</p>		<p>Mrs. A. Braasch School Counselor (A-D) abraasch@tfd215.org (708) 585-1018</p>	<p>Mr. M. Johnson School Counselor (A - Co) mjohnson@tfd215.org (708) 585-2021</p>
		<p>Mrs. J. Medina School Counselor (E-K) jmedina@tfd215.org (708) 585-1032</p>	<p>Mrs. N. Burk School Counselor (Cog - Gre) nburk@tfd215.org (708) 585-2023</p>
		<p>Ms. L. Like (L-Ri) llike@tfd215.org (708) 585-1019</p>	<p>Mr. J. Majewski School Counselor (Gri - Lee) jmajewski@tfd215.org (708) 585-2014</p>
		<p>Mrs. S. Olson (Ro - Z) solson@tfd215.org (708) 585-1020</p>	<p>Mrs. A. Shama School Counselor (Lef - Os) ashama@tfd215.org (708) 585-2196</p>
		<p>Mrs. W. Bivens Career & Technical Ed wbivens@tfd215.org (708) 585-1126</p>	<p>Ms. M. James School Counselor (Ot-Sm) mjames@tfd215.org (708) 585-2020</p>
			<p>Ms. E. Pickett (Sn - Z) epickett@tfd215.org (708) 585-2022</p>

SCHOOL COUNSELING

The school provides a guidance and counseling program for students. The school's counselors are available to those students who require additional assistance. Under Illinois law, any student 12 years of age or older may receive counseling services without consent of the student's parent/guardian. However, until the consent of the student's parent/guardian has been obtained, counseling services provided to a student under the age of 17 are generally limited to no more than eight 90-minute sessions.

The school counseling program is available to assist students in identifying career options consistent with their abilities, interests, and personal values. Students are encouraged to seek the help of counselors to develop class schedules that meet the student's career objectives.

High school juniors and seniors have the opportunity to receive college and career-oriented information. Representatives from colleges and universities, occupational training institutions and career-oriented recruiters, including the military, may be given access to the school campus in order to provide students and parents/guardians with information.

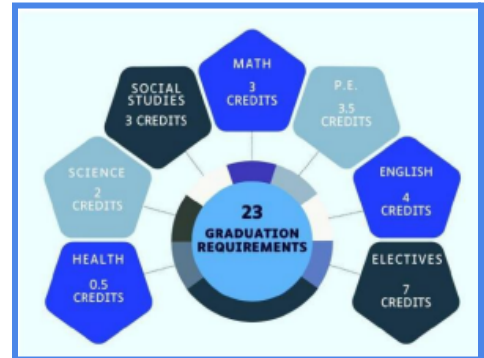
HIGH SCHOOL CURRICULUM

The courses a student takes and the grades they earn represent the most important criteria considered by admission personnel. In general, colleges prefer a traditional and classical college preparatory curriculum, including English (literature and composition courses), mathematics, science (laboratory courses), social studies, and foreign language. Colleges also look favorably on courses that supplement a strong academic program, such as computer/information technology, fine and performing arts, business, family and consumer sciences, and career and technical education.

GRADUATION REQUIREMENTS

Thornton Fractional Township High School requires students to successfully complete 23 credits in the following subject areas:

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



Of the 23 minimum credits required for graduation, 19 credits must be in courses other than Physical Education and Driver Education. Students must enroll in P.E. each semester during the

regular school year unless they are enrolled in Driver Education, Health or have received a valid P.E. waiver. Waivers are awarded for specific courses in accordance with District 215 Board Policy 6:310. Please refer to full Graduation Requirements in Grading and Promotion under Graduation Requirements.

Colleges and universities have different general requirements. Although specific prerequisites may change, the following **minimum guidelines** exist:

Public universities/Private 4-year colleges and universities:

Subject	TFD 215 Graduation Requirements	Years
English	4 credits	4 years
Mathematics	3 credits	3-4 years
Science	2 credits	3-4 years
Social Studies	3 credits	3-4 years
Foreign Language	2 credits	4 years
Electives	7 credits	2 years

*District 215 awards .5 credits for successful completion of each course.

Highly selective colleges/universities:

Subject	TFD 215 Graduation Requirements	Years
English	4 credits	4 years
Mathematics	3 credits	4 years
Science	2 credits	3-4 years
Social Studies	3 credits	3-4 years
Foreign Language	2 credits	4 years
Electives	7 credits	2 years

District 215 awards .5 credits for successful completion of each course.

ACADEMICS

ACADEMIC LEVELS

Advanced Placement (AP) provides District 215 students the opportunity to engage with college-level coursework that challenges students to immerse in rigorous academic study while developing advanced analytical, writing, and problem-solving skills. Successful completion of AP exams may also provide students with the opportunity to earn college credit or advanced standing. Advanced Placement (AP) courses are offered by the CTE, English, Mathematics, Music, Science, and Social Studies, and World Language departments.

The Advanced Placement (AP) Program provides students with the opportunity to pursue college-level studies while still in high school. A student may receive college credit for a score the 3 or higher on AP examination. Students who enrolled in these courses are expected to sit for the exams in early May. Exam fees are assessed per year.

Weighted Grade Scale for Advanced Placement

Grade	A	B	C	D	F
Weight (1.2)	4.8	3.6	2.4	1.2	0

Honors (H) offers academically advanced students an accelerated and enriched course of study designed to promote critical thinking, deeper content exploration, and higher-level skill development. These courses provide rigorous preparation for future Advanced Placement or college-level coursework. Honors courses are offered by English Mathematics, Music, Science, and Social Studies departments.

Weighted Grade Scale for Honors

Grade	A	B	C	D	F
Weight (1.1)	4.4	3.3	2.2	1.1	0

College and Career Preparatory (CP) equips students with the academic skills, practical experience, and real-world competencies necessary for success in postsecondary education and the workforce. Coursework emphasizes critical thinking, communication, and career exploration to support informed planning for future goals.

Grade Scale for College and Career Preparatory

Grade	A	B	C	D	F
Weight (1.0)	4.0	3.0	2.0	1.0	0

CREDIT, COURSE LOAD, AND GPA CALCULATION

Thornton Fractional High School District 215 students will generally be enrolled in a year-long academic course S1 and S2 in which .5 credits is awarded for successful completion of coursework based on sound grading practices. To fulfill graduation requirements, a student must receive 3 credit hours for 8 consecutive semesters to be considered on-track for graduation.

CREDIT ATTAINMENT

Thornton Fractional High School District 215 students will generally be enrolled in a year-long academic course S1 and S2 in which .5 credits is awarded for successful completion of coursework based on sound grading practices. Successful completion and passing of a course, a student shall be awarded one half .5 credits per course, per semester. A student who successfully completes and passes both semesters of a full-year course will be awarded .5 credits at the end of each semester.

A student who must drop a year course at the end of the first semester due to unforeseen circumstances will be awarded .5 credits if they have satisfactorily completed the semester's work.

CREDIT FAILURE

While academic failure is strongly discouraged during each semester at District 215, a student who passes the first semester but fails the second semester of a year course will be awarded .5 credits at the end of the first semester and no credit for the second semester.

As a general rule, if a student fails the first semester of a year-long course, they will continue in the course in the second semester and have the opportunity to earn .5 credits upon successful completion of coursework in the second semester.

A student who is unsuccessful in completing core and elective subjects and is off-track to graduate will be strongly encouraged to enroll in one of the following programs:

HIGH SCHOOL CREDIT & JUNIOR HIGH PROFICIENCY EXAMS

High school credit earned at the junior high/middle school will be recorded on the District 215 transcript as a pass with no letter grade for students who demonstrate proficiency according to District 215's academic criteria.

HIGH SCHOOL CREDIT & NON-DISTRICT EXPERIENCE

The student seeking credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested. The Superintendent or designee shall determine which, if any, non-District courses or experiences will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. This section does not govern the transfer of credits for students transferring into the district.

A student seeking credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested.

The Superintendent or designee shall determine which, if any, non-District courses or experiences will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. This section does not govern the transfer of credits for students transferring into the district.

RECOVERING CREDIT

Credit Recovery in a Traditional Setting is an educational program that allows Grade 9 through Grade 11 students to retake or make up a course they previously failed or did not complete in core subject areas, so they can earn the required credits for graduation. Credit recovery will take place in a traditional classroom with a certified teacher who provides targeted instruction, flexible learning options, and support to help students stay on track academically. **A student must pass with a 60% or higher to be awarded a Pass (P) on their transcript and .5 credits. This has no impact on a student's grade point average.**

Summer School in a Traditional Setting provides instructional programming in core subject areas during summer break. Courses run Monday–Thursday for seven weeks, with each session meeting five hours per day. District 215 offers both Semester 1 and Semester 2 courses. Students may enroll in Summer School to recover failed credit, strengthen academic skills, or to accelerate their academic progress. **Upon successful completion and passing, the student will earn .5 credits, and the new letter grade will replace the previous failing grade on the transcript. The grade will be factored into the student's cumulative GPA.**

Virtual Academic Recovery is for senior students who need to retake or make up a course previously failed or did not complete in core or elective areas, so they can earn the required credits for graduation. Credit recovery is done in a virtual setting with a certified staff member who provides targeted guidance, goal setting, and support to help students stay on track academically. **A student must pass with a 60% or higher to be awarded a Pass (P) on their transcript and .5 credits. This has no impact on a student's grade point average.**

COURSE LOAD

A full-time student is required to be enrolled in 3 credits per grade level each semester, plus lunch, unless a variation is requested in writing by his/her parent/guardian, subject to the approval of the principal in writing.

A full-credit course is one which meets one class period per day, five days each week, for the semester, and for which the student receives one-half credit.

GRADE POINT AVERAGE AND CALCULATION

Term Grade Point Average (GPA) is calculated using the current term (Q1, Q2, Q3, or Q4) grades only.

Cumulative Grade Point Average (GPA) is calculated using ALL semester grades earned. It is recalculated at the end of each semester. It is the GPA that appears on your transcript, and it is what colleges, trade schools, and employers request.

Calculation of Grade Point Average (GPA)

How to calculate Term GPA? To calculate a term GPA on a 4.0 scale, convert each course grade to its 4.0 value (A=4, B=3, C=2, D=1, F=0). Add the grade values for all courses taken during the term, then divide that total by the number of courses. The result is your term GPA.

How to calculate Cumulative GPA? To calculate cumulative GPA on a 4.0 scale, convert all final course grades from every semester to their 4.0 values. Add all the grade values together, then divide by the total number of courses taken. The result is your cumulative GPA.

COURSE SCHEDULE CHANGES

The master schedule of classes is built based on staffing and student requests during the spring semester of the previous school year. All students are required to take a minimum 3 credits per semester. Students and parents should familiarize themselves with the district curricular offerings via the [District 215 Curriculum Guide](#) and engage with their school counselor and teachers to ensure the student selects courses that are the appropriate level, follow the appropriate sequence, and align with their postsecondary plans.

Due to the complexities of the scheduling process, the school administration reserves the right to adjust any student schedule during the school year to better meet overall needs.

All course selections for the upcoming 2026 - 2027 school year will be considered final after the **first Friday in March**.

ADD OR DROP A COURSE

A student may request to add/drop a course within the first 5 days of school based on the following criteria:

- a. The student or parent discovers either a mistake or error on the student's schedule.
- b. The student is an upperclassman who needs a schedule change to add a course to meet graduation requirements.
- c. The student, parent, and counselor, as a result of an individual academic success conference which reviews the needs of the student, a determination is made to allow a schedule change.

All requests for course-level changes must follow the established change review process at each campus. Final approval for the change must be granted by AP of Pupil Personnel Services or a designated building administrator.

LEVEL CHANGE

District 215 encourages students to engage in the most rigorous coursework available to them. Level changes can occur up to the end of the 1st quarter or at the end of the semester based on availability within the new course and administrator approval. All requests for course-level changes must follow the established change review process at each campus. Final approval for the change must be granted by AP of Pupil Personnel Services or a designated building administrator.

NON-RECOMMENDED LEVEL CHANGE

When a parent/guardian requests that a student take a particular course against the recommendations of a teacher and/or the counselor, such requests shall be made in writing. The Non-Recommended Course Level Request Form should be completed and include any of the provisions that supports District 215's position. The request will be placed in the student's

file. Final approval for the change must be granted by AP of Pupil Personnel Services or a designated building administrator.

ENROLLMENT REQUIREMENTS FOR DUAL CREDIT COURSES

Students enrolled in Thornton Fractional District 215 dual credit courses are required to register for dual college credit through South Suburban College or other accredited dual credit partnerships. Completion of the dual credit registration process will be included in the course grading system for all dual credit courses. Parents will be provided with a registration opt out and must complete an opt out form if college credit is not sought. All opt out requests will be reviewed and addressed directly with the parent by the Career Development Department. Failure to register for dual credit through an accredited dual credit partnership will result in a student failing

POST-SECONDARY COUNSELING

STUDENT PATHWAYS

Throughout a student's tenure in District 215, a student will be prepared to select a college, career, or military pathway. The following definitions define the available opportunities:

4-year College Pathway – students enroll in a four-year college or university to pursue a bachelor's degree. This pathway emphasizes strong academic preparation, advanced coursework, and college-readiness skills, leading to broader academic specialization and expanded career opportunities after graduation.

2-year College Pathway - prepares students to attend a two-year community college where they can complete general education courses, earn an associate degree, or obtain career-focused certificates. This pathway often provides an affordable option with opportunities to transfer to a four-year university or enter the workforce with practical, industry-aligned skills.

Career Pathway – provides students with the skills, certifications, and experiences needed to enter the workforce directly after high school in a chosen career field.

Military Pathway – students choose to enlist in a branch of the Armed Forces.

Trade/Technical Pathway – emphasizes hands-on training and specialized skills that lead directly to skilled trades or technical careers, often through apprenticeships or vocational programs.

SENIOR TRANSCRIPTS

A senior should submit all official transcript requests through EDocs within Naviance for current seniors.

FREE APPLICATION FOR STUDENT AID (FAFSA)

The following individual(s) has/have been designated by the school to assist senior students with questions related to the Free Application for Federal Student Aid (known as FAFSA) or to refer senior students to other appropriate resources.

The school offers a variety of services aimed at helping senior students complete FAFSA paperwork, including the opportunity to receive help during the school day in completing the student's portion of the FAFSA application.

Please contact your student's school counselor for more information regarding the FAFSA representative for the 26-27 school year. In addition, please see the [Illinois Student Assistance Commission \(ISAC\)](#) for assistance or questions at (800) 899-4722.

SCHOLARSHIPS

District 215 does not award any scholarships. The school acts as an agent for organizations offering scholarships by publishing information as to the availability of such awards and assisting students in completing the appropriate application forms. Scholarship information is available on the Guidance Office website. Some scholarships are based on the total educational record, but most are based on financial need.

MILITARY RECRUITERS & INSTITUTIONS OF HIGHER LEARNING

Upon their request, military recruiters and institutions of higher learning will be given access to students' names, addresses and telephone numbers. Parents who do not want their child's name to be released (or students over the age of 18 who do not want their name released) should answer "NO" to the question during online registration in PowerSchool. If you have any questions, please contact your student's Pupil Personnel Services Department.

TESTING PROGRAMMING

Based on a student's interests, the following assessments and tests are required for enrollment, enlistment, and graduation in the state of Illinois.

Grade Level	FALL	SPRING	SPRING
Grade 9		Pre ACT9	Advanced Placement*
Grade 10	NMSQT	Pre ACT 10	Advanced Placement*
Grade 11	NMSQT	ACT / DLM*	Advanced Placement*
Grade 12	ASVAB*	ASVAB*	Advanced Placement*

**student must qualify or be enrolled in course work to participate in examinations*

NATIONAL ASSESSMENTS & TESTS

Armed Services Vocational Aptitude Battery (ASVAB) is a multiple-choice test used by the United States military to determine enlistment eligibility and identify suitable military jobs, measuring aptitude in verbal, math, science, and technical areas, with results impacting career options and benefits. Please click on [ASVAB Enlistment Testing](#) for more information.

The **ACT** and **SAT** are standardized tests required by colleges and universities for undergraduate admissions.

The College Board is an association of some 5,400 colleges, schools, universities, and other educational organizations throughout the country. The College Board offers the following:

- **Advanced Placement Exams (AP Exams)** Students who want to apply for college credit for areas in which they feel they are proficient may take an Advanced Placement test after enrolling in an Advanced Placement class. Currently, District 215 offers advanced placement courses and examinations in: chemistry, calculus, European History, English Language and Composition, English Literature and Composition, Psychology, Spanish Language, Spanish Literature, United States History, Music Theory, Computer Science Principles, Biology, Physics 1, Pre-Calculus, Calculus AB, Statistics, Human Geography, and African-American Studies. Consult your AP Coordinator for more information.
- **PSAT/NMSQT** the National Merit Scholarship Qualifying Test taken by juniors to qualify for the [National Merit Scholarship Program](#). Students who score in the top percentile can become National Merit Scholars, receiving recognition and scholarship awards
- **SAT** tests students' readiness for college by measuring skills in reading, writing, and math. It assesses a student's ability to comprehend and apply knowledge in these areas, with sections focused on evidence-based reading, writing and language, and math, including areas like algebra and data analysis. The test is developed by the College Board and is used by many universities for college admissions.
- Please refer to the College Board website for more information on the [SAT](#).

ACT INC. is a private testing agency associated with colleges throughout the country. It offers the following:

- ACT The ACT is a test of English, mathematics, reading, and science skills. It is administered six times a year. Scores range from 1-36. Scores range from 1-36 and are not included in the composite score.
- ACT is an Illinois State requirement that all students take this prior to graduating.
- Please refer to [ACT](#) website for more information.

Dynamic Learning Maps - Alternative Assessment (DLM)

The Dynamic Learning Maps-Alternate Assessment is the required state assessment for students, in Grade 11, with the most significant cognitive disabilities. As determined by the IEP, students with the most significant cognitive disabilities may take the DLM if participation in the state's regular assessments is not appropriate, even with accommodations.

STATE ASSESSMENTS & GRADUATION REQUIREMENTS

Students will be required to take standardized state assessments in accordance with federal and state testing regulations. All 11th-grade students or 12th-grade students without a valid test score on file with the State must take the American College Testing Program (ACT) assessment unless the student qualifies for the Dynamic Learning Maps Alternative Assessment (DLM-AA). This test is based on College and Career Readiness standards.

SPRING STATE ASSESSMENT OFFERED AT DISTRICT 215

The counseling department supervises the administration of academic and career tests to all students over a two-day test window. The results are used to properly assess achievement and career interest. The information is used by school counselors throughout the year as part of the comprehensive counseling curriculum. The following tests and surveys are administered throughout the school year:

Grade Level	FALL	SPRING	SPRING
Grade 9		Pre ACT9	Advanced Placement*
Grade 10	NMSQT	Pre ACT 10	Advanced Placement*
Grade 11	NMSQT	ACT / DLM*	Advanced Placement*
Grade 12	ASVAB	ASVAB	Advanced Placement*

**student must qualify or be enrolled in course work to participate in examinations*

Grade 12 students will also be required to complete a comprehensive exit survey detailing their school counseling experience, Naviance curriculum, post-secondary decision, and scholarships awarded.

MULTI-LANGUAGE LEARNERS

District 215 will provide language and other special support services for students from linguistically and culturally diverse backgrounds who have been identified as Multi-Language Learners (ML). These services are funded by the state and federal government and help students become English proficient, lifelong learners.

The state requires the school district to conduct a Home Language Survey with every new student. This information is used to count the students whose families speak a language other than English at home. It also assists District 215 staff to identify the students who need their English language proficiency tested. Students who are identified as EL are eligible for English as a Second Language classes, tutoring, and other forms of instructional support.

Students who are identified as Multi-Language Learners (ML) are eligible for educational services such as the English as a Second Language class, tutoring, and/or other forms of instructional support.

Parents/guardians of Multi-Language Learners will be informed how they can:

1. Be actively involved in the education of their children,
2. Participate in assisting their children to attain English proficiency, achieve at high levels within a well-rounded education, and meet the challenging State academic standards expected of all students, and
3. Serve as members of the Bilingual Parent Advisory Committee.

ACCESS TESTING

Any student who is identified as Limited English Proficient must take the Assessing Comprehension and Communication in English State-to-State (ACCESS) test yearly until proficiency is reached.

ACTFL TESTING -

ASSESSMENT OF PERFORMANCE TOWARD PROFICIENCY IN LANGUAGES (AAPPL)

Provides administrators with a nationally recognized framework for developing, evaluating, and supporting high-quality language programs. ACTFL standards and proficiency guidelines help ensure curriculum alignment, promote consistent expectations across levels, guide professional development for teachers, and support data-driven decisions that improve student language outcomes. By using AAPPL, high school administrators can measure real-world language skills, provide data for the Seal of Biliteracy, guide instruction, and offer objective proof of bilingualism for future higher education. ACTFL framework allows District 215 to strengthen world language instruction, gauge proficiency growth, and expand opportunities for students to become proficient, culturally competent global citizens.

ELLEVATION

District 215 has equipped EL teachers with Ellevation, an educational database and resource that provides key insights and skills needed to drive meaningful change in the classroom. By utilizing this platform and the strategies, educators can enhance their ability to differentiate instruction, creating a more effective learning environment. This powerful solution transforms the way our teachers both teach and support their ELL students across the district.

TBE INSTRUCTION (TBE)

A high school district has an enrollment of 20 or more English Learners of the same language classification, the school district must establish a transitional bilingual education program for each language classification.

TPI INSTRUCTION (TPI)

A high school district has an enrollment of 19 or fewer English Learners of the same language classification, the school district must establish a transitional bilingual education program for each language classification.

SEAL OF BILITERACY

The Seal of Biliteracy is an award given by a school, district, or state in recognition of students who have studied and attained proficiency in two or more languages by high school graduation. This recognition must be designated on a student's transcript and high school diploma with a receipt of the State Seal of Biliteracy, provided that all conditions and requirements for the program have been met.

Visit the Illinois State Board of Education website for more information.

SPECIAL EDUCATION AND SERVICES

504 PLAN

A student who has an impairment which substantially limits his/her functioning in the educational setting, but who is not eligible under state and federal law for special education services, may be considered for a Section 504 Educational Plan if such accommodations are needed in order for that student to derive benefit from his/her education. Referral for services under this plan would follow the same procedure as that detailed above.

INDIVIDUALIZED EDUCATION PLAN (IEP)

To qualify for services, students suspected of having a disability must be evaluated. School staff and/or the student's parent/guardian may request the evaluation. When a parent/guardian makes a request for an evaluation, the team has up to 14 school days to respond.

The request for an evaluation must be in writing and signed and dated by the person asking for the evaluation. If there are any medical concerns, a doctor's report must be

submitted, along with a release of information so that the team can speak with the provider. The following chart is provided to support you in this process.

The written request must be submitted to the Student Service Coordinators at each campus for review and approval.

TF North Campus	TF South Campus
Dr. Akiva Carson studentservices-tfn@tfd215.org	Mr. Dwight DeRamus studentservices-tfs@tfd215.org

SPEECH LANGUAGE THERAPY

Speech therapy services are available for students who have speech or language dysfunction. Referrals for speech and language evaluations may be made through the counselor or directly to the therapist. A speech and language evaluation must be completed prior to the delivery of service.

TRANSITION SERVICES

The state requires that annual consideration be given regarding post-secondary opportunities for all students with special education eligibility. The student's personal vision for his/her future is discussed. Thornton Fractional High Schools follow this state procedure. School programming is to address the student's vision and educational needs in light of his/her vocational aspirations.

ADDITIONAL SPECIAL EDUCATION PROGRAMMING

Support is available to Thornton Fractional High School students with physical, vision, or hearing impairment, as well as other medical and intellectual disabilities. Specific programs for students are available on a case-by-case basis, as determined by individual student need and the Student Services team.

FREQUENTLY ASKED QUESTIONS OF SCHOOL COUNSELORS

What does the School Counseling Department do?

The School Counseling Department supports students' academic planning, social-emotional well-being, and post-secondary preparation, including college, career, and personal goals.

Who is my school counselor?

Students are typically assigned a counselor based on student's last name. The Guidance Office can confirm who your counselor is.

How do I make an appointment with my counselor?

Students should email their counselor to request an appointment.

Why might I need to meet with my counselor?

Common reasons include course selection, academic concerns, personal issues, conflict resolution, college and career planning, mental health support, and accessing school resources.

Can my counselor help me with college planning?

Yes. Counselors assist with exploring options, applications, financial aid, scholarships, recommendation letters, and planning for college entrance exams.

What if I'm struggling academically?

The Guidance Department can help identify challenges, connect you with tutoring or support services, adjust course schedules when appropriate, and help create a plan for improvement.

Are conversations with my counselor confidential?

Yes, with a few exceptions for safety concerns. Counselors are required to share information if a student is at risk of harm to themselves or others.

Can the Guidance Department help with mental health concerns?

Yes. School counselors provide support, coping strategies, and referrals to mental health professionals when needed. Students are encouraged to reach out anytime they feel overwhelmed or anxious.

What if I need help with my schedule or want to change a class?

Students can request schedule changes during designated periods. Counselors will review the request and determine if adjustments are possible based on graduation requirements and class availability.

How can families contact the Guidance Department?

Parents/guardians may call, email, or schedule an appointment. The department encourages regular communication to support each student's success.

Does the Guidance Department handle transcripts and records?

Yes. Students and families can request transcripts, enrollment verification, or records through the Guidance Office.

How does the Guidance Department support career planning?

Counselors help students explore career pathways, understand labor market information, discover interests, connect with internships, and learn about technical or trade programs.



HEALTH & SERVICES

HEALTH REQUIREMENTS & DOCUMENTS

HEALTH EXAMINATIONS AND IMMUNIZATION RECORDS

A student entering 9th grade at District 215 will be required to submit a completed school physical on the State of Illinois Child Health Exam Form and up-to-date immunization record at the time of enrollment. A transfer student will provide medical documentation of health examinations and up-to-date immunizations upon enrollment. Documentation of an eye examination will be required for any student entering Illinois schools for the first time. These requirements are in accordance with rules and regulations of the Illinois State Board of Education and Illinois Department of Health.

The physical and immunization history may be submitted to the School Nurse's Office at the start of 2nd semester through the first week of August, 2026.

INCOMING FRESHMAN

Incoming freshmen will not be allowed to complete registration, attend school, or participate in extracurricular activities unless their completed school physical and immunization records are submitted by the required deadline.

Dental records are also required for submission and due by May 15th, 2027 of the Grade 9 school year.

While District 215 receives records from feeder schools, it is the responsibility of the parent/guardian to ensure that all student medical records are submitted by the required deadline.

RETURNING STUDENT IN GRADE 12

Returning Grade 12 students will not be allowed to complete registration if proof of immunization against meningococcal conjugate (MENACWY/MCV4) is not submitted by the first week of August.

The immunization section of the physical must be signed and dated by a Licensed Health Care Provider. If the documentation is not signed or determined a forgery, student registration will cease.

EXCLUSION FROM SCHOOL

For students' health and safety, health examination and immunization records must be approved by the first day of school.

Failure to comply will result in exclusion from school until the required health forms are provided to the District. During a student's exclusion from school for noncompliance, the student's

parents/guardians will be considered in violation of Section 26-1 of The School Code of Illinois and subject to any penalty imposed by Section 26-10. Per 77 Ill Admin Code Part 690, in the event of any reported case of vaccine preventable communicable disease (such as measles) in the school, susceptible students would need to be excluded from school for the minimum period set forth by the Illinois Department of Public Health. During that period, the school is under no obligation to provide homebound tutoring unless, of course, the student were to become ill. To establish a date before October 15 state non-compliant exclusion date, school districts are required to provide parents/guardians notification 60 days prior to the start of the school year. Thornton Fractional THSD 215 will give parents/guardians a 60-day notice that the required health examinations and immunizations must be submitted in order for the student to be registered within the school district.

RELIGIOUS EXEMPTION

If a student is exempted from a physical examination or immunizations for medical reasons, a physician must provide written documentation addressing the medical contraindication. If a parent or guardian objects to a physical examination or immunizations on religious grounds, the Illinois Department of Public Health's Certificate of Religious Exemptions form must be completed and signed by a parent and physician.

SPORTS PHYSICALS

In order for a student to participate in interscholastic sports, the Certificate of Child Health Examination form must be completed and signed by a physician. The athletic physical exam is good for 395 days from the exam date, then needs to be renewed to continue participation.

STUDENT HEALTH NEEDS & PLANS

STUDENT HEALTH NEEDS

Parents/Guardians should notify Health Services of any student with a health need prior to that student starting school or as a health issue develops. Health information may be sensitively shared with faculty and staff members when necessary to provide for safe daily care and to guide emergency procedures.

An elevator pass will be provided with a doctor's orders or at a nurse's discretion. Confidentiality will be maintained in accordance with state and federal laws. Public Act 100-0726, 105 ILCS 5/22-30(c), 105 ILCS 145/27, and Public Act 103-0348)

MEDICAL MANAGEMENT PLANS

Asthma, allergy, diabetes, seizure, and emergency medical management plans are requested to guide procedures for the best student care. All medical management plans must be submitted to the School Nurse prior to the beginning of each school year.

HOSPITALIZATION / EXTENDED MEDICAL ABSENCE (Illness, Injury, Surgery)

Any student recovering from extended medical absence must provide the School Nurse with a written order signed, dated, and stamped by a physician. This medical order must indicate the duration of recovery. Once the student is cleared by a physician to return to school or Physical Education will require a written order signed, dated, and stamped by a physician stating the release of the student to return to school and/or Physical Education.

A new order from the doctor is required each semester of the medical absence.

Any student absent for five consecutive days or more are required to have written documentation from the physician stating that the student is cleared to return to school.

ILL OR INJURED STUDENTS

Students exhibiting signs of illness should be cared for at home to prevent the spread of illness to other students. Students who become ill or injured at school will not be sent home without prior contact

INFECTIOUS AND COMMUNICABLE DISEASES

The school will observe recommendations of the Illinois Department of Public Health regarding communicable diseases.

1. Parents are required to notify the school nurse if they suspect their child has a communicable disease.
2. In certain cases, students with a communicable disease may be excluded from school or sent home from school following notification of the parent or guardian.
3. The school will provide written instructions to the parent and guardian regarding appropriate treatment for the communicable disease.
4. A student excluded because of a communicable disease will be permitted to return to school only when the parent or guardian brings to the school a letter from the student's doctor stating that the student is no longer contagious or at risk of spreading the communicable disease act with a parent/guardian or authorized emergency contact. Local paramedics may be called in the event of a medical emergency.

MEDICATION

Students should not take medication during school hours or during school-related activities unless it is necessary for a student's health and well-being. When a student's licensed health care provider and parent/guardian believe that it is necessary for the student to take a medication during school hours or school-related activities, the parent/guardian must request that the school dispense the medication to the child and otherwise follow the District's procedures on dispensing medication.

No School District employee shall administer to any student, or supervise a student's self-administration of, any prescription or non-prescription medication until a completed and signed [School Medication Authorization Form](#) (SMA Form) is submitted by the student's parent/guardian. No student shall possess or consume any prescription or non-prescription

medication on school grounds or at a school-related function other than as provided for in this policy and its implementing procedures.

Nothing in this policy shall prohibit any school employee from providing emergency assistance to students, including administering medication.

SELF-ADMINISTRATION OF MEDICATION

A student may possess and self-administer an epinephrine injector, e.g., EpiPen®, and/or asthma medication prescribed for use at the student's discretion, provided the student's parent/guardian has completed and signed an SMA Form.

The Superintendent or designee will ensure an Emergency Action Plan is developed for each self-administering student.

A student may self-administer medication required under a qualifying plan, provided the student's parent/guardian has completed and signed an SMA Form. A qualifying plan means: (1) an asthma action plan, (2) an Individual Health Care Action Plan, (3) an allergy emergency action plan, (4) a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973, or (5) a plan pursuant to the federal Individuals with Disabilities Education Act. A student may also possess the supplies and equipment necessary to monitor and treat diabetes in accordance with the student's diabetes care plan and/or the supplies, equipment, and medication necessary to treat epilepsy in accordance with the student's seizure action plan.

The District shall incur no liability, except for willful and wanton conduct, as a result of any injury arising from a student's self-administration of medication, including asthma medication or epinephrine injectors, or medication required under a qualifying plan. A student's parent/guardian must indemnify and hold harmless the District and its employees and agents, against any claims, except a claim based on willful and wanton conduct, arising out of a student's self-administration of an epinephrine injector, asthma medication, and/or a medication required under a qualifying plan.

SCHOOL DISTRICT SUPPLY OF UNDESIGNATED EPINEPHRINE INJECTORS

The Superintendent or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated epinephrine injectors in the name of the District and provide or administer them as necessary according to State law. Undesignated epinephrine injector means an epinephrine injector prescribed in the name of the District or one of its schools. A school nurse or trained personnel, as defined in State law, may administer an undesignated epinephrine injector to a person when they, in good faith, believe a person is having an anaphylactic reaction. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law.

SCHOOL DISTRICT SUPPLY OF OPIOID ANTAGONISTS

The Superintendent or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesignated opioid antagonists and provide or administer them as necessary according to State law. Opioid antagonist means a drug that binds to opioid receptors and blocks or inhibits the effect of opioids acting on those receptors, including, but not limited to, naloxone hydrochloride or any other similarly acting drug approved by the U.S. Food and Drug Administration. Undesignated opioid antagonist is not defined by the School Code; for purposes of this policy it means an opioid antagonist prescribed in the name of the District or one of its schools or obtained by the District without a prescription. A school nurse or trained personnel, as defined in State law, may administer an undesignated opioid antagonist to a person when they, in good faith, believe a person is having an opioid overdose. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law. See the website for the Ill. Dept. of Human Services for information about opioid prevention, abuse, public awareness, and a toll-free number to provide information and referral services for persons with questions concerning substance abuse treatment.

ADMINISTRATION OF MEDICAL CANNABIS

The Compassionate Use of Medical Cannabis Program Act allows a medical cannabis infused product to be administered to a student by one or more of the following individuals:

1. A parent/guardian of a student who is a minor who registers with the Ill. Dept. of Public Health (IDPH) as a designated caregiver to administer medical cannabis to their child. A designated caregiver may also be another individual other than the student's parent/guardian. Any designated caregiver must be at least 21 years old and is allowed to administer a medical cannabis infused product to a child who is a student on the premises of his or her school or on his or her school bus if:
 - Both the student and the designated caregiver possess valid registry identification cards issued by IDPH;
 - a. Copies of the registry identification cards are provided to the District;
 - b. That student's parent/guardian completed, signed, and submitted a School Medication Authorization Form - Medical Cannabis; and
 - c. After administering the product to the student, the designated caregiver immediately removes it from school premises or the school bus.
2. A properly trained school nurse or administrator, who shall be allowed to administer the medical cannabis infused product to the student on the premises of the child's school, at a school sponsored activity, or before/after normal school activities, including while the student is in before-school or after-school care on school-operated property or while being transported on a school bus.
3. The student him or herself when the self-administration takes place under the direct supervision of a school nurse or administrator.

Medical cannabis infused product (product) includes oils, ointments, foods, and other products that contain usable cannabis but are not smoked or vaped. Smoking and/or vaping medical cannabis is prohibited.

The product may not be administered in a manner that, in the opinion of the District or school, would create a disruption to the educational environment or cause exposure of the product to other students. A school employee shall not be required to administer the product. Discipline of a student for being administered a product by a designated caregiver, or by a school nurse or administrator, or who self-administers a product under the direct supervision of a school nurse or administrator pursuant to this policy is prohibited. The District may not deny a student attendance at a school solely because he or she requires administration of the product during school hours.

SCHOOL NURSE & CONTACT INFORMATION

Center Campus	North Campus	South Campus
<p>Mrs. K. Smith School Nurse (708) 585-2355 ksmith@tfd215.org</p>	<p>Mrs. C. Doody School Nurse (708) 585-1188 cdoody@tfd215.org</p>	<p>Mrs. B. Gaspar School Nurse (708) 585-2050 bgaspar@tfd215.org</p>

STUDENT EMERGENCY CONTACT INFORMATION

Student emergency contact information must be submitted by parents/guardians of students entering Thornton Fractional High School District 215. Student contact and emergency information is used by Health Services to reach a parent/guardian or authorized contacts as needed. Students who become ill or injured at school may be sent home after contact is made with the parent/guardian or emergency contact.



SOCIAL EMOTIONAL SUPPORT SERVICES & TEAM

A Social Emotional Wellness Support Team provides guidance, resources, and interventions to help individuals manage emotions, build healthy relationships, and cope with challenges. The team promotes well-being by supporting mental health, fostering resilience, and creating a safe, supportive environment for personal and social growth. Members of this team are

School Counselor: The School Counselor focuses on guiding students and families through social and emotional growth during their tenure. A school counselor supports social emotional development of students through a collaborative effort.

Mental Health Specialist: a mental health specialist (MHS) provides individual and group counseling as well as crisis intervention to students to support their social emotional well-being. MHS accesses student needs, collaborating with teachers/staff members, making referrals to community partners and providing preventative programming.

School Psychologist: the school psychologist provides direct support and interventions to students, consult with teachers, families, and other school-employed mental health professionals (i.e., post high school counselors, school social workers) to improve support strategies, work with school administrators to improve school-wide practices and policies, and collaborate with community providers to coordinate needed services.

Social Worker: a social worker is part of the team, providing expertise and assistance in addressing students' social and emotional needs.

SUPPORT SERVICES & CONTACT INFORMATION

Center for Alternative Learning	Center for Academics & Technology	TF North	TF South
Mrs. M. Marcotte Social Worker (708) 585-2366 mmarcotte@tfd215.org		Ms. M. Chavez Social Worker (708) 585-1066 mchavez@tfd215.org	Ms. A. Zachary Social Worker (708) 585-2041 azachary@tfd215.org
		Ms. T. Carter Social Worker (708) 585-2073 tcarter@tfd215.org	Ms. T. Carter Social Worker (708) 585-2088 tcarter@tfd215.org
			Mrs. C. Natschke Mental Health Specialist (708) 585-9716 cnatschke@tfd215.org
		Ms. L. Knox-Lindsay School Psychologist (708) 585-1155 llindsay@tfd215.org	Mrs. Y. Beard School Psychologist (708) 585-2088 ybeard@tfd215.org



PSYCHO-EDUCATIONAL SERVICES & GROUPS

SERVICES & SUPPORTS

A Continuum of Care for Mental Health & Wellness		
Tier I - Universal & Preventive Supports		
Mental Health Screens	School Based Counseling	Psycho-Social Group Counseling
Tier II - Targeted Supports		
Mentoring	Community Agencies	Community Partnerships
Tier III - Intensive & Specialized Supports		
Risk Assessment	Threat Assessment	Referrals for Community Based Support

Students can be referred to participate in psycho-social groups designed to help students better understand issues and develop strategies to manage issues of concern to them that may, if not addressed, interfere significantly with the students' educational progress or school adjustment.

Counseling options for students who are affected by sexual abuse, along with options for victims of sexual abuse to obtain assistance and intervention will be identified by school personnel. Students in a group who present significant concern and for whom therapeutic services must be considered will be referred for individual consultation.

MENTAL HEALTH SERVICES

Mental Health services are available during the basic school term for students in need. The SEL Team coordinates services with those of the counselors and other specialists on staff at the Thornton Fractional High Schools.

The Mental Health team are comprised of specialists in identifying and intervening with mental or behavioral health. The team is able to provide the following support throughout the school year: assessment; individual and group counseling; consultation and collaboration with school personnel; consultation with parents/guardians; crisis intervention; mandated reporting; student advocacy; development of school wide interventions; and community outreach and referrals.

When providing counseling services, the focus is on issues that have had a significant impact on a student's functioning in the school setting and the SEL team will follow the guidelines of the

Illinois Mental Health and Development Disabilities Confidentiality Act (740 ILCS 110/1 et seq.) and in Board Policy 7:290.

HOMEBOUND SERVICES

A student confined to a hospital or to the home for more than two weeks who presents medical certification that this confinement is mandatory will be eligible for homebound tutoring upon completion of a home/hospital educational plan. The parent or guardian should call the school's social worker for additional information and to determine if their particular circumstances qualify the student for homebound instruction. Documentation from a physician or certified health care provider is required.

SUICIDE AWARENESS & PREVENTION

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

The school district maintains student and parent resources on suicide and depression awareness and prevention. Much of this information, including a copy of the school district's policy, is posted on the school district website. Information can also be obtained from the school office.

National Suicide Prevention Lifeline	988
Crisis Text Line	Text HOME to 741741
Safe2Help Illinois Helpline	844-4-SAFEIL

MENTAL HEALTH AWARENESS & SUPPORT

The purposes of developing procedures for crisis intervention may include but are not limited to:

- providing assistance to the student as a way to prevent self-harm or harm to others;
- providing assistance to parents/guardians so they can fulfill their role in supporting, protecting, and providing for their student;
- providing support and direction to staff members working with students who may be at risk; and
- ensuring District compliance with statutory responsibilities.

PROCEDURES FOR CRISIS INTERVENTION

Any staff member with reason to believe a student is in danger or is a danger to self or others should contact School Counselor, Mental Health Specialist, School Worker, or School Psychologists immediately. Concerns related to a student's danger to self might

be related to such issues as suicidal ideation, bullying, threats or acts of violence, self-injury, family violence, disordered eating, and/or substance abuse.

When a student self-reports or is reported to be a danger to self, the Social Worker, Mental Health Specialist, School Psychologist, or School Counselors should be notified immediately. The staff member who has become aware of this information must assume direct responsibility for reporting the information. When possible, the student about whom there is concern should be escorted to the Pupil Personnel Services Department. A PPS staff member will interview the student to assess imminent danger, moderate risk, or low risk; provide support to the student; and inform the student that concern for their safety will be shared with the parents/guardians. If social work cannot access the student, the parents/guardians will be contacted and a social worker will follow-up the next school day.

After interviewing the student, the PPS staff member will determine if the student is in imminent risk of harm. If the student is assessed to be safe, a member of the department will follow up with the referral source, the Assistant Principal, and the student's parents/guardians.

If the student is assessed to be a danger to self or others, the team member will either:

1. request that the parents/guardians pick up the student from school and seek assistance from a community resource or
2. have the student transported to a hospital emergency room and have the parents/guardians meet the student there (per recommendation of SASS evaluation). If unable to reach either parent/guardian, the social worker will call the other people listed on the student's emergency contacts. If no one can be reached, it will be at the discretion of staff to have the student taken to a hospital emergency room by local Emergency Medical Services. A building administrator will meet the student at the emergency facility and will remain with the student until parents/guardians/emergency contacts arrive, the student is admitted to the medical facility, or local authorities assume control over the student.

The PPS Department will contact the student's school counselor and Assistant Principal, Mental Health Specialist, and School Nurse to share pertinent details of the situation and determine whether the student's teachers should be informed. Confidentiality is respected. Faculty will be informed only on a "need-to-know" basis.

After the intervention, the Student Services team will:

- contact the parents/guardians to ascertain medical interventions and request a signed Consent for Release of Information Form to allow the Mental Health Specialist to contact the referral resources to coordinate services;

- conduct a re-entrance conference along with the school counselor, Assistant Principal, student, and parent/guardian (documentation is requested from a licensed mental health professional stating the student is safe from harm to self/others and able to attend classes);
- work with the family to determine an ongoing support plan;
- collaborate with the outside medical/therapeutic professional involved in the case if parental/guardian consent is provided; and
- apprise the team of the case details and information.

If the parent/guardian does not follow up with a referral, the Assistant Principal may file a report with the Illinois Department of Family Services (DCFS) for abuse or neglect. In addition, if the District is concerned that a student may harm themselves or others in the school setting, then that student may be referred to a mental health professional for a safety evaluation.

The purpose of this evaluation is to determine whether the student is safe to return and/or remain in the school setting and/or to determine if any special supports are needed in the school setting. If this evaluation is done at the District's expense, the District will select the evaluator. Failure to comply with evaluation requirements may also result in a report to DCFS.

A student who engages in self-injurious behaviors or suicidal/homicidal ideations in the school setting may be excluded from school until he/she has been evaluated by a licensed mental health professional and deemed safe to return. If an evaluation is completed at District expense, the District has the right to select the evaluator.

DOCUMENTATION

The appropriate school employee will document pertinent information relative to an intervention for a student at risk. A confidential written report will be on file in the Pupil Personnel Department. A copy of the documentation from the intervening mental health professional will be kept on file with the Assistant Principal.



RESIDENCY & ATTENDANCE

RESIDENCY REQUIREMENTS

BOUNDARIES OF THORNTON FRACTIONAL DISTRICT 215

Thornton Fractional Township High School District #215, was organized as a legal township high school district on April 12, 1926. It was organized and is governed under the township high school laws as set forth in the statutes of the State of Illinois.

Thornton Fractional Township High School District #215, Cook County, Illinois, incorporates portions of the Village of Burnham, City of Calumet City, Village of Lansing, and the Village of Lynwood. The district boundaries are:

- North: Northern city limits of the Village of Burnham
- East: State Line
- South: Center line of 201st Street
- West: Center line of Torrence Avenue

District #215 also includes the part of the District 205 which was annexed on January 4, 1960 which is bounded on the north by the right-of-way of the Kingery Expressway, to the Calumet Expressway, on the southwest by the north side of the right-of-way of the Grand Trunk Railroad, on the west by the center line of Locust Street, and on the south by the center line of 186 Street from Locust Street to Torrence Avenue. The 1996 annexation extended the center line of the Locust Street west boundary to the center line of Stony Island.

Beginning with the school year 1960-61 and hereafter, students whose residence lies north of the Little Calumet River, will attend the Thornton Fractional North High School; and all students whose residence is south of the Little Calumet River, and attend the Thornton Fractional South High School.

STUDENT RESIDENCY

Residents who live within the District 215 boundaries have the right to attend Thornton Fractional High Schools tuition free. For general education students, residence is generally based on the residence of the adult with legal custody of the student.

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

For students, legal custody exists in the following situations under the Illinois School Code:

- The student resides with a natural or adoptive parent who has custody of the student.

- The student resides with a person other than a parent for reasons other than to have access to the educational programs of the District, and that person has been granted custody (not guardianship) by a court of competent Jurisdiction.
- An adult who has been granted short-term guardianship, so long as the student is not living with the adult for access to the educational programs of the District. The adult is required to obtain a court order granting permanent guardianship within three hundred sixty five days.
- The student resides with an adult caretaker relative receiving aid under the Illinois Public Aid Code for the student, as long as the student is not living with the adult for access to the educational programs of the District.

Students may also attend school tuition-free in the following circumstances:

- Students who are wards of the state and are placed with a foster parent or in another type of child care facility in the district will be permitted to attend school on a tuition-free basis. Tuition-free attendance will also be permitted if the Department of Children and Family Services has guardianship of a student who no longer resides in the District and that agency determines that it is in the student's best interests to continue enrollment in District 215.
- Students whose change of residence is due to the military service obligation of a person who has legal custody of the student will be considered to be residents of the District in which they resided immediately before the change of residence caused by the military service obligation upon the written request of the person having legal custody of the student. A school district is not responsible for providing transportation to or from school for a student whose residence is determined under this provision.
- If at the time of enrollment, a dependent of United States military personnel is housed in temporary housing located outside of the district, but will be living within the District within 60 days after the time of initial enrollment, the child will be allowed to enroll and will not be charged tuition.
- Foreign students accepted into a District 215 approved foreign exchange program and subsequently accepted by District 215 through a prior agreement with the foreign exchange agency may attend school tuition-free if domiciled in the District.
- The reason is part of an intergovernmental agreement.

HOMELESS STUDENTS

Students who lack a fixed, regular, adequate nighttime abode based on exigent circumstances will be immediately admitted to New Trier under the McKinney-Vento Act and the Illinois Education for Homeless Children Act (IEHCA) if one of the following conditions is met:

- One of the District 215 campuses was the school in which the student was enrolled when last permanently housed;
 - One of the District 215 campuses was the school in which the student was last enrolled;
- or

- The student lives in the attendance area of Thornton Fractional District 215 defined boundaries.

Homeless students will be enrolled immediately even if the student or student’s parent/guardian lack records that are normally required to establish residency or enroll in school. District 215 may require parents or guardians of a homeless child to submit an address or such other contact information as the District may require from parents or guardians of non-homeless children. District 215 will then immediately contact the school last attended by the student to obtain relevant academic and other records. If the student needs immunizations or to provide immunization and medical records, the student will immediately be referred to the Student Services Coordinator who will assist in obtaining this information

[McKinney Vento Qualifications](#)

Parents/guardians should contact the Residency Coordinator at the district office.

District Office
<p>Ms. L. McAfee Residency Coordinator lmcafee@tfd215.org (708) 585-2355</p>

Thornton Fractional District will ensure that each student eligible under the McKinney Vento Homeless Assistance Act and the Illinois Education for Homeless Children Act has equal access to the same free, appropriate public education as other District 215 students. When a homeless student seeks enrollment at Thornton Fractional and at least twice annually when the student is enrolled, the district will provide the student and the student’s parents/guardians written notice of rights as required by law. The district will provide transportation in accordance with the McKinney-Vento Act and the IEHCA.

Whenever a child and their parent/guardian who initially share the housing of another person due to the loss of housing, economic hardship, or a similar hardship continue to share the housing, the District 215 Residency Coordinator will, after the passage of 18 months and annually thereafter, conduct a review as to whether such hardship continues to exist in accordance with State law.

NONRESIDENT TUITION STUDENTS

The Board of Education does not permit enrollment of nonresident students on a tuition basis. Rare exceptions may be made at the discretion of the Superintendent where extenuating circumstances exist and space permits. The Superintendent’s decision is final.

In cases of divorced or separated parents, when only one parent has legal guardianship or custody, the district in which the parent having legal guardianship or custody of the student resides is the resident district.

When both parents retain legal guardianship or custody, the resident district is the district in which the parent has been provided legal custody.

The resident district is the school district in which the student resides when:

- The parent has legal guardianship but the location of the parent is unknown; or
- An individual guardian has been appointed but the location of the guardian is unknown; or
- The student is 18 years of age or older and no legal guardian has been appointed; or
- The student is legally an emancipated minor; or
- An Illinois public agency has legal guardianship and such agency or any court in this State has placed the student residentially outside of the school District in which the parent lives.

In cases where an Illinois public agency has legal guardianship and has placed the student residentially outside of Illinois, the last school district that provided at least 45 days of educational service to the student will continue to be the district of residence until the student is no longer under guardianship of an Illinois public agency or until the student is returned to Illinois.

PROOF OF CUSTODY OR LEGAL GUARDIANSHIP

At the time of enrollment, the adult enrolling the child must show proof of legal custody documents.

If the adult registering the child is not the parent/guardian, proof of the transfer of custody must be provided. Such proof must be in the form of a Court Order transferring custody and control, including the reasons for the order. The adult who has legal custody or has legal guardianship of a student must also have a legal residence within the district and provide proof of residency upon enrolling the student. In the event that temporary guardianship is sought, the State of Illinois appointment of short-term guardian form must be completed and notarized. This appointment shall terminate 365 days after the effective date, unless it terminates sooner. If legal guardianship is not obtained before the 365 days, the student will be dropped from the active attendance rolls.

RESIDENCY INVESTIGATIONS

When questions arise about the residency of students already enrolled, District 215 may conduct an investigation. The investigation may include review of public records, observations by investigators of the student coming and going from school, home visits, and inquiries with landlords and neighbors which will be conducted in a manner that balances the needs for the information with respect for the privacy of the student.

During the course of a residency investigation, the parent or legal guardian may be required to prove residency again. The parent or legal guardian will be issued a formal letter requiring proof to be submitted to the Residency Officer, 10 days from receipt of the letter. If residency requirements are not submitted within the designated timeframe, or if it is determined that residency with District 215 boundaries cannot be established, students will be withdrawn from school immediately. Additionally, the parent or legal guardian of a student determined to be a non-resident of the district may be required to reimburse the district for tuition per student.

RESIDENCY HEARING PROCEDURES

Within 10 calendar days after receipt of the notice, the person who enrolled the pupil may request a hearing to review the determination of the school board. The request shall be sent by certified mail, return receipt requested, to the district superintendent. Within 10 calendar days after receipt of the request, the board shall notify, by certified mail, return receipt requested, the person requesting the hearing of the time and place of the hearing, which shall be held not less than 10 nor more than 20 calendar days after the notice of hearing is given.

At least 3 calendar days prior to the hearing, each party shall disclose to the other party all written evidence and testimony that it may submit during the hearing and a list of witnesses that it may call to testify during the hearing. The hearing notice shall notify the person requesting the hearing that any written evidence and testimony or witnesses not disclosed to the other party at least 3 calendar days prior to the hearing are barred at the hearing without the consent of the other party. The board or a hearing officer designated by the board shall conduct the hearing. The board and the person who enrolled the pupil may be represented at the hearing by representatives of their choice. At the hearing, the person who enrolled the pupil shall have the burden of going forward with the evidence concerning the pupil's residency.

If the hearing is conducted by a hearing officer, the hearing officer, within 5 calendar days after the conclusion of the hearing, shall send a written report of his or her findings by certified mail, return receipt requested, to the school board and to the person who enrolled the pupil. The person who enrolled the pupil may, within 5 calendar days after receiving the findings, file written objections to the findings with the school board by sending the objections by certified mail, return receipt requested, addressed to the district superintendent. Whether the hearing is conducted by the school board or a hearing officer, the school board shall, within 30 calendar days after the conclusion of the hearing, decide whether or not the pupil is a resident of the district and the amount of any tuition required to be charged under Section 10-20.12a as a result of the pupil's attendance in the schools of the district. The school board shall send a copy of its decision within 5 calendar days of its decision to the person who enrolled the pupil by certified mail, return receipt requested. This decision must inform the person who enrolled the pupil that he or she may, within 5 calendar days after receipt of the decision of the board, petition the regional superintendent of schools to review the decision. The decision must also include notification that, at the request of the person who enrolled the pupil, the pupil may continue attending the schools of the district pending the regional superintendent of schools' review of the board's decision but that tuition shall continue to be assessed under Section 10-20.12a of this

Code during the review period and become due upon a final determination of the regional superintendent of schools that the student is a nonresident.

Within 5 calendar days after receipt of the decision of the board pursuant to this subsection (c) of this Section, the person who enrolled the pupil may petition the regional superintendent of schools who exercises supervision and control of the board to review the board's decision. The petition must include the basis for the request and be sent by certified mail, return receipt requested, to both the regional superintendent of schools and the district superintendent.

Within 5 calendar days after receipt of the petition, the board must deliver to the regional superintendent of schools the written decision of the board, any written evidence and testimony that was submitted by the parties during the hearing, a list of all witnesses that testified during the hearing, and any existing written minutes or transcript of the hearing or verbatim record of the hearing in the form of an audio or video recording documenting the hearing. The board may also provide the regional superintendent of schools and the petitioner with a written response to the petition. The regional superintendent of schools' review of the board's decision is limited to the documentation submitted to the regional superintendent of schools pursuant to this Section.

Within 10 calendar days after receipt of the documentation provided by the school district pursuant to this Section, the regional superintendent of schools shall issue a written decision as to whether or not there is clear and convincing evidence that the pupil is a resident of the district pursuant to this Section and eligible to attend the district's schools on a tuition-free basis. The decision shall be transmitted to the board and the person who enrolled the pupil and shall, with specificity, detail the rationale behind the decision.

Pending a final decision by the Board following a hearing, or by the regional superintendent if applicable, the student will be permitted to continue attending school on a tuition-free basis. If the Board or regional superintendent, if applicable, determines that the student is not a resident, the person enrolling the student will be responsible for paying all tuition owed through the date of disenrollment. At its option, the Board may consider whether to permit the student to continue attending school if tuition is paid.

A person who **knowingly** or **willfully** presents to Thornton Fractional District 215 any false information regarding the residency of a student for purposes of enabling that student to attend any school in the district without payment of the non- resident tuition charge will be guilty of a Class C misdemeanor.

ESTABLISHING RESIDENCY AT THE TIME OF ENROLLMENT

The enrollment process will establish residency through the review and verification of documents from each of the following two categories and a driver's license or state I.D. The submission of documentation must demonstrate that Category I and Category II items are valid, current, and paid within 30 days. The residency proof must be in the name of the parent or guardian that is enrolling the student.

Category I. One item will be needed.	Category II. Two items will be needed.
A homeowner's warranty deed, real estate tax bill, or mortgage.	Home or apartment insurance bill or policy
A signed renter's lease that is valid for the entire school year and includes the name of the landlord and phone number.	Current utility bill (gas, water, electric) Cable and/or internet bill Vehicle registration card Voter's card
A valid sublease listing your name as an occupant and includes the name of the landlord and phone number.	Current pay stub from employer Bank statement

In situations where the district receives information that indicates a student may have been enrolled in one of its schools fraudulently, the district will employ various measures to determine the validity of such a claim.

STUDENT TRANSFERS INTO THE DISTRICT

Students seeking admission to the district must satisfactorily meet all residency, age, health examination, immunization, and other eligibility prerequisites as mandated by the School Code of Illinois and the district.

The school district from which the student is transferring is responsible for sending the student's records within 10 school days of notice from the parent. A transfer student may be referred by the school designee to a school counselor for necessary transcript review and a recommendation for appropriate class or grade level assignment. It is within the authority of the school designee to assign a student to a learning setting other than that recommended by the transferring school.

The district will request that the student present their records, including the unofficial records of grades and current mathematics and language arts placement levels, health records, most current set of standardized test reports, and the Illinois State Board of Education Student Transfer Form or good standing form for school outside of Illinois. The student's inability to present the records will not prohibit their admission to District 215.

The following procedures will be followed in the enrollment of all transfer students:

- Parents/Guardians completes the online registration form in its entirety on the school websites under About US > Enrollment & Registration.
- Registrar will contact parents/guardians with an explanation of registration process:
 - a. certified copy of the student's birth certificate (must be a physical copy);
 - b. unofficial transcript from previous school(s);
 - c. if necessary, proof of court-appointed guardianship;
 - d. physical examination and immunization report (These forms must be presented by the first day of student's attendance.); and
 - e. documentation of residence within the district.
- Parents/Guardians complete District 215 online registration in PowerSchool.
- School counselors will contact parents/guardians regarding student schedule and start date.
- During August/September, registration may take up to 72 hours.

STUDENT TRANSFERS DURING OUT OF SCHOOL SUSPENSION / RECOMMENDATION FOR EXPULSION

All transfer students serving terms of suspension or expulsion from any public or private out-of-state or Illinois school from which a student is transferring must serve the entire duration of the suspension or expulsion before being admitted to District 215. Where the duration of the transferring student's suspension or expulsion is not indicated, Thornton Fractional High School District 215 will determine the duration of the suspension or expulsion. Expulsions of indefinite duration will not exceed two years from the date of the expulsion.

Parents may request a review of their child's expulsion from a transferring school only when the prior expulsion was issued by a private school and the prior expulsion was based on incidents or occurrences unrelated to the student's misconduct or disciplinary record, or, alternatively, the prior expulsion was based on an offense not considered grounds for expulsion under the policies of Thornton Fractional High School District 215.

The request for such a review must be made to the Superintendent, who may recommend to the Board of Education that the student be enrolled before the expiration of the expulsion.

Where an appropriate program is available, the District may, at its discretion, place the transfer student in an alternative program for the duration of the student's suspension or expulsion.

STUDENT TRANSFER OUT OF THE DISTRICT (WITHDRAWAL)

To transfer from the District, the student and parent/guardian must:

- provide written notification by the student's parent/guardian to the Guidance Office;
- pay outstanding fees or fines;
- provide a parent/guardian signature on the STUDENT WITHDRAWAL FORM; and
- return all school-owned property.

Parents/guardians will be given the opportunity to review the student's temporary and permanent records.

Within 10 school days of notification that the student will be leaving the district, a copy of the student's permanent and temporary records will be sent to the district to which the student will transfer, including:

- an unofficial record of the student's grades;
- the student's current placement levels;
- the student's health records;
- the student's most current standardized test reports and the student's attendance record;
- the student's Section 504 or IEP records, if applicable;
- information regarding serious disciplinary infractions if of continuing relevance to the student; and
- a completed Illinois State Board Student Transfer Form.

Records will be transferred whether or not the student's fees and fines are paid. An official transcript will be transferred within 10 days after the student has paid any fines, fees, or tuition due.

Psychiatric and psychological reports received from other agencies, institutions, and individuals will not be released without written permission from the parent/guardian or student.



RESIDENCY & ATTENDANCE

ATTENDANCE

ATTENDANCE REQUIREMENTS

Attendance Matters!

Thornton Fractional High School District 215 is committed to immersing students in diverse, engaging learning environments that nurture curiosity, promote academic growth, and empower all learners to become responsible, contributing members of their communities. Consistent with our mission, regular school attendance is not only encouraged but essential. In accordance with Illinois Compulsory Student Attendance Law (105 ILCS 5/ Article 26), students are expected to attend school daily to fully benefit from the instructional opportunities provided to them.

Research supports the value of strong attendance. According to a 2021 study conducted by the U.S. Department of Education, student achievement and overall success improve significantly when learners miss fewer than two (2) days of school per month. Regular attendance builds a strong academic foundation, supports positive peer relationships, and reinforces the skills and habits necessary for success beyond high school.

District 215's attendance expectations are designed to uphold this commitment by fostering an effective learning environment, cultivating a positive school culture, and ensuring a safe, supportive climate in which students can grow and thrive throughout their high-school experience. We recognize that every day in the classroom is an opportunity for students to expand their knowledge, build confidence, and work toward their personal and academic goals.

We encourage all District 215 students to be *physically* and *mentally* present to **Every Period. Every Class. Every Day.** Your consistent attendance is key to unlocking your full potential and ensuring a successful and meaningful high-school journey.

CLASS ATTENDANCE

The District 215 Board of Education requires all students to follow their programs as established by school authorities and to attend classes as indicated on the student class schedule. Students are not to leave campus during any part of the school day except when authorized to do so.

DEFINITIONS

ADMINISTRATIVE WITHDRAWAL

A student who is absent from school for (15) consecutive days or exceeds 5% of school days unexcused will be considered for administrative withdrawal.

CHRONIC OR HABITUAL TRUANT

A chronic or habitual truant is a student who has missed 5% OR MORE OF THE PREVIOUS 180 REGULAR ATTENDANCE DAYS due to truancies (unconfirmed absences and absences due to an invalid reason).

A student is identified as “Chronic Traunt” when they miss 10% or more of the current school year for any reason (excused absences, unexcused absences, and out-of-school suspensions).

DROP OUT

A student whose name has been removed from the District enrollment roster for any reasons other than death, extended illness, expulsion, graduation, or completion of a program of studies and who has not transferred to another public or private school.

FULL DAY TRUANCY

- A truancy is when a student is absent 3 or more periods AND the parent/guardian did not report the absence.
- Absent without “valid cause” for more than 1% but less than 5% of the past 180 school days.
- Students with three or more truancies will enter the multi-tiered systems of support.
- Students who miss 20% or more of the last 180 days of enrollment in the district due to unexcused absences/truancy may be administratively withdrawn for a semester.

SINGLE PERIOD TRUANCY

- A single period absence is when a student is absent from a single period without valid reason.
- Students who miss 20% or more of a single period during a semester due to unexcused absence or class skips may be administratively withdrawn following student services interventions.
- Unexcused absence also requires a parent/guardian call on the day of, or within 24 hours, of absence.

TRUANT

A student who is subject to compulsory school attendance and who is absent without valid cause from such attendance for a school day or portion thereof.

TRUANT MINOR

A chronic truant to whom supportive services, including prevention, diagnostic, interventional and remedial services, alternative programs, and other school and community resources have been provided and have failed to result in the cessation of chronic truancy or have been offered and refused.

VALID CAUSE

An excused absence, as defined by the Illinois State Board of Education (ISBE), is a student's absence for a "valid cause" such as illness, observance of a religious holiday, death in the immediate family, or family emergency. It also includes situations beyond the student's control or circumstances causing "reasonable concern" to the parent/guardian for the student's health or safety, as determined by the building administration.

TRUANCY

Truancy or repeated tardiness is incompatible with the state's compulsory school attendance requirements. Students, parents/guardians and District 215 staff are encouraged to work together to identify and alleviate student attendance problems.

When confronted with a student attendance problem, campus Attendance Teams will determine if the student is a truant, chronic or habitual truant, or a truant minor. For class truancies, progressive disciplinary will be imposed including, but not limited to, grade reduction and loss of credit for the course in which the truancies occur. No punitive action, including out of school suspensions, expulsions, or court action, will be taken against a chronic truant for their truancy unless available supportive services and other school resources have first been provided to the student.

Should a student, seventeen years of age or over, be chronically absent, the student and parents/guardians will be asked to decide about the student's choices of regular attendance, withdrawal from school, or administrative withdrawal.

EXCUSED ABSENCE

Thornton Fractional District 215 recognizes the following as valid reasons for excused absences:

- Illness
- Mental Health (up to 5 times/yr)
- Funeral
- Medical/Dental
- Doctor's note indicating student ill/injured and cannot participate in KW
- Religious Observance
- Court
- Family Emergency

- Death in student's immediate family or of a close friend or relative
- Chronic illness with medical documentation and/or 504 plan documentation

Absences taken to accommodate family travel and college visits should be limited. Absences of this nature are regarded as contrary to the best interest of students and the school. If the family considers an absence of this nature absolutely necessary, the student should make arrangements at least one full week in advance of the intended absence.

- Family Travel
- College Visit

Students are provided 5 mental health days, 5 absences during Semester 1 and 5 absences during Semester 2. A total of 15 absences. Students with excessive excused absences within a semester may be requested to supply a medical certificate to the Attendance Office.

UNEXCUSED ABSENCE

District 215 does NOT recognize the following as a valid reason for excused absences. Examples include, but are not limited to:

- Student is on campus and not in scheduled classes
- Over sleeping
- Illness during the school day (not excused by School Nurse)
- Leaves campus without signing out in the Attendance Office
- Leaving for appointments prior to school related events
- Mental Health absences beyond 5 days of school
- All absences, beginning with the 10th absence, will be considered unexcused without a doctor's note.

A student in District 215 who misses 20% (36 days) or more of the last 180 days of enrollment in the district due to unexcused absences/truancy may be considered for administrative withdrawal from school.

When a student misses a class period, multiple periods, or the entire school day without school authorization, it is classified as an unexcused absence. Students will be issued a consequence per unexcused class period. Students will be issued an academic and behavioral consequence per unexcused class period. If a pattern of unexcused absences begins to emerge, the Attendance Team will communicate with the family to determine the supportive measures.

As referenced in the Attendance Handbook, a parent cannot excuse a student from one class to stay at school and study for another class. If a student is in the building, they must attend all scheduled classes. When a student is in the building, any absences from scheduled classes will be considered unexcused.

STUDENT WORK

If a student's absence is excused or if a student is suspended from school, he/she will be permitted to make up all missed work, including homework and tests, for equivalent academic credit. Students who are unexcused from school will not be allowed to make up missed work.

CLASS GRADE

Any student removed from a class and assigned a 'WF' grade (withdraw failing) for class truancies will be encouraged to repeat the course. If the course is successfully repeated prior to graduation, the original course and 'WF' grade will be removed from the student's transcript file.

HOW TO REPORT FULL AND PARTIAL DAY ABSENCES

Every absence, for every student, must be called in within 24-hours of absence. Voicemails may be left on the 24-hour bi-lingual voicemail. If the school does not receive the call as required, the absence is considered unexcused.

The first 9 absences of the school year do not require documentation as long as a parent/guardian calls. These absences can be a combination of the identified reasons for excuses as defined by the Illinois School Code (also listed above).

Beginning with the 10th absence a medical note will be required to excuse all additional absences.

A 24-hour phone service in English and Spanish is available at the following numbers:

CAL / CAT Campus	North Campus	South Campus
(708) 585-9401	(708) 585-2007	(708) 585-2040

Student absence must be reported before 2:30 P.M. on the day of the absence.

Absences will be documented as excused, unexcused, or truant.

ATTENDANCE INTERVENTIONS

Students who miss more than 10% of the school year will enter a Multi-Tiered System of Support to address chronic absenteeism concerns.

All students will be notified by letter when they have reached five absences, whether excused or unexcused. The "5-Day Letter" notifies that parent/guardian and student they have utilized half of their allotted absences.

Once a student has accumulated 9 absences, excused and/or unexcused, the parent/guardian will be notified by letter they have reached the limit of their allotted absences.

Beginning with the **10th absence** documentation will be required (doctor's note, legal paperwork, etc) for the absence to be excused.

Teachers are not required to allow make-up work or assessments for unexcused absences.

Attendance interventions will follow our Tiered Interventions listed under Student Code of Conduct. The purpose of our tiered interventions is to increase a student's attendance and academic success.



RIGHTS & RESPONSIBILITIES

ACADEMICS

ACADEMIC INTEGRITY

Thornton Fractional District 215 is committed to upholding the highest standards of academic integrity. Students are expected to complete their own work, use sources and technology—including Artificial Intelligence (AI) tools—responsibly, and demonstrate honesty in all academic activities. Cheating, plagiarism, unauthorized collaboration, and any form of academic misconduct that undermines learning and will not be tolerated. By adhering to these expectations, our students help maintain a culture of trust, fairness, and accountability that supports meaningful learning and prepares them for future success.

ACCELERATED PLACEMENT POLICY

Public Act 103-0743 amended the Accelerated Placement Act in 2024 New Proficiency Benchmarks were set in August 2025 Public Act 103-0743, effective Aug. 2, 2024, amended the Accelerated Placement Act to clarify that students who exceed state standards in English Language Arts (ELA), mathematics, or science on a state assessment administered under Section 2-3.64a-5 will automatically be enrolled into the next most rigorous level of advanced coursework offered by the high school in ELA, mathematics, science, social studies, humanities, or related subjects. Public Act 103-0743 clarifies that students that meet state standards will be given the option to enroll in the next most rigorous level of advanced coursework offered by the high school. However, no later than the 2027-28 school year, school districts must amend their accelerated placement policy to allow automatic eligibility for any student who meets state standards in ELA, mathematics, or science on a state assessment administered under Section 203.64a5 into the next most rigorous level of advance coursework.

https://www.isbe.net/Documents/Accelerated_Placement_Act_Guidance.pdf

ARTIFICIAL INTELLIGENCE & ACADEMIC WORK

Artificial intelligence” or “AI” is intelligence demonstrated by computers, as opposed to human intelligence. "Intelligence" encompasses the ability to learn, reason, generalize, and infer meaning. Examples of AI technology include ChatGPT and other chatbots and large language models.

The use of artificial intelligence as a substitute for original thought/content undermines the purpose for writing which is to provide students with an opportunity to practice essential skills and express their individual voice and understanding. Therefore, the use of artificial intelligence as a substitute for original thought/content is academic dishonesty (National Council of Teachers of English).

1. AI tools may be used for educational purposes, including research, learning, assessment accommodation, and modification for the purpose of meeting accessibility needs (ie: translation or modification of passages), in accordance with school guidelines and ethical considerations.

2. AI must not be used to engage in unethical behavior, such as cheating on assignments or tests. This includes, but is not limited to, the use of AI to generate answers for homework, manipulate data or results, or provide unfair assistance during assessments.
3. Users must respect data privacy principles when using AI tools. Unauthorized data collection or misuse of personal information is strictly prohibited.
4. The school administration reserves the right to monitor the usage of AI tools to ensure adherence to this policy. Any violation may result in consequences.

AI is not a substitute for schoolwork that requires original thought. Students may not claim AI generated content as their own work. The use of AI to take tests, complete assignments, create multimedia projects, write papers, or complete schoolwork without permission of a teacher or administrator is strictly prohibited. The use of AI for these purposes constitutes cheating or plagiarism.

1. Plagiarism, the act of presenting someone else's work, ideas, or words as your own without giving proper credit, is a serious offense.
2. Plagiarism includes copying work generated by AI without proper citation. AI-generated content should be acknowledged appropriately, similar to how one would cite a human author.
3. With all written content, students must understand and follow proper citation practices. The school will provide guidance and resources to facilitate this understanding.
4. Any instance of plagiarism, once confirmed by the content area Division Head, will be documented in the student information system and may lead to consequences as per the school's Academic Integrity procedures.

In certain situations, AI may be used as a learning tool or a study aid. Students who wish to use AI for legitimate educational purposes must have permission from a teacher or an administrator. Students may use AI as authorized in their Individualized Education Program (IEP). Students may not use AI, including AI image or voice generator technology, to violate school rules or school district policies.

In order to ensure academic integrity, tests, assignments, projects, papers, and other schoolwork may be checked by AI content detectors and/or plagiarism recognition software.

BULLYING, INTIMIDATION, & HARASSMENT

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 and school goals.

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

1. During any school-sponsored education program or activity.
2. While in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities.
3. Through the transmission of information from a school computer, a school computer network, or other similar electronic school equipment.
4. Through the transmission of information from a computer that is accessed at a non-school-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the school district or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school.

Bullying includes cyber-bullying 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.

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: (1) 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; (2) 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; and (3) the posting or distribution of an unauthorized digital replica by electronic means if the posting or distribution creates any of the effects enumerated in the definition of bullying.

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, posting or distributing sexually explicit images, theft, public humiliation, destruction of

property, or retaliation for asserting or alleging an act of bullying. This list is meant to be illustrative and non-exhaustive.

Students are encouraged to immediately report bullying. A report may be made orally or in writing to the building principal, nondiscrimination coordinator, district complaint manager or any staff member with whom the student is comfortable speaking. All school staff members are available for help with a bully or to make a report about bullying. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the district complaint manager or any staff member. Anonymous reports are also accepted by phone call or in writing.

ERIN'S LAW

"Erin's Law" requires that all public schools in Illinois implement a prevention oriented child sexual abuse program that teaches: Students in grades PreK-12th grade age-appropriate techniques to recognize child sexual abuse and tell a trusted adult. If you see something, tell someone! Report concerns to Advisers, Adviser Chairs, Administration, or the School Resource Officer.

FAITH'S LAW

Employee Conduct Standards. School districts are required to include in their student handbook the District's Employee Code of Professional Conduct. These standards, in part, define appropriate conduct between school employees and students. A copy of these standards can be found on the District's website or requested from the Superintendent's office.¹

HARRASSMENT

No person, including a school district employee, agent, or student, shall harass, intimidate, or bully a student on the basis of actual or perceived race; color; national origin; military status; unfavorable discharge status from military service; sex; sexual orientation; gender identity 1; gender-related identity or expression; ancestry; age; religion; physical or mental disability; order of protection status; status of being homeless; actual or potential marital or parental status, including pregnancy; physical appearance; socioeconomic status; academic status; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or any other distinguishing characteristic. The District will not tolerate harassing, intimidating conduct, or bullying whether verbal, physical, sexual, or visual, that affects the tangible benefits of education, that unreasonably interferes with a student's educational performance, or that creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, sexual violence, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of property, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

RETALIATION PROHIBITED

Retaliation against an Article 26A Student or their parent/guardian for exercising or attempting to exercise their rights under this procedure is prohibited.

REPORTING

Individuals should report allegations of retaliation to the Building Principal, an administrator, the Nondiscrimination Coordinator, and/or a Complaint Manager. Please refer to Title IX in this section to find the Nondiscrimination Coordinator and Complaint Managers for the district.

STUDENT LEGAL

DISTRIBUTION OF WRITTEN MATERIALS, CIRCULATION OF PETITIONS, SIGNS, & SIGNALS

Students may distribute noncommercial handbills, leaflets, and other written materials; collect signatures or petitions concerning either school or nonschool matters or issues, and carry or wear placards, buttons, badges, or armbands on campus in compliance with the requirements of Board policy 7:315.

Such conduct must occur at a time and place and in a manner that will not cause disruption, be coercive, or result in the perception that the conduct is endorsed by the School District.

Students are prohibited from such conduct if it:

1. Will cause a material and substantial disruption of the proper and orderly operation and discipline of the school or school activities;
2. Violates the rights of others, including but not limited to material that is libelous slanderous or obscene, invades the privacy of others, infringes on a copyright, or is bullying or harassing in nature;
3. Is socially inappropriate or inappropriate due to maturity level of the students, including but not limited to material that is obscene, pornographic, or pervasively lewd and vulgar, contains indecent and vulgar language, or sexting as defined by Board of Education policy and Student Handbooks;
4. Is reasonably viewed as promoting illegal drug use; or
5. Violates or incites other students to violate any Board policies.

“On-campus” includes school property and at school-related activities as well as other times and locations when the school would reasonably be expected to regulate student conduct and there is a material nexus or connection to the High School District 215.

A student engages in gross disobedience and misconduct and may be disciplined for: (1) accessing or distributing forbidden material, or (2) for writing, creating, or publishing such material intending for it to be accessed or distributed at school.

For purposes of distribution, students must seek approval from the Student Activities Coordinator at least 2 weeks in advance of the proposed activity to determine time, place, and manner of conducting the activity.

The school administration may designate certain times for the conduct of during lunch periods, to prevent interference with school programming. The school administration may designate certain places for the conduct of such activities to assure the normal flow of traffic within the school or on the school premises. The school administration may determine the manner of conducting such activities to prevent undue levels of noise, or to prevent the use of coercion or unreasonable interference with any individual or group of individuals.

DUE PROCESS

The school has the responsibility to see that due process is practiced at all times and to insist that the individual rights of all students are preserved. All decisions must be made on sound practices and evidence that proves the nexus of events and supports reasonable suspicion.

A student must be provided the opportunity to explain their involvement in connection with any assigned intervention from school, but especially in circumstances which warrant exclusionary interventions, recommendation for short-term and long-term placement, and/or expulsion.

Please refer to due process and appeal procedures under the Student Code of Conduct.

MEDIA CONSENT - PHOTOGRAPH OR VIDEO RECORDING OF A STUDENT

Pictures of Unnamed Students may occasionally appear in photographs and video recordings taken by school staff members, other students, or other individuals authorized by the Building Principal. The school may use these pictures, without identifying the student, in various publications, including the school yearbook, school newspaper, and school website. No consent or notice is needed or will be given before the school uses pictures of unnamed students taken while they are at school or a school-related activity. **Pictures of Named Students** sometimes the school may want to identify a student in a school picture. For example, school officials want to acknowledge those students who participate in a school activity or who deserve special recognition. In order for the school to publish a picture with a student identified by name, one of the student's parents or guardians must provide consent during the registration process.

HANDBOOK & SIGNATURE

I understand that I can access general school information, policies, and the Student Behavior Code at any time and that, as a student, it is my responsibility to access and read this information. It is also necessary for my parents/guardians to familiarize themselves with the school regulations to eliminate misunderstandings and to join in the effort to maintain a quality educational program. I understand that at any time I may request a hard copy of the Student Handbook. I understand that I will be held accountable for the behavior and consequences outlined in the District 215 Student Behavior Code and the Instructional Technology Acceptable Use Policy through my electronic signature requested during PowerSchool Registration.

USE OF DISTRICT 215 TECHNOLOGY

Signing an acceptance for students of the Student Handbook or for staff of the Administrative Handbook of Policies and Procedures will signify that all parties agree to follow and comply with the terms and conditions of the District 215 Acceptable Use Policy for Electronic Communications.

STUDENT INSURANCE

STUDENT INSURANCE

The school cannot be held responsible for accidents to students during the school year. In order to relieve the student and parent/guardians of financial burden, student insurance is available to all students through the bookstore. Every student is urged to take advantage of this program, especially athletes. In the event of an accident, claim forms may be secured at the bookstore. The insurance agency will then make the adjustment with the student and parent/guardians. Again, students are urged to purchase this insurance as a protection against accidents that can result in medical, dental, and hospital bills. If an athlete declines purchase of the insurance, a waiver must be signed. Insurance fees are not refundable under any circumstances.

STUDENTS WITH SPECIAL NEEDS

STUDENTS WITH DISABILITY & CERTIFICATE OF COMPLETION

A student with a disability who has an Individualized Education Program prescribing special education, transition planning, transition services, or related services beyond the student's 4 years of high school, qualifies for a certificate of completion after the student has completed 4 years of high school. The student is encouraged to participate in the graduation ceremony of his or her high school graduation class.

STUDENTS WITH DISABILITIES & INTERVENTIONS

Behavioral Interventions

Behavioral interventions shall be used with students with disabilities to promote and strengthen desirable behaviors and reduce identified inappropriate behaviors. The School Board will establish and maintain a committee to develop, implement, and monitor procedures on the use of behavioral interventions for children with disabilities.

Discipline of Special Education Students

The District shall comply with the Individuals With Disabilities Education Improvement Act of 2004 and the Illinois State Board of Education's Special Education rules when disciplining special education students. No special education student shall be expelled if the student's particular act of gross disobedience or misconduct is a manifestation of his or her disability.

Isolated Time Out, Time Out, and Physical Restraint

Isolated time out, time out, and physical restraint shall only be used if the student's behavior presents an imminent danger of serious physical harm to the student or others, and other less restrictive and intrusive measures were tried

and proven effective in stopping it. The School may not use isolated time out, time out, or physical restraint as discipline or punishment, convenience for staff, retaliation, as a substitute for appropriate educational or behavioral support, a routine safety matter, or to prevent property damage in the absence of imminent danger of serious physical harm to the student or others. The use of prone restraint is prohibited.

STUDENTS WITH DISABILITIES & RELATED SERVICE LOGS

For a child with an individualized education program (IEP), the school district must create related service logs that record the type of related services administered under the child's IEP and the minutes of each type of related service that has been administered. The school will provide a child's parent/guardian a copy of the related service log at the annual review of the child's IEP and at any other time upon request.

TITLE I & EDUCATIONAL PROGRAMMING

TITLE I PROGRAMS

Thornton Fractional District 215 pursues funding under Title I of the Elementary & Secondary Education Act to provide all children a significant opportunity to receive a fair, equitable, and high-quality education, and to close the educational achievement gaps.

TITLE I PROGRAMS District 215 pursues funding under Title I, Improving the Academic Achievement of the Disadvantaged, of the Elementary and Secondary Education Act, to supplement instructional services and activities in order to improve the educational opportunities of educationally disadvantaged or deprived children. All District schools, regardless of whether they receive Title I funds, shall provide services that, taken as a whole, are substantially comparable. Teachers, administrators, and other staff shall be assigned to schools in a manner that ensures equivalency among the District's schools. Curriculum materials and instructional supplies shall be provided in a manner that ensures equivalency among the District's schools.

The District maintains programs, activities, and procedures for the engagement of parents/guardians and families of students receiving services or enrolled in programs under Title I.

These programs, activities, and procedures are described in District-level and School-level compacts. The Superintendent or designee shall develop a District-Level Parent and Family Engagement Compact according to Title I requirements. Each Building Principal or designee shall develop a School-Level Parent and Family Engagement Compact according to Title I requirements.

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

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

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

SCHOOL SAFETY

TARGETED SCHOOL VIOLENCE PREVENTION PROGRAM

Threats and acts of targeted school violence harm the District's environment and school community, diminishing students' ability to learn and a school's ability to educate. Providing students and staff with access to a safe and secure environment is an important goal of the School and District. While it is not possible to completely eliminate threats, the School and District maintain a Targeted School Violence Prevention Program and a Threat Assessment Team to reduce these risks to its environment.

Parents/guardians and students are encouraged to report any expressed threats or behaviors that may represent a threat to the community, School, or self. Reports can be made to any school administrator, law enforcement authorities, or the Safe2Help Illinois helpline (www.safe2helpil.com/).

Students and parents are urged to participate in behavioral threat assessment and intervention programs if the Behavioral Threat Assessment Team believes that intervention is necessary to prevent a student from harming themselves or others. However, if for some reason there is a reluctance to participate in the process by the threat maker(s) or parent/guardian(s), the threat assessment process will continue in order to ensure a safe and caring learning environment for all.

For further information, please contact the building principal.

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 under certain circumstances. 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 Illinois State Board of Education; and
2. Any student who is a victim of a violent criminal offense that occurred on school grounds during regular school hours or during a school-sponsored event.

VIDEO AND AUDIO MONITORING SYSTEMS

A video and/or audio monitoring system may be in use on school buses and a video monitoring system may be in use in public areas of the school building. These systems have been put in place to protect students, staff, visitors and school property. If a discipline problem is captured on audiotape or videotape, these recordings may be used as the basis for imposing student discipline. If criminal actions are recorded, a copy of the tape may be provided to law enforcement personnel.

WEAPONS DETECTION SYSTEMS

To ensure a safe and secure learning environment, Thornton Fractional District 215 has implemented a **weapons detection system** at all of our campuses. This system is designed to enhance safety for all students, staff, and visitors.

Upon entering campus, please be aware of the following expectations:

- All items are subject to search during the screening process.
- Leave unnecessary items at home to minimize delays and avoid potential concerns.
- Follow all staff directives promptly and respectfully while entering the building.
- Students found in violation of District 215 Code of Conduct will be subject to disciplinary interventions.

STUDENT EMPLOYMENT & PERMITS

WORK PERMIT PROCEDURE

Students under 16 years of age, who are going to work in Illinois, must bring the following original documents to the PPS office at the South Campus and the Main Office at the North Campus before they can be issued a work permit in Illinois ONLY: (Copies will be made, and the originals will be returned.)

1. A birth certificate (or a transcript) issued by the County or any other official birth record.
2. A statement of intention to employ signed by the sponsor or employer or by someone duly authorized by the employer. This statement must describe the specific nature of the occupation in which the employer intends to employ such minor, and the exact hours of

the day and number of hours per day and days per week during which the employer intends to employ such minor, and the location and nature of the work establishment.

3. An original Social Security card.
4. A report of a physical examination or note from an MD on prescription paper that indicates the student is healthy and able to work. The report or note cannot be more than one year old.

If a student under 16 years of age is going to work in Indiana, the student will take the birth certificate and letter of employment to the *Guidance Office of Hammond High School, 5926 Calumet Avenue, Hammond, Indiana*, to secure his Indiana work permit. Once these items are submitted, the work permit will be completed and ready for pick up in 24 hours.

TRANSPORTATION

BUS TRANSPORTATION

The district provides bus transportation to and from school for all students living 1.5 miles or more from the school. A list of bus stops will be published at the beginning of the school year before student registration. Parents must, at the beginning of the school year, select one bus stop at which a student is to be picked up, and one stop at which a student is to be dropped off. Students are not permitted to ride a bus other than the bus to which they are assigned. Exceptions must be approved in advance by the building principal.

While students are on the bus, they are under the supervision of the bus driver. In most cases, bus discipline problems can be handled by the bus driver. In the case of a written disciplinary referral, student bus problems will be investigated and handled by the building principal.

Students are expected to follow all school rules while on the bus. Students may be suspended from riding the school bus for up to 10 consecutive school days for violating school rules or for engaging in other gross disobedience or misconduct.

Please see Bus Transportation under Student Conduct for more information.

Questions? Please contact the Deans' Office at your student's campus.

DRIVING & PARKING

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

Please see Driving & Parking under Student Code of Conduct for more information and the District 215 Parking Permit Application.

TITLE IX & SUPPORT SERVICES

STUDENTS WHO ARE PARENTS, EXPECTANT PARENTS, OR VICTIMS OF DOMESTIC OR SEXUAL VIOLENCE

Domestic and sexual violence affect a student's ability to learn. Students who are parents or expectant parents have unique needs. Providing support services that enable students who are parents, expectant parents, or victims of domestic or sexual violence (Article 26A Students) to succeed in school are important school and district goals and are required by law.

REQUESTING SUPPORT SERVICES

To facilitate the full participation of Article 26A Students, the school district provides in-school support services and information regarding non-school-based support services. Article 26A Students are also able to make up work missed on account of circumstances related to their status as a parent, expectant parent, or victim of domestic or sexual violence.

In-school support services include, but are not limited to, enabling a student to meet with counselors or other service providers, excusing the student from class as necessary for circumstances consistent with their Article 26A status, and assisting students with the development of a student success plan.

A Student (Article 26A) and/or their parent/guardian may request a complete copy of the District's policies related to Article 26A Students and information on support services by contacting the Article 26A Resource Person listed below.

FILING A COMPLAINT

An Article 26A Student and/or their parent/guardian may file a complaint for violations of this procedure with the Nondiscrimination Coordinator, Title IX Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any employee with whom the person is comfortable speaking.

NONDISCRIMINATION COORDINATOR & TITLE IX COORDINATOR

Lauren Johnson, Assistant Principal
1605 Wentworth Avenue, Calumet City, IL 60409
lgladu@tfd215.org
(708) 585-2393

COMPLAINT MANAGERS

Lisa Boulter, Principal
18500 Burnham Avenue, Lansing, IL 60438
lboulter@tfd215.org
(708) 585-2007

Mychael Webb, Assistant Principal
755 Pulaski Road, Calumet City, IL 60409
mwebb@tfd215.org
(708) 585-1002

SEXUAL HARASSMENT PROHIBITED (TITLE IX)

Sexual harassment as defined in Title IX (Title IX Sexual Harassment) is prohibited. Any person, including a District employee or agent, or student, engages in Title IX Sexual Harassment when that person engages in conduct on the basis of an individual's sex that satisfies one or more of the following:

1. A District employee conditions the provision of an aid, benefit, or service on an individual's participation in unwelcome sexual conduct; or
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a person equal access to the District's educational program or activity; or
3. Sexual assault as defined in or stalking as defined in District policy and federal law.

Examples of sexual harassment include, but are not limited to, touching, rape, sexual battery, sexual abuse, sexual coercion, crude jokes or pictures, discussions of sexual experiences, teasing related to sexual characteristics, and spreading rumors related to a person's alleged sexual activities.

SEX OFFENDER REGISTRATION ACT

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



DEANS' OFFICE

PHILOSOPHY

Thornton Fractional High School District 215 is committed to maintaining positive, safe, and supportive teaching and learning environments. The goal of the Student Behavior Code is to outline expectations for appropriate behavior and provide members of the school community with an understanding of the conditions necessary for staff and students to ensure an optimal learning environment where respect, relationships, and passion for learning thrives. Appropriate student behavior is expected in order to ensure the education of others is not hindered. Each student has the responsibility to know and abide by the expectations of the school. Behavior which tends to conflict with the educational environment or which interferes with the welfare of other students and faculty will not be tolerated. The provisions of this handbook reflect the current status of the rules, practices, and procedures currently practiced and are subject to change upon recommendation of the District Discipline Committee and approval by the District 215 Board of Education. The District reserves the right to implement progressive discipline measures (up to and including expulsion) with students who engage in negative behaviors and for instances of misconduct not specifically described in the Student Behavior Code.

In dealing with violations of the rules and expectations of the school, staff will seek to resolve problems with the cooperation of the student and parent or guardian. The following pages are presented so that both parents/guardians and students will be aware of the rules, regulations, and expectations of the schools. Parents/guardians and students are required to sign indicating receipt/review of the discipline code. Parents/guardians and students are responsible for becoming familiar with this code. The purpose of this code is to modify student's behavior by providing fair, equitable, and progressive interventions and disciplinary consequences for all students

BEHAVIOR INTERVENTION TEAM

In District 215, we believe in setting high behavioral expectations for our students and holding them accountable for their actions. The Behavior Intervention Team embodies these principles. We are here to support, intervene when appropriate, and help students navigate challenges. The Behavior Intervention Team in the Deans' Office consists of the following members and positions:

- **Assistant Principal:** The Assistant Principal plays a vital role in coordinating the team's efforts and ensuring effective behavioral initiatives, interventions, and support for all students.
- **Administrative Assistants:** The Admin Assistants are essential team members and collaborate with the team to provide crucial administrative support, ensuring seamless communication and coordination.
- **Conflict Resolution Specialist:** a licensed clinician who is trained to help students and staff resolve disagreements peacefully. This role involves mediating conflicts, teaching

communication and problem-solving skills, promoting positive relationships, and supporting a safe, respectful school environment.

- **Deans' Assistant:** school support staff member who helps the deans maintain a safe, orderly learning environment. Responsibilities typically include assisting with student supervision, managing office communication, coordinating student passes and records, supporting behavior management processes, and helping ensure daily operations at the campuses run smoothly
- **Dean of Students:** a school leader responsible for supporting student behavior, attendance, and overall well-being. The dean works to maintain a positive, safe school environment by addressing discipline issues, building relationships with students and families, coordinating interventions, and collaborating with teachers and staff to promote student success and a respectful school culture.
- **MTSS Teams:** The teams work closely to implement and track targeted interventions for attendance and behavioral support for students who may need additional assistance.
- **Mental Health Specialist:** A Mental Health Specialist provides individual and group counseling, crisis intervention to students to support their social emotional well-being. MHS accesses student needs, collaborating with teachers/staff members, making referrals to community partners and providing preventative programming.
- **School Counselor:** The school counselor focuses on guiding students and families through post-graduation planning, including college and career preparation.
- **School Nurse:** a licensed health professional who supports student well-being by managing health needs, administering medications, providing first aid, monitoring chronic conditions, promoting health education, and helping ensure a safe and healthy school environment.
- **School Psychologist:** The School Psychologist contributes valuable insights to support students' mental well-being and academic success through testing, assessing, and evaluation.
- **Social Worker:** A Social Worker is part of the team, providing expertise and assistance in addressing students' social and emotional needs.
- **Student Services Coordinator:** oversees the delivery of special education services to ensure students with disabilities receive appropriate support.
- **Special Education - Case Manager:** The case manager ensures that appropriate accommodations and resources are provided for students following an Individualized Education Plan.

DUE PROCESS

STUDENT DUE PROCESS PROCEDURES

The school has the responsibility to see that due process is practiced at all times and to insist that the individual rights of all students are preserved. All decisions must be made on sound practices and evidence that proves the nexus of events and supports reasonable suspicion.

A student must be provided the opportunity to explain their involvement in connection with any assigned intervention from school, but especially in circumstances which warrant exclusionary interventions, recommendation for short-term and long-term placement, and/or expulsion.

- A Dean of Students or building administrator will provide due process through oral and/or written notice of the allegations and explanation of supporting evidence.

- Then, the student will be provided an opportunity to construct a written response to the allegations through the construction of a Student Statement or oral response. Oral responses will be dictated by a staff member.
- If the charges are denied, a student must be given an opportunity to explain their version of the events to the school official. Please refer to the previous bullet point as to the way a student can document their denial.
- A student who forgoes their due process by refusing to write or provide an oral statement is still subject to disciplinary interventions.
- A student found falsifying their account, involvement or responsibility in an allegation may be cited for Obstructing a School Investigation.

STUDENT DUE PROCESS & INTERVENTIONS

- Out of School Suspensions for disciplinary infractions may not exceed 10 days.
 - a. the student has a right to be informed of the beginning and end dates,
 - b. a student receiving special education services or accommodations under Section 504 are different; therefore, ***the disposition*** will depend upon the facts presented in each case.
- All prudent and reasonable attempts will be made to have a student's parents or guardian immediately receive a notice of out-of-school suspension.
- Depending upon the length of the out-of-school suspension the notice will include:
 - a. specific reasons as to why removing the student from the learning environment is in the best interest of the school;
 - b. a rationale as to the specific duration of the suspension;
 - c. what if any appropriate and available support services will be provided to the student during the length of his or her suspension, and
 - d. whether other behavioral and disciplinary interventions were attempted or whether it was determined that there were no other appropriate and available interventions and a notice of right to review/hearing.

APPEAL OF ASSIGNED INTERVENTION (7.20)

- Parents/guardians may appeal a suspension, long-term placement, or expulsion recommendation.
- A written request of the parents/guardians should be emailed to the Office of the District 215 Superintendent at appeals@tfd215.org.
- At which time, a review of the suspension shall be conducted by the Board or a hearing officer appointed by the Board.
- A final decision will be rendered by the Board of Education.
- The parents/guardians will be notified of whether the intervention was upheld, reduced, or rescinded.

DEANS' OFFICE FLOWCHART

Assistant Principal of Building Control			
Dean of Students	Dean of Students	Dean of Students	Dean of Students
Attendance Office	Truancy Team	Conflict Resolution Specialist	Administrative Assistants
<i>Deans' Assistant</i>	<i>Deans' Assistant</i>	<i>Deans' Assistant</i>	<i>Deans' Assistant</i>
<i>Deans' Assistant</i>	<i>Deans' Assistant</i>	<i>Deans' Assistant</i>	<i>Deans' Assistant</i>

The Deans' Office proactively addresses, intervenes, and supports the following topics during the school year:

Attendance Office	Behavioral Infractions	School Bus Transportation	Conflict Resolution	Locker Issues
Parking Permits	Restorative Practice	Social Media	Tardiness	Truancy

DEANS' OFFICE CONTACT INFORMATION

Center for Alternative Learning Campus	Center for Academics & Technology Campus	North Campus	South Campus
<p>Mrs. L. Johnson Assistant Principal lgladu@tfd215.org (708) 585-2393</p> <p>Mr. R. Smith Dean of Students rsmith@tfd215.org (708) 585-2314</p>		<p>Mr. J. Humphrey Assistant Principal juhumphrey@tfd215.org (708) 585-1004</p>	<p>Ms. C. Brackenridge Assistant Principal cbrackenridge@tfd215.org (708) 585-2036</p>
		<p>Mr. B. Evancho Dean of Students (A - Go) bevancho@tfd215.org (708) 585-1015</p>	<p>Ms. M. Townes-Hudson Dean of Students (A - Dor) mtowneshudson@tfd215.org (708) 585-3055</p>
		<p>Mrs. S. Hunt Dean of Students (Gr - O) shunt@tfd215.org (708) 585-1013</p>	<p>Mr. C. Simich Dean of Students (Dos - Lak) csimich@tfd215.org (708) 585-2328</p>
		<p>Mr. S. Posley Dean of Students (P - Z) sposley@tfd215.org (708) 585-1014</p>	<p>Mr. P. Massat Dean of Students (Lan - Ric) pmassat@tfd215.org (708) 585-2035</p>
			<p>Mrs. C. Taylor Dean of Students (Ril - Z) ctaylor@tfd215.org (708) 585-9753</p>

FREQUENTLY ASKED QUESTIONS

What does the Deans' Office do?

The Deans' Office supports student safety, behavior, and attendance. It helps maintain a positive school climate and works with students, families, and staff to resolve issues and promote success.

When should a student go to the Deans' Office?

Students may be sent to the Deans' Office for behavior concerns, conflicts, attendance issues, or to speak with a dean about personal or school-related challenges.

Can students go to the Deans' Office on their own?

Yes. Students may visit voluntarily if they need support, need help resolving a conflict, or want to report a concern.

Who works in the Deans' Office?

Typically, the office includes Deans of Students, Deans' Assistants, Conflict Resolution specialists, and Administrative Assistants who ALL support school climate and safety.

What happens when a student is referred to the Deans' Office for behavior?

A Dean of Students speaks with the student to understand the situation, determine appropriate support or interventions, and effectively communicates with teachers and families.

Are parents or guardians notified if a student visits the Deans' Office?

Parents/guardians are contacted when the situation involves safety concerns, ongoing issues, or interventions that require family involvement.

How does the Deans' Office help with conflict resolution?

Deans and trained staff can mediate disputes, help students talk through disagreements, and teach strategies for managing conflict in healthy ways.

What role does the Deans' Office play in attendance?

The office monitors attendance, supports students with chronic absences or tardiness, and works with families to address barriers to consistent attendance.

Can the Deans' Office help students who feel unsafe or worried about something?

Yes. Students can report safety concerns, bullying, or situations where they or others feel uncomfortable. The office responds promptly and confidentially. *See Something, Say Something*

How can families contact the Deans' Office?

Families may call, email, or schedule an appointment. The office encourages open communication to support student well-being.



STUDENT CODE OF CONDUCT

PHILOSOPHY

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In dealing with violations of the rules and expectations of the school, staff will seek to resolve problems with the cooperation of the student and parent or guardian. The following pages are presented so that both parents/guardians and students will be aware of the rules, regulations, and expectations of the schools. Parents/guardians and students are required to sign indicating receipt/review of the discipline code. Parents/guardians and students are responsible for becoming familiar with this code. The purpose of this code is to modify student's behavior by providing fair, equitable, and progressive interventions and disciplinary consequences for all students.

DUE PROCESS PROCEDURES

The school has the responsibility to see that due process is practiced at all times and to insist that the individual rights of all students are preserved. All decisions must be made on sound practices and evidence that proves the nexus of events and supports reasonable suspicion.

A student must be provided the opportunity to explain their involvement in connection with any assigned intervention from school, but especially in circumstances which warrant exclusionary interventions, recommendation for short-term and long-term placement, and/or expulsion.

- A Dean of Students or building administrator will provide due process through oral and/or written notice of the allegations and explanation of supporting evidence.
- Then, the student will be provided an opportunity to construct a written response to the allegations through the construction of a Student Statement or oral response. Oral responses will be dictated by a staff member.
- If the charges are denied, a student must be given an opportunity to explain their version of the events to the school official. Please refer to the previous bullet point as to the way a student can document their denial.

- A student who forgoes their due process by refusing to write or provide an oral statement is still subject to disciplinary interventions.
- A student found falsifying their account, involvement or responsibility in an allegation may be cited for Obstructing a School Investigation.

STUDENT DUE PROCESS & INTERVENTIONS (7.20)

- Out of School Suspensions for disciplinary infractions may not exceed 10 days.
 - a. the student has a right to be informed of the beginning and end dates,
 - b. a student receiving special education services or accommodations under Section 504 are different; therefore, *the disposition* will depend upon the facts presented in each case.
- All prudent and reasonable attempts will be made to have a student's parents or guardian immediately receive a notice of out-of-school suspension.
- Depending upon the length of the out-of-school suspension the notice will include:
 - a. specific reasons as to why removing the student from the learning environment is in the best interest of the school;
 - b. a rationale as to the specific duration of the suspension;
 - c. what if any appropriate and available support services will be provided to the student during the length of his or her suspension, and
 - d. whether other behavioral and disciplinary interventions were attempted or whether it was determined that there were no other appropriate and available interventions and a notice of right to review/hearing.

APPEAL OF ASSIGNED INTERVENTION (7.20)

- A parents/guardian may appeal a suspension, long-term placement, or expulsion recommendation.
- A written request of the parent(s)/guardian(s) should be emailed to the Office of the Superintendent at appeals@tfd215.org.
- At which time, a review of the suspension shall be conducted by the Board or a hearing officer appointed by the Board.
- A final decision will be rendered and the parents/guardians will be notified.

In all cases of administrative recommendation for expulsion and non-district alternative placements, a hearing shall be conducted by the Board of Education or their designee, which provides an opportunity for the student and his/her parents/guardians to exercise their right of due process. The Board of Education shall base its decision only on evidence presented at the hearing.

In the event of an out of school suspension, the student shall have the opportunity to make up work for equivalent academic credit and a plan for re-engagement back into the school environment.

STUDENT INFRACTIONS

The following list of infractions is not intended to be all-inclusive but rather exemplifies the types of misconduct that are prohibited and will result in some form of disciplinary action. These disciplinary actions are intended to protect the welfare of the school community, as well as assist the individual student in developing self-discipline.

ASSUALT

Assault is any threat which causes a reasonable apprehension by the victim of receiving bodily/physical harm.

BATTERY

Battery is any unlawful activity causing physical injury to another and/or knowingly touching another with intent to injure.

BULLYING

Bullying is a series of cruel or hostile behaviors involving one or more persons. Bullying on the basis of actual or perceived race, color, nationality, sex, sexual orientation, gender identity, gender-related identity or expression, ancestry, age, religion, physical or mental disability, order of protection status, status of being homeless, or actual or potential marital or parental status, including pregnancy, association with a person or group with one or more of the aforementioned actual or perceived characteristics or any other distinguishing characteristic is prohibited in each of the following situations:

1. during any school-sponsored education program or activity;
2. while in school, on school property, on school buses or other school vehicles, at designated school bus stops waiting for the school bus, or at school-sponsored or school-sanctioned events or activities; or,
3. through the transmission of information from a computer that is accessed at a non-school related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by a school district or school if the bullying substantially interferes with or limits the victim's ability to participate in or benefit from the services, activities, or opportunities offered by a school or substantially disrupts the educational process or orderly operation of a school.
4. after school hours, outside of school property to students of District 215.

Furthermore, the term bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or electronically, directed toward a student including verbal or written extortion, that has or can be reasonably predicted to have the effect of one or more of the following:

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

Bullying, intimidation and/or harassment may take various forms, including, without limitation, the following: threats, stalking, physical violence, the electronic posting of mean-spirited

messages about a student often done anonymously and defined as cyberbullying and/or the sending of sexually explicit messages or images by cell phone defined as sexting, sexual harassment, teen dating violence, sexual violence, theft, public humiliation, destruction of property or retaliation for asserting or alleging an act of bullying. 105 IL CS 5/27-23.7, SB POLICY 7180

Students are strongly encouraged to report alleged acts of bullying, intimidation, harassment, and other acts of actual or threatened violence. A report may be made orally or in writing to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, Complaint Manager, or any staff member with whom the student is comfortable speaking (Please see Student's Rights & Responsibilities).

All reported acts of bullying will be investigated to determine if the act is within the scope of the district or school, and if not, a process for referral outside the school and to the appropriate jurisdiction will be recommended. Students may anonymously report tips related to bullying/harassment/school violence using the See Something, Say Something process on each school's website under the student tab. Students should click on the Bullying Prevention and Awareness tab for more details.

BUS MISCONDUCT

Students are expected to follow all school rules when riding the school bus. A student may be suspended from riding the bus for up to 10 consecutive school days for engaging in gross disobedience or misconduct, including but not limited to, the following: a) Violating any school rule or school district policy, b) Willful injury or threat of injury to a bus driver or to another rider, c) Willful and/or repeated defacement of the bus, d) Repeated use of profanity, e) Repeated willful disobedience of a directive from a bus driver or other supervisor, and f) Such other behavior as the building principal deems to threaten the safe operation of the bus and/or its occupant.

If a student is suspended from riding the bus for gross disobedience or misconduct on a bus, the School Board may suspend the student from riding the school bus for a period in excess of 10 days for safety reasons.

A student suspended from riding the bus who does not have alternate transportation to school shall have the opportunity to complete or make up work for equivalent academic credit. It shall be the responsibility of the student's parent or guardian to notify the school that the student does not have alternate transportation.

CHEATING

Student cheating, plagiarism, and electronic device sharing are prohibited and will be handled by the classroom teacher. Plagiarism is defined as "the wrongful appropriation, close imitation, or purloining and publication, of another author's language, thoughts, ideas, or expressions, and the representation of them as one's own "original work". It is also considered plagiarism if a student misrepresents the source of the works of others, including the works of generative AI resources, as their own.

CHRONIC & FLAGRANT BEHAVIOR

Chronic and flagrant is defined as repetitive misbehavior which does not change in response to interventions. Students identified as engaging in chronic and flagrant misbehaviors have exhausted all interventions through Level V.

CONTROLLED SUBSTANCE - POSSESSION OF, USE OF, AND/OR INVOLVEMENT WITH CONTROLLED SUBSTANCES

A controlled substance is defined as an illegal drug that can have a detrimental effect on a person's health and welfare. Possession of drug paraphernalia, or involvement in the sale, purchase, or use of drugs, including medical cannabis, edibles, marijuana and hashish, and/or alcoholic beverages, look-alike controlled substances, paraphernalia, vapor pens or intoxicating substances on school or school-sponsored activities is prohibited.

Students are prohibited from emitting the odor of any illegal drugs/alcohol while on school premises, as such conduct disrupts the educational environment and violates established school policy regarding involvement with controlled substances.

The school reserves the right to take disciplinary action, including removal from class, school, and/or school-sponsored events.

Drug use resulting in incapacitation that requires transportation to the hospital by emergency medical personnel or refusal to accept such transportation when it is recommended by emergency medical personnel can trigger further disciplinary consequences.

Local authorities will be informed unless deemed unnecessary by the Deans' Office.

During the parent conference, the parent/guardian will be informed that the District has a drug procedure policy. III. Rev. Stat. 105 ILCS/5.

While the use of medical cannabis has been legalized in the state of Illinois, students must follow the procedures outlined in the Student Handbook or Board Policy 7:270.

CRIMINAL TRESSPASS

Criminal trespass is being on school property without proper permission from school personnel. Persons considered as trespassers are students on suspensions, expelled students, and any persons who appear on school grounds without legitimate reason. All visitors are required to check in at the designated visitor entrance. Any student found opening a door for any person, then such student action will result in immediate interventions/consequences.

Damage to Property/Vandalism/Graffiti – Any act of attempting or succeeding in damaging or misusing school property.

DAMAGE TO PROPERTY

Any damage to school property, staff or student personal property due to willful and inappropriate behavior will result in behavioral interventions and restitution.

DISRUPTIVE CLASSROOM BEHAVIOR

Any behavior during class time that disrupts the learning environment and/or goes against the classroom expectations set out by the teacher throughout the school year. Disruptive Items – Possession or use of any items that could be considered disruptive to the educational process are not allowed.

DISRUPTIVE ITEMS

Possession or use of any items that could be considered disruptive to the educational process are not permitted.

DRESS CODE

The school expects all students to dress in a manner that is appropriate for a school day and which will not substantially disrupt the educational process and climate or be a safety or health concern. Clothing must be worn in such a way that genitals, buttocks, and breasts are fully covered with opaque fabric. At a minimum, all students must wear the following: a full shirt (with fabric in the front, back, and on the sides under the arms) and pants or the equivalent (for example, a skirt, sweatpants, leggings, a dress or shorts), and shoes.

Students Cannot Wear or carry to class

- Violent language or images.
- Hats, hoods as headwear, bonnets, durags, berets, visors, helmets, and caps.
- Shirts that show midriffs or tube tops.
- Images or language depicting drugs or alcohol (or any illegal item or activity).
- Images or language depicting hate speech, profanity, pornography.
- Images or language that create a hostile or intimidating environment based on any protected class or consistently marginalized groups.
- Any clothing that reveals visible undergarments
- Accessories that could be considered dangerous or could be used as a weapon.
- Any item that obscures the face or ears (except as a religious observance, medical reasons, or state health mandate).
- Outerwear within ten minutes of arrival or dismissal: students are not permitted to wear the following...coats, lined jackets, lined hoodies, vests, gloves, scarves, sunglasses, backpacks, over-sized purses (i.e., totes), book bags, and sports bags slippers and/or house shoes without hard bottoms

This is not an all-inclusive list. Administrative discretion will apply in all cases.

DRESS CODE ENFORCEMENT

To ensure effective and equitable enforcement of this dress code, school staff shall enforce the dress code consistently using the requirements below. Students will only be removed from spaces, hallways, or classrooms as a result of dress code violations as outlined in the Dress Code sections above.

ELECTRONIC DEVICE USAGE

Electronic devices will be defined as, but not limited to, cellular phones and portable internet devices. All electronic devices should remain in silent mode to minimize potential disruptions to the educational environment.

Cellphones should not be visible in the classrooms except: 1) Used during passing periods and lunch 2) Included as part of pre-approved classroom and/or school-sponsored activities.

The act of recording/videoing fighting, inappropriate incidents, or academic work/assessments involving students is not permitted. Students found in violation are subject to disciplinary intervention.

This includes the sharing, posting, and reposting that causes a disruption to the school environment are subject to disciplinary intervention.

Refusal to surrender an electronic device to the deans' office may result in a school intervention. District 215 is not responsible for lost or stolen electronic devices.

Access to Social Network Pages. Illinois State Law (PA 09-0129), the Right to Privacy in the School Setting Act, allows school administration or building designees to request that a student cooperate in an investigation that includes social media misconduct and only if there is specific information about activity on the student's account that violated a school disciplinary infraction or policy. The student may be required to share content that is reported to help the school make a factual determination that will assist in the investigation and in determining appropriate student disciplinary interventions.

The act defines "social networking websites" as internet-based websites that allow users to:

1. create public or semi-public profiles within the site;
2. create a list of other users within the system that they share connections with; and
3. view and search the profiles of others within the system whether or not they have connections with one another.

This includes all social networking sites.

Email is explicitly not included in the law's definition of a "social networking website". This law enables schools to access a student's profile on a social networking website if there is just and reasonable cause that there is evidence on the account of a violation(s) of the school's rules and disciplinary codes. Posts that involve threats of violence against others, bullying and harassment, alcohol and/or substance abuse, the use of weapons, and other content that creates a substantial disruption to the educational environment and represents violations of student codes of conduct will result in disciplinary intervention.

FALSE FIRE ALARM/SETTING A FIRE OR TAMPERING WITH FIRE EXTINGUISHERS

Such student action will result in immediate school interventions/consequences and conferences with parents/guardians. The local police department will be informed.

FIGHTING

Fighting is considered gross misconduct and will result in immediate school interventions; loss of privileges including but not limited to, students being prohibited from attending school dances, games, prom, and/or graduation; police arrest or disorderly conduct or simple battery; a parent conference. Recurring incidents of fighting will be considered in the application of disciplinary interventions.

FOOD AND DRINK

Students are not allowed to bring food or drinks into the hallways, or auditorium. Failure to comply will be considered insubordination. Students are allowed to bring the school-provided breakfast or lunch into the classroom during their breakfast or lunch hour to complete work.

Cafeteria vending machines are only allowed for use during assigned lunch periods and after school.

Food Delivery Services

During regular school hours deliveries of any kind will not be accepted or given to students. This includes but is not limited to food, school or personal items, and the use of delivery services such as Grub Hub, Door Dash, and Uber Eats.

After-school hours, food deliveries for students will be accepted but must be brought to the front desk for staff to distribute.

FORGERY / UNAUTHORIZED POSSESSION OF SCHOOL PROPERTY OR FORMS

Such student action will result in immediate school interventions/consequences. Police will be notified unless deemed unnecessary by the deans.

GAMBLING

Any form of gambling is strictly prohibited at Thornton Fractional Township High Schools. Playing cards, dice, or other types of gambling devices are prohibited on school property.

GANG ACTIVITY

District 215 prohibits any form or participation in gang activity. No student on school property or at any school activity: 1. Shall wear, possess, use, distribute, display or sell any clothing, jewelry, emblem, badge, symbol, sign or other things which are evidence of membership or affiliation in any gang. 2. Shall commit any act or omission, or use any speech, either verbal or non-verbal (gestures, handshakes, etc.) showing membership or affiliation in a gang. 3. Shall use any speech or commit any act or omission in furtherance of the interests of any gang or gang activity, including, but not limited to A) soliciting others for membership in any gang. B) requesting any person to pay protection or otherwise intimidating or threatening any person. C) inciting other students to act with physical violence upon any other person.

GROSS MISCONDUCT

Gross misconduct shall include any conduct, behavior, or activity that causes or may reasonably lead school authorities to believe substantial injury or disruption, or material interference with school activities or the rights of other students or school personnel may occur. Police will be notified unless deemed unnecessary by the Deans' Office.

HARASSMENT

No person, including a District employee, or agent, or student, shall harass, intimidate, or bully a student on the basis of actual or perceived race; color; nationality; sex; sexual orientation; gender identity; gender-related identity, or expression; ancestry; age; religion; physical or mental disability; order of protection status; status of being homeless; actual or potential marital or parental status, including pregnancy; association with a person or group with one or more of the aforementioned actual or perceived characteristics; or, any other distinguishing characteristic. The District will not tolerate harassing, intimidating conduct, teen dating violence, or bullying, whether verbal, physical, or visual, that affects the tangible benefits of education, unreasonably interferes with a student's educational performance, or creates an intimidating, hostile, or offensive educational environment. Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, play fighting, horse playing, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of

property, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

HAZING

Any act committed against someone, whether conducted on or off District 215 property, who is joining or becoming a member or maintaining membership in any organization that is humiliating, intimidating, demeaning or endangers the health and safety of the person. Hazing includes active or passive participation in such acts and occurs regardless of the willingness to participate in the activities. The term “hazing” includes but is not limited to any type of physical brutality such as whipping, beating, striking, branding, electronic shocking, or placing a harmful substance on the body. Any type of physical activity such as sleep deprivation, exposure to weather, confinement in a restricted area, calisthenics, or other activity that subjects the student to an unreasonable risk or harm or that adversely affects the mental or physical health and safety of the student.

No person, including a District employee, agent, volunteer, or student, shall plan, direct, encourage, aid, or engage in hazing.

Students are strongly encouraged to report alleged acts of hazing via *See Something, Say Something* on the campuses websites.

A student tip line has been made available for free download through the Thornton Fractional District 215 app at the Apple App Store and Google Play.

IMMORAL / OBSCENE BEHAVIOR

Any behavior offensive to common propriety or decency, including, but not limited to, indecent exposure, sagging pants, unwanted offensive/inappropriate touching, possession, distribution, or display of obscene or “hate” material, or similar behavior.

INSUBORDINATION

Refusal to obey established and well-defined rules and school regulations and failure to comply with a reasonable request by a staff member are considered acts of insubordination. Repeated violation of any rule constitutes insubordination.

LOCKERS

All District 215 students have been provided with individual lockers and shall be subject to the following provisions. For the safety and welfare of students, ownership of the locker is maintained by the school district, and the student is granted limited use of the locker solely in accordance with this policy.

LOITERING

Loitering in the halls during class is not permitted. During class time, a student must have a hall pass via 5 Star to be outside the classroom for any purpose. Failure to obtain a pass may result in school disciplinary interventions.

MOB ACTION

The assembly of two or more persons for the purpose of creating a disturbance, participating in an act of violence, and/or damaging property.

OBSCENE AND ABUSIVE LANGUAGE

Obscene, profane, or vulgar language either written, oral, electronic, or expressed by symbols directed between Students or directed at School Personnel and/or Agents of the Schools.

OBSTRUCTING A SCHOOL INVESTIGATION

Any student who knowingly gives false information or intentionally fails to give information in an investigation conducted by staff personnel.

PUBLICATION/DISTRIBUTION OF MATERIALS

Students, staff members, and the general public, may not use school facilities in any manner for the promotion of any group or vested interest. Also, materials of any kind not directly related to class work may not be distributed on the school premises without the approval of the school administration. Disseminating, posting, or in any other way communicating information unrelated to school activities is prohibited. Possession of literature which promotes any activity that is unlawful, immoral, or inappropriate is prohibited.

RECKLESS ENDANGERMENT

A student who intentionally or unintentionally jeopardizes the safety or well-being of others.

SELLING OF NON-SCHOOL ITEMS FOR PROFIT (INCLUDES FOOD AND DRINKS)

Selling of candy or other items for profit is prohibited on school grounds. These items will be confiscated.

SMOKING (VAPING); USE OF SMOKELESS TOBACCO; POSSESSION OF SMOKING MATERIALS

Smoking in the building, on the grounds or while being transported is prohibited at all times. This includes the use of electronic cigarettes, hookah pens, vape pens or vapor cigarettes. Smoking paraphernalia, including but not limited to lighters, matches, cartridges including CBD or THC oils, rolling papers, etc. Tobacco in any form is not to be brought on school property and will be confiscated. The "school grounds" is interpreted as all property owned by District 215, including parking lots, rest rooms, and athletic fields.

STUDENT IDENTIFICATION CARD (ID)

All students will download a digital I.D. in 5 Star upon enrolling in school. All students must present their digital I.D. upon request by any school personnel. If a student does not have a cell phone, they will receive a hard copy I.D. to maintain and keep on their person. This I.D. can be picked up in the Attendance Office.

TARDY DEFINITION

Punctuality is a student's responsibility. A tardy is defined as a student not in the classroom by the final ringing of the tardy bell. A student will be deemed tardy:

Zero Period	After 8:25 a.m.	After 8:45 a.m.	Period 2 -7
If the student is not in the classroom by the final ringing at 7:25 a.m. as stipulated on the student's schedule.	If the student is not in the classroom by the final ringing at 8:25 a.m. as stipulated on the student's schedule.	And detained from first period and coded as truant to class.	If the student is not in the classroom by the final ringing of the tardy bell as stipulated by the bell schedule.

If a student is detained by a teacher, the student must obtain a pass in order to be admitted into their next class.

All tardies will be reported to the Deans' Office on the day of the tardy. Students will be held accountable. Students accumulating multiple tardies, per class, per semester will be held to the standard of the tardy step process outlined in the District 215 Handbook.

A student amassing excessive tardies to a class period may be considered for a withdrawal from the class and a failing grade assigned to the student transcript.

A student will be dropped from a particular class period after an extensive review of the student portfolio by building administration.

TARDY STEPS

A student not in the classroom by the final ringing of the tardy bell is subject to the following interventions. Please click on Tardy Steps to review the current steps, Tiered Interventions, and consequences.

Tardy 1	Level I	Teacher Intervention 1
Tardy 2	Level I	Teacher Intervention 2
Tardy 3	Level I	Teacher Intervention 3
Tardy 4	Level II	1 hour Deans' Detention, Character Education
Tardy 5	Level III	2 hour Deans' Detention, Character Education
Tardy 6	Level III	1 day ISS, Character Education, & Parent Meeting

Tardy 7	Level IV	15 day loss of privilege (LOP) or community service (CS), Character Education, & Restorative Coaching 1
Tardy 8	Level IV	2 days of ISS, Character Education, & Restorative Coaching 2
Tardy 9	Level V	30 day LOP or CS, Character Education, & Restorative Coaching 3
Tardy 10	Level V	Consideration for W/F from course, ISS placement for period, & LOP is instated through the semester

TARDY SWEEPS

Building administration may conduct targeted tardy sweeps when deemed appropriate either on a selected or continuing basis to ensure that tardiness does not disrupt the educational process. Administration may prohibit student admission to class when a student is found in the hallway without permission after the tardy bell.

TECHNOLOGY VIOLATIONS

A student found in violation of acceptable use policy is subject to behavioral interventions. Please see District 215 Acceptable Use Policy for more detailed information.

THEFT

Theft, attempted theft or being in possession of items belonging to another student enrolled and/or staff member employed in District 215 schools. The student may face prosecution by civil authorities. All thefts should be reported to the Deans' Office as soon as possible.

UNAUTHORIZED AREAS

Students who are in a location without permission or who leave class without permission are considered to be in an unauthorized area. Those areas include but are not limited to, loitering in washrooms, corridors, parking lots, etc., during a student's regular schedule.

WEAPONS (Possession and/or use of Stun Guns, Knives, Pepper Spray, Box Cutters, Mace, Tasers, Weapons/Objects as weapons/Look Alike Weapons and/or Explosive(s)/Fireworks)

Such student action will result in out-of-school suspension with parent/guardian conference and possible recommendation for expulsion. As mandated by the Gun-Free Schools Act of 1994, possessing, using, or attempting to use dangerous weapons will result in a mandatory recommendation of expulsion for a period of at least one calendar year and possible contact of authorities.

STUDENT INTERVENTION DEFINITIONS

The following disciplinary procedures and interventions will be used in Thornton Fractional High Schools. Faculty and staff may use reasonable means, as needed, to maintain safety, self-defense, or defense of property and may remove students from the classroom for disruptive behavior. More disciplinary interventions may be administered for infractions directed against

school personnel, agents of the school, or agent's property and/or for infractions occurring in places other than in the classroom. Corporal punishment is prohibited in District 215. Behavior incidents will result in disciplinary action according to the school's disciplinary procedures.

The following list of interventions are intended to assist, correct, and/or alter behaviors so students can demonstrate safe and respectful behavior. These interventions often involve support staff and aim to engage the Student Service Department in helping students modify their inappropriate or disruptive behavior. These interventions will be implemented based on student needs and staff discretion.

ALTERNATIVE PLACEMENT

Short- or long-term changes in the location where the student is educated. This can include schools located inside or outside of District 215 boundaries. Programs will allow the student to obtain credits toward graduation.

ALTERNATIVE TO OUT OF SCHOOL SUSPENSION (AOS)

An alternative to out-of-school suspension (AOS), is served at an assigned school building within District 215 (TFN, TFS, TFC), in the In-School-Suspension room. Students will have the opportunity to make up work for equivalent academic credit.

During an AOS, the student will remain away from their home campus for the duration assigned. Failure to do so will be treated as criminal trespass to state-supported property (Credit Recovery attendance is an exception).

Students who have been assigned to AOS are not allowed to attend or participate in any extra-curricular activities, including athletics and athletic events.

When a student is assigned to AOS, his/her parents/guardians will be notified as quickly as possible. A mandatory parent/guardian conference is required at the discretion of the Administrator.

ATTENDANCE INTERVENTION PLAN

A positive reinforcement intervention created by members of the Dean's and/or PPS Offices and used to improve student behavior. Attendance Intervention Plan is designed to identify barriers to daily, on-time attendance a student may have, and outline multiple strategies/support needed to improve poor attendance. The plan is reviewed with input from students and families and includes checkpoints built into the plan to monitor improvement.

BEHAVIOR CONTRACT

A positive-reinforcement intervention used to change student behavior. The behavior contract is an agreement between a staff member and a student that spells out in detail the behavioral expectations for the student, the conditions in which the behavior will occur, and the rewards and/or additional support or consequences the student receives. The student agrees to the terms of the contract.

BEHAVIOR INTERVENTION PLAN (BIP)

A plan designed by PPS to address student behavior based on the results from a functional behavioral assessment (FBA). This BIP targets specific behaviors and specific strategies to change the behavior along with the desired outcomes.

BEHAVIOR MODULES

Short lessons or units related to various topics designed to promote student understanding of inappropriate behavior in order to decrease its occurrence.

Community Service: Programs that permit the students to perform a required amount of supervised activities outside of the normal school day. Assigned activities may take place on or off the school campus.

BUS SUSPENSION

The school bus is considered an extension of the classroom. Therefore, the bus driver has the same authority as school personnel. All school board policies that apply to student conduct and other student-related activities apply to the school bus. Rules also apply to field trips and shuttles. Students are expected to behave in a safe manner at the bus stop and while riding the bus. All students will be expected to treat each bus rider and their possessions with respect.

To ensure the safety of all riders, students will need to abide by the following expectations:

1. Follow the bus driver's directions.
2. Ride on the assigned bus.
3. Remain seated at all times.
4. Keep all of your body in the bus.
5. Use appropriate language.
6. Maintain a safe environment for other passengers and for the driver.
7. Keep your neighborhood and bus clean. Garbage cans are provided at the front of the bus.

The consequences for misconduct on the school bus are listed below. School Personnel have the authority to accelerate consequences up to and including suspension from bus service and or suspension from school based on the severity of the incident.

Five to Ten Day School Bus Suspension

The Dean's Office will notify the parent/guardian of the bus suspension. A parent/guardian conference may be required to determine a behavior plan before the student can continue riding the bus.

Parents/guardians and students must abide by the rules of a suspension. Should the determination be ignored the dates of bus suspension and transportation privileges will be suspended for the remainder of the school year and possible contact of the proper authorities.

Removal from the School Bus

Students will be suspended and removed from the bus for the remainder of the school year. Additional interventions consistent with the Student Handbook may occur.

CHARACTER EDUCATION DEVELOPMENT PROJECT (CEDP)

CED Project: A multi-media presentation created by the student to reduce the amount of out of school suspension days earned due to misconduct. The project is created to help the student reflect on poor decisions that were made and how he/she can restore relationships that may have been harmed due to inappropriate behavior.

CONFERENCE (Parent/Guardian, Student, Staff)

A meeting between multiple parties to address student behavior or academic concerns. A conference can take many forms.

CONFLICT RESOLUTION

A positive-reinforcement intervention used to change student behavior and brings students together to figure out a solution to a problem or issue. The solution is mutually agreed upon as a means to avoid both parties from engaging in negative behavior towards one another. The final resolution is written as a contract between the disputants. In the event that a violation of the student mediation contract occurs, the disputant(s) in violation will be referred to the Dean's Office for disciplinary interventions.

DETENTIONS

Students may be required to come before the regular school hour, during lunch, or remain beyond the school day. Detentions are designed to allow the students the opportunity to make up school work missed due to tardiness or absence and address behavior that is considered disruptive to the educational process.

There are three types of detentions:

1. **Teacher detention** is a disciplinary measure given directly by a teacher when a student does not meet classroom expectations. It usually takes place before school, after school, or during a free period for up to 25 minutes. The purpose is to hold the student accountable for their behavior, such as talking out of turn, not completing assignments, or being disruptive. The student is typically required to stay under the teacher's supervision and may have to complete work, reflect on their behavior, or perform another assigned task.
2. **Lunch detention** is a type of school disciplinary action where a student is required to stay in a designated area (often a classroom or office) **during their usual lunch period** instead of going to the cafeteria or having free time. Failure to serve a teacher detention will result in a referral to the Dean of Students.
3. **Deans' detention** is a school disciplinary consequence in which a student is required to remain on campus for an additional period outside of regular class time. During this period, the student may be expected to complete schoolwork, reflect on their behavior, or follow specific instructions. The purpose of a Deans' detention is to address misconduct, reinforce school expectations, and encourage responsible decision-making. Detentions are 1 hour or 2 hours in length. Failure to serve a Deans' detention will result in an additional intervention and/or loss of privilege.

EXPULSION

According to School Board Policy Number 7:190, there are offenses of such nature that will result in immediate suspension and recommendation for probable expulsion. Students guilty of chronic violation(s) of the rules or gross disobedience or misconduct may be recommended for expulsion. These offenses are defined as, but not limited to, any conduct, behavior, or activity which causes substantial injury or disruption, or material interference with school activities or the rights of other students or school personnel. The parents/guardians will be notified by letter of the time and place of the Board hearing, along with documents and notice of the right to be represented by counsel.

IN-SCHOOL SUSPENSION (ISS)

In-School Suspension (ISS) is served at the school building in a designated room, supervised by a staff member for a specified time period. The ISS program, as an alternative program to out-of-school suspensions, will allow students to receive earned credit during the school day.

LOSS OF PRIVILEGES (LOP)

Students shall not attend and/or participate in school and/or district-sponsored activities, including but not limited to sporting events, clubs, and activities for a specified amount of time. Mediation Process: The Thornton Fractional Mediation program will attempt to resolve problems between students with a minimum amount of intervention by school personnel. Students who are made to feel uneasy by the actions of other students may request mediation through the 36 deans, social workers, counselors, or trained peers. The parents/guardians of all students participating in the mediation will be contacted and made aware of the request for mediation and its outcome.

MEDIATION

A process involves the invitation of the affected parties to participate in mediation. Deans' Office staff question the disputants on the nature and causes of their disagreement. The parties work toward a solution that is mutually agreed upon. The resolution is written as a contract between the disputants. In the event that a violation of the student mediation contract occurs, the disputant(s) in violation will be referred to the Dean's Office for disciplinary interventions.

MENTORING

Students are assigned to an adult or peer to assist in the development of identified skills and positive behavior replacements.

MULTI-TIERED SYSTEM OF SUPPORT (MTSS)

A framework used to provide targeted support to struggling students. It focuses on the "whole child." MTSS supports academic growth and achievement, but it also supports many other areas. This includes behavior, social and emotional needs, and absenteeism.

OUT-OF-SCHOOL SUSPENSION (OSS)

During a suspension, the student will remain away from the school grounds beginning at the end of the school day the suspension was issued and lasting for the duration of the suspension. Failure to do so will be treated as criminal trespass to state supported property (Credit Recovery attendance is an exception). Students who are suspended are not allowed to attend or participate in any extra-curricular activities including athletics and athletic events. When a student is suspended, his/her parents/guardians will be notified as quickly as possible. A parent conference may be required at the discretion of the Dean.

During an out-of-school suspension, it is the students'/parents'/guardians' responsibility to request any missed work. Students will have the opportunity to make up work for equivalent academic credit.

Depending on the severity of the infraction, police may be notified.

PEER ADVISORY

Trained students that assist with minor conflicts among peers.

PUPIL PERSONNEL SERVICES (PPS) GROUPS

The student is assigned to a member of the PPS team (Social Worker, School Counselor, School Psychologist, Speech Pathologist) for participation in targeted intervention sessions in identified areas (e.g., anger management), or to work through problems or issues that negatively affect the student's participation in the school environment.

RE-ENTRY MEETING

A mandatory meeting between the student and parent/guardian and school staff to discuss the successful return / reengagement of a student to the school environment. A student will be required to meet stipulated benchmarks in the areas of academics, attendance, and behavior. Failure to meet these benchmarks could result in a failed re-entry and extended loss of privilege.

REFERRAL TO PPS/MTSS TEAM

The student's information is provided to members of the PPS team to determine the need for additional support.

RESTORATIVE PRACTICES

The basic principles of Restorative Practices are to help students recognize the harm that was caused by their behavior, and participate in activities to repair the harm that was done as well as prevent future occurrences.

STAY AWAY PLAN

A written agreement requiring the parent's signature will be issued by the Deans' Office and signed by a student or students that prohibits an individual from harassing, threatening, accosting, or contacting another individual through face-to-face contact, media platforms, or any other means.

WARNING / REPRIMAND

The student is provided a verbal or written warning to improve behavior prior to the issuance of a consequence/intervention.

TIERED INTERVENTIONS & SUPPORTS

Thornton Fractional High School District 215

Tiered Interventions

Tier I - Universal

Teachers

Parent Contact
 Student Support Services Communication
 Student Support Services Referral
 Student Parent Conference Request
 Student Conversation
 Teacher Detention

Student Support Services

Conflict Resolution
 Group Counseling
 Individual Counseling
 Mediation
 Mentorship
 MTSS Referral
 Reprimand / Warning
 Restorative Conversation

Tier II - Supplementary

Teachers

Parent Contact
 Student Conference
 Student Conversation
 Student Support Services Communication
 Student Support Services Referral
 Student Parent Conference Request

Student Support Services

Attendance Intervention Plan
 Behavior Contract
 Conflict Resolution
 Detention
 Group Counseling
 Individual Counseling
 In School Suspension (ISS)
 Mediation
 Mentorship
 MTSS Referral
 Restorative Conversation
 Stay Away Plan

Tier III - Supplementary

Teachers

Parent Contact
 Student Conversation
 Student Support Services Referral (Disciplinary /
 Social and Emotional
 Student Parent Conference Request

Student Support Services and Administration

Academic & Behavioral Review meeting
 Alternative to Suspension
 Attendance Intervention Plan
 Character Education modules
 Community Service
 Detention
 Group Counseling
 Individual Counseling
 In School Suspension (ISS)
 Loss of Privilege (Activity Ban)
 Manifestation Determine Meeting (IEP Only)
 Mentorship
 MTSS Individual Plan
 Out of School Suspension

Re-entry Meeting Restorative Coaching Restorative Practices	
Tier IV - Intensive	
Teachers Parent Contact Student Support Services Referral (Disciplinary / Social and Emotional Student Parent Conference Request	Student Support Services and Administration Academic & Behavioral Review meeting Alternative to Suspension (AOS) Attendance Intervention Plan Character Education modules Community Service Functional Behavioral Assessment/ Behavior Intervention Plan Manifestation Determination Meeting (IEP only) Group Counseling Individual Counseling In School Suspension (ISS) Loss of Privilege (Activity Ban) Mentorship MTSS Individual Plan Out of School Suspension Re-entry Meeting Restorative Coaching Restorative Practices
Tier V - Intensive	
Student Support Services and Administration Alternative Placement Recommendation / Hearing / Placement Expulsion Recommendation / Hearing / Placement Withdraw / Failure Recommendation Administrative Withdrawal	

District 215 will follow a Tiered Intervention & Supports to hold students accountable for their behavior. Student misbehavior will be handled on a case by case basis.

In all cases, implementation of appropriate interventions/consequences will take into account a number of factors including the nature and severity of the misbehavior. Infractions are grouped into five levels based on the severity of the misbehavior. In some cases, the use of teacher/staff responses and/or the use of social service interventions may be most suitable. In other cases, a student's misconduct may require or be most appropriately addressed by a targeted or significant disciplinary response along with social service interventions.

SEARCHES & SEIZURES

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

SEARCHES OF STUDENT LOCKERS

1. Each student is responsible for the contents of his/her assigned locker.
2. The only items that may be placed in the lockers are articles of clothing, schoolbooks or supplies related to school use, lunches, and personal items which students are legally entitled to have in their possession. No book bags or gym bags may be taken to classrooms.
3. According to State law, **the school owns and controls student lockers**. Thornton Fractional Township High School District 215 reserves the right to conduct periodic inspections of lockers, with possible assistance from police canine units.
4. A student, once assigned a locker, is to use only his/her assigned locker. Students who share lockers or store contents in lockers not assigned to them are subject to appropriate interventions/consequences.
5. Any student who has a problem with his/her locker should contact the Deans' Office immediately.
6. Any student having information concerning locker tampering should report it to the Deans' Office. This action will ensure the safety of lockers and contents.
7. Lockers must be locked at all times with school-issued hall locks.
8. Any student given a replacement lock will be assessed a fine.

SEARCHES OF SCHOOL PROPERTY & EQUIPMENT

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

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

STUDENT SEARCHES OF PERSONAL PROPERTY

School authorities may search a student and/or the student's personal effects in the student's possession (such as, purses, wallets, knapsacks, book bags, lunch boxes, etc.) when there is a **reasonable suspicion** that the search will produce evidence the particular student has violated or is violating either the law or the school or district's student rules and policies.

The search will be conducted in a manner that is reasonably related to its objective of the search and not excessively intrusive in light of the student's age and sex, and the nature of the infraction.

SEIZURE OF PROPERTY

If a search produces evidence that the student has violated or is violating either the law or the school or district's policies or rules, evidence may be seized and impounded by school authorities, and disciplinary action may be taken. When appropriate, evidence may be transferred to law enforcement authorities.

SEARCHES OF TECHNOLOGY

As outlined in the District's Technology and Acceptable Use Policy, students do not have an expectation of privacy in the District's technology or the Internet, including any communications made through the District's technology or the Internet, such as electronic messaging (text messaging), electronic mail communications, and the use of social networking websites and other websites, as well as any materials downloaded by users. Users consent to monitoring and inspection by school administration of all use, including personal use, of District technology and the Internet without individualized notice, including use through personal computers or devices.

The District may not request or require a student to provide a password or other related account information in order to gain access to the student's account or profile on a social networking website. The District may conduct an investigation or require a student to cooperate in an investigation if there is specific information about activity on the student's account on a social networking website that violates a school disciplinary rule or policy. In the course of an investigation, the student may be required to share the content that is reported in order to make a factual determination and may be disciplined for failure to provide requested information.

School officials may require a student to cooperate in an investigation if there is specific information about activity on the student's account on a social networking website that violates the school's disciplinary rules or school district policy.

In the course of the investigation, the student may be required to share the content that is reported in order for the school to make a factual determination.

School officials may not request or require a student or his or her parent/guardian to provide a password or other related account information to gain access to the student's account or profile on a social networking website.

AGENCY & POLICE INTERVIEWS

INTERVIEW BY ILLINOIS DEPARTMENT OF CHILDREN & FAMILY SERVICES

The Principal or designee will:

1. Examine and verify the agent's credentials and any papers pertaining to a legal process.
2. If the DCFS agent does not wish to have a parent/guardian present at or notified prior to the interview, this stipulation must be put in writing and signed by the DCFS agent.
3. Unless the DCFS agent prepares and executes a written stipulation as discussed in Item 2, the Principal or designee will make reasonable efforts to contact the student's parents/guardians and inform them that the student is subject to an interview. The

parents/ guardians will be given the opportunity to be present and be represented by legal counsel at their own expense.

4. Interviews will be conducted in a private setting. If the parents/ guardians are absent, the student will be given the opportunity to have the Principal or another adult witness present during the interview, unless the interview is taking place pursuant to a court order, in which case, the presence of the principal or other adult is at the discretion of the DCFS agent.
5. The student may be removed from school by the DCFS agent if case circumstances warrant. The Principal or designee will request that the DCFS or law enforcement agent sign an appropriate document memorializing that the agent is taking temporary or temporary protective custody of the student and the authority for the action and make a copy of any authorizing documentation. An officer of a local law enforcement agency, designated employee of the DCFS, or a physician treating a student may take or retain temporary protective custody of the student without the consent of the student's parents/guardians if:
 - a. There is reason to believe that the circumstances or conditions of the student are such that continuing in their place of residence, or in the care and custody of the parents/guardians presents an imminent danger to that student's life or health; and
 - b. There is not time to apply for a court order under the Juvenile Court Act for temporary custody of the student.

The person taking or retaining a student in temporary protective custody will immediately make every reasonable effort to notify the student's parents/guardians and will immediately notify the DCFS. The DCFS will promptly initiate proceedings under the Juvenile Court Act for the continued temporary custody of the student. No District employee may act as a DCFS agent.

INTERVIEW BY SCHOOL RESOURCE OFFICER (SRO) OR POLICE

1. The Principal or designee will examine and verify the police officer's credentials. The Principal or designee will examine any legal papers such as warrants for arrest, search warrants, or subpoenas to be served. The principal or designee will request that an officer have training in promoting safe interactions and communications with youth is present during the questioning, if practicable.
2. The Principal or designee will attempt to contact the student's parents/guardians and inform them that the student is subject to an interview. Except in extenuating circumstances, the parents/guardians will be provided the opportunity to be present and be represented by legal counsel at their own expense. The Principal or designee will document the time and manner of notification or attempted notification. Extenuating circumstances means a reasonable person would believe that urgent and immediate action is necessary to prevent bodily harm or injury to any person, apprehend an armed or fleeing suspect, prevent the destruction of evidence, or address an emergency or other dangerous situation.
3. Interviews will be conducted in a private setting.
4. The Principal or designee will document the interview proceedings and include such notes.

5. If the parents/guardians cannot be present during questioning, the Principal or designee will ensure that a school staff member, preferably a mental health professional or staff member who is familiar with the student, is present.
6. If the student's parent/guardian is not present for the interview and the student is not taken into police custody after the interview, the Principal or designee will contact the parents/guardians again after the interview. An individual designated by the Principal will release the student only to the parent/guardian or their designee.
7. These procedures do not limit the authority of a police officer to make an arrest on school grounds and do not apply when a police officer issues a ticket for a municipal violation (smoking, vaping, etc.).
8. If the student is under 18 and suspected of criminal activity, the officer will ensure compliance with P.A. 101-047.

EXPECTATIONS FOR SHARED SPACES

CAFETERIA RULES & CLOSED CAMPUS

Students may not leave campus during lunch, except with permission granted by administration or authorized staff. During lunch, students must proceed directly to the cafeteria or designated lunch area, and, after getting their lunch, shall immediately sit in a chair at a table. Students shall remain seated until the lunch tone rings, at which point they shall clean the area in which they are seated, dispose of any trash in the appropriate receptacle, and exit the cafeteria to their assigned location. Students shall follow all cafeteria rules during lunch as follows:

1. Students shall not save seats for other students.
2. Loud talking, yelling, screaming, and other disruptions are prohibited.
3. Students shall not throw food or drinks.
4. Students shall not trade food.
5. Vending machines are provided for student convenience. Students shall not misuse, abuse, attempt to dismantle or cheat the machine, and must wait in line to use the machines. Students may not save spots in line, cut in line, or otherwise cheat or intimidate their way into line.
6. Students shall not save places in line, cut in line, or otherwise cheat or intimidate their way into line for food service.
7. Students shall not leave the cafeteria until after the appropriate tone rings, or otherwise directed by staff.
8. Students shall follow the instructions of the cafeteria aides and other staff and show proper respect toward all cafeteria personnel.
9. Students shall immediately become silent when staff or presenters make announcements in the cafeteria.
10. Students shall report spills and broken containers to cafeteria staff immediately.

DRIVING & PARKING

Student parking areas are provided at all campuses. Students who drive to school must apply for vehicle registration in the Dean's Office. Parking fee is \$25.00. Students who do not have a parking sticker displayed are subject to tow at their own expense. Students who park on school property are also subject to search if the Deans' Office and administration have reasonable suspicion related to an incident or investigation. Please click on the link below to access requirements and documentation needed to apply for a parking application.

[DISTRICT 215 PARKING PERMIT APPLICATION](#)

HALL PASS PROCEDURES/EXPECTATIONS

Students are not to be in the halls during class hours. The only exceptions are those students who have been given a hall pass from issued via 5 Star from one of the following sources:

• Deans'/Attendance Office • Guidance Office • Nurse's Office • Administrator • Teacher Hallway

Expectations. Appropriate expectations include, but are not limited to: • Walk at all times. • Use appropriate tone and language. • Respect the authority of school personnel. • Respect other students and their rights. • Keep the halls (and campus) free of litter.



GRADING & PROMOTION

ASSIGNMENT OF CREDIT

All grading and credit shall be based upon a semester organization. Students will be enrolled in a year course for the entire year. To fulfill a graduation requirement, students must receive credit for each semester required.

ACADEMIC CREDIT ATTAINMENT

Thornton Fractional High School District 215 students will generally be enrolled in a year-long academic course S1 and S2 in which .5 credits is awarded for successful completion of coursework based on sound grading practices. Successful completion and passing of a course, a student shall be awarded one half .5 credits per course, per semester. A student who successfully completes and passes both semesters of a full-year course will be awarded .5 credits at the end of each semester.

A student who must drop a year course at the end of the first semester due to unforeseen circumstances will be awarded .5 credits if they have satisfactorily completed the semester's work.

HIGH SCHOOL CREDIT & JUNIOR HIGH PROFICIENCY

High school credit earned at the junior high/middle school will be recorded on the District 215 transcript as a pass with no letter grade for students who demonstrate proficiency according to District 215's academic criteria.

HIGH SCHOOL CREDIT & NON-DISTRICT EXPERIENCE

The student seeking credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested. The Superintendent or designee shall determine which, if any, non-District courses or experiences will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. This section does not govern the transfer of credits for students transferring into the district.

HOME SCHOOLING (DETERMINATION OF CREDIT)

- Home schooled students will be admitted to District 215 schools following the enrollment and residence Policy #7:50.
- Students who have followed an approved curriculum and who have a transcript will be awarded credit. Students who do not have a transcript will have each completed course evaluated.
 - a. The Assistant Principal for Pupil Personnel Services will administer the final

- exam for the course to the student and/or
- b. The Assistant Principal for Pupil Personnel Services will evaluate the student's portfolio to verify the successful completion of an approved curriculum.
- Upon admission, the Assistant Principal for Pupil Personnel Services will give students an academic placement test to facilitate appropriate class selections.
 - Students who have been home-schooled at the primary grade level and request to be admitted to District 215 as incoming freshmen must provide a certificate of 8th-grade completion prior to enrollment.

COURSE LEVELS

Student placement in courses and/or programs should be based upon criteria developed cooperatively with parent involvement, as well as review by academic departments and administrators with review by the guidance department. Every student will have a Four-Year Educational Plan, which includes all courses required to prepare them for their selected post-high school programs.

The district offers three different levels of coursework each varying in rigor. The academic levels are as follows:

ADVANCED PLACEMENT (AP) provides District 215 students the opportunity to engage with college-level coursework that challenges students to immerse in rigorous academic study while developing advanced analytical, writing, and problem-solving skills. Students enrolled in Advanced Placement courses are expected to sit for the AP exams in May. Students who register for the AP exam, but do not show will be charged the standard AP exam fee.

Students who attain a 3 or higher on the AP exam may also be awarded the opportunity to earn college credit or advanced standing upon enrollment in a post-secondary institution.

HONORS (H) offers academically advanced students an accelerated and enriched course of study designed to promote critical thinking, deeper content exploration, and higher-level skill development. These courses provide rigorous preparation for future Advanced Placement or college-level coursework.

COLLEGE & CAREER PREPARATORY (CP) equips students with the academic skills, practical experience, and real-world competencies necessary for success in postsecondary education and the workforce. Coursework emphasizes critical thinking, communication, and career exploration to support informed planning for future goals.

COURSE LOAD & CREDIT STANDING

COURSE LOAD

A full-time student is required to be enrolled in six courses per grade level each semester, plus lunch, unless a variation is requested in writing by his/her parents/guardians, subject to the approval of the principal in writing.

A full-credit course is one which meets one class period per day, five days each week, for the semester, and for which the student receives .5 credits.

CLASSIFICATION OF CREDIT STANDING

- **Incoming Freshman** - entering from the 8th grade with a diploma, letter of promotion, and/or 15 years of age upon enrollment,
- **Freshman** - a District 215 student who has attained 5.5 academic credits after (2) semesters,
- **Sophomore** - a District 215 student who has attained 12 academic credits after (4) semesters,
- **Junior** - a District 215 student who has attained 18 academic credits and after (6) semesters,
- **Senior** - a District 215 student who has 19 academic credits at the start of their 7th consecutive semester of high school,
- **Graduate** - an individual who has accumulated 23 academic credits in all required subject areas, completed the ACT exam, and successfully submitted the [Free Application for Federal Student Aid \(FAFSA\)](#) in 8 semesters.

GRADING PROCEDURES

DISTRICT ANNUAL REPORT CARD

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

FINAL EXAMS

The final exam serves as a comprehensive assessment that measures students' mastery of key concepts and skills learned throughout the course. The final exam is worth 20% of a student's semester grade. Each course exam is 70 minutes in length. The final exam schedule is as follows:

Time	Wednesday	Thursday	Friday
08:25 am - 09:35 am	Period 1	Period 5	Period 3
09:40 am - 10:50 am	Period 2	Period 7	Period 4
10:55 am - 12:05 pm	Period 0	Period 6	
12:10 pm - 01:10 pm	Make-up Exams	Make-up Exams	Make-Up Exams

Requests to take a final exam at times other than the scheduled time must be approved by building administration.

GRADE POINT AVERAGE

A District 215 High school grade point average (GPA) is a numerical measurement of a student's overall academic performance, calculated by averaging the point values assigned to their course grades.

GRADE SCALE

Thornton Fractional District 215 utilizes a standard 4.0 College and Career Preparatory grade scale. Each student is awarded .5 credits for each successfully passed course. A weighted grade scale is awarded to students enrolled in Honors (1.1) or Advanced Placement (1.2) courses.

Grade	Percentage	College & Career Preparatory	Honors	Advanced Placement
A	100 - 90	4.0	4.4	4.8
B	89 - 80	3.0	3.3	3.6
C	79 - 70	2.0	2.2	2.4
D	69 - 60	1.0	1.1	1.2
F	59 - 0	0.0	0.0	0.0
Other Semester Grades				
INC*	Incomplete			
MED*	Medical		-	-
P	Pass		-	-
R	Recover			
WF*	Withdraw Failure			

*The following academic marks on a transcript will require a student to recover all academic courses and credits during a future semester.

GRADING SYSTEM

A District 215 student is assessed on 9-week quarter reports, final exam scores, and semester grades. A student grade report is issued at the end of each 9 week grading period. The semester grade is the only grade recorded on the student's transcript.

Duration	Weight
Quarter (9 Weeks)	40%
Quarter (9 Weeks)	40%
Final Exam	20%
Semester Grade	Final Grade Percentage

INCOMPLETE GRADES

Any incomplete grade must be made up during the succeeding 10 days after returning to school. Any extension to this deadline due to extenuating circumstances must be approved by the building Principal and/or designee. If the work is not completed during the specified time, a failing grade is given for the missing work. The semester grade is determined by the teacher and reported to the building Principal and then, the Guidance Office.

STUDENT TRANSFER IN GRADES

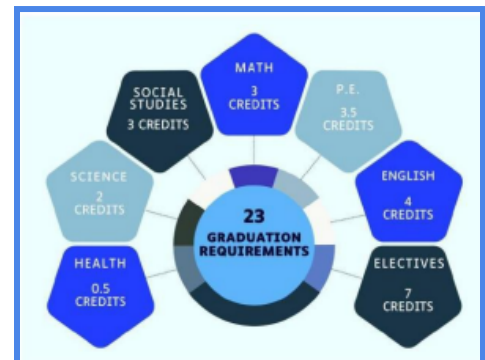
A student who transfers in during the school year should, whenever possible, be enrolled in the same subjects they were taking at their previous school, and class placements will be made even if the student arrives as late as one week before the end of the semester. The semester grade for any transfer student will be calculated by averaging the grade from the previous school with the grade earned at Thornton Fractional, with each portion weighted according to the fraction of the semester completed at each school.

GRADUATION REQUIREMENTS

GRADUATION REQUIREMENTS

Thornton Fractional Township High School requires students to successfully complete 23 credits in the following subject areas:

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



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

To graduate from Thornton Fractional High School District 215 a student must meet the following criteria, unless otherwise exempted:

1. Completing all District graduation requirements that are in addition to the State requirements.
2. Completing all courses as provided in the School Code, 105 ILCS 5/27-605.
3. Completing all minimum requirements for graduation as specified by State law.

4. Passing an examination on patriotism, principles of representative government, and proper use of the and display of the American flag.
5. Participating in state assessments (Spring ACT) that are required for graduation by Illinois state law.
6. Completion of a) a Free Application for Federal Student Aid (FAFSA), b) an application for State financial aid, or c) an Ill. State Board of Education (ISBE) waiver form indicating that the student understands what these aid opportunities are and has chosen not to file an application.

If the student is not at least 18 years of age or legally emancipated, the student's parent/guardian must file one of these documents on the student's behalf. A student is exempt from this requirement if:

1. The student is unable to file a financial aid application or an ISBE waiver due to extenuating circumstances,
2. the Building Principal attests the District made a good faith effort to assist the student or the student's parent/guardian with filing a financial aid application or an ISBE waiver form, and
3. the student has met all other

GRADUATING WITH A DIPLOMA

In order for a student to qualify for a Thornton Fractional High School District 215 diploma the following criteria and conditions must be met:

- All academic and state graduation requirements must be met,
- Minimum attendance is defined as one semester prior to graduation,
- Credits will be accepted for seniors who must transfer to another school provided arrangements are made through the counselor at Thornton Fractional and the new school, and
- To participate in commencement exercises, a student must meet all District 215 and State of Illinois requirements for a diploma.

RANK IN COHORT

Students are ranked based on their weighted GPAs. Students are awarded grade points for each semester grade earned according to the weighted grading scale. Weighted GPA is the sum of all grade points divided by the total number of semester classes completed. Pass/Fail courses are not awarded grade points and are excluded from the calculation of class rank. The highest GPA is ranked # 1, the second highest # 2, etc. • The salutatorian of a graduating class will be the senior with the second-highest cumulative grade point average(s) for eight semesters. • The valedictorian of a graduating class will be the senior with the highest cumulative grade point average(s) for eight semesters.

HONORS & RECOGNITION

HONOR ROLL

Honor Roll	Honor Roll with Distinction	Honor Roll with High Distinction
3.0 GPA - 3.49 GPA	3.50 GPA - 3.99 GPA	4.0 GPA or higher
No failing course grades	No failing course grades	No failing course grades
Enrolled in 5 or more academic credit courses	Enrolled in 5 or more academic credit courses	Enrolled in 5 or more academic credit courses

REPEATING COURSEWORK

While academic failure is strongly discouraged during each semester at District 215, a student who passes the first semester but fails the second semester of a year course will be awarded .5 credits at the end of the first semester and no credit for the second semester.

As a general rule, if a student fails the first semester of a year-long course, they will continue in the course in the second semester and have the opportunity to earn .5 credits upon successful completion of coursework in the second semester.

A student who is unsuccessful in completing core and elective subjects and is off-track to graduate will be strongly encouraged to enroll in one of the following programs:

Credit Recovery in a Traditional Setting is an educational program that allows Grade 9 through Grade 11 students to retake or make up a course they previously failed or did not complete in core subject areas, so they can earn the required credits for graduation. Credit recovery will take place in a traditional classroom with a certified teacher who provides targeted instruction, flexible learning options, and support to help students stay on track academically. **A student must pass with a 60% or higher to be awarded a Pass (P) on their transcript and .5 credits. This has no impact on a student's grade point average.**

Summer School provides instructional programming in core subject areas during summer break. Courses run Monday – Thursday for 14 sessions, with each session meeting five hours per day. District 215 offers both Semester 1 and Semester 2 courses. Students may enroll in Summer School to recover failed credit, strengthen academic skills, or to accelerate their academic progress. **Upon successful completion and passing, the student will earn .5 credits, and the new letter grade will replace the previous failing grade on the transcript. The grade will be factored into the student's cumulative GPA.**

Virtual Academic Recovery is for senior students who need to retake or make up a course previously failed or did not complete in core or elective areas, so they can earn the required

credits for graduation. Credit recovery is done in a virtual setting with a certified staff member who provides targeted guidance, goal setting, and support to help students stay on track academically. **A student must pass with a 60% or higher to be awarded a Pass (P) on their transcript and .5 credits. This has no impact on a student's grade point average.**

ALTERNATIVE LEARNING OPPORTUNITIES

The following alternative academic options are for students who are identified as extremely at-risk academically, intensive academic support, and require a smaller academic setting. Students are identified and selected by Student Service Teams and administration from the Center for Academics and Technology.

ALTERNATIVE LEARNING

Junior Academic Scholastic Institute (JASI). An academic support program offered at the Center for Alternative Learning for credit deficient individuals entering their third year of high school.

Late Start. A student without grades in progress will be enrolled in this academic programming after the 15th day of the semester at the Center for Academics & Technology.

Virtual Success Academy. It is designed to offer an alternative method for students to attain credits necessary for graduation. The VSA program is an excellent opportunity for fourth year students who are excessively credit deficient and struggling to find success in a traditional academic setting. This academic alternative provides students the opportunity to recoup missing credits, attain new credits, and engage in career exploration in this computer-based program. Students in this program are to have and maintain employment.

Virtual Success Academy w/ Supports.

This program is designed to offer an alternative method for students with an IEP to attain credits necessary for graduation. The VSA program is an excellent opportunity for fourth year students who are excessively credit deficient and struggling to find success in a traditional academic setting. This academic alternative provides students the opportunity to recoup missing credits, attain new credits, and engage in career exploration in this computer-based program. Students in this program are to have and maintain employment.



STUDENT RECORDS

A school student record is any writing or other recorded information concerning a student and by which a student may be identified individually that is maintained by a school or at its direction or by a school employee, regardless of how or where the information is stored, except for certain records kept in a staff member's sole possession; records maintained by law enforcement officers working in the school; video and other electronic recordings (including electronic recordings made on school busses) that are created in part for law enforcement, security, or safety reasons or purposes, though such electronic recordings may become a student record if the content is used for disciplinary or special education purposes regarding a particular student. The Family Educational Rights and Privacy Act (FERPA) and the Illinois Student Records Act afford parents/guardians and students over 18 years of age ("eligible students") certain rights with respect to the student's school records. They are:

1. The right to inspect and copy the student's education records within 10 business days of the day the District receives a request for access.

The degree of access a student has to his or her records depends on the student's age. Students less than 18 years of age have the right to inspect and copy only their permanent record. Students 18 years of age or older have access and copyrights to both permanent and temporary records. A parent/guardian or student should submit to the building principal a written request that identifies the record(s) he or she wishes to inspect. Within 10 business days, the building principal will make arrangements for access and notify the parent/guardian or student of the time and place where the records may be inspected. In certain circumstances, the District may request an additional 5 business days in which to grant access. The District charges \$.35 per page for copying but no one will be denied their right to copies of their records for inability to pay this cost.

These rights are denied to any person against whom an order of protection has been entered concerning the student.

2. The right to have one or more scores received on college entrance examinations included on the student's academic transcript.

Parents/guardians or eligible students may have one or more scores on college entrance examinations included on the student's academic transcript. The District will include scores on college entrance examinations upon the written request of the parent/guardian or eligible student stating the name of each college entrance examination that is the subject of the request and the dates of the scores that are to be included.

3. The right to request the amendment of the student's education records that the parent/guardian or eligible student believes are inaccurate, irrelevant, or improper.

A parent/guardian or eligible student may ask the District to amend a record that is believed to be inaccurate, irrelevant, or improper. Requests should be sent to the building principal and should clearly identify the record the parent/guardian or eligible student wants changed and the specific reason a change is being sought.

If the District decides not to amend the record, the District will notify the parent/guardian or eligible student of the decision and advise him or her of their right to a hearing regarding the request for amendment. Additional information regarding the hearing procedures will be provided to the parent/guardian or eligible student when notified of the right to a hearing.

4. The right to permit disclosure of personally identifiable information contained in the student's education records, except to the extent that the FERPA or Illinois School Student Records Act authorizes disclosure without consent.

Disclosure without consent is permitted to school officials with legitimate educational or administrative interests. A school official is a person employed by the District as an administrator, supervisor, instructor, or support staff member (including health or medical staff and law enforcement unit personnel); a person serving on the School Board. A school official may also include a volunteer, contractor, or consultant who, while not employed by the school, performs an institutional service or function for which the school would otherwise use its own employees and who is under the direct control of the school with respect to the use and maintenance of personally identifiable information from education records (such as an attorney, auditor, medical consultant, therapist, or educational technology vendor); or any parent/guardian or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks. A school official has a legitimate educational interest if the official needs to review an education record in order to fulfill his or her professional responsibility or contractual obligation with the district.

Upon request, the District discloses education records without consent to officials of another school district in which a student has enrolled or intends to enroll, as well as to any person as specifically required by State or Federal law. Before information is released to these individuals, the parents/guardians or eligible student will receive prior written notice of the nature and substance of the information, and an opportunity to inspect, copy, and challenge such records.

Academic grades and references to expulsions or out-of-school suspensions cannot be challenged at the time a student's records are being forwarded to another school to which the student is transferring.

Disclosure is also permitted without consent to: any person for research, statistical reporting or planning, provided that no student or parent/guardian can be identified; to another school district that overlaps attendance boundaries with the District, if the District has entered into an intergovernmental agreement that allows for sharing of student records and information with the other district,[2] any person named in a court order; appropriate persons if the knowledge of such information is necessary to protect the health or safety of the student or other persons; to

the Ill. Department of Human Services (DHS) for the sole purpose of assessing or evaluating the student's eligibility for Medicaid waiver benefits consistent with the rules adopted by the DHS; and juvenile authorities when necessary for the discharge of their official duties who request information before adjudication of the student.

5. The right to a copy of any school student record proposed to be destroyed or deleted.

The permanent record is maintained for at least 60 years after the student transfers, graduates, or permanently withdraws. The temporary record is maintained for at least 5 years after the student transfers, graduates, or permanently withdraws. Temporary records that may be of assistance to a student with a disability who graduates or permanently withdraws, may, after 5 years, be transferred to the parent/guardian or to the student, if the student has succeeded to the rights of the parent/guardian. Student temporary records are reviewed every 4 years or upon a student's change in attendance centers, whichever occurs first.

6. The right to prohibit the release of directory information.

Throughout the school year, the District may release directory information regarding students, limited to:

- Parent/guardian names, addresses, electronic mail addresses, and telephone numbers
- Name
- Address
- Grade level
- Birth date
- Photographs, videos, or digital images used for informational or news-related purposes (whether by a media outlet or by the school) of a student participating in school or school-sponsored activities, organizations, and athletics that have appeared in school publications, such as yearbooks, newspapers, or sporting or fine arts programs
- Academic awards, degrees, and honors
- Information in relation to school-sponsored activities, organizations, and athletics
- Major field of study
- Period of attendance in school

Any parent/guardian or eligible student may prohibit the release of any or all of the above information by delivering a written objection to the building principal within 30 days of the date of this notice.

7. The right to request that military recruiters or institutions of higher learning not be granted access to your student's information without your prior written consent.

Federal law requires a secondary school to grant military recruiters and institutions of higher learning, upon their request, access to secondary school students' names, addresses, and telephone numbers, unless the student's parent/guardian, or student who is 18 years of age or older, submits a written request that the information not be released without the prior written consent of the parent/guardian or eligible student. If you wish to exercise this option, notify the building principal.

8. The right contained in this statement: No person may condition the granting or withholding of any right, privilege or benefits or make as a condition of employment, credit, or insurance the securing by any individual of any information from a student's temporary record which such individual may obtain through the exercise of any right secured under State law.

9. The right to file a complaint with the U.S. Department of Education concerning alleged failures by the District to comply with the requirements of FERPA.

The name and address of the Office that administers FERPA is:

U.S. Department of Education
Student Privacy Policy Office
400 Maryland Avenue, SW
Washington DC 20202-8520

MILITARY RECRUITERS & INSTITUTIONS OF HIGHER LEARNING

Upon their request, military recruiters and institutions of higher learning will be given access to students' names, addresses and telephone numbers. Parents who do not want their child's name to be released (or students over the age of 18 who do not want their name released) should mark NO during the online registration and/or contact the Pupil Personnel Services Department.

SCHOOL RECORD

A school student record is any writing or other recorded information concerning a student and by which a student may be identified individually that is maintained by a school or at its direction or by a school employee, regardless of how or where the information is stored, except for certain records in the school; video and other electronic recordings that are created in part for law enforcement, security, or safety reasons or purposes; and electronic recordings made on school buses.

STUDENT TRANSCRIPTS

The Class of 2027 should submit all official transcript requests through EDocs within Naviance for current seniors. All graduates requesting transcripts should complete the Parchment online application located on the Guidance webpage.

SURVEYS

All surveys requesting personal information from students, as well as any other instrument used to collect personal information from students, must advance or relate to the District's educational objectives, or assist students' career choices. This applies to all surveys, regardless of whether the student answering the questions can be identified or who created the survey.



ACTIVITIES & CLUBS

PHILOSOPHY

District 215’s activities and co-curricular programs have a proud and storied history of excellence, marked by numerous awards, high-achieving organizations, and students who consistently demonstrate leadership and creativity. From academic clubs to performance groups, our programs have long supported well-rounded development and provided meaningful opportunities for students to explore their interests, strengthen their skills, and represent the district with distinction.

We invite all students to become part of this tradition by joining one or more of our many activities and co-curricular offerings. Participation opens the door to new friendships, personal growth, and memorable experiences that enrich both the high school journey and life beyond the classroom. Whether you’re continuing a passion or discovering a new one, District 215 welcomes you to contribute to our legacy of dignified, motivated, and accomplished student participants.

Participation in activities in school and in the community enhances the high school experience and broadens a student’s knowledge. Many colleges see the quality and depth of a candidate’s commitment to athletics, clubs, organizations, employment, and community service to be significant to the admission decision.

District 215 offers a wide range of extra-curricular activities. Listed below are clubs that are available. Please note that some clubs may be offered only at North Campus (N), South Campus (S), or the Center Campus (CAT/CAL).

ACTIVITIES OFFICE & CONTACT INFORMATION

The Activities Office serves as the central hub for all functions related to student involvement in school organizations. No activity-related fundraising may be initiated or promoted by any organization without prior approval from the Activities Director and Building Administration.

From time to time, student photographs and/or video images may be used for internal or external publication. Please complete and return the Media Release and Consent Agreement form provided at the front of the Student Handbook.

TF North	TF South
Mr. M. Kawa Activities Director mkawa@tfd215.org	Mrs. S. Lessner-Diversey Activities Director slessner@tfd215.org

ACTIVITIES CATEGORIES

The programming is divided into four distinct areas:

Performance Category I	Co-Curricular Category II
Special Interest Category III	Probationary (New!) Category IV

ACTIVITIES & CLUBS PROGRAMMING

District 215 may provide the following activities and clubs for the 2026-2027 school year. Please reference the campus website for more updated information about activities and clubs offered at the campuses.

ACADEMIC

Environmental	History Club	Mathletes	Mock Trial	Scholastic Bowl
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COMPETITION

Chess	E-Sports	Power Lifting		
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CULTURAL

Cultural Exploration	Dreamers Club	Gay Straight Alliance (GSA)	P.R.I.D.E.	World Language
Latin Dance Crew				

FINE ARTS

Art Club	Band	Choir	Creative Arts & Literary Magazine	Anime	Visual Arts
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HONORS SOCIETIES

National Honors Society	Spanish Honors Society			
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LEADERSHIP

Freshman Class	Sophomore Class	Junior Class	Senior Ambassadors	Senior Class
StudentAction Team	Student Council	Future Teachers Club	Student Equity Leadership	

MENTORING

Best Buddies	Brother 2 Brother	Girls Club	STAR Girls Club	
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PERFORMING ARTS

Contest Play	Drama	Drama Club		Group Interpretation	Speech
TV Production					

SPIRIT

Monogram Club	Pep Club			
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ACTIVITIES RULES

ACTIVITIES PLEDGE

All students participating in an activity or club must adhere to the stipulations outlined in the Code of Conduct. Any behavior contrary to the expectations could result in behavioral interventions administered by the Deans' Office and/or removal from the activity or club by the sponsor. Please refer to the Activities Code of Conduct for more detailed information.

ATTENDANCE AT SCHOOL SPONSORED DANCES

Attendance at school-sponsored dances is a privilege.

Only students who attend the school may attend school-sponsored dances, unless the principal or designee approves a student's guest in advance of the event. A guest must be "age appropriate," defined as by the principal or designee.

All school rules, including the school's discipline code and dress code are in effect during school-sponsored dances. Students who violate the school's discipline code will be required to leave the dance immediately and the student's parent/guardian will be contacted. The school may also impose other discipline as outlined in the school's discipline code.



ATHLETICS

PHILOSOPHY

District 215’s Athletic Department is proud to uphold a storied tradition of excellence, marked by decades of championship titles, individual recognitions, and outstanding team achievements. Our programs have produced scholar-athletes who exemplify dedication, perseverance, and school pride—both on and off the field. This legacy reflects not only athletic success, but also the strength of our coaches, staff, and community partnerships that have consistently supported student growth.

Participation in IHSA athletics in school and in the community enhances the high school experience and broadens a student’s knowledge. Many colleges see the quality and depth of a candidate’s commitment to athletics, clubs, organizations, employment, and community service to be significant to the admission decision.

We invite all students to join this tradition and become part of a respected community of District 215 student-athletes. Participation in athletics offers opportunities to build leadership skills, foster lifelong friendships, and represent our district with dignity and integrity. Whether you are continuing your athletic journey or trying something new, we welcome you to contribute to our proud history and help shape the future of District 215 athletics.

	Boys' Fall	Boys' Winter	Boys' Spring	Girls' Fall	Girls' Winter	Girls' Spring
North Campus	Cross Country	Basketball	Baseball	Swimming*	Basketball	Badminton
	Football	Bowling	Tennis*	Volleyball	Bowling	Soccer*
	Golf	Swimming*	Track & Field	Tennis	Cheerleading	Softball
South Campus	Soccer*	Wrestling	Volleyball*	Cheerleading	Wrestling	Track & Field
				Cross Country	Dance	
				Dance		
				Tennis		

*Thornton Fractional District 215 Cooperative Team - composed of student-athletes from the North campus and South campus.



ATHLETIC ELIGIBILITY REQUIREMENTS

AGE (IHSA Bylaw 3.060)

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

ALL STAR PARTICIPATION (IHSA Bylaw 3.120)

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

AMATEURISM / NAME, IMAGE, & LIKENESS (IHSA Bylaw 3.080)

1. If you win or place in actual competition, you may accept a medal or trophy for that accomplishment, without limit to its cost.
2. For participation in competition in an interscholastic sport, or for athletic honors or recognition in a sport, you may receive any type of award (except cash, check or legal tender) that does not exceed \$150 fair market value. There is no limitation on the value of your school letter.
3. Schools may provide an individual or teams that win an IHSA state championship, a ring/memento not to exceed \$300 in fair market value. Businesses, booster clubs or other organizations desiring to make contributions toward the purchase of a championship ring/memento must make those contributions to the school.
4. A student in a member school may earn compensation for the use of the name, image, and likeness ("NIL Activity"), subject to these By-laws and Board Policy 35. For the purpose of the By-law, "NIL Activity" means any activity for which a student in a member school performs work, service, endorsement, or makes any appearance, in exchange for compensation or other remuneration as determined by the Board of defined in the Board Policies.
5. Violation of the provisions of By-laws 3.081, 3.082, 3.083, 3.084, or 3.085 shall cause ineligibility in the sport in which the violation occurred. An official ruling must be secured from the Executive Director before any student who violates these rules may be reinstated to eligibility.

ATHLETIC ELIGIBILITY RULES (IHSA Bylaw 3.020)

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

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

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

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

ATTENDANCE (IHSA Bylaw 3.010)

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

COACHING SCHOOLS (IHSA Bylaw 3.110)

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

CONCUSSION & HEAD INJURIES (IHSA Bylaw)

Student athletes must comply with Illinois' Youth Sports Concussion Safety Act and all protocols, policies and bylaws of the Illinois High School Association[1] before being allowed to participate in any athletic activity, including practice or competition.

A student who was removed from practice or competition because of a suspected concussion shall be allowed to return only after all statutory prerequisites are completed, including without limitation, the Thornton Fractional High School District 215 return-to-play and return-to-learn protocols.

HAZING (IHSA Bylaw 7.240)

Hazing is any humiliating or dangerous activity expected of a student to belong to a team or group, regardless of his or her willingness to participate. Bullying includes cyber-bullying (bullying through the use of technology or any electronic communication) and means any 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 detrimental effect on the student's or students' physical or mental health;
3. Interfering with the student's or students' academic performance; or
4. Interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Examples of prohibited conduct include name-calling, using derogatory slurs, stalking, sexual violence, causing psychological harm, threatening or causing physical harm, threatened or actual destruction of property, or wearing or possessing items depicting or implying hatred or prejudice of one of the characteristics stated above.

MISBEHAVIOR DURING CONTEST (IHSA Bylaw 3.140)

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

PARTICIPATION LIMITATIONS (IHSA Bylaw 3.050)

1. After becoming a student in ninth (9th) grade, the student shall not be eligible for more than (8) consecutive semesters of competition in any sport (3.052)
2. After you enroll in ninth (9th) grade, you will not be eligible for more than four (4) years of competition in any sport. You are not guaranteed four (4) years of competition, but that is the maximum amount of competition you may have.

PARTICIPATION UNDER AN ASSUMED NAME (IHSA Bylaw 3.090)

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

INDEPENDENT TEAM COMPETITION (IHSA Bylaw 3.100)

1. During the time you are participating on a school team in a sport at your high school, you may neither play on a non-school team nor compete in non-school competition as an individual in that same sport.
2. If you participate in non-school competition during a sports season and subsequently wish to join the school team in the same sport, you will not be eligible.

3. You may try out for a non-school team while you are on your school's team in that same sport, but you may not practice, receive instruction, participate in workouts, or participate in competition with a non-school team in that same sport until you cease being a member of your school's team when the team(s) of which you are a member terminates for the school year.
4. You will become ineligible if you participate on, practice with, or compete on any junior college, college or university team during your high school career.

RECRUITING OF ATHLETES (IHSA Bylaw 3.070)

1. The by-laws prohibit recruiting of high school students for athletics. If you are solicited to enroll in or transfer to a school to participate in athletics, you are being illegally recruited and your eligibility is in jeopardy.
2. You will lose your eligibility if you enroll in or transfer to a school in response to recruiting efforts by any person or group of persons, connected with or not connected with the school, related to athletic participation.
3. You will lose your eligibility if you receive special benefits or privileges as a prospective student-athlete, which are not uniformly made available to all students who attend your school.
4. You may not receive an "athletic scholarship" or any other special benefit from your school, because you participate in athletics.
5. It is a violation for any student-athlete to receive or be offered remuneration or any special inducement, which is not made available to all applicants who apply to or enroll in the school. Special inducement includes, but is not limited to:
 - a. Offer or acceptance of money or other valuable consideration such as free or reduced tuition during the regular year or summer school by anyone connected with the school.
 - b. Offer or acceptance of room, board or clothing or financial allotment for clothing.
 - c. Offer or acceptance of pay for work that is not performed or that is in excess of the amount regularly paid for such service.
 - d. Offer or acceptance of free transportation by any school connected person.
 - e. Offer or acceptance of a residence with any school connected person.
 - f. Offer or acceptance of any privilege not afforded to non-athletes.
 - g. Offer or acceptance of free or reduced rent for parents/guardians.
 - h. Offer or acceptance of payment of moving expenses of parents/guardians or the assistance with the moving of parents/guardians.
 - i. Offer or acceptance of employment of parent(s) or guardian(s) in order to entice the family to move to a certain community if someone connected with the school makes the offer.
 - j. Offer or acceptance of help in securing a college athletic scholarship.
6. It is also a violation to induce or attempt to induce or encourage any perspective student to attend any member school for the purpose of participation in athletics, even when special remuneration or inducement is not given. Please remember that you may not be offered or receive any benefit, service, privilege or opportunity, which is not also provided or made available to all prospective students at that school.

RESIDENCE (IHSA Bylaw 3.030)

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

Public School Students:

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

SCHOLASTIC STANDING (IHSA Bylaw 3.020)

1. You must pass twenty-five (25) credit hours of high school work per week. Generally, twenty-five (25) credit hours is the equivalent of five (5) "full credit" courses.
2. You must have passed and received credit toward graduation for twenty-five (25) credit hours of high school work for the entire previous semester to be eligible at all during the ensuing semester.
3. A District 215 student-athlete must maintain a 2.0 GPA at the end of each quarter (1st and 3rd) and each semester (1st and 2nd).

SCHOOL TEAM SPORTS SEASONS (IHSA Bylaw 5.000)

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

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

TRANSFER (IHSA Bylaw 3.040)

1. In all transfer cases, the official representative of the school from which the student transfers and the school to which the student transfers must approve of the transfer and execute a form provided by the IHSA Office. This form is to be initiated and signed by the official representative of the school to which the student transfers and provided to the official representative of the school from which the student transfers for signature by that official representative. The concurrence of the official representative accepting a transfer shall not be determinative of eligibility or binding on the Executive Director and/or the Board of Directors who shall have the discretion to investigate the accuracy of such conclusion and to override the acceptance of a transfer if evidence of violation or avoidance of non-compliance with any by-law, or recruiting in connection with the transfer is found. A student is not eligible to participate in an interscholastic contest until the transfer form, fully executed by official representatives, is on file in the offices of the school to which the student transfers.
2. After the official start date of an IHSA sport season for the current school year, if a student changes attendance from that high school to another high school, the student shall be ineligible for the remainder of the school year in any sport in which the student participated or was participating in a practice interscholastic contest in the current school year at the school from which the transfer occurs; or once classes begin in a school for the current school year, if a student changes attendance from that high school to another high school, the student shall be ineligible for a period of thirty days, commencing on the first day of attendance at the new high school, in any sport in which the student was not participating or had not participated during the current school year at the school from which the student transferred.
3. If you transfer attendance from one high school to another high school, you will be ineligible unless:
 - a. Your transfer is in conjunction with a *change in residence* by both you and your parents, custodial parent or court appointed guardian from one public school district to a different public-school district;
 - b. Your transfer is between high schools within a public-school district and both you and your parents, custodial parent or court appointed guardian *change residence* to the district attendance area for the school to which you transfer;
 - c. In the event the student transfers attendance from any high school to any other high school, and the transfer is not in conjunction with a change in residence by both the student and his or her parents, custodial parent, surviving parent, or guardian to a residence outside the boundaries of the public school district attendance area the family originally resided in, the Executive Director may grant eligibility based on documentation that the transfer met one of the following conditions:
 - The student is enrolling for the first time in the student's home public member high school with boundaries,
 - Change in family's financial position,
 - Extenuating circumstances documented by the sending school's principal or official representative, or
 - Limited eligibility may be granted when the student transfers schools prior to the beginning of the student's sophomore year
4. If you transfer in conjunction with a change in legal guardianship, a ruling on your eligibility must be obtained from the IHSA Office.

5. If you transfer attendance from one school to another while you are ineligible for any reason, the period of ineligibility imposed prior to your transfer will be enforced at the school to which you transfer, even if you are otherwise in compliance with the by-laws.
6. Any questions about your eligibility in any of these instances must be resolved by a formal ruling from the IHSA Executive Director.
7. In all other transfer situations, a ruling by the IHSA Executive Director is necessary to determine your eligibility. This ruling must be obtained in writing by the principal of the school into which you transfer before you participate in an interscholastic athletic contest.

USE OF PLAYERS (IHSA Bylaw 3.130)

Only students who are currently eligible to participate in an interscholastic athletic contest shall appear at the contest in the uniform of the school. Only bona fide students of a school may participate in a practice session for any interscholastic team sponsored by the member school.



Thornton Fractional High School District 215

Co-Curricular and Extracurricular Activities Pledge

Participation in co-curricular and extracurricular programs at Thornton Fractional District 215 is a privilege extended to students who demonstrate a commitment to academic achievement, personal integrity, and responsible citizenship. As representatives of their respective schools, District 215 students are expected to uphold the highest standards of conduct in all areas of school life and the community.

I. Academic Commitment

- I recognize that my primary responsibility as a student is to maintain satisfactory academic progress.
- I will meet all eligibility requirements established by my school and governing organizations.
- I will manage my time and priorities to ensure that academic obligations are met before participation in activities.

II. Conduct and Character

- I will conduct myself in a manner that reflects positively upon Thornton Fractional High School District 215, my teammates, coaches, sponsors, and community.
- I will demonstrate honesty, respect, and responsibility in all interactions.
- I will refrain from any behavior, in or out of school, that discredits my team, organization, or school community.
- A violation of the Student Behavior Code as stipulated in the District 215 Handbook, National Honors Society or Spanish Honors Society may impact my continued participation in extracurricular activities.
- The Co-Curricular and Extracurricular Activities Code of Conduct provides minimum guidance when addressing certain conduct of a student. It does not enumerate every situation or conduct for which discipline may be imposed on a student. A violation of the Activity Code of Conduct, and any disciplinary consequences imposed for a violation, will be determined by a case-by-case basis, considering the particular facts and circumstances and egregious nature, if any, of the violation.

III. Sportsmanship and Respect

- I will show respect for all participants, officials, sponsors, advisors, and spectators.
- I will compete and participate with fairness, humility, and integrity.
- I will accept the outcomes of contests and performances with dignity and demonstrate grace in both victory and defeat.

IV. Leadership and Citizenship

- I will promote inclusion, respect, and a positive school climate.
- I will act as a role model for peers and younger students by demonstrating ethical behavior and sound judgment.
- I will support school initiatives and represent Thornton Fractional High School District 215 with pride and distinction.

V. Acknowledgment

I acknowledge that participation in co-curricular and extracurricular activities is a privilege that carries responsibilities. I have read, understand, and agree to abide by the District 215's pledge and all related school policies. I understand that failure to meet these expectations may result in disciplinary intervention, loss of privilege, and removal from participation.

Student Name (Print)

Student Signature Date

Parent/Guardian Name (Print)

Parent/Guardian Signature Date



Athletic Code of Conduct

Thornton Fractional District 215

2026 - 2027

The Athletic Code of Conduct shall be applicable during the entire school year including times the student-athlete is not participating.

General Habits and Conduct. I understand that by participating in the athletic and co-curricular activity program, I am expected to demonstrate good sportsmanship, conduct, and citizenship both at school events and within the community. I recognize that participation in athletics and co-curricular activities is a privilege, and I am committed to upholding the standards of a model student-athlete or participant. I acknowledge that these programs are designed to promote my physical, mental, and social development. While physical development is more visible and easier to recognize, I understand that mental and social growth are equally important and often more challenging to achieve.

Academic Eligibility. To remain eligible for athletics and extracurricular activities, I must meet all academic requirements as outlined by the school. To qualify for Semester 2, I must have passed at least five classes during the previous semester; otherwise, I will be ineligible for the entire upcoming semester. I am also required to maintain passing grades in at least five classes on a weekly basis. In addition, I must maintain a minimum GPA of 2.0 at the end of each nine-week grading period and at the conclusion of each semester to participate in any athletic team or extracurricular club or organization. Failure to achieve a 2.0 GPA at the end of the 1st or 3rd quarter will result in a minimum of one week of ineligibility, during which I must attend the Homework Center, and I will remain ineligible until my cumulative GPA for the current semester reaches 2.0 or higher. Failure to achieve a 2.0 GPA at the end of a semester will result in at least three weeks of ineligibility, after which I will regain eligibility once my cumulative GPA for the current semester is 2.0 or higher. During any period of ineligibility, I am required to attend mandatory study hall sessions, including Homework Center on Monday, Tuesday, and Thursday from 3:30–4:30 p.m., and any missed sessions must be made up before I can become eligible again.

Physical Examination. I understand that I must have a physical examination by a licensed physician before I can start practice or tryouts. I further understand that by participating in an athletic/co-curricular activity, I allow my physician(s) to release any information about my health condition and/or treatment to the school. A copy of sport physical must be uploaded to SNAP and on file with the athletic trainer. A sports physical is only valid for 395 days per the *IHSA Bylaw 2.150*.

School Attendance. I understand that I must be in attendance for at least half of the school day in order to participate in practice or in a contest or activity. School-sponsored field trips and activities do not count as absences.

Behavior Code Infraction. Any school infraction which results in suspension from school will require that I be suspended from all athletics/co-curricular activities at least until I am properly reinstated in a timely fashion in school.

- Violation of Behavior Code (Tier I - Tier II), I will serve the consequence issued by the Deans of Students which may result in a loss of privilege.
- Violation of Behavior Code (Tier III), I will serve the consequence issued by the Deans of Students. I understand that I am not eligible to practice (LOP) until my re-entry meeting is held and I am permitted to attend my regular class schedule. I still may be subject to additional interventions under the team rules and at the discretion of Head Coach and Athletic Director.
- Violation of Behavior Code (Tier IV - Tier V), I will serve the consequence determined by the Board of Education. I understand that I will forfeit my rights to be eligible to participate in District 215 athletic offerings (LOP).
- Violation of the Team Rules, I understand that if I violate specific approved and distributed team rules other than those stated in this pledge, it will be handled by the Head Coach and/or Athletic Director.

Team/Activity Rules. I understand that if I violate specific approved and distributed athletic rules other than those stated in this pledge, it will be handled by the coach/sponsor in charge of the athletic/co-curricular activity.

Appeal of Suspension. I understand that I have a right to appeal all athletic suspension to the Athletic Director relating to a violation of team rules. I must first appeal suspensions to the Athletic Director in writing. Further appeal may be made to the Principal.

Awards. I understand that awards for athletics/co-curricular activities may be withheld, refused or cancelled, if I do not follow all the rules and regulations for a particular athletic/co-curricular activity, including these rules.

Participating In One Activity or Co-Curricular Activity. I understand that I should show loyalty to my athletic/co-curricular activity and coach/sponsor and fellow students by completing the season. If I quit an athletic/co-curricular activity during the season, without reasonable and approved cause, I cannot participate in another athletic/co-curricular activity unless the Athletic/Activity Director gives written permission.

Medical Excuse. I understand that if I am excused from physical education classes because of medical reasons, I may not compete in practice or interscholastic athletic competition until released by my physician.

Service Learning. I will demonstrate my commitment to the community by contributing no less than three hours of work to an approved activity. Service learning activities may include collection of food for the needy, meals or entertainment for the elderly, public property cleanup for the community, fund-raising for a charitable cause, or another worthy community project. All service learning must be approved by the Athletic/Activity Director.

Uniform Modification. I understand that I can modify my athletic/team uniform for the purpose of modesty in clothing or attire that is in accordance with the requirements of my religion, cultural values or modesty preferences. The modification of the uniform may include, but is not

limited to, the wearing of a hijab, an undershirt or leggings. If I make alterations to the uniform, I understand that I am responsible for all costs associated with the modifications and/or replacement of a school issued uniform.

The District 215 Athletic Code of Conduct will govern my participation in a particular athletics for the entire school year. I may not participate in any athletics until signed copies of this pledge and any athletic rules governing my conduct are on file with the Athletic Director's Office.

As a THORNTON FRACTIONAL District 215 student-athlete, I agree to abide by the preceding Athletic Code of Conduct during the calendar year in which I am participating.

Student-Athlete Name Print

Student-Athlete Signature Date

We, as his/her guardians, agree to encourage and help our child to abide by these rules while participating in the school athletic /co-curricular activity program.

Parent / Guardian Name Print

Parent / Guardian Signature Date



THORNTON FRACTIONAL DISTRICT 215
STUDENT HANDBOOK

Name of Student: _____

District 215 Student Acknowledgement and Pledge

I acknowledge receiving and/or being provided electronic access to the Student Handbook and School Board policy on student behavior. I have read these materials and understand all rules, responsibilities and expectations. In order to help keep my school safe, I pledge to adhere to all School and School District rules, policies and procedures.

I understand that the Student Handbook and District 215 policies may be amended during the year and that such changes are available on the School District website or in the school office.

I understand that my failure to return this acknowledgement and pledge will not relieve me from being responsible for knowing or complying with School and School District rules, policies and procedures.

Student Signature

Date

District 215 Parent/Guardian Acknowledgement and Pledge

I acknowledge receiving and/or being provided electronic access to the Student Handbook and School Board policy on student behavior. I have read these materials and understand all rules, responsibilities and expectations.

I understand that the Student/Parent Handbook and School District policies may be amended during the year and that such changes are available on the School District website or in the school office.

I understand that my failure to return this acknowledgement will not relieve me or my child from being responsible for knowing or complying with School and School District rules, policies and procedures.

Parent/Guardian Signature

Date



Thornton Fractional District 215

Student Parking Permit Regulations

Student parking on District 215 campuses is a **privilege**, not a right. Due to limited parking availability, students are encouraged to walk or ride the bus whenever possible.

Parking Requirements

- Students may park only in designated student parking areas and assigned spaces.
- Parking in staff parking areas is strictly prohibited.
- All student vehicles parked on campus must be registered in the Deans' Office and display a valid parking permit.
- Permits must be displayed in the lower right corner of the rear window.
- District 215 is not responsible for vehicle damage or theft.
- Students agree to allow administrative or security access to their vehicles upon request.

Eligibility and Permits

- Seniors receive first priority for parking permits; juniors may be eligible if space allows.
- Once spaces are filled, eligible students may be placed on a waiting list in the Deans' Office.
- Parking permits cost \$25.
- To obtain a permit, students must provide:
 - Valid driver's license
 - Current student ID
 - Vehicle registration and insurance
 - Signed Parent Agreement form
- Permits may be revoked for academic or disciplinary violations.

Vehicle Registration and Enforcement

- All vehicles driven by permitted students must be registered.
- Vehicles without a valid permit are subject to intervention, loss of privileges, or towing at the owner's expense.
- District 215 is not responsible for loss or damage to vehicles that are improperly parked or towed.
- Driving Application can be found under Driving & Parking in the Deans' Office section.

Driving and Parking Violations

Students are expected to drive safely and obey all traffic signs and school rules.

- Reckless driving, speeding, unsafe behavior, or failure to have a permit on file may result in disciplinary action and loss of parking privileges. Administrative discretion applies in a case by case basis.

Arrival and Departure Procedures

- Upon arrival, students must park properly, lock vehicles, and exit immediately.
- No cruising or loitering is permitted in the parking lot.
- Students are not allowed in the parking lot during school hours (7:00 AM–3:25 PM) without permission from the Assistant Principal–Building Control.

- At dismissal, students must leave promptly and yield to all school buses. Cutting into the bus line is prohibited.

Center for Academics & Technology Parking

- Students attending the Center may request parking authorization by submitting a Driving Permission Form to the Center's main office.
- Driving violations at the Center are governed by procedures outlined on the permission form.

Accidents and Improper Parking

- Any accident or vehicle damage must be reported immediately to school security or administration.
- Vehicles parked in fire lanes or improperly parked will be ticketed and towed by local police at the owner's expense.
- Accidents or incidents might result in the revoking of the student parking pass for semester, year or permanently.



THORNTON FRACTIONAL DISTRICT 215

Instructional Technology & Acceptable Use Policy

Signing an acceptance for students of the Student Handbook or for staff of the Administrative Handbook of Policies and Procedures will signify that all parties agree to follow and comply with the terms and conditions of the District 215 Acceptable Use Policy for Electronic Communications.

Access to technology available in District 215 is a privilege and not a right. Student access to all forms of technology will be monitored and restricted as determined by school personnel. Access to the Internet is part of the school's curriculum and not a public forum for general use. Parent/guardian permission is required for students to access the Internet but not to use other computers or other forms of technology. All use of electronic networks shall be consistent with the District's goal of promoting educational excellence by facilitating resource sharing, innovation, and communication.

These procedures do not attempt to state all required or proscribed behavior by users. However, some specific examples are provided. The failure of any user to follow these procedures will result in the loss of privileges, disciplinary action, and/or appropriate legal action.

TERMS AND CONDITIONS

Acceptable Use

Access to the District's electronic network must be: (a) for the purpose of education or research, and be consistent with the District's educational objectives, or (b) for legitimate business use.

Privileges

The use of the District's electronic network is a privilege, not a right, and inappropriate use will result in a cancellation of those privileges. The system administrator will make all decisions regarding whether or not a user has violated these procedures and may deny, revoke, or suspend access at any time. His or her decision is final.

Unacceptable Use

The user is responsible for his or her actions and activities involving the network. Some examples of unacceptable uses are:

- a. Using the networks for any illegal activity, including violation of copyright or other contracts, or transmitting any material in violation of any State or federal law;
- b. Unauthorized downloading of software, regardless of whether it is copyrighted or de-virused;
- c. Downloading of copyrighted material for other than personal use;

- d. Using the networks for private financial or commercial gain;
- e. Wastefully using resources, such as file space;
- f. Hacking or gaining unauthorized access to files, resources, or entities;
- g. Invading the privacy of individuals, that includes the unauthorized disclosure, dissemination, and use of information about anyone that is of a personal nature including a photograph;
- h. Using another user's account or password;
- i. Posting material authored or created by another without his/her consent;
- j. Posting anonymous messages;
- k. Using the networks for commercial or private advertising;
- l. Accessing, submitting, posting, publishing, or displaying defamatory, inaccurate, abusive, obscene, profane, sexually oriented, threatening, racially offensive, harassing, or illegal material; and m. Using the networks while access privileges are suspended or revoked.

Network Etiquette

The user is expected to abide by the generally accepted rules of network etiquette. These include, but are not limited to, the following:

- a. Be polite. Do not become abusive in messages to others.
- b. Use appropriate language. Do not swear or use vulgarities or any other inappropriate language.
- c. Do not reveal personal information, including the addresses or telephone numbers, of students or colleagues.
- d. Recognize that electronic mail (e-mail) is not private. People who operate the system have access to all mail. Messages relating to or in support of illegal activities may be reported to the authorities.
- e. Do not use the network in any way that would disrupt its use by other users.
- f. Consider all communications and information accessible via the network to be private property.

No Warranties

The District makes no warranties of any kind, whether expressed or implied, for the service it is providing. The District will not be responsible for any damages the user suffers. This includes loss of data resulting from delays, non-deliveries, missed deliveries, or service interruptions caused by negligence or the user's errors or omissions. Use of any information obtained via the Internet is at the user's own risk. The District specifically denies any responsibility for the accuracy or quality of information obtained through its services.

Indemnification

The user agrees to indemnify the School District for any losses, costs, or damages, including reasonable attorney fees, incurred by the District relating to, or arising out of, any violation of these procedures.

Security

Network security is a high priority. If the user can identify a security problem on the Internet, the user must notify the system administrator or Building Principal. Do not demonstrate the problem to other users. Keep your account and password confidential. Do not use another individual's account without written permission from that individual. Attempts to log on to the Internet as a system administrator will result in the cancellation of user privileges. Any user identified as a security risk may be denied access to the network.

Vandalism

Vandalism will result in the cancellation of privileges and other disciplinary actions. Vandalism is defined as any malicious attempt to harm or destroy the data of another user, the Internet, or any other network. This includes, but is not limited to, the uploading or creation of computer viruses.

Telephone Charges

The District assumes no responsibility for any unauthorized charges or fees, including telephone charges, long-distance charges, per-minute surcharges, and/or equipment or line costs.

Copyright Web Publishing Rules

Copyright law and District policy prohibit the re-publishing of text or graphics found on the Web or on District Web sites or file servers without explicit written permission.

- a. For each re-publication (on a Web site or file server) of a graphic or a text file that was produced externally, there must be a notice at the bottom of the page crediting the original producer and noting how and when permission was granted. If possible, the notice should also include the Web address of the original source.
- b. Students and staff engaged in producing Web pages must provide library media specialists with e-mail or hard copy permissions before the Web pages are published. Printed evidence of the status of "public domain" documents must be provided.
- c. The absence of a copyright notice may not be interpreted as permission to copy the materials. Only the copyright owner may provide the permission. The manager of the Web site displaying the material may not be considered a source of permission.
- d. The "fair use" rules governing student reports in classrooms are less stringent and permit limited use of graphics and text.
- e. Student work may only be published if there is written permission from both the parent/guardian and the student.

Use of Electronic Mail

The District's electronic mail system, and its constituent software, hardware, and data files, are owned and controlled by the School District. The School District provides e-mail to aid students and staff members in fulfilling their duties and responsibilities, and as an education tool.

- a. The District reserves the right to access and disclose the contents of any account on its system, without prior notice or permission from the account's user. Unauthorized access by any student or staff member to an electronic mail account is strictly prohibited.
- b. Each person should use the same degree of care in drafting an electronic mail message as would be put into a written memorandum or document. Nothing should be transmitted in an e-mail message that would be inappropriate in a letter or memorandum.
- c. Electronic messages transmitted via the School District's Internet gateway carry with them an identification of the user's Internet "domain." This domain name is a registered domain name and identifies the author as being with the School District. Great care should be taken, therefore, in the composition of such messages and how such messages might reflect on the name and reputation of the School District. Users will be held personally responsible for the content of any and all electronic mail messages transmitted to external recipients.
- d. Any message received from an unknown sender via the Internet should either be immediately deleted or forwarded to the system administrator. Downloading any file attached to any Internet-based message is prohibited unless the user is certain of that message's authenticity and the nature of the file so transmitted.
- e. Use of the School District's electronic mail system constitutes consent to these regulations.

Internet Safety

Internet Access is limited to only those acceptable uses as detailed under the Terms and Conditions section of this document. Internet safety is almost assured if users do not engage in unacceptable uses, as detailed under the Terms and Conditions sections of this document. Staff members shall supervise students to ensure proper use of the internet provided by the District. Each District computer with Internet access has a filtering device that blocks content deemed obscene, pornographic, or otherwise harmful/inappropriate as defined by the Children's Internet Protection Act and as determined by the Superintendent or designee. Internet access shall be monitored by District 215 staff.

Social Media Safety

Any information posted online may be indexed by search engines and made permanently available on the internet for anyone to see. Therefore, we encourage all District 215 employees to ensure they uphold the highest standards of professionalism and their online behavior when using social media sites is **SMART**.

Safe. Preserve your privacy and the privacy of everyone in your network while using social networking sites. Make sure your privacy settings are enabled so that you control the content that others see.

Moderate. Monitor and review all comments, videos, and photos that are posted on your pages. Address any inappropriate messages and content immediately and contact the Superintendent with serious incidents involving inappropriate activity.

Appropriate. Established and maintained age-appropriate relationships with students, parents/guardians, staff, and others by demonstrating your professionalism in your word choices, subject matter, and overall tone.

Responsible. Publishing content that is copywritten (without the author's permission), abusive, sexually explicit, profane, derogatory, or harassing in nature is not acceptable.

Transparent: Remember all electronic communication between staff and students or their parents/guardians may be considered public record and could potentially be accessed, viewed, and printed by others.



Student Data Privacy Notice to Parents about Educational Technology Vendors

Annual Notice to Parents about Educational Technology Vendors Under the Student Online Personal Protection Act

School districts throughout the State of Illinois contract with different educational technology vendors for beneficial K-12 purposes such as providing personalized learning and innovative educational technologies, and increasing efficiency in school operations.

Under Illinois' Student Online Personal Protection Act, or SOPPA (105 ILCS 85/), educational technology vendors and other entities that operate Internet websites, online services, online applications, or mobile applications that are designed, marketed, and primarily used for K-12 school purposes are referred to in SOPPA as operators. SOPPA is intended to ensure that student data collected by operators is protected, and it requires those vendors, as well as school districts and the Ill. State Board of Education, to take a number of actions to protect online student data.

Depending upon the particular educational technology being used, our District may need to collect different types of student data, which is then shared with educational technology vendors through their online sites, services, and/or applications. Under SOPPA, educational technology vendors are prohibited from selling or renting a student's information or from engaging in targeted advertising using a student's information. Such vendors may only disclose student data for K-12 school purposes and other limited purposes permitted under the law.

In general terms, the types of student data that may be collected and shared include personally identifiable information (PII) about students or information that can be linked to PII about students, such as: basic identifying information, including student or parent/guardian name and student or parent/guardian contact information, username/password, student ID number.

Demographic information	Assessment data, grades, and transcripts	Conduct/behavioral data
Enrollment information	Academic/extracurricular activities	Food purchases
In-application performance data	Attendance and class schedule	Student-generated work
Transportation information	Health information	Special indicators (e.g., disability information, English language learner, free/reduced meals or homeless/foster care status)
Online communications	Application metadata and application use statistics	Permanent and temporary school student record information

Operators may collect and use student data only for K-12 purposes, which are purposes that aid in the administration of school activities, such as:

Instruction in the classroom or at home (including remote learning)	Administrative activities
Collaboration between students, school personnel, and/or parents/guardians	Other activities that are for the use and benefit of the school district



HOME LANGUAGE SURVEY

The state requires the district to collect a Home Language Survey for every new student. This information is used to count the students whose families speak a language other than English at home. It also helps to identify the students who need to be assessed for English language proficiency.

Please answer the questions below and return this survey to your child's school.

Student's Name: _____

1. Is a language other than English spoken in your home? Yes _____ No _____

Which language? _____

Parent / Guardian Signature

Date

2. Does your child speak a language other than English? Yes _____ No _____

Which language? _____

If the answer to either question is yes, the law requires the school to assess your child's English language proficiency.

Parent / Guardian Signature

Date



Encuesta del Idioma en el Hogar

El estado requiere que el distrito recoja información en una Encuesta del Idioma que se Habla en el Hogar (Home Language Survey o HLS por sus siglas en inglés) para cada estudiante nuevo. Esta información se usa para contar a los estudiantes cuyas familias hablan en el hogar un idioma que no es el inglés. También ayuda a identificar a los estudiantes que necesitan ser evaluados para la fluidez en el idioma inglés.

Por favor, conteste las preguntas a continuación y devuelva esta encuesta a la escuela de su niño.

Nombre del estudiante:

1. ¿Se habla en su casa otro idioma que no es el inglés? Sí _____ No _____

¿Cuál? _____

Firma del Padre/Madre/Encargado/Tutor Legal

Fecha

2. ¿Habla su niño(a) un idioma que no es el inglés? Sí _____ No _____

¿Cuál? _____

Si la respuesta a cualquiera de las preguntas es “Sí”, la ley requiere que la escuela evalúe la fluidez de su niño en el idioma inglés.

Firma del Padre/Madre/Encargado/Tutor Legal

Fecha



MEMORANDUM

Date: January 14, 2026

To: Mr. Raymond Williams, Interim Superintendent/Board of Education

From: Anita Howard, Chief of Staff

Subject: Changes to Open Meetings Act and FOIA

Recommended Action:

Update policies and procedures submitted by PRESS in response to changes when received.

Background:

Several changes to the OMA and FOIA laws went into effect January 1, 2026. The most significant changes affecting the district are:

1. Public bodies can request within five days of receiving a request, if the requester is an actual person. Within 30 days of requesting confirmation, if a response is not received, the body may deny the request.
2. Public records now exclude junk mail.
3. Electronic FOIA requests must be contained within the body of an email, not utilizing a hyperlink or attachment. The body must notify the requester within five business days that the request must appear in the email.
4. Public bodies are now prohibited from holding/scheduling and regular/special meetings on any election day including general, consolidated, and primary elections.

Funding source if applicable: N/A

Attachment: Legal update from Franczek



THOUGHT LEADERSHIP

New Changes to Public Transparency Laws Set to Take Effect Beginning in the New Year

December 5, 2025 Brittany Begley, Lindsay A. Hill, Brian Crowley, James Petrungaro

[Client Alerts](#), [Education](#)

On November 21, 2025, the Governor signed into law a bill that modifies the Freedom of Information Act (“FOIA”), the Open Meetings Act (“OMA”), and the Local Records Act. Now referred to as Public Act 104-0438 (the “Act”), these changes directly impact the laws that promote transparency and accountability in government and take effect on January 1, 2026. Changes to these laws are outlined in more detail below.

Changes to the Freedom of Information Act:

Junk Mail Excluded From “Public Records” Definition. The definition of “public records” under the FOIA now specifically excludes junk mail. Junk mail is defined as

(i) any unsolicited commercial mail sent to a public body and not responded to by an official employee, or agent of the public body, or (ii) any unsolicited commercial electronic communication sent to a public body and not responded to by an official, employee, or agent of the public body.

As a result, public bodies will not be obligated to disclose “junk mail” in response to a FOIA request, nor assert an exemption for it.



submission. In the case of emails, this means that the FOIA request must be contained in the body of the email as opposed to being provided via an attachment or hyperlink. Public bodies that receive a FOIA request which requires it to open a hyperlink or attached file must notify the requester within 5 business days that the entirety of the electronic request must appear within the body of the electronic submission.

Relief from Artificial Intelligence. Additionally, public bodies may now request verification as to whether a requester is a “person” as defined by the FOIA. Expanding the definition of a “person,” the Act now provides that under the FOIA, a person means an individual as well as “any individual acting as an agent” for a corporation, partnership, firm, organization or association. To the extent that a public body has a “reasonable belief that a request was not submitted by a person,” it may require the requester to confirm either orally or in writing that the requester is actually a person. This request for confirmation must be made within 5 business days after the public body receives the FOIA request. Notably, the new language also stipulates that the deadline for the response to the FOIA request is tolled until the requester verifies their status as a person. In the event the requester fails to verify they are a person within 30 days after the public body’s request, the public body may then deny the request. This amendment prohibits the public body from requiring a requester to submit any personal, private or identifying information as verification of being a person.

Website Posting. As it pertains to posting requirements under the FOIA, public bodies will now be required to post information related to FOIA requests on its website as opposed to posting this information at its administrative or regional offices. As a refresher, the following information was previously required by the FOIA to be posted at the administrative offices:

- Brief summary of the public body, including a summary of its purpose.
- Block diagram of its functional subdivisions
- Total amount of its operating budget
- Number and location of all of its separate offices
- Approximate number of full and part-time employees
- Identification and membership of any board, commission, committee, or council which operates in an advisory capacity relative to the operation of the public body, or which exercises control over its policies or procedures, or to which the public body is required to report



- ▶ The method by which the public may request information and public records, the designated FOIA officer, the address to which requests for public records should be directed, and any applicable fees under the FOIA.

With this amendment, public bodies must now post all such information on their website. If the public body does not have a website, the information should be posted at its administrative or regional office.

Changes to the Open Meetings Act:

Election Days. Public Act 104-0438 amends the OMA to now prohibit public bodies from holding or scheduling regular and special meetings on any election day, including general, consolidated, and primary elections. In light of this change, it is important for public bodies to review the calendar for the upcoming year, and ensure no scheduled meeting falls on an election day.

Remote Attendance. The amendment adds those who are prevented from physically attending due to the performance of active military duty as a service member as a permissible reason to attend a meeting remotely, if remote attendance is permitted by local policy.

Regional Representatives. The new law permits representatives of regional associations, as opposed to only statewide associations, to lead a self-evaluation session for boards in closed session.

Changes to the Local Records Act:

Junk Mail Excluded From “Public Records” Definition. The sole change to the Local Records Act includes the addition of the definition of “junk mail” which is defined the same as under the FOIA and provides that junk mail is not included in the definition of a public record.

If you have any questions about the amendments to the FOIA, the OMA or the Local Records Act under the Act, please contact one of the authors of this post or any [Franczek attorney](#).



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