

Regular Board Meeting
Monday, January 12, 2026 6 p.m. with Closed
Session; Open Session will begin at 7 p.m.

Downers Grove Civic Center
850 Curtiss Street
Downers Grove, Illinois 60515

Nicole Bernard: Present
Kirat Doshi: Present
Melissa Ellis: Present
Emily Hanus: Present
Darren Hughes: Present
Steve Olczyk: Absent
Katie Thomas: Present

Present: 6, Absent: 1.

Steve Olczyk: Present

Present: 7.

1. Opening Items

1.A. Call to Order and Roll Call

2. Closed Session

2.A. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District. 5 ILCS 102/2(c)(1)

2.B. Consideration of student disciplinary matters. 5 ILCS 120/2(c)(9)

2.C. The placement of individual students in special education programs and other matters relating to individual students. 5 ILCS 120/2(c)(10)

2.D. Litigation...when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting. 5 ILCS 120/2(c)(11)

2.E. Discussion of minutes of meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06. 5 ILCS 120/2(c)(21)

3. Pledge of Allegiance and School Report

3.A. Highland School

4. Non-Action Reports

4.A. Communications

4.B. Spotlight on our Schools: FY 2025 Audit Report

4.C. Spotlight on our Schools: K-5/6-8 Model Transition Update

5. Reports to the Board

5.A. Superintendent Report

5.B. Monthly Business

5.C. Treasurer's Report

6. Policy Committee

7. Legislative Committee

7.A. Report on the January 7, 2026 meeting

8. Financial Advisory Committee

9. District Leadership Team

10. **Health & Wellness Committee**
11. **SASED Report**
12. **Discussion**
 - 12.A. No items for discussion
13. **Public Comment**
 - 13.A. Public Comment Guidelines
14. **Recess**
 - 14.A. Recess will be taken at Chair's discretion
15. **Approval of Minutes**
 - 15.A. Regular Meeting - December 8, 2025
16. **Consent Agenda**
 - 16.A. Financial Reports ~ List of Bills & Summary
 - 16.B. Personnel Report: 1) Assignments; 2) Resignations; 3) Retirements; 4) Stipends
17. **Recommendations for Action**
 - 17.A. FY2025 Audit Report
 - 17.B. Approval of Settlement Agreement - Case No. 1:23-cv-17131
 - 17.C. PRESS Issue 120 Policy Updates
18. **Construction Consent Agenda**
 - 18.A. Project Authorization - Phase III Elementary Schools and Food Service
19. **Announcements**
 - 19.A. Upcoming Meetings & Events
20. **Closed Session**
 - 20.A. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District. 5 ILCS 102/2(c)(1)
 - 20.B. Consideration of student disciplinary matters. 5 ILCS 120/2(c)(9)
 - 20.C. The placement of individual students in special education programs and other matters relating to individual students. 5 ILCS 120/2(c)(10)
 - 20.D. Litigation...when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting. 5 ILCS 120/2(c)(11)
 - 20.E. Discussion of minutes of meetings lawfully closed under the Open Meetings Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06. 5 ILCS 120/2(c)(21)
21. **Action as a Result of Closed Session**
 - 21.A. Closed Session Minutes - December 8, 2025
22. **Adjournment**

Highland School



Board of Education Spotlight - January 2026

Highland School Student Council

Monday, January 12

Isabella Parro

Evan Maris

Amir Elgrably

Maissa Maaref

Advisors: Cheryl Varys and Jennifer Dunlap

SPIRIT DAYS



SPIRIT DAYS ARE A REAL HIT AT OUR SCHOOL! DR. CRAFT DAY WAS A FAVORITE!

SPIRIT DAYS



THIS YEARS WE ALSO HAD PAJAMA DAY AND JUST THIS PAST FRIDAY WE HAD DUO DAY WHERE STUDENTS TEAMED UP WITH FRIENDS TO WEAR MATCHING OR COMPLEMENTARY OUTFITS!

Service Projects



The Giving Tree

We collected several boxes of new toys and winter coats, hats and mittens for Sharing Connections which provides support to people in our community

Service Projects



We made cards for Thanksgiving and Valentine's Day cards for the residents of Peace Manor and added tulips to our new Wallace Learning Center

Money Makers



Student Council sponsors events to raise money that goes toward improving our school! We held a desk pet adoption and a pen and pencil sale at the holidays!



HIGHLAND PTA

Melissa Mitra, Co-President

Monica Zycinski, Co-President

Julia Maschek, Vice President

Emma Paluchniak, Treasurer

Cara Baran, VP of Finance & Communication

Jeannie Binz, Secretary



Back to School

- Back to School Party/Meet the Teacher
- Book Fair
- Fun Lunch/Pizza Lunch
- Halloween & Holiday Parties!
- One Book One School



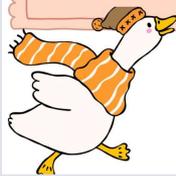
Ways to NOT be a Silly Goose



Save the date for the Book Fair
October 21-23

Look for more information in the PTA NewsFlash

Remember to add extra to your student's shopping money
for sales tax!



One Book, One School

The title is revealed!



Join us in Reading!
Begins January 14

HIGHLAND PTA





Fundraising Spotlight

We try to put the FUN in Fundraising!

- Fall Fundraiser - Red, White, and HIGHLAND!
- Mums Fundraiser
- Dining For Dollars
- Spring Fashion Show & Fun Run



RED, WHITE, & HIGHLAND
4th Annual Fall Fundraiser

Join us for a night of Americana old fashioned fun while raising money for Highland Elementary School.

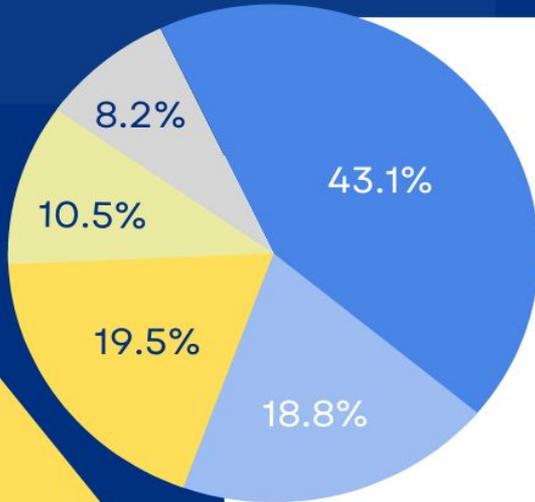
Onsite fun will include music, team tournament with prizes, shopping with local businesses, and first chance at signing up for Highland PTA's legendary experiences! Red, White, & Highland promises to create unforgettable memories while helping us reach our fundraising goals.





Budget

HIGHLAND PTA BUDGET



STUDENT ENRICHMENT

Field Trips, Assemblies, T-shirts, Field Day, Birthday Books & Bulletin Board, Author's Fest, Partners in Art, Reflections, Book Swap, Summer Math Club, Roller Skating

SCHOOL/STAFF SUPPORT & FUNDING

Staff Appreciation Week, Teacher Grants, American Education Week, School Improvement, Teacher Conference Dinner, Retirement Celebration

FAMILY EVENTS/ACTIVITIES

End of Year Party, Bingo Night, Movie Night, Parent/Child Events, Ice Cream Social, Math & Science Night, World Cultures Night, Reading Incentives, VIP day

PTA EXPENSES

Illinois and National PTA dues, Insurance, Office Supplies, Volunteer Appreciation

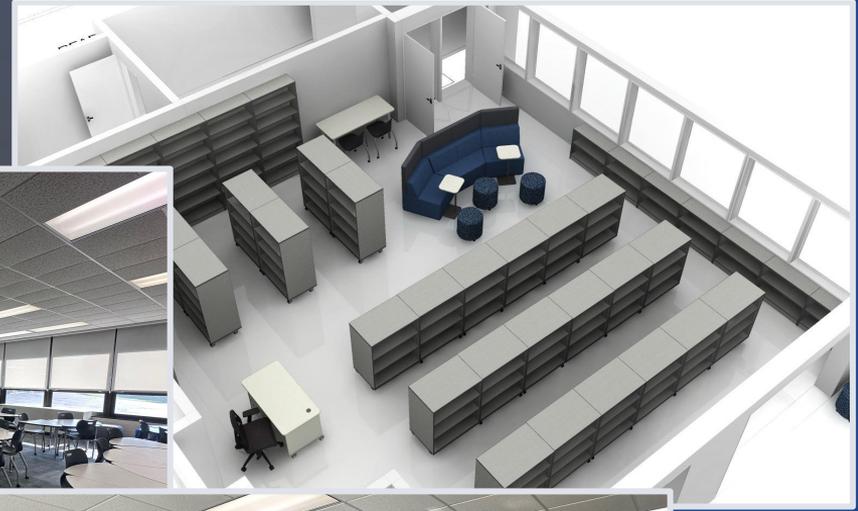
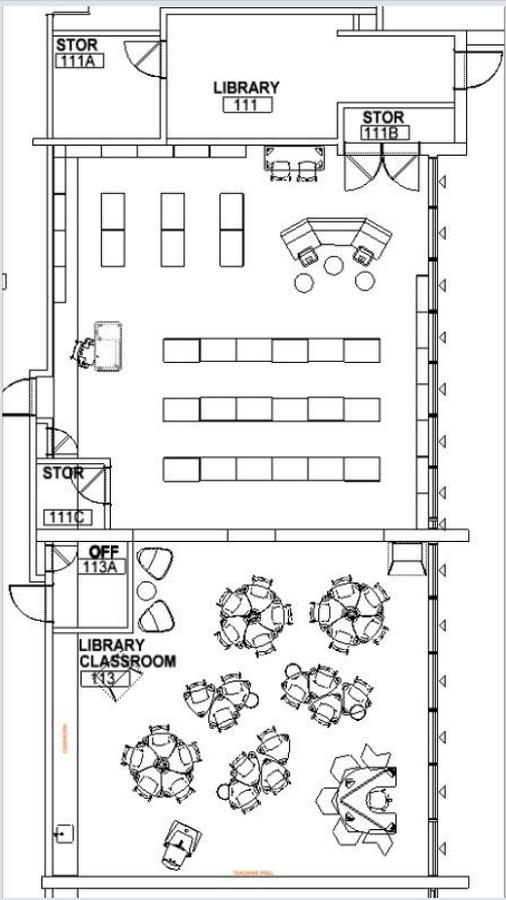
FUNDRAISING EXPENSES

Rental fees, Party supplies, Read-a-Thon prizes





Library Refresh





“By the way...what does the PTA do?”

- Fall Fundraiser
- Mums Sale
- Trivia Night
- Fun Lunch
- Treat Day
- Pizza Lunch
- Back to School/Meet the Teacher
- Holiday Shop
- Art Fundraiser
- Read-a-thon
- Dining for Dollars
- Author Fest
- Book Swap
- Family Bingo
- Family Movie Night
- In School Roller-skating
- Field Day
- Ice Cream Social
- Staff Appreciation Week
- Book Fair
- VIP Day
- Teacher Grants
- Birthday Books
- Husky Holiday Huddle
- Landscaping
- Room Parents
- Field Trips
- Class Parties
- Yearbook
- School Supplies
- Spirit Wear/School Shirts
- Partners in Art
- Reading Games
- Reading Incentive Kane County Cougars
- Birthday Bulletin Board
- LRC Volunteers
- Picture Day Volunteers
- Clap Out
- Senior Alumni Clap Out
- Senior Scholarships
- Parent Child Event
- World Culture Night
- Math and Science Night
- Dinner during conferences

The PTA board also plans board meetings, meets regularly with Highland Staff, manages multiple social media accounts, and communicates with our Highland families via weekly newsletters



School Improvement Goals

2025-2026





2025-2026 School Improvement Goals

Goal 1: Focused Grammar Instruction

Goal 2: Structured P.A.W.S Time to support SEL growth and development

Goal 3: Structured data analysis and collaboration





2025-2026 School Improvement Goal #1

By the end of the 2025-2026 school year, K-5 classroom teachers will implement explicit grammar instruction using the Benchmark and School-Wide resources across grade levels K-5. Teachers in grade 6 will implement explicit grammar instruction utilizing the Patterns or Power resource. Teachers will implement consistent, grade-level aligned grammar lessons and monitor progress.



Grade 4 Grammar Standard Alignment

Standards	Schoolwide lesson and unit	Benchmark Language Intervention Book/Grammar Spelling
4.L.1. Demonstrate command of the conventions of standard English grammar and usage when writing or speaking.	HWW: Sentence Structure L2: Rhythm of Sentences Cynthia Rylant: Sentence Structure L3: Rhythm and Cadence Sentence Structure L1: How Sentences Are Put Together Parts of Speech L1: Verbs Make a Difference Nonfiction: Sentence Structure L5: Well-built, Complete Sentences Lead to Clearly Written Paragraphs Parts of Speech L6: Regular vs Irregular Verbs	Intervention: Language • Lesson 23: Parts of Speech
4.L.1a. Use relative pronouns (who, whose, whom, which, that) and relative adverbs (where, when, why).	Feature Article: Parts of Speech L4: Learn About Pronouns Parts of Speech L5: Relative Pronouns THE PROVEN CHOICE! Nonfiction: Parts of Speech L7: Relative Adverbs	Intervention: Language • Lesson 1: Use Relative Pronouns • Lesson 29: Use Pronoun-Antecedent Agreement • Lesson 37: Form and Use Possessives Grammar & Spelling Activity Book • Unit 5: Week 2: Pg. 32 • Unit 5: Week 3: Pg. 34 • Unit 6: Week 3: Pg. 40
4.L.1b. Form and use the progressive (I am walking; I will be walking) verb tenses.	Cynthia Rylant: Parts of Speech L1: Recognizing Tense and Building Stronger Writing with Verb Tenses	Intervention: Language Lesson 3: Use Progressive Verb Tense (27: Use Present and Irregular Verb Tenses) Grammar & Spelling Activity Book Lesson 1: Use simple verb tenses. Unit 2: Week 1: Pg. 12 Unit 2: Week 2: Pg. 14 Unit 3: Week 1: Pg. 20 Unit 4: Week 1: Pg. 24 Unit 5: Week 1: Pg. 28





2025-2026 School Improvement Goal #2

By the end of the 2025–2026 school year, staff at Highland will implement a structured PAWS time that integrates Zones of Regulation, Second Step, and other schoolwide SEL activities (All-School Meetings, Buddies, Families, and Read-Ins, etc.) in order to better support students social-emotional needs.

<p>Bathroom</p> <p>Be Respectful</p> <ul style="list-style-type: none"> • Give others space • Use quiet voices • Respect personal space <p>Be Responsible</p> <ul style="list-style-type: none"> • Clean up after yourself • Put trash in the bin • Tell an adult if you need help 	<p>Recess</p> <p>Be Respectful</p> <ul style="list-style-type: none"> • Always use quiet voices • Follow directions • Follow rules <p>Be Responsible</p> <ul style="list-style-type: none"> • Follow directions • Return to the classroom • Dress appropriately 	<p>Hallway Expectations</p> <p>Be Respectful</p> <ul style="list-style-type: none"> • Quiet voices • Listen to adult directions • Stay in your own space <p>Be Responsible</p> <ul style="list-style-type: none"> • Keep your coat hook clean • Walk on the right side of the hallway <p>Be Safe</p> <ul style="list-style-type: none"> • Use walking feet • Hands, bodies, and objects to self • Look ahead when walking 
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2nd Grade Elementary SEL Standards Alignment		
Second Step Unit and Lesson	Zones of Regulation Lesson	PBSS
Unit 1: BPU: Bullying Prevention Unit Unit 1: CPU: Child Protection Unit		
Unit 2: L6: Feeling Proud Unit 2: L7: Feeling Disappointed Unit 2: L8: Help Yourself Feel Better Unit 2: L9: Different Feelings Unit CPU: L3: Safe and Unsafe Touches	Unit 1: L1: The Zones Unit 1: L2: Zones Bingo Unit 1: L4: The Zones in Me Unit 1: L7: How Do I Feel? Unit 1: L9: Caution! Triggers Ahead	
Unit 1: L4: We Can Change Our Thoughts Unit 2: L10: How Do You Feel? Unit CPU: L2: The Always Ask First Rule	Unit 2: L10: Sensory Support Tools Unit 2: L11: Calming Tools Unit 2: L12: Thinking Strategies Unit 3: L14: When to Use Yellow Zone Tools	Tier 1: Husky High-Fives
Unit 1: L1: How to Get Good at Something Unit 1: L3: Helpful and Unhelpful Thoughts	Unit 1: L6: Me in My Zones Unit 1: L8: My Zones Across the Day Unit 2: L13: The Toolbox	
Unit BPU: L2: Reporting Bullying Unit CPU: L5: Practicing Staying Safe		
Unit 1: L1: What Mistakes Tell us		
Unit 1: L5: Learn and Get Better	Unit 3: L16: Tracking My Tools	



Today I was:

Respectful
Responsible
Safe

Be Respectful
Be Responsible
Be Safe

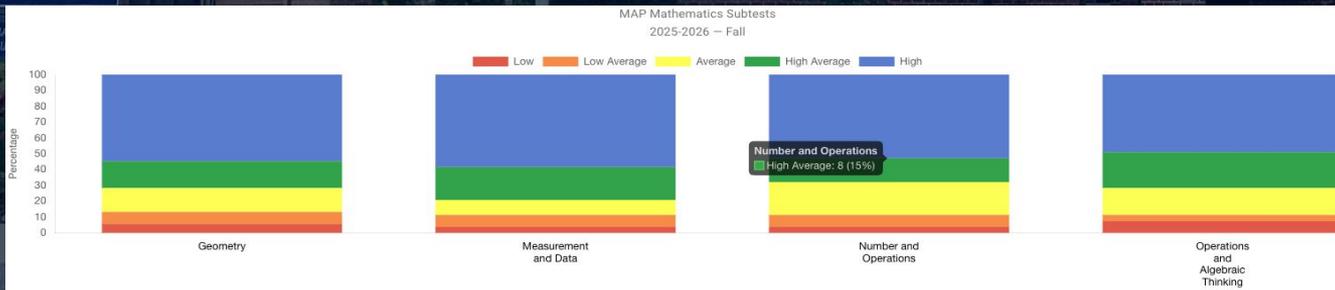
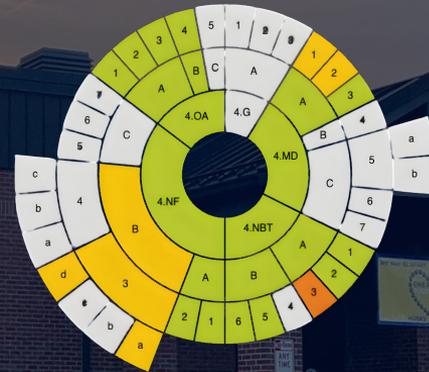
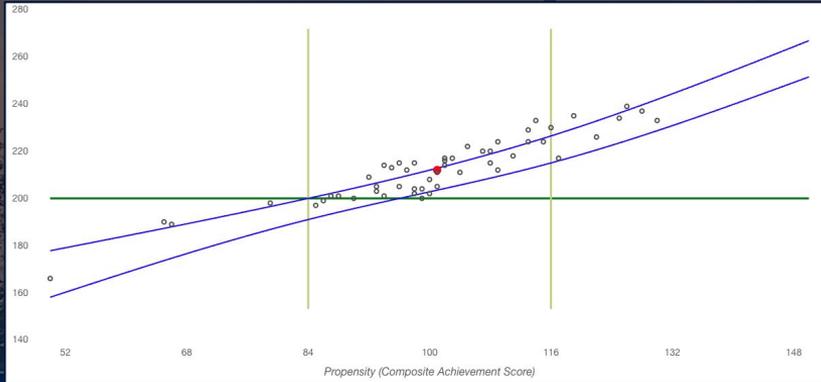
Name: _____






2025-2026 School Improvement Goal #3

By June 2026, grade-level teams will engage in structured meetings at least monthly to analyze student data and plan targeted small-group instruction aligned to updated MTSS guidance.



Fall Achievement Data

2025-2026





Fall ECRA Data - Growth Update

2023-2024



2024-2025



2025-2026

Student Growth by Subject

Subject	Student Count [^]	% Met Benchmark	% High Growth	% Expected Growth	% Low Growth	Growth Effect Size
Mathematics	269	78%	23%	62%	15%	+ 0.16 
Reading	269	79%	16%	71%	13%	+ 0.10 
ALL	269	78%	20%	66%	14%	+ 0.13 
EXPECTED			16%	68%	16%	0.00





Fall ECRA Data - Overall Reading

2023-2024

Overall Growth

- 0.04



Expected Growth

2024-2025

Overall Growth

- 0.02



Expected Growth

2025-2026

Student Growth by Grade

Grade	Student Count^	% Met Benchmark	% High Growth	% Expected Growth	% Low Growth	Growth Effect Size
01	36	58%	17%	69%	14%	- 0.05
02	37	84%	24%	68%	8%	+ 0.31*
03	40	83%	20%	68%	13%	+ 0.10
04	51	78%	16%	75%	10%	+ 0.31
05	55	78%	9%	75%	16%	- 0.09
06	50	88%	16%	68%	16%	+ 0.05
ALL	269	79%	16%	71%	13%	+ 0.10
EXPECTED			16%	68%	16%	0.00





Fall ECRA Data - Student Groups

Reading

Growth by Student Group

Group	Student Group	Student Count [^]	% Met Benchmark	% High Growth	% Expected Growth	% Low Growth	Growth Effect Size
ELL	ELL	10	30%	10%	80%	10%	- 0.17
ELL	Not ELL	259	81%	17%	70%	13%	+ 0.11
Ethnicity	Asian	18	78%	11%	89%	0%	+ 0.35*
Ethnicity	Black	4	***	***	***	***	***
Ethnicity	Hispanic	27	81%	33%	52%	15%	+ 0.32*
Ethnicity	Other	14	79%	29%	50%	21%	+ 0.14
Ethnicity	White	206	80%	14%	73%	13%	+ 0.06
Gender	Female	131	76%	19%	70%	11%	+ 0.16
Gender	Male	138	81%	14%	71%	15%	+ 0.04
Homeless	Not Homeless	269	79%	16%	71%	13%	+ 0.10
IEP	IEP	38	58%	13%	68%	18%	- 0.04
IEP	No IEP	231	82%	17%	71%	12%	+ 0.12
Income	Low Income	26	62%	15%	69%	15%	- 0.15
Income	Not Low Income	243	81%	16%	71%	13%	+ 0.13
EXPECTED				16%	68%	16%	0.00





ECRA Data - Overall Math

2023-2024

Overall Growth

+ 0.04  Expected Growth

2024-2025

Overall Growth

- 0.05  Expected Growth

2025-2026 - Fall

Student Growth by Grade

Grade	Test	Student Count^	% Met Benchmark	% High Growth	% Expected	% Low Growth	Growth Effect Size
01	Fall aimsPlus Early Numeracy	36	75%	11%	78%	11%	0.00 
01	Fall MAP	36	67%	3%	72%	25%	- 0.56 
02	Fall MAP	37	73%	11%	65%	24%	- 0.32* 
03	Fall MAP	40	90%	23%	68%	10%	+ 0.29 
04	Fall MAP	51	88%	45%	51%	4%	+ 0.75 
05	Fall MAP	55	71%	18%	60%	22%	- 0.01 
06	Fall MAP	50	74%	26%	60%	14%	+ 0.29 
ALL		269	78%	23%	62%	15%	+ 0.16 
EXPECTED				16%	68%	16%	0.00





Fall ECRA Data - Student Groups

Math

Growth by Student Group

Group	Student Group	Student Count ^A	% Met Benchmark	% High Growth	% Expected Growth	% Low Growth	Growth Effect Size
ELL	ELL	10	60%	20%	80%	0%	+ 0.35* ●
ELL	Not ELL	259	79%	23%	61%	16%	+ 0.15 ●
Ethnicity	Asian	18	78%	39%	56%	6%	+ 0.44* ●
Ethnicity	Black	4	***	***	***	***	***
Ethnicity	Hispanic	27	65%	17%	61%	22%	- 0.13 ●
Ethnicity	Other	14	93%	21%	79%	0%	+ 0.14 ●
Ethnicity	White	206	80%	22%	62%	15%	+ 0.18 ●
Gender	Female	131	71%	19%	62%	19%	0.00 ●
Gender	Male	138	85%	27%	62%	11%	+ 0.31 ●
Homeless	Not Homeless	269	78%	23%	62%	15%	+ 0.16 ●
IEP	IEP	38	58%	24%	63%	13%	+ 0.13 ●
IEP	No IEP	231	81%	23%	62%	15%	+ 0.16 ●
Income	Low Income	26	63%	31%	50%	19%	+ 0.09 ●
Income	Not Low Income	243	79%	22%	63%	15%	+ 0.16 ●
EXPECTED				16%	68%	16%	0.00



Questions?





MILLER
COOPER
& Co., Ltd

ACCOUNTANTS AND CONSULTANTS

Downers Grove Grade School District No. 58

2025 Financial Statement Audit Results

Why an Audit?

Legal Requirement

Required to have annual audit by an independent public accounting firm.

Purpose

Independent third-party examination of financial statements (and related records) to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement.

Summary of Services Provided

Opinions

Express opinion on the 2025 financial statements.

Internal control communications

Provide recommendations regarding internal controls and opportunities for improvement or efficiency, based on observations made during the course of our audit.

Required communications

Discuss with you all required communications under professional standards.

Final Documents Provided

- Annual Financial Report (GAAP Financial Statements)
- ISBE Annual Financial Report (State AFR Form 50-35)
- Independent auditors report on internal control over financial reporting and compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* (GAS Opinion)
- Required communication letter to the Board (SAS 114 Letter)
- Control Deficiency Letter (SAS 115 Letter)

Final Documents Provided

- In-relation to opinion – Consolidated Year End Financial Report (CYEFR)
- Single Audit Package
 - Includes Independent Auditors' Report On Compliance for Each Major Program and on Internal control over Compliance; and Report on Schedule of Expenditures of Federal Awards required by Uniform Guidance

Financial Profile Summary

	Ratio	Score
Fund Balance to Revenue Ratio	0.254	4
Expenditures to Revenue Ratio	1.013	3
Days of Cash on Hand	117.58 days	3
	Percent	
Percent of Short-Term Borrowing Maximum Remaining	100.00	4
Percent of Long-Term Debt Margin Remaining	28.01	2
2026 Financial Profile Designation (Estimated)	Review	3.35
2025 Financial Profile Designation	Review	3.35

Audit Results

- Accounting Standards Effective for Fiscal Year 2025:
 - Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*
 - Governmental Accounting Standards Board (GASB) Statement No. 102 – *Certain Risk Disclosures*

Specific changes due to the implementation of GASB Statement No. 101 required reporting additional liabilities for sick leave as well as include any salary-related payments (Note A-8 and Note N)

Financial Statements

- **Independent Auditors Report** (Beginning on Page 1)
 - Unmodified “clean” opinion issued
- **Managements Discussion and Analysis** (Beginning on Page 6)
 - Written by Management, Highlights of Financial Statements
- **Basic Financial Statements** (Beginning on Page 15)
 - Includes government-wide and fund level financial statements, reconciliations between different basis of accounting, and notes detailing accounting policies and other information
- **Required Supplementary Information** (Beginning on Page 76)
 - Includes multiyear pension/OPEB schedules and budgetary schedules

Financial Statements

- **Supplementary Financial Information** (Beginning on Page 108)
 - Includes combining schedules and additional budgetary schedules
- **Other Supplemental Information** (Beginning on Page 114)
 - Includes schedules of bonds outstanding by issuance

Letters

Required Communication Letter

- Audit performed in accordance with generally accepted auditing standards, *Government Auditing Standards* and Uniform Guidance (Single Audit)
- Contains summary of future and current accounting pronouncements issued by GASB
 - GASB 103, *Financial Reporting Model Improvements*
 - *Effective for fiscal year ending June 30, 2026*
 - *Changes to the Management's Discussion and Analysis*

Letters

Required Communication Letter (continued)

- Reports significant accounting estimates and financial statement disclosures
- No significant difficulties with management in completing the audit
- Did not identify any significant unusual transactions
- Uncorrected misstatements noted
 - Late filings – IRS penalty
- Management signed and provide us a representation letter

Letters

Control Deficiency Letter (Management Letter)

- Levels of deficiencies
 - Material Weakness
 - *None reported*
 - Significant Deficiency
 - *Capital Asset Accounting*
 - Control Deficiency
 - *None reported*
 - Observations and Recommendations
 - *Technology and Data Security Risk Assessment and Management*

Questions?

Contact

Betsy Allen, CPA

Miller Cooper & Co., Ltd.

ballen@millercooper.com

847-527-1117



Downers Grove Grade School District 58

We Envision. We Seek. We Believe.

Middle School Transition Update

Board of Education Meeting
January 12, 2026

Discussion Topics

- Review of Strategic Plan Goal 4
- Scheduling and Staffing
- Student Services
- Advisory
- Exploratory Structures
- Transition Events
- Elementary School Planning



Strategic Plan Goal 4

District 58 will work to ensure smooth transitions to a 6-8 middle school model for all stakeholders, especially in the first year of transition.

Action Plans include:

- Create a steering committee to review components of various middle school philosophies and determine course of action for the district middle schools
- Create sub-committees from the steering committee focused on the following components: Scheduling and needed staff, Student supports, Transition from 5th/6th to 6th/7th, School Liaisons
- District 58 will identify areas of support and provide staff development for current and future middle school staff
- District 58 will communicate early and often about processes and transition occurrences and involve school PTAs in the messaging



Thank you!

Sarah Brost - O'Neill Teacher
Kris Ceas - Herrick Teacher
Julie Ekman - Herrick Social Worker
Nicole Ferroli - O'Neill Teacher
Madelyn Fiene - Herrick Teacher
Jason Fitch - O'Neill Teacher
Nicole Gillette - Herrick Teacher
Kelsee Gilleylen - O'Neill Counselor
Katie Gorvett - O'Neill Teacher
Georgann Grecco - Herrick Counselor
Janet Hecht - O'Neill Teacher
Jill Henry - Herrick Teacher
Christine Kaminski - O'Neill Teacher
Rachel Katoll - O'Neill Teacher
Barry Kincaid - O'Neill Counselor
Billy Klebenow - Herrick Teacher
Lizz Lukes - Herrick Teacher
Kathy Mahay - Herrick Teacher
Katelyn Morgan - O'Neill Teacher

Matt Neustadt - O'Neill Teacher
Sarah Pinkus - O'Neill Teacher
Stephanie Potter - O'Neill Teacher
Julie Quinlan - Herrick Counselor
Jessica Swatosh - Herrick Teacher
Laura Taylor - Herrick Teacher
Eareen Yambao - Herrick Teacher
Colleen Brejcha - 6th grade Teacher
KC Chick - 6th grade Teacher
Jen Conyac - 6th grade Teacher
Jen Dunlap - 6th grade Teacher
Kate Falk - 5th grade Teacher
Ashley Herald - 6th grade Teacher
Bob Luciano - Teacher Librarian
Lisa Rose - Orchestra Teacher
John Smoke - 6th grade Teacher
Michelle McGarry - District Nurse
Michelle Schmidt - District OT

Taylor Skender - Community Member
Katie Suva - O'Neill and Hillcrest Parent
Danielle Bongiorno - O'Neill Assistant Principal
Zac Craft - Highland School Principal
Lauryn Humphris - O'Neill School Principal
Michael Krugman - Whittier School Principal
Beth McDonald, Assistant Principal at Herrick
Kelly Novotny - Assistant Principal at Herrick
Dr. Steve Perkins - Herrick School Principal
Sandy Cristobal - Curriculum Coordinator
Lauren Dixon - Special Programs Coordinator
Dr. Christine Priester - Curriculum Coordinator



Scheduling and Staffing

- Preparations for staffing shifts began in 2022 with current 6th grade teachers; interest from any current staff solicited in the 24-25 school year
- Prior to establishing staffing needs in a 6-8 model...
 - Finalization of student schedule structure (Spring 2025)
 - Development of exploratory schedule/sequence (Fall 2025)
 - Overall enrollment projections against class size targets
- Development of (anticipated but ultimately tentative) staffing plan that is FTE neutral for 2026-27 for 6-8 middle schools (Fall 2025)
- Building out the master schedule (as discussed in December Board presentation)
- Sharing tentative plans with the community - Spring 2026 (as is our typical process)
 - Final middle school sections are based on actual registrations and enrollment; master schedules are developed before the end of the school year



Scheduling and Staffing

- Preparations for staff
 - Individual conversations (primarily December 2025) with staff who are impacted or expressed interest in moving to the middle school
 - Internal announcements of staff movement for 2026-27 *exclusive to the 6-8 transition* occurred just prior to winter break
 - Transition Plans for Staff include:
 - Meet-and-Greet event in January
 - 6th Grade Teachers' Meeting in February
 - Professional Learning Mondays dedicated to transition support activities
 - Institute Day opportunities at year end
 - Middle School department communication and collaboration opportunities
 - Instructional Assistant “open house” opportunity



Scheduling and Staffing

Starting the 2026-2027 School Year

| District 58 Middle School



BELL SCHEDULE			
MONDAY		TUESDAY - FRIDAY	
1	8:20-8:50 (30 min)	1	8:20 - 9:02 (42 min)
2	8:53-9:23 (30 min)	2	9:05 - 9:47 (42 min)
3	9:26-9:56 (30 min)	3	9:50 - 10:32 (42 min)
7*	9:59-10:29 (30 min)	4	A - 10:36 - 10:59 (23 min) B - 11:02 - 11:25 (23 min)
4	A - 10:33 - 10:56 (23 min) B - 10:59 - 11:22 (23 min)	5	A - 11:29 - 11:52 (23 min) B - 11:55 - 12:18 (23 min)
5	A - 11:26 - 11:49 (23 min) B - 11:52 - 12:15 (23 min)	6	A - 12:22 - 12:45 (23 min) B - 12:48 - 1:11 (23 min)
6	A - 12:19 - 12:42 (23 min) B - 12:45 - 1:08 (23 min)	7	1:15 - 1:57 (42 min)
8	1:12 - 1:42 (30 min)	8	2:00 - 2:42 (42 min)
9	1:45 - 2:15 (30 min)	9	2:45 - 3:27 (42 min)



O'NEILL
MIDDLE SCHOOL



Student Services

- Staffing considerations to ensure equitable student supports
- Ongoing school counselor meetings to plan and prepare for additional and revamped curriculum
- 5th and 6th Transition meetings are scheduled and have been running smoothly
- Student schedules will be built to maximize opportunities and ensure student supports
- Special Programs are actively planning for new students
- Building of a new Peer Buddies program to increase inclusive opportunities for students



Advisory

- Structured schedule to ensure continuity and student access to content
- Incorporates team building, Second Step, Rush Executive Functioning, student support
- 23 minutes opposite student lunch with grade level peers
- Allows for student leadership opportunities across grade levels



Advisory Schedule

Daily Announcement Slides/Planner

Monday

(23 minutes)

Orange Frog
Team Building
Activities



Tuesday

(23 minutes)

SEL Lesson



Wednesday

(23 minutes)

Grade Check



Student Support

Thursday

(23 minutes)

Executive
Functioning Lesson



Friday

(23 minutes)

Binder Check
/Locker Check

Student Support



Exploratory Structures

- Revised schedule allows for 2 periods daily
- Exploratory Classes (trimester based) will depend on grade level and other selected opportunities
- New and revamped exploratory classes including:
 - Visual Art
 - General Music
 - STEM
 - Foreign Language Exploration
 - Family Consumer Science
 - Technology & Learning
 - Career Exploration



Exploratory Structures

Opportunity enhancement

- Performing music classes during the school day
 - band, orchestra, choir
- Foreign language - Spanish & French
 - 26/27 school year - 1 year programming for 8th graders
 - 26/27 school year and beyond - 2 year programming starting in 7th grade
- Interventions
 - Fluid access through benchmark assessments and progress monitoring



Exploratory Scenarios

- 6th Grade
 - Performing music (band/orchestra &/or choir) and exploratory
 - 2 exploratory
- 7th Grade and 8th Grade
 - Performing music (band/orchestra &/or choir) and exploratory
 - Foreign language and exploratory
 - Performing music (band/orchestra &/or choir) and foreign language
 - 2 exploratory

*Students who are identified as needing intervention will receive those supports during an exploratory period.



A Day in the Life of a Middle School Student

- A student's 9 period day will include Math, Science, Social Studies, Double block ELA, PE, 2 Exploratory classes and Advisory/Lunch
- Building maps and renovations will allow for many grade level classes to occur near one another, making movement throughout the building flow more efficiently
- Advisory classes with grade level peers
- Access to sports, activities & clubs throughout the year



Student Transition Events

- Counselor visits in Spring of 2026
- O'Neill Future Senator Night - Wednesday, May 6, 2026
- Herrick Future Spartan Night - Thursday, May 7, 2026
- Sneak Preview at both Middle Schools provided by the DG58 Education Foundation - August 19 and 20, 2026
- Welcome events for the 2026-2027 school year
 - Locker Set-up - Tuesday, August 25, 2026
 - Herrick Curriculum Night - Wednesday, September 9, 2026
 - O'Neill Curriculum Night - Thursday, September 10, 2026



Elementary School Planning

- Review of staffing and programming
 - Revision of specials schedules, allocation of resource teachers, related service support, etc.
- Implementation of building space prioritization
- Transition of Grove Children's Preschool to one location at Henry Puffer Elementary
- Completion of Phase 3 construction
 - Belle Aire, El Sierra and Pierce Downer Elementary Schools





Downers Grove Grade School District 58

We Envision. We Seek. We Believe.

Questions?

Revenues Year-to-Date Compared to Budget

December 31, 2025

		FY 26 BUDGET	YTD REVENUE	% of BUDGET	FY 25 BUDGET (Amended)	YTD REVENUE	% of BUDGET
EDUCATIONAL FUND							
LOCAL	Property Taxes	\$64,044,092	\$29,739,275	46.44%	\$62,753,047	\$29,011,741	46.23%
	CPPRT	\$1,051,425	\$355,190	33.78%	\$1,179,253	\$503,184	42.67%
	Interest	\$470,000	\$398,046	84.69%	\$456,312	\$193,754	42.46%
	Fees/Lunches	\$1,918,053	\$638,323	33.28%	\$1,382,887	\$572,184	41.38%
	Other	\$971,000	\$500,930	51.59%	\$1,747,449	\$905,927	51.84%
	Total Local	\$68,454,570	\$31,631,764	46.21%	\$67,518,948	\$31,186,790	46.19%
STATE	Evidence-Based	\$3,552,546	\$1,616,810	45.51%	\$3,552,547	\$1,614,790	45.45%
	Special Ed	\$1,334,604	\$243,840	18.27%	\$1,231,455	\$420,929	34.18%
	Other	\$7,207	\$27,080	375.74%	\$416,767	\$223,979	53.74%
	Total State	\$4,894,357	\$1,887,729	38.57%	\$5,200,769	\$2,259,698	43.45%
FEDERAL	ESEA Grants	\$428,414	\$56,092	13.09%	\$357,407	\$97,676	27.33%
	IDEA Grants	\$1,496,322	\$390,973	26.13%	\$1,915,271	\$286,994	14.98%
	National School Lunch	\$274,284	\$54,047	19.70%		\$0	
	Other Federal	\$255,000	\$76,623	30.05%	\$1,888,321	\$1,648,288	87.29%
	Total Federal	\$2,454,020	\$577,735	23.54%	\$4,160,999	\$2,032,958	48.86%
TOTAL ED FUND		\$75,802,947	\$34,097,229	44.98%	\$76,880,716	\$35,479,446	46.15%
O&M FUND							
LOCAL	Property Taxes	\$2,681,567	\$1,238,993	46.20%	\$2,490,236	\$1,084,506	43.55%
	CPPRT	\$100,000	\$31,843	31.84%	\$100,000	\$100,000	100.00%
	Interest	\$15,000	\$8,516	56.78%	\$19,101	\$16,950	88.74%
	Other	\$171,500	\$103,180	60.16%	\$107,025	\$76,530	71.51%
	Total Local	\$2,968,067	\$1,382,532	46.58%	\$2,716,362	\$1,277,986	47.05%
STATE	State Grants	\$50,000	\$0	0.00%	\$50,000	-	
	Total State	\$50,000	\$0	0.00%	\$50,000	-	
TOTAL O&M FUND		\$3,018,067	\$1,382,532	45.81%	\$2,766,362	\$1,277,986	46.20%

DEBT SERVICE FUND							
LOCAL	Property Taxes	\$12,534,887	\$4,537,812	36.20%	\$9,610,230	\$4,461,738	46.43%
	Interest	\$36,000	\$9,508	26.41%	\$34,671	\$20,401	58.84%
	Total Local	\$12,570,887	\$4,547,320	36.17%	\$9,644,901	\$4,482,139	46.47%
TOTAL DS FUND		\$12,570,887	\$4,547,320	36.17%	\$9,644,901	\$4,482,139	46.47%
TRANSPORTATION FUND							
LOCAL	Property Taxes	\$4,484,989	\$1,939,368	43.24%	\$3,993,411	\$1,793,051	44.90%
	Interest	\$7,000	\$1,763	25.19%	\$7,818	\$6,818	87.21%
	Other	\$311,000	\$80,316	25.82%	\$375,601	\$130,162	34.65%
	Total Local	\$4,802,989	\$2,021,447	42.09%	\$4,376,830	\$1,930,031	44.10%
STATE	Regular Trans	\$1,245,284	\$178,984	14.37%	\$1,245,558	\$311,595	25.02%
	SpEd Trans	\$1,351,774	\$365,179	27.01%	\$1,357,613	\$343,782	25.32%
	Total State	\$2,597,058	\$544,162	20.95%	\$2,603,171	\$655,377	25.18%
TOTAL TRANS FUND		\$7,400,047	\$2,565,609	34.67%	\$6,980,001	\$2,585,408	37.04%
IMRF FUND							
LOCAL	Property Taxes	\$1,859,484	\$836,320	44.98%	\$1,752,361	\$803,336	45.84%
	CPPRT	\$60,600	\$5,465	9.02%	\$17,161	\$17,161	100.00%
	Interest	\$7,000	\$4,145	59.21%	\$6,912	\$6,358	91.98%
	Other	\$0		0.00%	\$0	\$0	-
	Total Local	\$1,927,084	\$845,930	43.90%	\$1,776,434	\$826,855	46.55%
TOTAL IMRF FUND		\$1,927,084	\$845,930	43.90%	\$1,776,434	\$826,855	46.55%
CAPITAL FUND							
LOCAL	Interest	\$4,500,000	\$1,066,381	23.70%	\$6,937,644	\$4,443,829	64.05%
	Other	\$25,000	\$277,185	1108.74%	\$10,000	\$0	
	Total Local	\$4,525,000	\$1,343,566	29.69%	\$6,947,644	\$4,443,829	63.96%
STATE	Other	\$1,200,000	\$605,037	50.42%	\$1,558,000	\$0	0.00%
	Total State	\$1,200,000	\$605,037	50.42%	\$1,558,000	\$0	0.00%
FEDERAL	Other	\$0	\$0		\$191,006	\$0	0.00%
	Total Federal	\$0	\$0		\$191,006	\$0	0.00%
TOTAL CAPITAL FUND		\$5,725,000	\$1,948,603	34.04%	\$8,696,650	\$4,443,829	51.10%
WORKING CASH FUND							

LOCAL	Property Taxes	\$448,872	\$199,616	44.47%	\$412,852	\$186,374	45.14%
	Interest	\$165,000	\$52,597	31.88%	\$158,193	\$23,945	15.14%
	Total Local	\$613,872	\$252,213	41.09%	\$571,045	\$210,319	36.83%
TOTAL WC FUND		\$613,872	\$252,213	41.09%	\$571,045	\$210,319	36.83%
FIRE SAFETY FUND							
LOCAL	Interest	\$15	\$38	253.27%	\$22	\$17	77.27%
	Total Local	\$15	\$38	253.27%	\$22	\$17	77.27%
TOTAL FIRE SAFETY FUND		\$15	\$38	253.27%	\$22	\$17	77.27%
LOCAL		\$95,862,483	\$42,024,810	43.84%	\$93,552,186	\$44,357,966	47.42%
STATE		\$8,741,415	\$3,036,929	34.74%	\$9,411,940	\$2,915,075	30.97%
FEDERAL		\$2,454,020	\$577,735	23.54%	\$4,352,005	\$2,032,958	46.71%
TOTAL ALL FUNDS		\$107,057,918	\$45,639,474	42.63%	\$107,316,131	\$49,305,999	45.94%

Expenditures Year-to-Date Compared to Budget

December 31, 2025

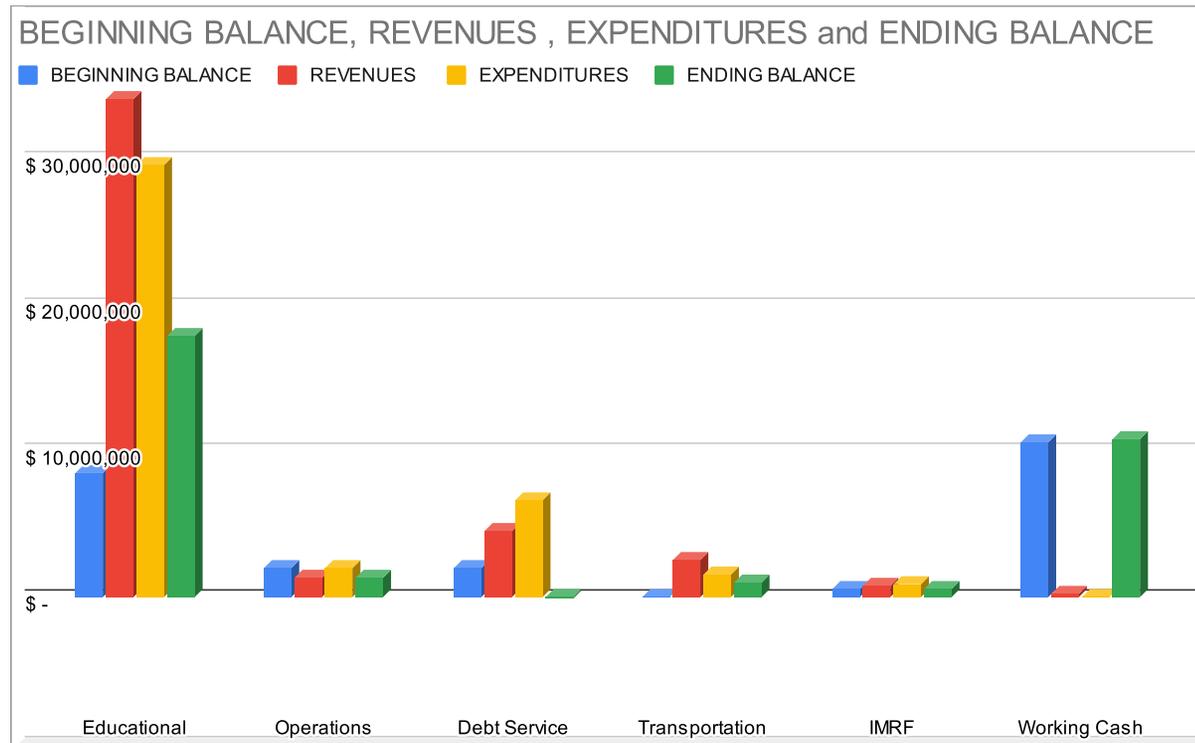
EDUCATIONAL FUND	FY 26 BUDGET	YTD EXPENSES	% of BUDGET	FY 25 BUDGET (Amended)	YTD EXPENSES	% of BUDGET
Salaries	\$53,445,773	\$19,401,390	36.30%	\$51,486,958	\$19,081,452	37.06%
Benefits	\$11,632,163	\$4,346,321	37.36%	\$11,041,733	\$4,091,794	37.06%
Purchased Services	\$3,282,465	\$2,209,803	67.32%	\$2,916,015	\$1,918,905	65.81%
Supplies	\$1,472,542	\$567,802	38.56%	\$2,227,372	\$1,978,451	88.82%
Other	\$4,129,404	\$3,023,730	73.22%	\$4,711,184	\$2,459,004	52.20%
Noncapitalized Outlay	\$32,263	\$50,053	155.14%	\$78,921	\$49,256	62.41%
FUND TOTAL	\$73,994,610	\$29,599,099	40.00%	\$72,462,183	\$29,578,862	40.82%
O&M FUND						
Salaries	\$2,001,037	\$997,636	49.86%	\$1,776,734	\$981,287	55.23%
Benefits	\$495,913	\$241,845	48.77%	\$450,440	\$220,027	48.85%
Purchased Services	\$832,187	\$427,030	51.31%	\$711,166	\$454,263	63.88%
Supplies	\$1,014,258	\$305,904	30.16%	\$723,292	\$323,417	44.71%
Capitalized Outlay	\$7,830	\$41,981	536.15%	\$5,761	\$5,783	100.38%
Noncapitalized Outlay	\$2,700	\$495	18.33%	\$2,805	\$2,305	82.17%
FUND TOTAL	\$4,353,925	\$2,014,890	46.28%	\$3,670,198	\$1,987,082	54.14%
DEBT SERVICE FUND						
Purchased Services	\$2,000	\$181,422	9071.08%	\$235,000	\$170,990	72.76%
Other	\$13,366,271	\$6,449,275	48.25%	\$9,471,436	\$6,124,750	64.67%
FUND TOTAL	\$13,368,271	\$6,630,697	49.60%	\$9,706,436	\$6,295,740	64.86%
TRANSPORTATION FUND						
Purchased Services	\$7,724,188	\$1,573,950	20.38%	\$6,917,332	\$2,569,230	37.14%
FUND TOTAL	\$7,724,188	\$1,573,950	20.38%	\$6,917,332	\$2,569,230	37.14%
IMRF FUND						
Benefits	\$2,115,344	\$885,666	41.87%	\$2,038,638	\$890,058	43.66%
FUND TOTAL	\$2,115,344	\$885,666	41.87%	\$2,038,638	\$890,058	43.66%

CAPITAL FUND						
Salaries	\$113,643	\$0	0.00%	\$168,284	\$21,329	12.67%
Purchased Services	\$3,378,000	\$533,440	15.79%	\$4,775,000	\$57,052,890	1194.82%
Supplies	\$0	\$0		\$220,000	\$2,163	0.98%
Capitalized Outlay	\$56,722,000	\$53,266,784	93.91%	\$114,730,066	\$4,670,245	4.07%
Other	\$0	\$195,623		\$0	\$375,232	
Noncapitalized Outlay	\$0	\$1,710,155		\$0	\$0	
FUND TOTAL	\$60,213,643	\$55,706,002	92.51%	\$119,893,350	\$62,121,859	51.81%
TOTAL ALL FUNDS						
Salaries	\$55,560,453	\$20,399,026	36.72%	\$53,431,976	\$20,084,068	37.59%
Benefits	\$14,243,420	\$5,473,833	38.43%	\$13,530,811	\$5,201,879	38.44%
Purchased Services	\$15,218,840	\$4,925,645	32.37%	\$15,554,513	\$62,166,278	399.67%
Supplies	\$2,486,800	\$873,706	35.13%	\$2,950,664	\$2,304,031	78.09%
Capitalized Outlay	\$56,729,830	\$53,308,765	93.97%	\$114,735,827	\$4,676,028	4.08%
Other	\$17,495,675	\$9,668,628	55.26%	\$14,182,620	\$8,958,986	63.17%
Noncapitalized Outlay	\$34,963	\$1,760,702	5035.88%	\$81,726	\$51,561	63.09%
TOTAL	\$161,769,981	\$96,410,305	59.60%	\$214,468,137	\$103,442,831	48.23%
TOTAL OPERATING FUNDS						
Salaries	\$55,446,810	\$20,399,026	36.79%	\$53,263,692	\$20,062,739	37.67%
Benefits	\$14,243,420	\$5,473,833	38.43%	\$13,530,811	\$5,201,879	38.44%
Purchased Services	\$11,838,840	\$4,210,783	35.57%	\$10,544,513	\$4,942,398	46.87%
Supplies	\$2,486,800	\$873,706	35.13%	\$2,950,664	\$2,301,868	78.01%
Other	\$4,129,404	\$3,023,730	73.22%	\$4,711,184	\$2,459,004	52.20%
Cap/Noncap Outlay	\$42,793	\$92,528	216.22%	\$87,487	\$57,344	65.55%
TOTAL	\$88,188,067	\$34,073,606	38.64%	\$85,088,351	\$35,025,232	41.16%

Fund Balances as of:

12/31/2025

	Educational	Operations	Debt Service	Transportation	IMRF	Capital	Working Cash	Total	Operating Total
BEGINNING BALANCE	\$ 8,582,541	\$ 2,042,686	\$ 1,995,474	\$ 752	\$ 594,023	\$ 98,719,663	\$ 10,597,549	\$ 122,532,688	\$ 21,817,551
REVENUES	\$ 34,097,229	\$ 1,382,532	\$ 4,547,320	\$ 2,565,609	\$ 845,930	\$ 1,948,603	\$ 252,213	\$ 45,639,436	\$ 39,143,513
EXPENDITURES	\$ 29,599,099	\$ 2,014,890	\$ 6,630,697	\$ 1,573,950	\$ 885,666	\$ 55,706,002	\$ -	\$ 96,410,305	\$ 34,073,606
Other Sources / (Uses)	\$ 4,857,120					\$ (4,857,120)		\$ -	\$ 4,857,120
ENDING BALANCE	\$ 17,937,791	\$ 1,410,328	\$ (87,903)	\$ 992,411	\$ 554,286	\$ 40,105,144	\$ 10,849,762	\$ 71,761,819	\$ 31,744,578
REVENUES OVER EXPENDITURES	\$ 9,355,250	\$ (632,358)	\$ (2,083,377)	\$ 991,659	\$ (39,737)	\$ (58,614,519)	\$ 252,213	\$ (50,770,869)	\$ 9,927,027



DOWNERS GROVE SCHOOL DISTRICT #58

Investment Listing

December 31, 2025

Name	Frequency of Interest Receipts	Fund	Amount	% allocated to fund	Rate	Purchased	Maturity
Money Market							
PMA LIQ/MAX Account	Monthly	ED	\$ 3776.53	0.02%	3.751	N/A	N/A
		CR	19656833.22	99.98%			
			<u>19,660,609.75</u>	<u>100.00%</u>			
Hinsdale Bank & Trust	Monthly	MR	1,174,392.50	100.00%	4.03	N/A	N/A
Illinois Portfolio, IIIT Class	Monthly	ED	40406.75	39.00%	3.84	N/A	N/A
		O&M	11396.74	11.00%			
		SF	3108.2	3.00%			
		IMRF	3108.2	3.00%			
		FICA	2072.18	2.00%			
		WC	43514.94	42.00%			
			<u>103,607.01</u>	<u>100.00%</u>			
Fifth Third Securities	Monthly	ED	-26736.01	--	3.62	N/A	N/A
		O&M	1,494.98	--			
		SF	1,082.77	--			
		DS	3,582.90	--			
		IMRF	1,220.64	--			
		CP	54.97	--			
		WC	19,285.54	--			
		LS	14.21	--			
			<u>0.00</u>	<u>100.00%</u>			
Goldman Sachs	Monthly	ED	14,423,641.16	99.73%	3.47	N/A	N/A
		O&M	2,158.45	0.01%			
		SF	1,563.30	0.01%			
		DS	5,172.99	0.04%			
		IMRF	1,762.36	0.01%			

DOWNERS GROVE SCHOOL DISTRICT #58Investment Listing
December 31, 2025

Name	Frequency of Interest Receipts	Fund	Amount	% allocated to fund	Rate	Purchased	Maturity
		CP	79.36	0.00%			
		WC	27,844.49	0.19%			
		LS	20.53	0.00%			
			<u>14,462,242.64</u>	<u>100.00%</u>			
Total Money Market			<u>35,400,851.90</u>				
Government Obligations							
US Treasury Notes	Semi-annual	ED	1,951,421.78	100.00%	3.906	07/01/25	02/19/26
US Treasury Notes	Semi-annual	ED	2,918,446.67	100.00%	3.907	07/01/25	03/19/26
US Treasury Notes	Semi-annual	ED	5,819,616.00	100.00%	3.906	07/01/25	04/16/26
US Treasury Notes	Semi-annual	ED	<u>1,661,255.64</u>	100.00%	3.630	11/07/25	04/30/26
Total Government Obligations			<u>12,350,740.09</u>				
Certificates of Deposit							
First Bank, NJ	Semi-annual	CR	240,600.00	100.00%	4.027	05/16/25	04/30/26
NorthEast Community Bank, NY	Semi-annual	CR	240,600.00	100.00%	4.017	05/16/25	04/30/26
West Texas State Bank, TX	Semi-annual	CR	240,500.00	100.00%	4.050	05/16/25	04/30/26
First State Bank of DeQueen, AR	Semi-annual	CR	240,600.00	100.00%	4.020	05/16/25	04/30/26

DOWNERS GROVE SCHOOL DISTRICT #58Investment Listing
December 31, 2025

Name	Frequency of Interest Receipts	Fund	Amount	% allocated to fund	Rate	Purchased	Maturity
Western Alliance Bank, CA	Semi-annual	CR	240,600.00	100.00%	4.018	05/16/25	04/30/26
GBank, NV	Semi-annual	CR	240,500.00	100.00%	4.017	05/16/25	04/30/26
ServisFirst Bank, FL	Semi-annual	CR	240,600.00	100.00%	4.025	05/16/25	04/30/26
CBIC Bank USA, MI	Semi-annual	ED	245,600.00	100.00%	3.650	11/06/25	04/30/26
CIBM Bank, WI	Semi-annual	ED	245,600.00	100.00%	3.648	11/06/25	04/30/26
Bank of China, NY	Semi-annual	ED	245,000.00	100.00%	4.111	11/06/25	04/30/26
Cumberland Federal Bank, FSB, WI	Semi-annual	ED	245,600.00	100.00%	3.653	11/06/25	04/30/26
First State Bank and Trust Company, Inc., MO	Semi-annual	ED	245,600.00	100.00%	3.651	11/06/25	04/30/26
Customers Bank, NY	Semi-annual	ED	245,600.00	100.00%	3.650	11/06/25	04/30/26
Schertz Bank & Trust, TX	Semi-annual	ED	245,600.00	100.00%	3.650	11/06/25	04/30/26
DMB Community Bank, WI	Semi-annual	ED	245,600.00	100.00%	3.650	11/06/25	04/30/26
Merrick Bank, UT	Semi-annual	ED	245,600.00	100.00%	3.650	11/06/25	04/30/26
Mission National Bank, CA	Semi-annual	ED	245,600.00	100.00%	3.652	11/06/25	04/30/26
MapleMark Bank, TX	Semi-annual	ED	245,600.00	100.00%	3.650	11/06/25	04/30/26
American Pride Bank, GA	Semi-annual	ED	245,500.00	100.00%	3.700	11/06/25	04/30/26
American Plus Bank NA, CA	Semi-annual	ED	245,600.00	100.00%	3.650	11/06/25	04/30/26

DOWNERS GROVE SCHOOL DISTRICT #58Investment Listing
December 31, 2025

Name	Frequency of Interest Receipts	Fund	Amount	% allocated to fund	Rate	Purchased	Maturity
b1BANK, LA	Semi-annual	CR	237,319.14	100.00%	3.980	05/22/25	05/21/26
Bank of America NA, NC	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Central Bank, TX	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Chambers Bank, AR	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Chippewa Valley Bank, WI	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Citizens National Bank of Texas, TX	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Coffee County Bank, TN	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
EagleBank, MD	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
First Citizens National Bank, TN	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
First Financial Bank, AR	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Frontier Bank of Texas, TX	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
GenuBan, NV	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
HNB National Bank, MO	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
INB, IL	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Keystone Bank NA, TX	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26

DOWNERS GROVE SCHOOL DISTRICT #58Investment Listing
December 31, 2025

Name	Frequency of Interest Receipts	Fund	Amount	% allocated to fund	Rate	Purchased	Maturity
Oakstar Bank, MO	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Old National Bank, IN	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Peoples Bank, OH	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Pinnacle Bank, NE	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Pinnacle Bank, TN	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Providence Bank, NC	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
R Bank, TX	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Security Bank, OK	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Southern Bank, MO	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Southwestern National Bank, TX	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Sovereign Bank, OK	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
The First National Bank of Granbury, TX	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
United Mississippi, MS	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Univest Bank and Trust Co., PA	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Wallis Bank, TX	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Washington Federal Bank, WA	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26

DOWNERS GROVE SCHOOL DISTRICT #58

Investment Listing
December 31, 2025

Name	Frequency of Interest Receipts	Fund	Amount	% allocated to fund	Rate	Purchased	Maturity
Waterford Bank NA, OH	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Waumandee State Bank, WI	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
Wilson Bank and Trust, TN	Semi-annual	CR	237,319.11	100.00%	3.980	05/22/25	05/21/26
River City Bank, CA	Semi-annual	CR	223,700.80	100.00%	3.980	05/22/25	05/21/26
D.L. Evans Bank, ID	Semi-annual	CR	122,818.02	100.00%	3.980	05/22/25	05/21/26
United Fidelity Bank FSB, IN	Semi-annual	CR	84,631.41	100.00%	3.980	05/22/25	05/21/26
Solera National Bank, CO	Semi-annual	CR	239,000.00	100.00%	4.007	05/16/25	06/30/26
Winchester Savings Bank, MA	Semi-annual	CR	239,200.00	100.00%	3.988	05/16/25	06/30/26
Baxter Credit Union, IL	Semi-annual	CR	239,200.00	100.00%	3.988	05/16/25	06/30/26
Cornerstone Bank, NE	Semi-annual	CR	238,900.00	100.00%	4.028	05/16/25	06/30/26
Hinsdale Bank & Trust Co. NA, IL	Semi-annual	CR	<u>5,750,000.00</u>	100.00%	3.950	05/16/25	07/31/26
Total Certificates of Deposit			<u>20,082,400.00</u>				
Total Investments			<u>\$ 67,833,991.99</u>				
		Totals by fund					
		Ed	\$ 29983928.52				
		MR	1174392.5				

DOWNERS GROVE SCHOOL DISTRICT #58

Investment Listing

December 31, 2025

Name	Frequency of Interest Receipts	Fund	Amount	% allocated to fund	Rate	Purchased	Maturity
		O & M	15050.17				
		SF	5754.27				
		DS	8755.89				
		Trans	0				
		IMRF	6091.2				
		FICA	2072.18				
		CP	134.33				
		CR	36547133.22				
		WC	90644.97				
		LS	34.74				
		Total	\$ 67,833,991.99				

DOWNERS GROVE SCHOOL DISTRICT #58
Treasurer's Report
For the Month Ended December 31, 2025

	Fund Balance 6/30/25	Revenue M-T-D	Revenue Y-T-D	Expenditures M-T-D	Expenditures Y-T-D	Fund Balance 12/31/25
Educational Fund	\$6,061,045.03	\$6,168,660.25	\$39,955,543.85	\$6,056,352.56	\$29,847,799.75	\$16,168,789.13
Medical Insurance Reserve Fund	2241058.62	919,743.25	5,766,053.89	1,056,962.58	5,912,416.71	2,094,695.80
Operations & Maintenance Fund	1373650.09	100,403.29	1,395,275.98	330,003.00	2,045,774.96	723,151.11
Sinking Fund	657295.7	10.10	2,956.46	-	-	660,252.16
Debt Service Fund	1995474.08	66,443.91	4,547,294.01	6,471,748.97	6,630,696.62	(87,928.53)
Transportation Fund	-1099248	39,582.42	2,717,704.67	673,058.59	1,753,826.64	(135,369.97)
IMRF Fund	786036.19	7,260.24	355,977.18	89,977.25	407,174.35	734,839.02
FICA/Medicare Fund	-192013.6	7,213.01	492,643.36	101,128.26	478,491.97	(177,862.21)
Capital Projects Fund	-200617.22	443,335.20	743,469.53	-	-	542,852.31
Capital Referendum Fund	98920280.28	64,854.21	1,205,133.96	7,718,824.82	63,216,001.16	36,909,413.08
Working Cash Fund	11697549.68	3,064.18	252,211.60	-	-	11,949,761.28
Life Safety Fund	8,629.05	-	37.99	-	-	8,667.04
	<u>\$122,249,139.90</u>	<u>\$7,820,570.06</u>	<u>\$57,434,302.48</u>	<u>\$22,498,056.03</u>	<u>\$110,292,182.16</u>	<u>\$69,391,260.22</u>

Cash and Investments

General Checking	\$791,755.53
Petty Cash	\$1,250.00
Imprest	\$1,451.31
Medical Insurance Account	\$659,472.33
Flexible Reserve Account	\$260,830.97
E-Pay Fee Account	\$9,748.33
Forte Student Fee Account	\$39,652.06
Investments:	
Money Market	35,400,851.90
Government Obligations	12,350,740.09
Certificates of Deposit	<u>20,082,400.00</u>
Total Investments	<u>67,833,991.99</u>
Total Cash and Investments	\$69,598,152.52

Other Assets and Liabilities

Payroll Prepays (Liabilities)	<u>(206,892.30)</u>
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Fund Balance	<u>\$69,391,260.22</u>
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DOWNERS GROVE SCHOOL DISTRICT #58
Cash and Investments by Fund
December 31, 2025

	Cash	Petty Cash	Imprest	Medical Insurance	Flexible Reserve	Illinois E-Pay Fees	Student Fees	Forte Student Fees	Investments	Total Cash & Investments	Payroll Liabilities/Prepays	Fund Balance
Cash and Investments per General Ledger:												
Educational Fund	(\$13,604,269.22)	\$1,250.00	\$15,678.55			(\$9,002.67)	(\$67,402.00)	\$39,652.06	\$29,983,928.52	\$16,359,835.24	(\$191,046.11)	\$16,168,789.13
Medical Insurance Reserve Fund				\$659,472.33	\$260,830.97				1,174,392.50	2,094,695.80		2,094,695.80
Operations & Maintenance Fund	724,886.23		-939.1						15,050.17	738,997.30	-15846.19	723,151.11
Sinking Fund	654,497.89								5,754.27	660,252.16		660,252.16
Debt Service Fund	(96,684.42)								8755.89	(87,928.53)		(87,928.53)
Transportation Fund	(218,072.05)		-3450.92			18751	67,402.00		0	(135,369.97)		(135,369.97)
IMRF Fund	728,747.82								6,091.20	734,839.02		734,839.02
FICA/Medicare Fund	(179,934.39)								2072.18	(177,862.21)		(177,862.21)
Capital Projects Fund	552,555.20		-9837.22						134.33	542,852.31		542,852.31
Capital Referendum Fund	362,279.86								36,547,133.22	36,909,413.08		36,909,413.08
Working Cash Fund	11,859,116.31								90644.97	11,949,761.28		11,949,761.28
Life Safety Fund	8,632.30								34.74	8,667.04		8,667.04
Reconciled Cash and Investments	<u>\$791,755.53</u>	<u>\$1,250.00</u>	<u>\$1,451.31</u>	<u>\$659,472.33</u>	<u>\$260,830.97</u>	<u>\$9,748.33</u>	<u>-</u>	<u>\$39,652.06</u>	<u>\$67,833,991.99</u>	<u>\$69,598,152.52</u>	<u>(\$206,892.30)</u>	<u>\$69,391,260.22</u>

Prepared by: Terri Carby, CPA 1/8/26

Signed: Dr. Gregory Harris, Treasurer SD58

Downers Grove Grade School District 58

1/12/2026

List of Bills - Expenditures

Education Fund (Fund 10)	
List of Bills	\$ 534,192.74
Imprest Checks	\$ 14,594.12
Revolving/Voucher	\$ 70.20
District Credit Card	\$ 2,519.38
Operations & Maintenance Fund (Fund 20)	
List of Bills	\$ 175,714.81
Revolving/Voucher	
District Credit Card	\$ 255.84
Imprest Checks	
Debt Services (Fund 30)	
List of Bills	\$ 24,312.65
Transportation Fund (Fund 40)	
List of Bills	\$ 935,297.58
Imprest Checks	\$ 253.12
IMRF (Fund 50)	
List of Bills	
FICA/Medicare Fund (Fund 51)	
List of Bills	
Site & Construction Fund/Capital Projects (Fund 60)	
List of Bills	
Imprest Checks	
Capital Referendum (Fund 61)	
List of Bills	\$ 1,799,844.51
Revolving Voucher	
Working Cash Fund (Fund 70)	
List of Bills	
Fire & Safety Fund (Fund 90)	
List of Bills	
Medical Insurance Reserve Fund (Fund 13)	
List of Bills	
Revolving Voucher	\$ 136,710.11
Sinking Fund (Fund 21)	
Total	\$ 3,623,765.06

Above is a summary of the bills and obligations prepared for payment on January 12, 2026. We certify this to be a correct copy of the payments authorized and approved as shown by the minutes of the Board of Education of Downers Grove Grade School District 58, at its regular Board meeting of January 12, 2026.

District 58 Board of Education President
Darren Hughes

District 58 Board Secretary
Melissa Jerves

MEMO TO: Kevin Russell, Superintendent of Schools
 FROM: Pat Houlihan, Personnel Secretary
 SUBJECT: Personnel Report, District 58

ADMINISTRATIVE STAFF – RESIGNATION

	<u>Effective</u>	<u>Location, Position</u>
James Eichmiller	6/30/26	District Office, Asst Superintendent of Learning and Technology

CERTIFIED STAFF - ASSIGNMENT

	<u>Effective</u>	<u>Location, Position</u>	<u>Salary</u>
Claudia Dlugosz (.7 FTE)	1/9/2026	Multiple, Orchestra	\$20,919.96

SUPPORT STAFF - RESIGNATION

	<u>Effective</u>	<u>Location, Position</u>
Julia Para	1/16/26	Kingsley, Instructional Asst, BEST

CUSTODIAL/MAINTENANCE STAFF – ASSIGNMENT

	<u>Effective</u>	<u>Location, Position</u>	<u>Salary</u>
Iveta Mahdalikova (move from 0.5FTE to 1.0 FTE)	1/12/26	Indian Trail, Night Custodian	\$17.89/hr

CUSTODIAL/MAINTENANCE STAFF – RETIREMENT

	<u>Effective</u>	<u>Location, Position</u>
Maria Ramirez	6/15/27	Whittier, Head Custodian

STIPENDS

DISTRICT (Multiple Schools)	Teacher	Stipend
Mentor (half year)	Maggie Resillez	\$808.02
Mentor	Tracy Cararo	\$808.02
	Kristen Leonard (correction)	\$808.02

HILLCREST

	Teacher	Stipend
3D Printing Club	Robert Luciano	\$1,077.36



Downers Grove Grade School District 58
We Envision. We Seek. We Believe.

Downers Grove Grade School District 58
850 Curtiss Street, Ste. 200, Downers Grove, IL 60515
630-719-5800 Phone | 630-719-5418 Fax | www.dg58.org

Gregory Harris, Assistant Superintendent/CSBO
gharris@dg58.org | 630-719-5828

MEMORANDUM Business Department

TO: Board of Education, Dr. Kevin Russell

FROM: Gregory Harris, Assistant Superintendent for Business/CSBO

DATE: January 9, 2026

RE: Fiscal Year 2025 Audit

Attached to this evening's agenda is the independent audit report for the 2024–2025 fiscal year, which concluded on June 30, 2025. The report was prepared using *modified accrual accounting*, a method that records revenues when they become measurable and available, and expenditures when obligations are incurred.

The beginning of the audit includes a summary of financial activity and highlights from the year. The Management Discussion and Analysis (MD&A) section, found on pages 6–14, provides an overview of the District's financial results and outlines factors that may influence the coming fiscal year.

Because the District's audit and financial report are prepared by an independent accounting firm, the Board of Education's role is to accept—not approve—the audit as presented. Betsy Allen, partner with Miller Cooper, will attend the board meeting to give a brief presentation on the audit findings and respond to any questions from the Board.

Recommendation

It is recommended that the Board of Education accept the Fiscal Year 2024–2025 audit prepared by Miller Cooper, as presented and detailed in the attached documents.

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

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779

**Illinois School District/Joint Agreement
Annual Financial Report
June 30, 2025**

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i>		Accounting Basis:		Certified Public Accountant Information	
School District/Joint Agreement Number: 19022058002		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL		Name of Auditing Firm: Miller, Cooper & Co., Ltd.	
County Name: DuPage				Name of Audit Manager: Betsy Allen	
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): Downers Grove GSD 58		School District Lookup Tool School District Directory		Address: 3 Parkway North Blvd., Suite 200	
Address: 850 Curtiss Street, Suite 200		Filing Status: Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.		City: Deerfield	State: IL
City: Downers Grove		Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).		Zip Code: 60015	
Email Address: gharris@dg58.org		Annual Financial Report (AFR) Instructions		Phone Number: (847) 205-5000	Fax Number: (847) 205-5000
Zip Code: 60515				IL License Number (9 digit): 065-046525	Expiration Date: 09/30/2027
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input checked="" type="checkbox"/> Unqualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		Annual Financial Report Questions 217-785-8779 or finance1@isbe.net Single Audit Questions 217-782-7970 or fsm@isbe.net		ISBE Use Only	
<input type="checkbox"/> Reviewed by District Superintendent/Administrator <input type="checkbox"/> Provided to Township Treasurer (Cook County only) <input type="checkbox"/> Provided to Regional Superintendent/ISC Director		ISBE Use Only		ISBE Use Only	
District Superintendent/Administrator Name (Type or Print): Kevin Russell		Name of Township:		ROE / ISC Number and Name: DuPage Regional Office of Education	
Email Address: krussell@dg58.org		Township Treasurer Name:		Regional Superintendent/Cook ISC Executive Director Name: Amber Quirk	
Telephone: 630-719-5803	Fax Number: 630-719-9857	Email Address:		Email Address: aquirk@dupageroe.org	
Signature & Date:		Telephone:	Fax Number:	Telephone: (630)407-5800	Fax Number:

ISBE Form SD50-35/JA50-60 (07/25-version1)

19-022-0580-02_AFR25 Downers Grove GSD 58

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

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

1. Round all amounts to the nearest dollar. Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. All errors must be explained in the Itemization tab.
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
3. 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.
4. 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.*
5. Submit Paper Copy of AFR with Signatures
 - a) 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.
 - b) 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](#)
6. 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: 10/01/1991 (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:

The FY24 AFR was filed late with ISBE on 1/9/25 and the Annual Statement of Affairs was filed late on 1/30/25.

Miller, Cooper & Co., Ltd.

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.

Miller, Cooper & Co., LTD.

Signature of Audit Manager or Firm

11/17/2025

mm/dd/yyyy

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2024		Equalized Assessed Valuation (EAV):			3,711,882,189
	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
Rate(s):	0.017223	0.000720	0.001127	0.019070	0.000116

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
85,165,783	86,242,401	(1,076,618)	21,662,824

* 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.	256,119,871
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	184,357,381

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: Downers Grove GSD 58
District Code: 19022058002
County Name: DuPage

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)	21,662,824.00	0.254	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	85,165,783.00		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	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	86,242,401.00	1.013	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	85,165,783.00		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:				Value	1.05
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	28,169,859.00	117.58	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	239,562.23		Value	0.30
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	60,167,754.34		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	2
Long-Term Debt Outstanding (P3, Cell H38)		184,357,381.00	28.01	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		256,119,871.04		Value	0.20

Total Profile Score: 3.35 *

Estimated 2026 Financial Profile Designation: REVIEW

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

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)		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		15,095,851	1,921,481	1,826,223	0	452,308	100,025,788	11,152,527	0	8,629
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	29,421,310	1,234,154	4,462,562	1,907,209	825,146	0	196,306	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	543,888	0	0
8	Intergovernmental Accounts Receivable	150	629,610	0	0	0	0	0	0	0	0
9	Other Receivables	160	0	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		45,146,771	3,155,635	6,288,785	1,907,209	1,277,454	100,025,788	11,892,721	0	8,629
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	543,888	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	1,020,853	103,922	0	971,851	0	21,844,934	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	5,891,172	0	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	209,380	11,742	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	28,531,576	1,157,255	4,238,445	1,811,426	781,136	0	186,447	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		35,652,981	1,272,919	4,238,445	3,327,165	781,136	21,844,934	186,447	0	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	1,459,256	657,296	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	8,034,534	1,225,420	2,050,340	(1,419,956)	496,318	78,180,854	11,706,274	0	8,629
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		45,146,771	3,155,635	6,288,785	1,907,209	1,277,454	100,025,788	11,892,721	0	8,629
42	ASSETS /LIABILITIES for Student Activity Funds										
43	CURRENT ASSETS (100) for Student Activity Funds										
44	Student Activity Fund Cash and Investments	126	136,948								
45	Total Student Activity Current Assets For Student Activity Funds		136,948								
46	CURRENT LIABILITIES (400) For Student Activity Funds										
47	Total Current Liabilities For Student Activity Funds		0								
48	Reserved Student Activity Fund Balance For Student Activity Funds	715	136,948								
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		136,948								
50	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
51	Total ASSETS /LIABILITIES District with Student Activity Funds										
52	Total Current Assets District with Student Activity Funds		45,283,719	3,155,635	6,288,785	1,907,209	1,277,454	100,025,788	11,892,721	0	8,629
53	Total Capital Assets District with Student Activity Funds										
54	CURRENT LIABILITIES (400) District with Student Activity Funds										
55	Total Current Liabilities District with Student Activity Funds		35,652,981	1,272,919	4,238,445	3,327,165	781,136	21,844,934	186,447	0	0
56	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
57	Total Long-Term Liabilities District with Student Activity Funds										
58	Reserved Fund Balance District with Student Activity Funds	714	1,596,204	657,296	0	0	0	0	0	0	0
59	Unreserved Fund Balance District with Student Activity Funds	730	8,034,534	1,225,420	2,050,340	(1,419,956)	496,318	78,180,854	11,706,274	0	8,629
60	Investment in General Fixed Assets District with Student Activity Funds										
61	Total Liabilities and Fund Balance District with Student Activity Funds		45,283,719	3,155,635	6,288,785	1,907,209	1,277,454	100,025,788	11,892,721	0	8,629
62											

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2025

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	Account Groups	
2				General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		0		
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		219,459	
17	Building & Building Improvements	230		88,518,157	
18	Site Improvements & Infrastructure	240		6,217,468	
19	Capitalized Equipment	250		8,872,125	
20	Construction in Progress	260		100,183,745	
21	Amount Available in Debt Service Funds	340			2,050,340
22	Amount to be Provided for Payment on Long-Term Debt	350			182,307,041
23	Total Capital Assets			204,010,954	184,357,381
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			184,357,381
37	Total Long-Term Liabilities				184,357,381
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			204,010,954	
41	Total Liabilities and Fund Balance		0	204,010,954	184,357,381
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			204,010,954	184,357,381
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				184,357,381
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			204,010,954	
62	Total Liabilities and Fund Balance District with Student Activity Funds		0	204,010,954	184,357,381

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
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	66,726,700	2,739,427	9,648,736	4,211,070	1,780,376	7,247,667	571,711	0	17
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	4,912,377	0	0	2,594,002	0	347,200	0	0	0
7	FEDERAL SOURCES	4000	3,410,496	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		75,049,573	2,739,427	9,648,736	6,805,072	1,780,376	7,594,867	571,711	0	17
9	Receipts/Revenues for "On Behalf" Payments ²	3998	22,163,459	0	0	0	0	0		0	0
10	Total Receipts/Revenues		97,213,032	2,739,427	9,648,736	6,805,072	1,780,376	7,594,867	571,711	0	17
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	49,352,604				963,544			0	
13	Support Services	2000	21,468,723	3,981,922		8,135,880	1,154,233	106,486,373		0	0
14	Community Services	3000	243,103	0		0	3,525			0	
15	Payments to Other Districts & Governmental Units	4000	3,060,169	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	9,906,891	0	0			0	0
17	Total Direct Disbursements/Expenditures		74,124,599	3,981,922	9,906,891	8,135,880	2,121,302	106,486,373		0	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	22,163,459	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		96,288,058	3,981,922	9,906,891	8,135,880	2,121,302	106,486,373		0	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		924,974	(1,242,495)	(258,155)	(1,330,808)	(340,926)	(98,891,506)	571,711	0	17
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		0					
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		54,005,000	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		5,690,540	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			238,338						
38	Transfer to Debt Service to Pay Interest on Leases ¹³	7500			26,194						
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						50,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	779,552	0	0	0	0	0	0	0	0
44	Total Other Sources of Funds		779,552	0	264,532	0	0	59,745,540	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, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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	189,638	48,700				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	26,194	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	50,000							
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	0	0	0	0	0	0	0	0	0
76	Total Other Uses of Funds		215,832	98,700	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		563,720	(98,700)	264,532	0	0	59,745,540	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,488,694	(1,341,195)	6,377	(1,330,808)	(340,926)	(39,145,966)	571,711	0	17
79	Fund Balances without Student Activity Funds - July 1, 2024		8,005,096	3,223,911	2,043,963	(89,148)	837,244	117,326,820	11,134,563	0	8,612
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	Fund Balances without Student Activity Funds - June 30, 2025		9,493,790	1,882,716	2,050,340	(1,419,956)	496,318	78,180,854	11,706,274	0	8,629
84											
85	Student Activity Fund Balance - July 1, 2024		130,342								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	120,059								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	113,453								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		6,606								

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1			(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
91	Student Activity Fund Balance - June 30, 2025		136,948								

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1	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
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	66,846,759	2,739,427	9,648,736	4,211,070	1,780,376	7,247,667	571,711	0	17
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	4,912,377	0	0	2,594,002	0	347,200	0	0	0
96	FEDERAL SOURCES	4000	3,410,496	0	0	0	0	0	0	0	0
97	Total Direct Receipts/Revenues		75,169,632	2,739,427	9,648,736	6,805,072	1,780,376	7,594,867	571,711	0	17
98	Receipts/Revenues for "On Behalf" Payments ²	3998	22,163,459	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		97,333,091	2,739,427	9,648,736	6,805,072	1,780,376	7,594,867	571,711	0	17
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	49,466,057				963,544			0	
102	Support Services	2000	21,468,723	3,981,922		8,135,880	1,154,233	106,486,373		0	0
103	Community Services	3000	243,103	0		0	3,525				
104	Payments to Other Districts & Governmental Units	4000	3,060,169	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	9,906,891	0	0			0	0
106	Total Direct Disbursements/Expenditures		74,238,052	3,981,922	9,906,891	8,135,880	2,121,302	106,486,373		0	0
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	22,163,459	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		96,401,511	3,981,922	9,906,891	8,135,880	2,121,302	106,486,373		0	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		931,580	(1,242,495)	(258,155)	(1,330,808)	(340,926)	(98,891,506)	571,711	0	17
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		779,552	0	264,532	0	0	59,745,540	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		215,832	98,700	0	0	0	0	0	0	0
115	Total Other Sources/Uses of Funds		563,720	(98,700)	264,532	0	0	59,745,540	0	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		9,630,738	1,882,716	2,050,340	(1,419,956)	496,318	78,180,854	11,706,274	0	8,629

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		62,798,319	2,498,307	9,615,064	4,001,222	789,322	0	413,565	0	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					964,731				
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		62,798,319	2,498,307	9,615,064	4,001,222	1,754,053	0	413,565	0	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	987,140	115,707	0	0	19,856	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		987,140	115,707	0	0	19,856	0	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	200,993								
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	43,335								
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		244,328								

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
41	TRANSPORTATION FEES	1400									
42	Regular - Transp Fees from Pupils or Parents (In State)	1411				75,342					
43	Regular - Transp Fees from Other Districts (In State)	1412				127,688					
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					203,030					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	446,207	17,252	33,672	6,818	6,467	6,979,803	158,146	0	17
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	0	0	0	0	0	0	0	0	0
68	Total Earnings on Investments		446,207	17,252	33,672	6,818	6,467	6,979,803	158,146	0	17
69	FOOD SERVICE	1600									
70	Sales to Pupils - Lunch	1611	340,951								
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	0								
75	Other Food Service (Describe & Itemize)	1690	0								
76	Total Food Service		340,951								
77	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
78	Admissions - Athletic	1711	0	0							
79	Admissions - Other (Describe & Itemize)	1719	0	0							
80	Fees	1720	6,061	0							
81	Book Store Sales	1730	0	0							
82	Other District/School Activity Revenue (Describe & Itemize)	1790	19,240	0							
83	Student Activity Funds Revenues	1799	120,059								
84	Total District/School Activity Income (without Student Activity Funds)		25,301	0							
85	Total District/School Activity Income (with Student Activity Funds)		145,360								

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

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	990,644								
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	0								
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		990,644								
97	OTHER REVENUE FROM LOCAL SOURCES	1900									
98	Rentals	1910	0	86,601							
99	Contributions and Donations from Private Sources	1920	1,166	6,170	0	0	0	0	0	0	0
100	Impact Fees from Municipal or County Governments	1930	16,394	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	147,875	0	0	0	0	0	0	0	0
103	Payments of Surplus Moneys from TIF Districts	1960	648,478	0	0	0	0	0	0	0	0
104	Drivers' Education Fees	1970	0	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	1,569	0	0	0	0	0	0	0	0
110	Other Local Revenues (Describe & Itemize)	1999	78,328	15,390	0	0	0	267,864	0	0	0
111	Total Other Revenue from Local Sources		893,810	108,161	0	0	0	267,864	0	0	0
112	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	66,726,700	2,739,427	9,648,736	4,211,070	1,780,376	7,247,667	571,711	0	17
113	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	66,846,759								
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	3,552,547	0	0	0	0	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		3,552,547	0	0	0	0	0	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
			(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
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
127	SPECIAL EDUCATION										
128	Special Education - Private Facility Tuition	3100	618,846			0					
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	350,305			0					
132	Special Education - Orphanage - Summer Individual	3130	17,184			0					
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199				0					
135	Total Special Education		986,335	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	0	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		0	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	2,020								
150	School Breakfast Initiative	3365	0	0			0				
151	Driver Education	3370	0	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		1,245,147	0				
156	Transportation - Special Education	3510	0	0		1,348,855	0				
157	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
158	Total Transportation		0	0		2,594,002	0				
159	Learning Improvement - Change Grants	3610	0								
160	Scientific Literacy	3660	0	0			0				
161	Truant Alternative/Optional Education	3695	0				0				
162	Early Childhood - Block Grant	3705	367,604	0			0				
163	Chicago General Education Block Grant	3766	0	0			0				
164	Chicago Educational Services Block Grant	3767	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				50,000			0
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	3,871	0	0	0	0	297,200	0	0	0
172	Total Restricted Grants-In-Aid		1,359,830	0	0	2,594,002	0	347,200	0	0	0
173	Total Receipts from State Sources	3000	4,912,377	0	0	2,594,002	0	347,200	0	0	0

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			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
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	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			
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0			0
184	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	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	140,962					0			
195	Special Milk Program	4215	6,998					0			
196	School Breakfast Program	4220	0					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								
200	Food Service - Other (Describe & Itemize)	4299	0					0			
201	Total Food Service		147,960					0			
202	TITLE I										
203	Title I - Low Income	4300	254,147	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		254,147	0			0	0			
208	TITLE IV										
209	Title IV - Student Support & Academic Enrichment Grant	4400	999	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		999	0			0	0			
214	FEDERAL - SPECIAL EDUCATION										
215	Fed - Spec Education - Preschool Flow-Through	4600	65,740	0			0	0			
216	Fed - Spec Education - Preschool Discretionary	4605	0	0			0	0			
217	Fed - Spec Education - IDEA - Flow Through	4620	1,344,427	0			0	0			
218	Fed - Spec Education - IDEA - Room & Board	4625	257,848	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		1,668,015	0			0	0			
222	CTE - PERKINS										
223	CTE - Perkins - Title III E - Tech Prep	4770	0	0				0			
224	CTE - Other (Describe & Itemize)	4799	0	0				0			
225	Total CTE - Perkins		0	0				0			

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
			(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
226	Federal - Adult Education	4810	0	0			0				
227	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0
228	ARRA - Title I - Low Income	4851	0	0		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	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	0	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	0	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 (LI/LEP)	4909	26,581			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	80,980	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	98,509	0		0	0				
269	Medicaid Matching Funds - Fee-for-Service Program	4992	3,226	0		0	0				
	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
270			1,130,079	0		0	0	0			0
271	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		3,410,496	0	0	0	0	0		0	0
272	Total Receipts/Revenues from Federal Sources	4000	3,410,496	0	0	0	0	0	0	0	0
273	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		75,049,573	2,739,427	9,648,736	6,805,072	1,780,376	7,594,867	571,711	0	17
274	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		75,169,632	2,739,427	9,648,736	6,805,072	1,780,376	7,594,867	571,711	0	17

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL FOR THE YEAR ENDING JUNE 30, 2025

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)											
5	Regular Programs	1100	27,702,818	5,303,543	203,818	1,530,464	779,552	4,248	12,602	0	35,537,045	27,957,147
6	Tuition Payment to Charter Schools	1115			0						0	0
7	Pre-K Programs	1125	232,059	26,116	0	0	0	0	0	0	258,175	7,586,068
8	Special Education Programs (Functions 1200-1220)	1200	6,784,212	1,227,078	335,809	79,290	0	1,720,238	0	0	10,146,627	8,325,738
9	Special Education Programs Pre-K	1225	593,741	91,482	391	13,594	0	0	0	0	699,208	1,794,129
10	Remedial and Supplemental Programs K-12	1250	762,185	167,743	0	7,837	0	0	0	0	937,765	956,664
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	0	0	0	0	0	0	0	0	0	0
14	Interscholastic Programs	1500	119,165	1,254	4,167	15,548	0	22,032	46,892	0	209,058	189,861
15	Summer School Programs	1600	137,973	3,546	0	941	0	0	0	0	142,460	34,564
16	Gifted Programs	1650	0	0	0	5,829	0	0	0	0	5,829	5,371
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	1,197,576	210,191	1,425	7,245	0	0	0	0	1,416,437	1,379,882
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						0			0	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progm - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						113,453			113,453	0
34	Total Instruction ³⁰ (without Student Activity Funds)	1000	37,529,729	7,030,953	545,610	1,660,748	779,552	1,746,518	59,494	0	49,352,604	48,229,424
35	Total Instruction ³⁰ (with Student Activity Funds)	1000	37,529,729	7,030,953	545,610	1,660,748	779,552	1,859,971	59,494	0	49,466,057	48,229,424
36	SUPPORT SERVICES (ED)											
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	2,035,511	501,940	0	80	0	0	0	0	2,537,531	2,511,742
39	Guidance Services	2120	547,254	87,691	0	565	0	0	0	0	635,510	634,276
40	Health Services	2130	1,036,914	171,502	1,109	300	0	0	0	0	1,209,825	1,208,507
41	Psychological Services	2140	907,472	156,646	106,225	0	0	0	0	0	1,170,343	1,130,477
42	Speech Pathology & Audiology Services	2150	1,513,130	279,101	46,288	195	0	0	0	0	1,838,714	1,801,797
43	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
44	Total Support Services - Pupils	2100	6,040,281	1,196,880	153,622	1,140	0	0	0	0	7,391,923	7,286,799
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	2,202,750	514,025	283,960	6,953	0	250	0	0	3,007,938	2,932,267
47	Educational Media Services	2220	1,209,365	299,873	443,509	493,395	0	0	7,790	0	2,453,932	2,368,502
48	Assessment & Testing	2230	7,446	200	0	0	0	0	0	0	7,646	2,209
49	Total Support Services - Instructional Staff	2200	3,419,561	814,098	727,469	500,348	0	250	7,790	0	5,469,516	5,302,978
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	0	10,650	112,114	12,071	0	10,068	0	0	144,903	100,517
52	Executive Administration Services	2320	369,362	98,330	10,876	18,617	0	9,200	0	0	506,385	501,329
53	Special Area Administration Services	2330	491,627	159,689	3,325	1,041	0	0	0	0	655,682	656,708
54	Tort Immunity Services	2361, 2365	0	0	779,883	0	0	0	0	0	779,883	702,568
55	Total Support Services - General Administration	2300	860,989	268,669	906,198	31,729	0	19,268	0	0	2,086,853	1,961,122

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J	K	L
1	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
2	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
56	Office of the Principal Services	2410	2,879,843	978,069	3,197	13,934	0	352	0	0	3,875,395	3,850,140
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	2,879,843	978,069	3,197	13,934	0	352	0	0	3,875,395	3,850,140
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	354,236	102,063	901	0	0	0	0	0	457,200	456,631
62	Fiscal Services	2520	147,012	23,098	292,510	455	0	2,360	0	0	465,435	565,333
63	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
64	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
65	Food Services	2560	0	0	632,297	2,845	11,840	0	0	0	646,982	548,321
66	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
67	Total Support Services - Business	2500	501,248	125,161	925,708	3,300	11,840	2,360	0	0	1,569,617	1,570,285
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	323,787	115,134	26,865	265	0	250	0	0	466,301	457,079
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	103,390	33,680	40,367	0	0	464	0	0	177,901	176,562
72	Staff Services	2640	0	0	183,738	21,509	0	0	0	0	205,247	53,995
73	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
74	Total Support Services - Central	2600	427,177	148,814	250,970	21,774	0	714	0	0	849,449	687,636
75	Other Support Services (Describe & Itemize)	2900	0	225,970	0	0	0	0	0	0	225,970	171,498
76	Total Support Services	2000	14,129,099	3,757,661	2,967,164	572,225	11,840	22,944	7,790	0	21,468,723	20,830,458
77	COMMUNITY SERVICES (ED)	3000	75,505	7,139	6,969	831	0	152,659	0	0	243,103	233,224
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			34,155			3,026,014			3,060,169	3,169,077
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			0			0			0	0
86	Total Payments to Other Govt Units (In-State)	4100			34,155			3,026,014			3,060,169	3,169,077
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						0			0	0
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						0			0	0
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			34,155			3,026,014			3,060,169	3,169,077
105	DEBT SERVICES (ED)	5000										

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) 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)		51,734,333	10,795,753	3,553,898	2,233,804	791,392	4,948,135	67,284	0	74,124,599	72,462,183
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		51,734,333	10,795,753	3,553,898	2,233,804	791,392	5,061,588	67,284	0	74,238,052	72,462,183
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										924,974	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										931,580	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	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	1,044	0	0	0	0	0	1,044	0
128	Operation & Maintenance of Plant Services	2540	1,859,433	479,215	776,466	857,198	5,761	0	2,805	0	3,980,878	3,670,198
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	0	0	0	0
131	Total Support Services - Business	2500	1,859,433	479,215	777,510	857,198	5,761	0	2,805	0	3,981,922	3,670,198
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	1,859,433	479,215	777,510	857,198	5,761	0	2,805	0	3,981,922	3,670,198
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										0
155	Total Direct Disbursements/Expenditures		1,859,433	479,215	777,510	857,198	5,761	0	2,805	0	3,981,922	3,670,198
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										(1,242,495)	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
159	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
160	Payments for Regular Programs	4110						0			0	0
161	Payments for Special Education Programs	4120						0			0	0
162	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
163	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
164	DEBT SERVICES (DS)	5000										
165	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
166	Tax Anticipation Warrants	5110						0			0	0
167	Tax Anticipation Notes	5120						0			0	0
168	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
169	State Aid Anticipation Certificates	5140						0			0	0
170	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
171	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
172	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						6,400,219			6,400,219	6,393,936
173	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300										
174								3,505,822			3,505,822	3,077,500
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			0			850			850	235,000
176	Total Debt Services	5000			0			9,906,891			9,906,891	9,706,436
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				0			9,906,891			9,906,891	9,706,436
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(258,155)	
180	40 - TRANSPORTATION FUND (TR)											
181	SUPPORT SERVICES (TR)											
182	SUPPORT SERVICES - PUPILS											
183	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
184	SUPPORT SERVICES - BUSINESS											
185	Pupil Transportation Services	2550	0	0	8,135,880	0	0	0	0	0	8,135,880	6,917,332
186	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
187	Total Support Services	2000	0	0	8,135,880	0	0	0	0	0	8,135,880	6,917,332
188	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
189	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
190	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
191	Payments for Regular Programs	4110			0			0			0	0
192	Payments for Special Education Programs	4120			0			0			0	0
193	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
194	Payments for CTE Programs	4140			0			0			0	0
195	Payments for Community College Programs	4170			0			0			0	0
196	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
197	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
198	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)	4400			0			0			0	0
199	Total Payments to Other Govt Units	4000			0			0			0	0
200	DEBT SERVICES (TR)	5000										
201	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
202	Tax Anticipation Warrants	5110						0			0	0
203	Tax Anticipation Notes	5120						0			0	0
204	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
205	State Aid Anticipation Certificates	5140						0			0	0
206	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
207	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
208	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
209	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300									0	0
210								0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	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		0	0	8,135,880	0	0	0	0	0	8,135,880	6,917,332
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(1,330,808)	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		429,966							429,966	321,669
220	Pre-K Programs	1125		4,521							4,521	86,403
221	Special Education Programs (Functions 1200-1220)	1200		424,699							424,699	451,009
222	Special Education Programs - Pre-K	1225		44,880							44,880	0
223	Remedial and Supplemental Programs - K-12	1250		26,299							26,299	24,254
224	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		0							0	0
227	Interscholastic Programs	1500		3,532							3,532	2,899
228	Summer School Programs	1600		8,675							8,675	1,026
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		0							0	0
231	Bilingual Programs	1800		20,972							20,972	21,126
232	Truants' Alternative & Optional Programs	1900		0							0	0
233	Total Instruction	1000		963,544							963,544	908,386
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		102,389							102,389	102,124
237	Guidance Services	2120		7,688							7,688	7,662
238	Health Services	2130		140,926							140,926	134,188
239	Psychological Services	2140		12,641							12,641	12,771
240	Speech Pathology & Audiology Services	2150		20,913							20,913	21,840
241	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
242	Total Support Services - Pupils	2100		284,557							284,557	278,585
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		46,028							46,028	45,171
245	Educational Media Services	2220		127,037							127,037	127,989
246	Assessment & Testing	2230		107							107	30
247	Total Support Services - Instructional Staff	2200		173,172							173,172	173,190
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		0							0	0
250	Executive Administration Services	2320		19,952							19,952	19,996
251	Special Area Administration Services	2330		8,557							8,557	8,749
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		28,509							28,509	28,745
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		178,571							178,571	177,831
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		178,571							178,571	177,831

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		16,499							16,499	16,559
261	Fiscal Services	2520		29,909							29,909	28,054
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		389,867							389,867	371,074
264	Pupil Transportation Services	2550		0							0	0
265	Food Services	2560		0							0	0
266	Internal Services	2570		0							0	0
267	Total Support Services - Business	2500		436,275							436,275	415,687
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		32,346							32,346	32,486
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		20,803							20,803	21,019
272	Staff Services	2640		0							0	0
273	Data Processing Services	2660		0							0	0
274	Total Support Services - Central	2600		53,149							53,149	53,505
275	Other Support Services (Describe & Itemize)	2900		0							0	0
276	Total Support Services	2000		1,154,233							1,154,233	1,127,543
277	COMMUNITY SERVICES (MR/SS)	3000		3,525							3,525	2,709
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			2,121,302				0			2,121,302	2,038,638
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(340,926)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	126,002	0	1,188,677	10,839	104,250,324	0	239,160	0	105,815,002	120,043,350
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	671,371	0	0	671,371	0
300	Total Support Services	2000	126,002	0	1,188,677	10,839	104,250,324	671,371	239,160	0	106,486,373	120,043,350
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		126,002	0	1,188,677	10,839	104,250,324	671,371	239,160	0	106,486,373	120,043,350
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(98,891,506)	
311												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2025**

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	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	0	0	0	0	0	0	0	0
365	Total Support Services - General Administration	2300	0	0	0	0	0	0	0	0	0	0
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	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, 2025**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
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	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
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, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) 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
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						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	0	0	0	0	0	0	0	0
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	
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
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						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										17	

	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	62,798,319	33,780,398	29,017,921	63,663,140
5	Operations & Maintenance	2,498,307	1,407,354	1,090,953	2,652,324	1,244,970
6	Debt Services **	9,615,064	5,154,433	4,460,631	9,714,136	4,559,703
7	Transportation	4,001,222	2,202,899	1,798,323	4,151,624	1,948,725
8	Municipal Retirement	789,322	390,932	398,390	736,757	345,825
9	Capital Improvements	0		0		0
10	Working Cash	413,565	226,740	186,825	427,319	200,579
11	Tort Immunity	0		0		0
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	0		0		0
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	964,731	559,032	405,699	1,053,562	494,530
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	81,080,530	43,721,788	37,358,742	82,398,862	38,677,074
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					

	SCHEDULE OF LONG-TERM DEBT										
	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
31											
32	2018 GO CAB Bond	03/06/18	2,809,958		9	Y	3,242,409	100,254		3,342,663	3,305,487
33	2021A GO Bond	02/25/21	5,355,000		3	Y	2,695,000		1,370,000	1,325,000	1,310,264
34	2021B GO Bond	02/25/21	2,545,000		1	Y	2,545,000			2,545,000	2,516,696
35	2022 GO Bond	12/30/22	124,995,000		6	Y	123,535,000		1,545,000	121,990,000	120,633,282
36	2025 GO Bond	03/15/25	54,005,000		6	Y		54,005,000		54,005,000	53,404,381
37	GASB 87 Lease Liabilities	various	1,740,540		7	Y	960,988	779,552	590,822	1,149,718	1,136,931
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			191,450,498				132,978,397	879,806	3,505,822	184,357,381	182,307,041

52 • Each type of debt issued must be identified separately with the amount:

53 1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds	7. Leases	10. Other
54 2. Funding Bonds	5. Tort Judgment Bonds	8. Subscription-Based Information Technology Arrangements	11. Other
55 3. Refunding Bonds	6. Building Bonds	9. Other Capital Appreciation Bonds	12. Other

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										
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	0	0	0		
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	0	0	0	0	0
7	Drivers' Education Fees					10-1970					0
8	School Facility Occupation Tax Proceeds					30 or 60-1983				0	
9	Driver Education					10 or 20-3370					
10	Other Receipts (Describe & Itemize)					--	0	0	0	0	0
11	Sale of Bonds					10, 20, 40 or 60-7200		0	0	0	
12	Total Receipts						0	0	0	0	0
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		0			0
15	Facilities Acquisition & Construction Services					20 or 60-2530		0	0	0	0
16	Tort Immunity Services					80	0				
17	DEBT SERVICE:										
18	Debt Services - Interest on Long-Term Debt					30-5200				0	
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300				0	
20	Debt Services Other (Describe & Itemize)					30-5400				0	
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--	0	0	0	0	0
23	Total Disbursements						0	0	0	0	0
24	Ending Cash Basis Fund Balance as of June 30, 2025										
25	Reserved Cash Balance					714	0	0	0	0	0
26	Unreserved Cash Balance					730	0	0	0	0	0

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

^a Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.
^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		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.										
8			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
10													
11	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, DZ, HT, ST, D4)		4998										0
12	ESSER 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		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.										
22			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total	
23	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
24													
25	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, DZ, HT, ST, D4)		4998										0
26	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)		4998										0
27	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)		4998	1,044,527									1,044,527
28	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)		4998	85,552									85,552
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										0
35	Total Revenue Section B			1,130,079	0		0	0	0			0	1,130,079
36	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
37													
38	Total Other Federal Revenue (Section A plus Section B)		4998	1,130,079	0		0	0	0			0	1,130,079
39	Total Other Federal Revenue from Revenue Tab		4998	1,130,079	0		0	0	0			0	1,130,079
40	Difference (must equal 0)			0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE			OK	OK		OK	OK	OK			OK	OK
42													

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												
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
59												
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0

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

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

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

	A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:											
100			-----DISBURSEMENTS-----									
101	GEER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
102			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
103	FUNCTION											
104	1. List the total expenditures for the Functions 1000 and 2000 below											
105	INSTRUCTION Total Expenditures	1000										0
106	SUPPORT SERVICES Total Expenditures	2000										0
107												
108	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
109	Facilities Acquisition and Construction Services (Total)	2530										0
110	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
111	FOOD SERVICES (Total)	2560										0
112												
113	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
116	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
117	Expenditure Section E:											
118			-----DISBURSEMENTS-----									
119	ESSER III EXPENDITURES (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
120			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
121	FUNCTION											
122	1. List the total expenditures for the Functions 1000 and 2000 below											
123	INSTRUCTION Total Expenditures	1000			360	1,044,167						1,044,527
124	SUPPORT SERVICES Total Expenditures	2000										0
125												
126	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
127	Facilities Acquisition and Construction Services (Total)	2530										0
128	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
129	FOOD SERVICES (Total)	2560										0
130												
131	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
134	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
135	Expenditure Section F:											
136			-----DISBURSEMENTS-----									
137	CRRSA Child Nutrition (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
138			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
153	Expenditure Section G:											
154			-----DISBURSEMENTS-----									
155	ARP Child Nutrition (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
156			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
171	Expenditure Section H:											
172	ARP IDEA (ARP)		-----DISBURSEMENTS-----									
173			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
174			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
175	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000			85,552							85,552
179												
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
192			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
193	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000										0
197												
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202												
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

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

	A	B	C	D	E	F	G	H	I	J	K	L
207	Expenditure Section J:											
208	CURES (Coronavirus State and Local Fiscal Recovery Funds)		-----DISBURSEMENTS-----									
209			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
210	FUNCTION											
211	1. List the total expenditures for the Functions 1000 and 2000 below											
212	INSTRUCTION Total Expenditures	1000										0
213	SUPPORT SERVICES Total Expenditures	2000										0
214												
215	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
216												
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	INSTRUCTION Total Expenditures	1000										0
231	SUPPORT SERVICES Total Expenditures	2000										0
232												
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234												
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)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
246			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
247	FUNCTION											
248	1. List the total expenditures for the Functions 1000 and 2000 below											
249	INSTRUCTION Total Expenditures	1000										0
250	SUPPORT SERVICES Total Expenditures	2000										0
251	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
252												
253	Facilities Acquisition and Construction Services (Total)	2530										0
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
255	FOOD SERVICES (Total)	2560										0
256	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
257												
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
260	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
261	Expenditure Section M:											
262	Other ARP Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
263			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
264			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
265	FUNCTION											
266	1. List the total expenditures for the Functions 1000 and 2000 below											
267	INSTRUCTION Total Expenditures	1000										0
268	SUPPORT SERVICES Total Expenditures	2000										0
269	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
270												
271	Facilities Acquisition and Construction Services (Total)	2530										0
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
273	FOOD SERVICES (Total)	2560										0
274	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
275												
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
278	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
279												
280	Expenditure Section N:											
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
282			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
283			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
284	FUNCTION											
285	INSTRUCTION	1000	0	0	360	1,044,167	0	0	0			1,044,527
286	SUPPORT SERVICES	2000	0	0	85,552	0	0	0	0			85,552
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0			0
289	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0
290	TOTAL EXPENDITURES											Functions 1000 & 2000 total 1,130,079
291												
292	Expenditure Section O:											
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
294			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
295			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
296	FUNCTION											

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

	A	B	C	D	E	F	G	H	I	J	K	L
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				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					0	0
4	Land	220										
5	Non-Depreciable Land	221	219,459	0	0	219,459						219,459
6	Depreciable Land	222	0	0	0	0	50				0	0
7	Buildings	230										
8	Permanent Buildings	231	53,759,531	35,322,594	563,968	88,518,157	50	34,670,755	2,077,462	250,392	36,497,825	52,020,332
9	Temporary Buildings	232	0	0	0	0	20	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	4,844,389	1,373,079	0	6,217,468	20	2,279,433	311,630		2,591,063	3,626,405
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	8,852,881	19,244		8,872,125	10	6,885,685	557,278		7,442,963	1,429,162
13	5 Yr Schedule	252				0	5	0			0	0
14	3 Yr Schedule	253				0	3	0			0	0
15	Construction in Progress	260	31,909,089	104,190,777	35,916,121	100,183,745	--					100,183,745
16	Total Capital Assets	200	99,585,349	140,905,694	36,480,089	204,010,954		43,835,873	2,946,370	250,392	46,531,851	157,479,103
17	Non-Capitalized Equipment	700				309,249	10		30,925			
18	Allowable Depreciation								2,977,295			

	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	\$	74,124,599	
9	O&M	Expenditures 16-24, L155		Total Expenditures		3,981,922	
10	DS	Expenditures 16-24, L178		Total Expenditures		9,906,891	
11	TR	Expenditures 16-24, L214		Total Expenditures		8,135,880	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		2,121,302	
13	TORT	Expenditures 16-24, L429		Total Expenditures		0	
14				Total Expenditures	\$	98,270,594	
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)	\$	127,688	
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		258,175	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		699,208	
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		142,460	
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 Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		243,103	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		3,060,169	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		791,392	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		67,284	
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		5,761	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		2,805	
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	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			3,505,822	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	3000 Community Services			0	
63	TR	Expenditures 16-24, L200, Col K	4000 Total Payments to Other Govt Units			0	
64	TR	Expenditures 16-24, L210, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			0	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			4,521	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			44,880	
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			8,675	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			3,525	
73	MR/SS	Expenditures 16-24, L282, Col K	4000 Total Payments to Other Govt Units			0	
74	Tort	Expenditures 16-24, L318, Col K - (G+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	1600 Summer School Programs			0	
79	Tort	Expenditures 16-24, L331, Col K	1910 Pre-K Programs - Private Tuition			0	
80	Tort	Expenditures 16-24, L332, Col K	1911 Regular K-12 Programs - Private Tuition			0	
81	Tort	Expenditures 16-24, L333, Col K	1912 Special Education Programs K-12 - Private Tuition			0	
82	Tort	Expenditures 16-24, L334, Col K	1913 Special Education Programs Pre-K - Tuition			0	
83	Tort	Expenditures 16-24, L335, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition			0	
84	Tort	Expenditures 16-24, L336, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition			0	
85	Tort	Expenditures 16-24, L337, Col K	1916 Adult/Continuing Education Programs - Private Tuition			0	
86	Tort	Expenditures 16-24, L338, Col K	1917 CTE Programs - Private Tuition			0	
87	Tort	Expenditures 16-24, L339, Col K	1918 Interscholastic Programs - Private Tuition			0	
88	Tort	Expenditures 16-24, L340, Col K	1919 Summer School Programs - Private Tuition			0	
89	Tort	Expenditures 16-24, L341, Col K	1920 Gifted Programs - Private Tuition			0	
90	Tort	Expenditures 16-24, L342, Col K	1921 Bilingual Programs - Private Tuition			0	
91	Tort	Expenditures 16-24, L343, Col K	1922 Truants Alternative/Optional Ed Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	8,965,468	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			89,305,126	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025			4,394.67	
99			Estimated OEPP (Line 97 divided by Line 98)		\$	20,321.24	
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)		\$	75,342	
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			340,951	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			25,301	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			990,644	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
118	ED	Revenues 10-15, L90, Col C	1821 Sales - Regular Textbooks			0	
119	ED	Revenues 10-15, L93, Col C	1829 Sales - Other (Describe & Itemize)			0	
120	ED	Revenues 10-15, L94, Col C	1890 Other (Describe & Itemize)			0	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			86,601	
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)			1,569	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			986,335	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			0	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300 Total Bilingual Ed			0	
128	ED	Revenues 10-15, L148, Col C	3360 State Free Lunch & Breakfast			2,020	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365 School Breakfast Initiative			0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370 Driver Education			0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)						
2	<i>This schedule is completed for school districts only.</i>						
3	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				2,594,002
132	ED	Revenues 10-15, L158, Col C	3610 Learning Improvement - Change Grants				0
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660 Scientific Literacy				0
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695 Truant Alternative/Optional Education				0
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766 Chicago General Education Block Grant				0
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767 Chicago Educational Services Block Grant				0
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant				0
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780 Technology - Technology for Success				0
139	ED-TR	Revenues 10-15, L166, Col C,F	3815 State Charter Schools				0
140	O&M	Revenues 10-15, L169, Col D	3925 School Infrastructure - Maintenance Projects				0
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-GJ	3999 Other Restricted Revenue from State Sources				3,871
142	ED	Revenues 10-15, L179, Col C	4045 Head Start (Subtract)				0
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	- Total Restricted Grants-In-Aid Received Directly from Federal Govt				0
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100 Total Title V				0
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200 Total Food Service				147,960
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I				254,147
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV				999
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through				1,344,427
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board				257,848
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary				0
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)				0
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins				0
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments				0
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top				0
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant				0
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)				0
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)				26,581
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				80,980
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				98,509
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program				3,226
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)				1,130,079
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 **				1,565,332
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **				67,259
196	Total Deductions for PCTC Computation (Line 104 through Line 194)						\$ 10,083,983
197	Net Operating Expense for Tuition Computation (Line 97 minus Line 196)						79,221,143
198	Total Depreciation Allowance (from page 36, Line 18, Col I)						2,977,295
199	Total Allowance for PCTC Computation (Line 197 plus Line 198)						82,198,438
200	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025						4,394.67
201	Total Estimated PCTC (Line 199 divided by Line 200) * \$						18,704.12
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	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.							
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>				2,845			
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).				20,160			
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			49,477,102		49,477,102	
20	Support Services:							
21	Pupil	2100			7,676,480		7,676,480	
22	Instructional Staff	2200			5,634,898		5,634,898	
23	General Admin.	2300			2,115,362		2,115,362	
24	School Admin.	2400			4,053,966		4,053,966	
25	Business:							
26	Direction of Business Spt. Srv.	2510	473,699	0		473,699	0	
27	Fiscal Services	2520	495,344	0		495,344	0	
28	Oper. & Maint. Plant Services	2540		4,362,179		4,362,179	0	
29	Pupil Transportation	2550		8,135,880			8,135,880	
30	Food Services	2560		632,297			632,297	
31	Internal Services	2570	0	0		0	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610		498,647			498,647	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		0			0	
35	Information Services	2630		198,704			198,704	
36	Staff Services	2640	205,247	0		205,247	0	
37	Data Processing Services	2660	0	0		0	0	
38	Other:	2900		225,970			225,970	
39	Community Services	3000		246,628			246,628	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(10,401,698)		(10,401,698)	
41	Total			1,174,290	72,856,415	5,536,469	68,494,236	
42				Restricted Rate*		Unrestricted Rate*		
43				Total Indirect Costs:	1,174,290	Total Indirect Costs:	5,536,469	
44				Total Direct Costs:	72,856,415	Total Direct Costs:	68,494,236	
45					= 1.61%		= 8.08%	

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
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	Downers Grove GSD 58			19-022-0580-02_AFR25 Downers Grove GSD 58		
7	19022058002					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (<u>Check all that apply</u>)				Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)
11	Curriculum Planning		X	X	None	DG Fire Dept., DG Police Dept., CHSD 99
12	Custodial Services					
13	Educational Shared Programs		X	X	None	DG Fire Dept., DG Police Dept., CUSD 99
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services		X	X	None	Downers Grove Park District (lawn maintenance)
19	Insurance		X	X	None	CHSD 99 (Property casualty, Liability, & Workers Comp)
20	Investment Pools					
21	Legal Services					
22	Maintenance Services		X	X	None	Village of Downers Grove (vehicle maintenance, asphalt paving, snow salt)
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	None	The School Association for Special Education in DuPage County
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X	None	CHSD 99, District 68
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements		X	X	None	Downers Grove Park District (facility use), Village of Downers Grove (vehicle fuel, salt, offic
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: Downers Grove GSD 58
 RCDT Number: 19022058002

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	506,385		0	506,385	503,850		0	503,850
2. Special Area Administration Services	2330	655,682		0	655,682	641,265		0	641,265
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	457,200	0	0	457,200	455,118		0	455,118
5. Internal Services	2570	0		0	0	0		0	0
6. Direction of Central Support Services	2610	466,301		0	466,301	469,874		0	469,874
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		0	0	0	0	0	0	0	0
8. Totals		2,085,568	0	0	2,085,568	2,070,107	0	0	2,070,107
9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)									-1%

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

Contact Name (for questions)

Date

Contact Telephone Number

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

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by 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. Short-Term Long-Term Debt Page 26: 2018 GO CAB Bonds difference represents \$100,254 accreted amount in FY2025
2. Short-Term Long-Term Debt Page 26: GASB 87 lease liabilities difference represents \$779,552 new leases in FY2025

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 (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	75,049,573	2,739,427	6,805,072	571,711	85,165,783
9	Direct Expenditures	74,124,599	3,981,922	8,135,880		86,242,401
10	Difference	924,974	(1,242,495)	(1,330,808)	571,711	(1,076,618)
11	Fund Balance - June 30, 2025	9,493,790	1,882,716	(1,419,956)	11,706,274	21,662,824
12	Unbalanced - however, a deficit reduction plan is not required at this time.					
13						
14						
15						

FY 2025 Audit Checklist

RCDT: 19022058002
School District/Joint Agreement Name: Downers Grove GSD 58
Auditor Name: Betsy Allen
License #: 065-046525 License Expiration Date (below): 09/30/2027
19-022-0580-02_AFR25 Downers Grove GSD 58

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

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

Balancing Schedule

Check this Section for Error Messages

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

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

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Members of the Board of Education
Downers Grove Grade School District No. 58
Downers Grove, Illinois

We have audited the financial statements of the governmental activities and each major fund of Downers Grove Grade School District No.58 (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. We have issued our report thereon dated, November 17, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on those financial statements that collectively comprise the basic financial statements.

The accompanying Annual Financial Report is presented for purposes of additional analysis and is not a required part of the basic financial statements. As described more fully in Note A, this regulatory-based financial report is issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, which is a basis of accounting other than, and differs from, accounting principles generally accepted in the United States of America (U.S. GAAP). It is intended to assure effective legislative and public oversight of school district financing and spending activities of accountable Illinois public school districts. The effects on the Annual Financial Report of the variances between these regulatory accounting practices and U.S. GAAP, although not reasonably determinable, are presumed to be material.

The accompanying Basic Financial Statements, Supplementary Schedules, and Notes to the Annual Financial Report, as listed in the table of contents of this Annual Financial Report, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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, that information is fairly stated in all material respects in relation to the basic financial statements as a whole.

(Continued)

Management is responsible for the other information included in this Annual Financial Report. The other information comprises the financial profile information, estimated financial profile summary, statistical section, report on shared services or outsourcing, administrative cost worksheet, itemization schedule, reference page, deficit reduction calculation, and Audit Checklist/Balancing Schedule, as listed in the table of contents, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

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.

The answers to questions contained in the "Auditor's Questionnaire" and related comments are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2025.

Purpose of this Report

The purpose of this report is solely to comply with the regulatory provisions prescribed by the Illinois State Board of Education as described above and in Note A and not intended to be the District's primary presentation of its financial position and changes in its financial position. Accordingly, this report is not suitable for any other purpose.

MILLER, COOPER & CO., LTD.



Certified Public Accountants

Deerfield, Illinois
November 17, 2025

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

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

To the Members of the Board of Education
Downers Grove Grade School District No. 58
Downers Grove, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and each major fund of Downers Grove Grade School District No. 58 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Downers Grove Grade School District 58's basic financial statements, and have issued our report thereon dated November 17, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

(Continued)



Report on Internal Control over Financial Reporting (Continued)

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. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

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

Downers Grove Grade School District 58's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

MILLER, COOPER & CO., LTD.



Certified Public Accountants

Deerfield, Illinois
November 17, 2025

Downers Grove Grade School District No. 58

NOTE TO THE ANNUAL FINANCIAL REPORT

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This annual financial report for Downers Grove School District No. 58 (the District) is supplementary information and is presented to conform to the regulatory provisions prescribed by the Illinois State Board of Education (regulatory basis), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP), as applicable to Illinois school districts. The significant differences between this regulatory basis annual financial report and the District's annual financial statements (which are presented in accordance with U.S. GAAP) are as follows:

The District's annual financial statements contain entity-wide statements that are not included in this regulatory basis annual financial report.

This regulatory basis annual financial report uses the modified accrual basis of accounting and the annual financial statements use both the accrual and modified accrual basis of accounting.

The basic financial statements of this regulatory basis annual financial report while similar to the governmental fund financial statements of the annual financial statements, present individual funds for Educational and Working Cash while these funds are combined and presented as the General fund within the governmental funds of the District's annual financial statements. Additionally, the amounts presented as deferred inflows of resources on the governmental funds of the District's annual financial statements are reported as deferred revenues, respectively on this regulatory basis report.

The regulatory basis annual financial report utilizes account groups, explained below, while the annual financial statements does not.

1. General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's capital assets and general long-term debt. The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus.

Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the governmental funds and capitalized, at cost, in the General Fixed Assets Account Group. Donated capital assets are listed at acquisition value as of the date of acquisition. Depreciation and amortization accounting is not applicable, except to determine the per capita tuition charge.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of bond issues and lease liabilities.

The two account groups are not "funds." Account groups are concerned only with the measurement of financial position. Account Groups are not involved with measurement of the results of operations.

2. Fund Balances

In the fund financial statements, the governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned (the definitions for which are included in the notes in the District's annual financial statements). The Regulatory Model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the Regulatory Basis components and a reconciliation of how these balances are reported.

Downers Grove Grade School District No. 58

NOTE TO THE ANNUAL FINANCIAL REPORT

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Balances (Continued)

Reserved Fund Balances are those balances that are reserved for a specific purpose, other than the regular purpose of any given fund.

Unreserved Fund Balances are those balances that are not reserved for a specific purpose, other than the regular purpose of any given fund.

The first five columns of the following table represents Fund Balance Reporting according to GAAP. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the annual financial report.

<u>Fund</u>	<u>Generally Accepted Accounting Principles</u>					<u>Regulatory Basis</u>	
	<u>Non- spendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Reserved</u>	<u>Unreserved</u>
Educational	\$ -	\$ -	\$ -	\$ 1,596,204	\$ 8,034,534	\$ 1,596,204	\$ 8,034,534
Operations and Maintenance	-	1,225,420	657,296	-	-	657,296	1,225,420
Debt Services	-	2,050,340	-	-	-	-	2,050,340
Transportation	-	-	-	-	(1,419,956)	-	(1,419,956)
Municipal Retirement/ Social Security	-	496,318	-	-	-	-	496,318
Capital Projects	-	78,180,854	-	-	-	-	78,180,854
Working Cash	-	-	-	-	11,706,274	-	11,706,274
Fire Prevention and Safety	-	8,629	-	-	-	-	8,629
	<u>\$ -</u>	<u>\$ 81,961,561</u>	<u>\$ 657,296</u>	<u>\$ 1,596,204</u>	<u>\$ 18,320,852</u>	<u>\$ 2,253,500</u>	<u>\$ 100,282,413</u>

This regulatory basis annual financial report is supplementary information, and it does not contain a full set of notes. Interested users of this regulatory basis annual financial report should refer to the District's annual financial statements for the year ended June 30, 2025 which were included in this filing with the Illinois State Board of Education, for more detailed information.

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

To the Members of the Board of Education
Downers Grove Grade School District No. 58
Downers Grove, Illinois

This letter is to inform the Board of Education of Downers Grove Grade School District Number 58 about significant matters related to the conduct of our audit as of and for the year ended June 30, 2025, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

Auditing standards generally accepted in the United States of America (AU-C 260, *The Auditor's Communication With Those Charged With Governance*) (collectively hereafter, the Auditing Standards) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Our Responsibilities With Regard to the Financial Statement Audit

Our responsibility under accounting standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) has been described to you in our engagement letter dated May 14, 2025. The audit of the financial statements does not relieve management or those charged with governance of their respective responsibilities, which are also described in that letter.

Overview of the Planned Scope and Timing of the Financial Statement Audit

Our engagement letter and communications with governance also communicated to you the planned scope and timing of our audit and identified significant risks, if any.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the District's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility for other information included in annual reports is to read the information and consider whether its content or the manner of its presentation is materially inconsistent with the financial information covered by our auditor's report, whether it contains a material misstatement of fact, or whether the other information is otherwise misleading. We have read the Other Supplemental Information in the Annual Financial Report issued to comply with regulatory provisions prescribed by the Illinois State Board of Education, and Other Supplemental Information as listed in the Independent Auditors' Report on Supplemental Information. We did not identify material inconsistencies with the basic audited financial statements.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Management and the Board of Education have acknowledged our role in providing requested non-audit services and has taken full responsibility for these non-audit services, as detailed in the engagement letter.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note A to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application, except as noted below during the fiscal year ended June 30, 2025.

Significant Accounting Policies Adopted in the Current Year

GASB Statement No. 101, *Compensated Absences*, issued June 2022, was effective for the District beginning with its year ending June 30, 2025. The objective of this Statement is to update the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The implementation of GASB Statement No. 101, *Compensated Absences*, required the District to report additional liabilities for sick leave as well as include any salary-related payments in the calculation of the compensated absences liability. The implementation also required a restatement of net position and long-term liabilities, which is addressed in an emphasis of a matter paragraph in our report. Our opinion is not modified as a result of this matter.

GASB Statement No. 102, *Certain Risk Disclosures*, issued December 2023, was effective for the District beginning with its year ending June 30, 2025. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

The District's management has determined that this statement effective for fiscal year 2025 did not have a significant impact on the District's financial statements.

Significant Accounting Policies which will be Applicable in Future Years

GASB Statement No. 103, *Financial Reporting Model Improvements*, issued April 2024, will be effective for the District beginning with its year ending June 30, 2026. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Significant Accounting Practices, Including Policies, Estimates and Disclosures (Continued)

Significant Accounting Policies which will be Applicable in Future Years (Continued)

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, issued September 2024, will be effective for the District beginning with its year ending June 30, 2026. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement also requires additional disclosures for capital assets held for sale.

The District's management has not yet determined the effect that these statements will have on the District's financial statements.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on 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 markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are risk management (self-insurance accruals), compensated absences, the actuarial methods and assumptions used for pension liabilities for the Teachers' Retirement Fund of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF), on-behalf payment calculations for TRS and the Teachers' Health Insurance Security Fund (THIS), and assumptions used for liabilities for other postemployment benefits (OPEB). Included in the notes to the financial statements are the methodologies used by management to determine the estimates.

The Teachers' Retirement System (TRS) is a multi-employer cost sharing pension plan and employs a methodology to allocate the pension liabilities to each individual district based off of the actual contributions a District makes to the plan in a fiscal year and is re-measured annually. The net pension liability as a whole is a significant accounting estimate that takes into account several assumptions and allocations. Districts in the State of Illinois rely upon the Teachers' Retirement System of the State of Illinois (A Component Unit of the State of Illinois) Independent Auditor's Report on Allocation of Pension Amounts For the Year Ended June 30, 2024 (TRS Report) for the accounting and reporting of the deferred outflow, deferred inflows, pension liabilities, and pension expense.

We evaluated the key factors and assumptions used to develop those estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the District's financial statements relate to contingencies, compensated absences, and actuarial methods and assumptions regarding IMRF, TRS, and OPEB liabilities.

Significant Accounting Practices, Including Policies, Estimates and Disclosures (Continued)

Significant Unusual Transactions

We did not identify any significant unusual transactions.

Audit Adjustments and Uncorrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. The information below summarizes uncorrected misstatements related to the financial statements, including disclosures, whose effects, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. We agree with management's conclusion in that regard. Uncorrected misstatements or matters underlying them could potentially cause future-period financial statements to be materially misstated, even if we have concluded that the uncorrected misstatements are immaterial to the financial statements under audit.

In 2023, the District was assessed an IRS penalty for late filings of certain required forms. The \$326,493 penalty is currently being disputed due to District having communicated technology issues with the filings, and the most recent IRS response indicating that additional time was needed for the agency to review District support and potential waiver of the penalty. The District has not recorded this adjustment in the general fund or government-wide financial statements, as the impact of the adjustment is not material, which, if recorded, would result in an increase of \$326,493 to liabilities and expense/expenditures, as well as a reduction of fund balance / net position of \$326,493 as of June 30, 2025.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. There were no material, corrected misstatements identified by us.

We assisted your personnel with non-audit services necessary for the preparation of the financial statements, including drafting of the financial statements and Annual Financial Report (AFR), assistance with modified accrual adjustments and GASB34 entries, assistance with the preparation of the Schedule of Expenditures of Federal Awards and Data Collection Form, and filing the AFR with the Illinois State Board of Education.

Internal Control Matters and Compliance Findings

We have issued a separate communication dated November 17, 2025, regarding certain deficiencies, including a significant deficiency in internal control that we identified during the planning or performance of our audit of the financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Significant Issues Discussed With or Subject to Correspondence with Management

In the normal course of our professional association with the District, we generally discuss a variety of matters including the application of accounting principles and auditing standards, business conditions affecting the District and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Significant Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Shared Responsibilities for Independence

Independence is a joint responsibility and is managed most effectively when management, audit committees (or their equivalents), and audit firms work together in considering compliance with American Institute of Certified Public Accountants (AICPA) and *Government Accountability Office* (GAO) independence rules. For Miller, Cooper & Co., Ltd. to fulfill its professional responsibility to maintain and monitor independence, management, the Board of Education, and Miller, Cooper & Co., Ltd. each play an important role.

Our Responsibilities

- AICPA and GAO rules require independence both of mind and in appearance when providing audit and other attestation services. Miller, Cooper & Co., Ltd. is to ensure that the AICPA and GAO's General Requirements for performing non-attest services are adhered to and included in all letters of engagement.
- Maintain a system of quality control over compliance with independence rules and firm policies.

The District's Responsibilities

- Timely inform Miller, Cooper & Co., Ltd., before the effective date of transactions or other business changes, of the following:
 - New affiliates, directors, officers, or person in financial reporting and compliance oversight roles.
 - Changes in the reporting entity impacting affiliates such as partnerships, related entities, investments, joint ventures, component units, jointly governed organizations.
- Provide necessary affiliate information such as new or updated structure charts, as well as financial information required to perform materiality calculations needed for making affiliate determinations.
- Understand and conclude on the permissibility, prior to the District and its affiliates, officers, directors, or persons in a decision-making capacity, engaging in business relationships with Miller, Cooper & Co., Ltd.
- Not entering into relationships resulting in close family members of Miller, Cooper & Co., Ltd., covered persons, temporarily or permanently acting as an officer, director, or person in an accounting, financial reporting or compliance oversight role at the District.

Management Representations

We have requested certain written representations from management, which are included in the representation letter dated November 17, 2025.

* * * * *

This communication is intended solely for the information and use of the Board of Education of the District and is not intended to be and should not be used by anyone other than this specified party.

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., LTD.

Certified Public Accountants

Deerfield, Illinois
November 17, 2025

**Downers Grove Grade School
District No. 58**

Downers Grove, Illinois

Annual Financial Report

Year Ended June 30, 2025

Downers Grove Grade School District No. 58

ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2025

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Downers Grove Grade School District No. 58
ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2025

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MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

INDEPENDENT AUDITORS' REPORT

To the Members of the Board of Education
Downers Grove Grade School District No. 58
Downers Grove, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and each major fund of Downers Grove Grade School District No. 58 (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Downers Grove Grade School District No. 58'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 and each major fund of the District, 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 (U.S. GAAP).

Emphasis of a Matter

As discussed in Note A-8 and Note N to the financial statements, long-term liabilities and net position as of July 1, 2024 have been restated as a result of an adjustment due to the implementation of Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

(Continued)

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. 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 the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

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

U.S. GAAP requires that the management's discussion and analysis, the Illinois Municipal Retirement Fund and Teachers' Retirement System of the State of Illinois Pension data, the other postemployment benefits data, and the budgetary comparison schedules and notes to the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or

Supplementary Financial Information

Our audit for the year ended June 30, 2025 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary financial information, as listed in the table of contents, for the year ended June 30, 2025 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2025 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 accompanying supplementary financial information as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2025.

Supplementary Financial Information (Continued)

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of District as of and for the year ended June 30, 2024 (not presented herein), and have issued our report thereon dated January 9, 2025 which contained unmodified opinions on the respective financial statements of the governmental activities and each major fund. The Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the Capital Projects Fund, Debt Service Fund, and Fire Prevention and Safety Fund with comparative actual amounts for the year ended June 30, 2024 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 2024 basic financial statements. The Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for Capital Projects Fund, Debt Service Fund, and Fire Prevention and Safety Fund were subjected to the auditing procedures applied in the audit of the 2024 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual for the Capital Projects Fund, Debt Service Fund, and Fire Prevention and Safety Fund are fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2024.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the other supplemental information, as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

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

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., LTD.

Certified Public Accountants

Deerfield, Illinois
November 17, 2025

Downers Grove Grade School District No. 58

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2025

The discussion and analysis of Downers Grove Grade School District No. 58's (the District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2025. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance. Certain comparative information between the current year and the prior year is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- ❑ Government-wide revenues were \$132.8 million, \$1.9 million more than the government-wide expenses of \$130.9 million.
- ❑ Governmental funds revenues were \$126.5 million, \$100.5 million less than the governmental fund expenses of \$227.0 million.
- ❑ The aggregate fund balance decreased \$40.1 million from \$142.6 million to \$102.5 million. The majority of the decrease in fund balance is due to capital projects spending connected to the District's 2022 referendum, which called for \$209.5 million of construction at all 13 of the community's schools.
- ❑ At the close of fiscal year 2025, the District's long-term liabilities, including outstanding long-term bonded debt, was \$246.9 million.

Overview of the Financial Statements

This discussion and analysis are 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, and
- Notes to the financial statements.

This report contains required supplementary information, supplementary financial information, and other supplemental information in addition to the basic financial statements.

Government-wide financial statements

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

The statement of net position (deficit) presents information on all of the District's assets and deferred outflows, liabilities and deferred inflows, with the difference between these reported as net position (deficit). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position (deficit) are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Downers Grove Grade School District No. 58

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2025

Government-wide financial statements (Continued)

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District's governmental activities include instructional services (regular education, special education, and other), supporting services, operations and maintenance of facilities, and transportation services.

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 uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are governmental funds. The District does not have any proprietary or fiduciary 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.

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

The District maintains seven individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for all funds. The District considers all funds to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison statement has been provided for each fund to demonstrate compliance with this budget.

Notes to the financial statements

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

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, including fund budgetary data, as well as information concerning the District's pension data related to the Illinois Municipal Retirement Fund (IMRF) and the Teachers' Retirement System (TRS), and information for the other postemployment benefits (OPEB).

**Downers Grove Grade School District No. 58
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2025**

Government-Wide Financial Analysis

Table 1		
Condensed Statement of Net Position (Deficit)		
<i>(In millions of dollars)</i>		
	<u>2024*</u>	<u>2025</u>
Assets:		
Current and other assets	\$ 200.3	\$ 169.3
Capital assets	55.7	157.5
Total assets	256.0	326.8
Deferred outflows:		
Related to pension and OPEB	8.9	7.1
Total deferred outflows	8.9	7.1
Liabilities:		
Long-term liabilities	173.6	246.9
Other liabilities	22.7	31.4
Total liabilities	196.3	278.3
Deferred inflows:		
Property taxes levied for future periods	34.9	36.0
Related to pensions and OPEB	28.9	23.6
Total deferred inflows	63.8	59.6
Net position (deficit):		
Net investment in capital assets	28.4	(11.6)
Restricted	6.0	27.7
Unrestricted	(29.6)	(20.1)
Total net position (deficit)	\$ 4.8	\$ (4.0)

*Amounts presented as originally reported and not restated due to implementation of GASB 101.

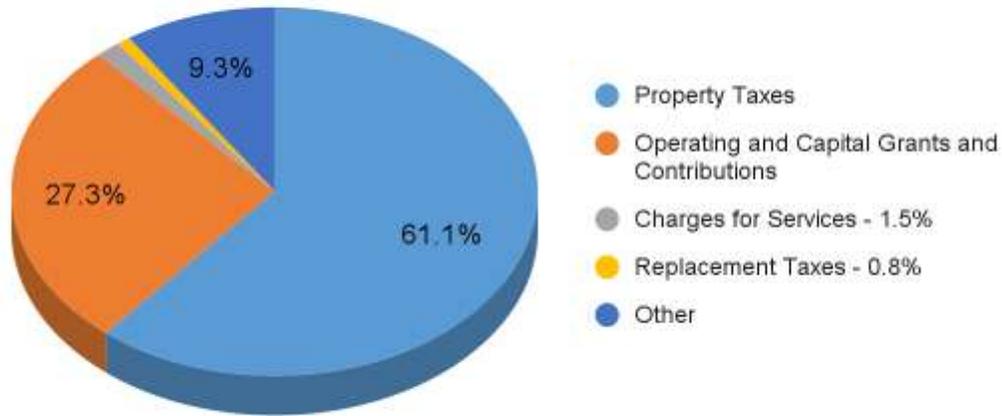
Downers Grove Grade School District No. 58
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2025

Table 2		
Changes in Net Position (Deficit)		
<i>(In millions of dollars)</i>		
	<u>2024*</u>	<u>2025</u>
Revenues:		
Program revenues:		
Charges for services	\$ 1.9	\$ 2.0
Operating and capital grants and contributions	37.8	36.2
General revenues:		
Property taxes	73.6	81.1
Replacement taxes	1.7	1.1
Other	9.8	12.4
Total revenues	124.8	132.8
Expenses:		
Instruction	81.1	80.7
Support services	33.4	39.1
Interest and fees and other	5.6	11.1
Total expenses	120.1	130.9
Increase in Net Position	4.7	1.9
Beginning Net Position (Deficit) (2025 as restated, see notes)	0.1	(5.9)
Ending Net Position (Deficit)	\$ 4.8	\$ (4.0)

*Amounts presented as originally reported and not restated due to implementation of GASB 101.

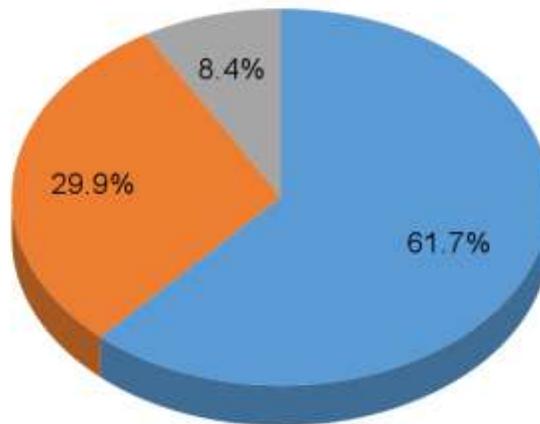
**Downers Grove Grade School District No. 58
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2025**

Government-Wide Revenues by Source



Government-Wide Expenses by Function

● Instruction ● Support Services ● Other



Downers Grove Grade School District No. 58

Management's Discussion and Analysis (Unaudited)

For the Year Ended June 30, 2025

Financial Analysis of the District's Funds

The financial performance of the District as a whole is reflected in the governmental funds statement of revenues, expenditures, and changes in fund balances. Total revenues in the governmental funds were \$126.5 million compared to \$116.8 million in the prior year. Total expenditures in the governmental funds were \$227.0 million, compared to \$149.7 million in the prior year. Expenditures exceeded revenues by \$100.5 million. The fund balances in the governmental funds decreased \$40.1 million from the prior year to \$102.5 million as of June 30, 2025. On behalf payments by the State of Illinois to the Teachers' Retirement System (TRS) and Teachers' Health Insurance Security Fund (THIS), are recognized as both revenue and expense on the District's financial statements, were \$22.2 million compared to \$22.3 million in the prior year.

General (Educational and Working Cash) Fund Budgetary Highlights

General Fund: The largest revenue source in the General Fund is property taxes at 64.6% of all General Fund revenue. The total revenues in the General Fund amounted to \$97.9 million, compared to \$91.7 million in the prior year. Revenues from state sources were \$27.1 million (of which \$22.2 million represents TRS/THIS on-behalf contributions), which represented 27.7% of all revenue in the General Fund. Revenue from federal sources were \$3.4 million which represented 3.5% of all General Fund revenue. The District continues to be heavily reliant on property tax revenues.

There were total expenditures of \$96.4 million in the General Fund, compared to \$94.5 million in the prior year. TRS/THIS on behalf payments represent \$22.2 million of the total compared to \$22.3 in the prior year.

Medical Insurance Balance: At June 30, 2025, the self-funded medical insurance plan (which is a sub-account of the Educational Account in the General Fund) had an assigned fund balance of \$1.5 million for self-insurance claims. The June 30, 2024 assigned fund balance for the medical insurance plan was \$1.0 million.

Capital Asset and Debt Administration

Capital assets

By the end of fiscal year 2025, the District had compiled a total investment of \$157.5 million (net of accumulated depreciation and amortization) in a broad range of capital assets including land, construction in progress, land improvements, buildings and improvements, and equipment and right to use leased assets. For more detailed information on capital asset activity, refer to Note D in the notes to the financial statements.

**Downers Grove Grade School District No. 58
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2025**

Table 3		
Capital Assets (net of depreciation and amortization)		
<i>(In millions of dollars)</i>		
	<u>2024</u>	<u>2025</u>
Land	\$ 0.2	\$ 0.2
Construction in Progress	31.9	100.2
Land improvements	2.5	3.6
Buildings and improvements	18.8	51.3
Equipment and furniture	1.4	1.0
Right of use leased assets	0.9	1.2
Total	\$ 55.7	\$ 157.5

Long-term liabilities

At June 30, 2025, the District had \$246.9 million in general obligation bonds and other long-term liabilities outstanding. For more detailed information on long-term liability activity, refer to Note E in the notes to the financial statements.

Table 4		
Outstanding Long-Term Liabilities		
<i>(In millions of dollars)</i>		
	<u>2024*</u>	<u>2024</u>
General obligation bonds	\$ 132.0	\$ 183.2
Other long-term liabilities	41.6	63.7
Total	\$ 173.6	\$ 246.9

*Amounts presented as originally reported and not restated due to implementation of GASB 101.

Downers Grove Grade School District No. 58 Management's Discussion and Analysis (Unaudited) For the Year Ended June 30, 2025

Factors Bearing on the District's Future

School districts across the country have experienced a significant increase in inflationary costs across the board in supplies, salaries, and benefits in the years following the COVID-19 pandemic. Additionally, revenue growth from state and federal sources has slowed creating an environment where school districts are caught with higher operational costs and lower revenue growth to maintain and or expand educational services. Due to the property tax funding format of Illinois as the predominant funding source of local schools, some of the significant impact has been blunted. However, the ending of federal COVID funds and impact of homeless student costs have resulted in the need for the District to find ways to adjust expenditures to meet slower revenue growth.

- The District annually uses a five-year financial plan process where the Board approves a five-year spending plan to anchor the budgeting process to a format that aligns with its strategic plan. Fiscal year 2025 is based on that format. Fiscal year 2026 will also use that same process, however, due to the economic impact noted above, the process will start earlier to allow for additional dialog with the Board regarding expenditure reductions.
- Over the last several fiscal years, the District has seen a significant increase in transportation costs due to homeless transportation. The District does receive reimbursement from the State of Illinois a year in arrears; deeper prorations of transportation reimbursements from the state are expected to be significant burden for the District in the coming years. The District continues to work to control the costs and seek additional resources to cover the increased cost of the homeless shelter centralized within the District boundaries.
- Falling interest rates in calendar year 2025 with additional cuts expected in 2026 will negatively impact a revenue stream that has been buoying revenues in all funds in recent fiscal years.

The District continues to see growth in new construction in both commercial and residential real estate. Most residential growth is teardowns and rebuilds on existing residential lots. The aggregate property base also continues to see appreciation above inflation. The downtown TIF expired for the 2021 tax levy year and added over \$65 million in new property to the accessible tax base for the District of mostly commercial property. There remains one TIF district.

In November 2022, the voters of the District approved a \$179 million referendum for capital improvements. The District issued \$140 million of those bonds in December 2022 and \$54,005,000 in May 2025 for the next three years of capital improvements. The capital projects will update facilities and add additions to the middle schools to move 6th grade from the elementary schools to middle school, addressing overcrowding in elementary schools and making needed curriculum changes to 6th grade, which will meet current curriculum formats. It is anticipated that the capital projects will take five years for all projects to be completed. The summer of 2024 was the first summer of work, the second and largest amount of work will be completed in the summer of 2025. All construction is expected to be substantially complete by the beginning of the 2026-2027 school year.

Downers Grove Grade School District No. 58
Management's Discussion and Analysis (Unaudited)
For the Year Ended June 30, 2025

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 the District's Assistant Superintendent for Business and Chief School Business Official at (630) 719-5800.

BASIC FINANCIAL STATEMENTS

Downers Grove Grade School District No. 58
STATEMENT OF NET DEFICIT - GOVERNMENTAL ACTIVITIES
June 30, 2025

ASSETS	
Cash and investments	\$ 130,619,755
Receivables (net of allowance for uncollectibles)	
Property taxes	37,853,086
Replacement taxes	193,601
Intergovernmental	629,610
Capital assets:	
Land	219,459
Construction in progress	100,183,745
Capital assets being depreciation/amortized, net of depreciation/amortization	<u>57,075,899</u>
Total assets	<u>326,775,155</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	2,358,048
Deferred outflows related to other postemployment benefits	<u>4,727,801</u>
Total deferred outflows	<u>7,085,849</u>
LIABILITIES	
Accounts payable	23,159,757
Salaries and wages payable	5,891,172
Payroll deductions payable	221,122
Claims payable	781,803
Interest payable	623,741
Unearned revenue	754,248
Long-term liabilities:	
Due within one year	5,627,057
Due after one year	<u>241,236,293</u>
Total liabilities	<u>278,295,193</u>
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for a future period	35,952,037
Deferred inflows related to pensions	251,599
Deferred inflows related to other postemployment benefits	<u>23,378,971</u>
Total deferred inflows	<u>59,582,607</u>
NET POSITION	
Net investment in capital assets	(11,648,438)
Restricted for:	
Operations and maintenance	1,882,716
Debt service	1,426,599
Retirement benefits	496,318
Capital projects	23,902,609
Unrestricted	<u>(20,076,600)</u>
Total net deficit	<u>\$ (4,016,796)</u>

The accompanying notes are an integral part of this statement.

Downers Grove Grade School District No. 58

STATEMENT OF ACTIVITIES For the Year Ended June 30, 2025

Functions / Programs	Expenses	PROGRAM REVENUES			Net (Expenses) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Instruction:					
Regular programs	\$ 35,518,527	\$ 1,218,507	\$ 1,751,830	\$ -	\$ (32,548,190)
Special programs	14,736,162	-	2,756,085	-	(11,980,077)
Other instructional programs	1,964,195	163,394	26,581	-	(1,774,220)
State retirement contributions	28,534,423	-	28,534,423	-	-
Support services:					
Pupils	7,867,927	-	999	-	(7,866,928)
Instructional staff	5,997,101	-	382,051	-	(5,615,050)
General administration	2,054,380	-	-	-	(2,054,380)
School administration	3,834,158	-	-	-	(3,834,158)
Business	3,234,612	340,951	149,980	-	(2,743,681)
Transportation	8,135,880	203,030	2,594,002	-	(5,338,848)
Operations and maintenance	5,971,433	86,601	-	50,000	(5,834,832)
Central	1,058,842	-	-	-	(1,058,842)
Other supporting services	897,341	-	-	-	(897,341)
Community services	262,867	-	-	-	(262,867)
Interest	10,863,000	-	-	-	(10,863,000)
Total governmental activities	<u>\$ 130,930,848</u>	<u>\$ 2,012,483</u>	<u>\$ 36,195,951</u>	<u>\$ 50,000</u>	<u>(92,672,414)</u>
General revenues:					
Taxes:					
Real estate taxes, levied for general purposes					63,211,884
Real estate taxes, levied for specific purposes					8,253,582
Real estate taxes, levied for debt service					9,615,064
Personal property replacement taxes					1,122,703
State aid-formula grants					3,552,547
Investment earnings					7,648,382
Miscellaneous					<u>1,181,665</u>
Total general revenues					<u>94,585,827</u>
Change in net position					1,913,413
Net position, beginning of year (as previously presented)					4,823,823
Adjustment for change in accounting principle (see Note N)					<u>(10,754,032)</u>
Net deficit, beginning of year (as restated)					<u>(5,930,209)</u>
Net deficit, end of year					<u>\$ (4,016,796)</u>

The accompanying notes are an integral part of this statement.

Downers Grove Grade School District No. 58

Governmental Funds

BALANCE SHEET

June 30, 2025

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
ASSETS				
Cash and investments	\$ 26,385,326	\$ 1,921,481	\$ -	\$ 452,308
Receivables (net of allowance for uncollectibles):				
Property taxes	29,442,417	1,218,447	1,907,209	822,451
Replacement taxes	175,199	15,707	-	2,695
Intergovernmental	629,610	-	-	-
Loan to other funds	543,888	-	-	-
	<u>543,888</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 57,176,440</u>	<u>\$ 3,155,635</u>	<u>\$ 1,907,209</u>	<u>\$ 1,277,454</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 239,050	\$ 103,922	\$ 971,851	\$ -
Salaries and wages payable	5,891,172	-	-	-
Payroll deductions payable	209,380	11,742	-	-
Claims payable	781,803	-	-	-
Loan from other funds	-	-	543,888	-
Unearned revenue	754,248	-	-	-
	<u>754,248</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>7,875,653</u>	<u>115,664</u>	<u>1,515,739</u>	<u>-</u>
DEFERRED INFLOWS				
Property taxes levied for a future period	<u>27,963,775</u>	<u>1,157,255</u>	<u>1,811,426</u>	<u>781,136</u>
Total deferred inflows	<u>27,963,775</u>	<u>1,157,255</u>	<u>1,811,426</u>	<u>781,136</u>
FUND BALANCES (DEFICIT)				
Restricted	-	1,225,420	-	496,318
Committed	-	657,296	-	-
Assigned	1,596,204	-	-	-
Unassigned	19,740,808	-	(1,419,956)	-
	<u>19,740,808</u>	<u>-</u>	<u>(1,419,956)</u>	<u>-</u>
Total fund balances (deficit)	<u>21,337,012</u>	<u>1,882,716</u>	<u>(1,419,956)</u>	<u>496,318</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 57,176,440</u>	<u>\$ 3,155,635</u>	<u>\$ 1,907,209</u>	<u>\$ 1,277,454</u>

The accompanying notes are an integral part of this statement.

Debt Service	Capital Projects	Fire Prevention and Safety	Total
\$ 1,826,223	\$ 100,025,788	\$ 8,629	\$ 130,619,755
4,462,562	-	-	37,853,086
-	-	-	193,601
-	-	-	629,610
-	-	-	543,888
<u>\$ 6,288,785</u>	<u>\$ 100,025,788</u>	<u>\$ 8,629</u>	<u>\$ 169,839,940</u>
\$ -	\$ 21,844,934	\$ -	\$ 23,159,757
-	-	-	5,891,172
-	-	-	221,122
-	-	-	781,803
-	-	-	543,888
-	-	-	754,248
-	<u>21,844,934</u>	-	<u>31,351,990</u>
<u>4,238,445</u>	-	-	<u>35,952,037</u>
<u>4,238,445</u>	-	-	<u>35,952,037</u>
2,050,340	78,180,854	8,629	81,961,561
-	-	-	657,296
-	-	-	1,596,204
-	-	-	18,320,852
<u>2,050,340</u>	<u>78,180,854</u>	<u>8,629</u>	<u>102,535,913</u>
<u>\$ 6,288,785</u>	<u>\$ 100,025,788</u>	<u>\$ 8,629</u>	<u>\$ 169,839,940</u>

Downers Grove Grade School District No. 58
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET DEFICIT
June 30, 2025

Total fund balances - total governmental funds	\$	102,535,913
Amounts reported for governmental activities in the statement of net position are different because:		
Net capital assets used in governmental activities and included in the statement of net position do not require the expenditure of financial resources and, therefore, are not reported in the governmental funds.		
		157,479,103
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds:		
Deferred outflows of resources related to pensions		2,358,048
Deferred inflows of resources related to pensions		(251,599)
Deferred outflows and inflows of resources related to other postemployment benefit are applicable to future periods and, therefore, are not reported in the governmental funds:		
Deferred outflows of resources related to OPEB		4,727,801
Deferred inflows of resources related to OPEB		(23,378,971)
Long-term liabilities included in the statement of net position are not due and payable in the current period and, accordingly, are not reported in the governmental funds:		
General obligation bonds	\$	(183,207,663)
Unamortized bond premiums		(20,130,337)
Arbitrage rebate liability		(4,810,054)
Lease liabilities		(1,149,718)
Compensated absences		(11,876,402)
IMRF net pension liability		(6,673,250)
TRS net pension liability		(3,554,609)
RHP total other postemployment benefit liability		(3,648,517)
THIS net other postemployment benefit liability		(11,812,800)
		(246,863,350)
Interest on long-term liabilities (interest payable) accrued in the statement of net position will not be paid with current financial resources and, therefore, is not recognized in the governmental funds balance sheet.		
		(623,741)
Net deficit of governmental activities	\$	(4,016,796)

The accompanying notes are an integral part of this statement.

Downers Grove Grade School District No. 58

Governmental Funds

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT)

For the Year Ended June 30, 2025

	General	Operations and Maintenance	Transportation	Municipal Retirement / Soc. Sec.
Revenues				
Property taxes	\$ 63,211,884	\$ 2,498,307	\$ 4,001,222	\$ 1,754,053
Replacement taxes	987,140	115,707	-	19,856
State aid	27,075,836	-	2,594,002	-
Federal aid	3,410,496	-	-	-
Interest	604,353	17,252	6,818	6,467
Other	<u>2,615,093</u>	<u>108,161</u>	<u>203,030</u>	<u>-</u>
Total revenues	<u>97,904,802</u>	<u>2,739,427</u>	<u>6,805,072</u>	<u>1,780,376</u>
Expenditures				
Current:				
Instruction:				
Regular programs	34,870,946	-	-	431,158
Special programs	11,783,600	-	-	495,878
Other instructional programs	2,031,959	-	-	36,508
State retirement contributions	22,163,459	-	-	-
Support services:				
Pupils	7,372,136	-	-	284,557
Instructional staff	5,489,303	-	-	173,172
General administration	2,086,853	-	-	28,509
School administration	3,875,395	-	-	178,571
Business	1,557,777	1,044	-	46,408
Transportation	-	-	8,135,880	-
Operations and maintenance	-	3,975,117	-	389,867
Central	849,449	-	-	53,149
Other supporting services	225,970	-	-	-
Community services	243,103	-	-	3,525
Nonprogrammed charges	3,060,169	-	-	-
Debt service:				
Principal	-	-	-	-
Interest and other	-	-	-	-
Capital outlay	<u>791,392</u>	<u>5,761</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>96,401,511</u>	<u>3,981,922</u>	<u>8,135,880</u>	<u>2,121,302</u>
Excess (deficiency) of revenues over expenditures	1,503,291	(1,242,495)	(1,330,808)	(340,926)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(215,832)	(98,700)	-	-
Proceeds from issuance of debt	-	-	-	-
Premium on issuance of debt	-	-	-	-
Lease liability issued	<u>779,552</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>563,720</u>	<u>(98,700)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,067,011	(1,341,195)	(1,330,808)	(340,926)
Fund balance, (deficit) beginning of year	<u>19,270,001</u>	<u>3,223,911</u>	<u>(89,148)</u>	<u>837,244</u>
Fund balance (deficit), end of year	<u>\$ 21,337,012</u>	<u>\$ 1,882,716</u>	<u>\$ (1,419,956)</u>	<u>\$ 496,318</u>

The accompanying notes are an integral part of this statement.

	Debt Service	Capital Projects	Fire Prevention and Safety	Total
\$	9,615,064	\$ -	\$ -	\$ 81,080,530
	-	-	-	1,122,703
	-	347,200	-	30,017,038
	-	-	-	3,410,496
	33,672	6,979,803	17	7,648,382
	-	<u>267,864</u>	-	<u>3,194,148</u>
	<u>9,648,736</u>	<u>7,594,867</u>	<u>17</u>	<u>126,473,297</u>
	-	-	-	35,302,104
	-	-	-	12,279,478
	-	-	-	2,068,467
	-	-	-	22,163,459
	-	-	-	7,656,693
	-	-	-	5,662,475
	-	-	-	2,115,362
	-	-	-	4,053,966
	-	1,564,678	-	3,169,907
	-	-	-	8,135,880
	-	-	-	4,364,984
	-	-	-	902,598
	-	671,371	-	897,341
	-	-	-	246,628
	-	-	-	3,060,169
	3,505,822	-	-	3,505,822
	6,401,069	-	-	6,401,069
	-	<u>104,250,324</u>	-	<u>105,047,477</u>
	<u>9,906,891</u>	<u>106,486,373</u>	-	<u>227,033,879</u>
	(258,155)	(98,891,506)	17	(100,560,582)
	264,532	50,000	-	314,532
	-	-	-	(314,532)
	-	54,005,000	-	54,005,000
	-	5,690,540	-	5,690,540
	-	-	-	779,552
	<u>264,532</u>	<u>59,745,540</u>	-	<u>60,475,092</u>
	6,377	(39,145,966)	17	(40,085,490)
	<u>2,043,963</u>	<u>117,326,820</u>	<u>8,612</u>	<u>142,621,403</u>
\$	<u>2,050,340</u>	<u>\$ 78,180,854</u>	<u>\$ 8,629</u>	<u>\$ 102,535,913</u>

Downers Grove Grade School District No. 58

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2025

Net change in fund balances - total governmental funds. \$ (40,085,490)

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense.

Capital outlay	\$ 104,989,573	
Depreciation and amortization expense	(2,946,370)	
Loss on disposal	<u>(313,576)</u>	101,729,627

Changes in deferred outflows and inflows of resources related to pensions are reported only in the statement of activities:

Deferred outflows and inflows of resources related to IMRF pension	(1,531,675)
Deferred outflows and inflows of resources related to TRS pension	190,839

Changes in deferred outflows and inflows of resources related to other postemployment benefits are reported only in the statement of activities:

Deferred outflows and inflows of resources related to RHP	(245,656)
Deferred outflows and inflows of resources related to THIS	4,946,147

Accrued interest reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. (618,236)

Governmental funds report the effect of premiums when the debt is issued. However, these amounts are deferred and amortized in the statement of activities. This is the amount of the current year, net effect of these differences. (4,623,927)

(Continued)

Downers Grove Grade School District No. 58

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICIT) OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended June 30, 2025

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. However, certain of these items are included in the governmental funds only to the extent that they require the expenditure of current financial resources:

Issuance of general obligation bonds	\$ (54,005,000)	
Principal repayments - general obligation bonds	2,915,000	
Accretion on capital appreciation bonds	(100,254)	
Arbitrage rebate liability	(4,810,054)	
Lease liabilities, net	(188,730)	
Compensated absences, net	(1,029,916)	
IMRF pension liability, net	499,809	
TRS pension liability, net	(134,104)	
RHP other postemployment benefit liability, net	63,971	
THIS other postemployment benefit liability, net	<u>(1,058,938)</u>	<u>(57,848,216)</u>
Change in net position of governmental activities		\$ <u><u>1,913,413</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Downers Grove Grade School District No. 58 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

The more significant of the District's accounting policies are described below.

1. Reporting Entity

The District is located in DuPage County, Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgetary, taxing, and debt matters.

The District includes all funds of its operations that are controlled by or dependent upon the District as determined on a basis of financial accountability. Financial accountability includes appointment of the organization's governing body, imposition of will, and fiscal dependency. The accompanying financial statements include only those funds of the District, as there are no organizations for which it has financial accountability.

Also, the District is not included as a component unit in any other governmental reporting entity, as defined by GASB pronouncements.

2. Fund Accounting

The accounts of the District are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

Governmental funds are used to account for all or most of the District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the servicing of general long-term debt (debt service fund), and the acquisition or construction of major capital facilities (capital project funds). The General Fund is used to account for all activities of the general government not accounted for in some other fund. The District considers all governmental funds to be major.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position (deficit) and the statement of activities) report information on all the nonfiduciary activities of the District. The effect of interfund activity has been eliminated from these statements. Governmental activities normally are supported by taxes, intergovernmental revenues, and local fees.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) amounts paid by recipients 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 revenues are reported as general revenues.

a. General Fund

The *General Fund* includes the Educational Account and the Working Cash Account. The Educational Account is the District's primary operating account. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Account is for the financial resources held by the District to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Account to other funds must be repaid upon collection of property taxes in the fund(s) loaned to. As allowed by the School Code of Illinois, this Fund may be permanently abolished and become part of the Educational Account or it may be partially abated to any fund in need as long as the District maintains a balance in the Working Cash Account of at least 0.05% of the District's current equalized assessed valuation.

The Student Activity balance is accounted for in the Educational Account. The balance accounts for activities such as student yearbooks, student clubs and councils and scholarships.

b. Special Revenue Funds

The special revenue funds are used to account for the proceeds of specific revenue sources (other than those accounted for in the debt service or capital projects fund) that are legally restricted to expenditures for specified purposes.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Government-Wide and Fund Financial Statements (Continued)

b. Special Revenue Funds (Continued)

Each of the District's special revenue funds has been established as a separate fund in accordance with the fund structure required by the state of Illinois for local educational agencies. These funds account for local property taxes restricted to specific purposes. A brief description of the District's special revenue funds is as follows:

Operations and Maintenance Fund - accounts for all revenues and expenditures made for operations, repair, and maintenance of the District's building and land. Revenues consist primarily of local property taxes and personal property replacement taxes.

Transportation Fund - accounts for all revenues and expenditures made for student transportation. Revenues are derived primarily from local property taxes and state reimbursement grants.

Municipal Retirement/Social Security Fund - accounts for the District's portion of pension contributions to the Illinois Municipal Retirement Fund, payments to Medicare, and payments to the Social Security System for noncertified employees. Revenues to finance contributions are derived primarily from local property taxes and personal property replacement taxes.

c. Debt Service Fund

Debt Service Fund - accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The primary revenue sources are local property taxes levied specifically for debt service and transfers from other funds.

d. Capital Projects Funds

Capital Projects Fund - accounts for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from bond proceeds and transfers from other funds.

Fire Prevention and Safety Fund - accounts for state-approved life safety projects financed through bond issues or local property taxes levied specifically for such purposes.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues and additions are recorded when earned, and expenses and deductions are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements 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 most revenues are available if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if they are vouchered by year-end. Expenditures are recorded when a fund liability is incurred, except for unmatured principal and interest on general long-term debt, which is recognized when due, and certain compensated absences, claims, and judgements, which are recognized when the obligation is expected to be liquidated with expendable and available financial resources.

Property taxes, personal property replacement taxes, interest, and intergovernmental revenues associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports unearned and unavailable revenue on its financial statements. Unearned and unavailable revenue arises when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability or deferred inflow of resources for unearned or unavailable revenue is removed from the balance sheet and revenue is recognized. Governmental funds also defer revenue recognition in connection with resources received, but not yet earned.

5. Deposits and Investments

Investments are stated at fair value. Changes in fair value are included in investment income.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Deferred Outflows / Deferred Inflows

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period. At June 30, 2025, the District reported deferred outflows of resources related to pension liabilities and other postemployment benefit (OPEB) liabilities. In addition to liabilities, the District may report deferred inflows of resources. Deferred inflows of resources represent the acquisition of net assets that is applicable to a future reporting period. At June 30, 2025, the District reported deferred inflows related to property taxes levied for a future period, pensions and OPEB liabilities.

7. Capital Assets

Capital assets, which include land, construction in progress, land improvements, buildings and improvements, equipment, and right to use leased assets are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial individual or group cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

The District has recorded right to use assets for buildings and equipment. The District's right to use assets were initially recorded at an amount equal to the related lease liability (Note E). The right to use assets are amortized on a straight-line basis over the remaining term of the related lease.

Depreciation of capital assets is provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows.

<u>Assets</u>	<u>Years</u>
Land improvements	15 - 20
Buildings and improvements	20 - 45
Equipment	5 - 20

Construction in progress is stated at cost and includes engineering, design, material, and labor costs incurred for planned construction. No provision for depreciation is made on construction in progress until the asset is completed and placed in service.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. New Accounting Pronouncement and Compensated Absences

The GASB has issued Statement No. 101, *Compensated Absences* (GASB 101), which was implemented by the District for the year ended June 30, 2025. The objective of this Statement is to update the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

See Note A-9 for changes in reporting compensated absences of the District at June 30, 2025.

See Note N for the effects of the restatement due to the adoption of the new accounting pronouncement.

All employees are provided sick leave and vacation benefits in accordance with their contractual agreements (teachers, secretaries, instructional aides, custodians, maintenance) or employee handbooks (administrators, technology, food service). Unused sick leave and vacation benefits are allowed to accumulate in accordance with their contractual agreements or employee handbooks. The District does not pay an employee for any unused sick days. Upon retirement, a certified employee may apply up to 340 days of unused sick leave toward service credit for the Teachers' Retirement System (TRS). Non-certified employees may apply 240 days of unused sick leave towards service credit for IMRF (Illinois Municipal Retirement Fund).

Under GASB 101, a liability is recognized for leave that has been earned and is attributable to services already rendered, when it is probable that the leave will be used for time off or otherwise paid/settled in cash, and the amount can be reasonably estimated. The liability is measured using the pay rates in effect at the financial statement date and includes only salary-related payments directly associated with the compensated absences, such as the employer's share of payroll taxes. See Note E for rollforward of compensated absences liability.

9. 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 and losses on refunding of bonds, are deferred and amortized over the life of the applicable bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

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

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Personal Property Replacement Taxes

Personal property replacement tax revenues are first allocated to the Municipal Retirement/Social Security Fund, with the balance allocated at the discretion of the District.

11. Budgetary Data

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual budgets lapse at fiscal year-end.

12. Restricted Net Position

For the government-wide financial statements, net position is reported as restricted when constraints placed on net position is either: (1) externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments, (2) imposed by law through constitutional provisions, or (3) imposed by enabling legislation. All of the District's restricted net positions were restricted as a result of enabling legislation.

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

13. Fund Balance

The governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned.

a. *Nonspendable* - includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The nonspendable in form criteria includes items that are not expected to be converted to cash such as prepaid items or inventories.

b. *Restricted* - refers to amounts that are subject to outside restrictions such as creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through enabling legislation. Special revenue funds, as well as debt service and capital projects funds, are by definition restricted for those specified purposes. All restricted fund balances are for purposes of the restricted funds as described in Note A-3.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Fund Balance (Continued)

c. *Committed* - refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority (the Board of Education). The Board of Education commits fund balances by passing a resolution. Amounts committed cannot be used for any purpose unless the District removes or changes the specific use by taking the same type of formal action it employed to previously commit those funds. At June 30, 2025 the District has committed \$657,926 in the Operations and Maintenance Fund which represents the balance of a separate sinking fund that was created and funded by the District to fund future projects.

d. *Assigned* - refers to amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by the Board of Education or the individual the Board of Education delegated the authority to assign amounts to be used for specific purposes. The Board of Education has declared that the Assistant Superintendent for Business/CSBO may assign amounts for a specific purpose. At June 30, 2025, the District has assigned \$1,596,204 in the General (Educational Account) Fund associated with the medical reserve account for self-insurance claims and the District student activity balance.

e. *Unassigned* - refers to all spendable amounts not contained in the other four classifications described above. In funds other than the General Fund, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally they act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

14. Use of Estimates

In preparing financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets, and deferred outflows of resources, liabilities, and deferred inflows of resources at the date of the financial statements, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Pensions and Other Postemployment Benefits

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

NOTE B - DEPOSITS AND INVESTMENTS

The District's investment policy is in line with State Statutes. The investments that the District may purchase are limited by Illinois law to the following: (1) securities that are fully guaranteed by the U.S. government as to principal and interest; (2) certain U.S. government agency securities; (3) interest-bearing savings accounts, interest-bearing certificates of deposit or time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; (4) short-term discount obligations of corporations organized in the United States with assets exceeding \$500,000,000; (5) interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation or school district; (6) fully collateralized repurchase agreements; (7) the State Treasurer's Illinois and Prime Funds; and (8) money market mutual funds and certain other instruments.

At June 30, 2025, the District's cash and investments consisted of the following:

	<u>Total</u>
Cash on hand	\$ 1,250
Deposits with financial institutions*	78,893,421
Illinois School District Liquid Asset Fund (ISDLAF +)	51,125,666
Illinois Funds	8,083
Illinois Trust Term Series	101,477
Negotiable certificates of deposit	489,858
	<u>\$ 130,619,755</u>

* Includes accounts held in demand accounts, savings accounts, CDs, and money market savings accounts, which are valued at cost.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs. The District's investments detailed in the interest rate risk table below are measured using the market valuation method and level 2 valuation inputs.

1. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, a periodic review of the investment portfolio is performed to ensure performance is consistent with the safety, liquidity, rate of return, diversification and overall performance the District needs. Maturity information on other investments is shown in the table below.

Investment Type	Fair Value	Investment Maturities in Years			
		Less than 1	1-5	6-10	More than 10
Negotiable certificates of deposit	\$ 489,858	\$ 489,858	\$ -	\$ -	\$ -

The following investments are measured at net asset value (NAV):

Investment:	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
ISDLAF+	\$ 51,125,666	n/a	Daily 1 day
Illinois Funds	8,083	n/a	Daily 1 day
Illinois Trust	101,477	n/a	Daily 1 day

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

2. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual funds to the top two ratings issued by nationally recognized statistical rating organizations (NRSROs). The District's investments in negotiable certificates of deposits are unrated.

The Illinois School District Liquid Asset Fund Plus (ISDLAF+) is a not-for-profit pooled investment trust formed pursuant to the Illinois Municipal Code and managed by a Board of Trustees, elected from participating members. The trust is not registered with the SEC as an investment company. Investments are rated AAAM and are valued at share price, which is the price for which the investment could be sold.

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are rated AAAs and are valued at Illinois Funds' share price, which is the price for which the investment could be sold.

The Illinois Trust, formerly known as the Illinois Institutional Investors Trust (IIIT), is a trust organized under the laws of the State of Illinois and managed by a Board of Trustees, elected from participating members. The Illinois Trust is not registered with the SEC as an investment company. Investments in the Illinois Trusts are rated AAAM and are valued at Illinois Trust's share price, which is the price for which the investment could be sold. There were no unfunded commitments.

3. Concentration of Credit Risk

The District's investment policy requires diversification of the investment portfolio to minimize the risk of loss resulting from overconcentration in a particular type of security, risk factor, issuer, or maturity. The policy requires diversification strategies to be determined and revised periodically by the District's Investment Officer to meet the District's ongoing need for safety, liquidity, and rate of return.

4. Custodial Credit Risk

With respect to 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 investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured by collateral in the event of default or failure of the financial institution holding the funds. At June 30, 2025, the bank balances of the District's deposits with financial institutions totaled \$79,205,590 all of which was fully insured or collateralized.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

4. Custodial Credit Risk (Continued)

With respect to investments, custodial credit risk is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy limits the exposure to investment custodial credit risk by requiring that all investments be in high quality investment pools and/or be secured by private insurance or collateral.

NOTE C - PROPERTY TAXES RECEIVABLE

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2024 tax levy resolution was approved by the Board on November 11, 2024. 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 on January 1 of that year. The owner of real property on January 1 (the lien date) in any year is liable for taxes of that year.

Tax rate ceilings are applied at the fund level. These ceilings are established by state law subject to change only by the approval of the voters of the District.

The District's annual property tax levy is subject to Property Tax Extension Limitation Act (PTELA), which is applied in the aggregate to the total levy (excluding certain levies for the repayment of debt). PTELA limits the increase in total taxes billed to the lesser of 5% or the percentage increase in the Consumer Price Index (CPI) for the preceding year. The amount can be exceeded to the extent there is "new growth" in the District's tax base. The new growth consists of new construction, annexations, and tax increment finance district property becoming eligible for taxation.

Property taxes are collected by the DuPage County Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two equal installments: the first due on June 1 and the second due on September 1. Property taxes are normally collected by the District within 60 days of the respective installment dates.

The portion of the 2024 property tax levy not received by June 30 is recorded as a receivable, net of estimated uncollectible amounts of 1.0%. The receivable collected within the current year or due and expected to be collected soon enough thereafter to be used to pay liabilities of the current period, less the taxes collected soon enough after the end of the previous fiscal year, are recognized as revenue. Net taxes receivable less the amount expected to be collected within 60 days are reported as deferred inflow of resources - property taxes levied for a future period.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE D - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	Balance July 1, 2024	Transfer/ Additions	Transfer/ Deletions	Balance June 30, 2025
Capital assets, not being depreciated				
Land	\$ 219,459	\$ -	\$ -	\$ 219,459
Construction in progress	31,909,089	104,190,777	35,916,121	100,183,745
Total capital assets, not being depreciated	32,128,548	104,190,777	35,916,121	100,403,204
Capital assets, being depreciated and amortized				
Land improvements	4,844,389	1,373,079	-	6,217,468
Buildings and improvements	53,195,563	34,543,042	-	87,738,605
Equipment	7,906,034	19,244	-	7,925,278
Right to use leased building	563,968	779,552	563,968	779,552
Right to use leased equipment	946,847	-	-	946,847
Total capital assets, being depreciated/ amortized	67,456,801	36,714,917	563,968	103,607,750
Less accumulated depreciation / amortization for:				
Land improvements	2,279,433	311,630	-	2,591,063
Buildings and improvements	34,441,441	2,044,691	-	36,486,132
Equipment	6,522,727	367,908	-	6,890,635
Right to use leased building	229,314	32,771	250,392	11,693
Right to use leased equipment	362,958	189,370	-	552,328
Total accumulated depreciation / amortization	43,835,873	2,946,370	250,392	46,531,851
Total capital assets, being depreciated / amortized, net	23,620,928	33,768,547	313,576	57,075,899
Governmental activities capital assets, net	\$ 55,749,476	\$ 137,959,324	\$ 36,229,697	\$ 157,479,103

Downers Grove Grade School District No. 58
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2025

NOTE D - CAPITAL ASSETS (Continued)

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Regular programs	\$ 1,047,167
Special programs	33,713
Pupils	6,735
Instructional staff	233,764
General administration	6,239
School administration	6,073
Business	1,548,545
Central	<u>64,134</u>
Total depreciation and amortization expense - governmental activities	<u>\$ 2,946,370</u>

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE E - LONG-TERM LIABILITIES

1. Changes in General Long-term Liabilities

During the year ended June 30, 2025, changes in long-term liabilities were as follows:

	Balance July 1, 2024 (as restated)*	Additions/ Accretion	Reductions	Balance June 30, 2025
Bonds payable				
General obligation bonds	\$ 132,017,409	\$ 54,105,254	\$ 2,915,000	\$ 183,207,663
Unamortized premiums	15,506,410	5,690,540	1,066,613	20,130,337
Total bonds payable	<u>147,523,819</u>	<u>59,795,794</u>	<u>3,981,613</u>	<u>203,338,000</u>
TRS net pension liability	3,420,505	472,231	338,127	3,554,609
IMRF net pension liability	7,173,059	5,640,404	6,140,213	6,673,250
RHP total other postemployment benefit liability	3,712,488	299,082	363,053	3,648,517
THIS net other postemployment benefit liability	10,753,862	5,729,983	4,671,045	11,812,800
Lease liabilities	960,988	779,552	590,822	1,149,718
Arbitrage rebate liability	-	4,810,054	-	4,810,054
Compensated absences**	10,846,486	1,029,916	-	11,876,402
Total long-term liabilities - governmental activities	<u>\$ 184,391,207</u>	<u>\$ 78,557,016</u>	<u>\$ 16,084,873</u>	<u>\$ 246,863,350</u>

*Balance has been restated due to the implementation of GASB 101. See Note N.

**The amount displayed as additions or reductions represents the net change in the liability, as allowed by GASB 101.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE E - LONG-TERM LIABILITIES (Continued)

1. Changes in General Long-term Liabilities (Continued)

	Due Within one year
General obligation bonds	\$ 3,285,000
Compensated absences	2,136,635
Lease liabilities	205,422
	\$ 5,627,057

2. General Obligation Bonds

During the fiscal year ended June 30, 2025, the District issued \$54,005,000 of Taxable General Obligation Limited School Bonds, Series 2025. Proceeds of the 2025 Bonds were used to increase the District's capital project funds and pay costs associated with the issuance of the 2025 Bonds. The issuance was approved as part of the District's referendum approved in November 2022.

General obligation bonds are direct obligations, and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Purpose	Interest Rates	Face Amount	Carrying Amount
2018 General Obligation Limited Tax Capital Appreciation Bonds, Series 2018, due December 15, 2027	1.75% - 3.18%	\$ 3,500,000	\$ 3,342,663
2021A Taxable General Obligation Limited School Bonds, Series 2021A, due December 15, 2028	0.20% - 1.40%	1,325,000	1,325,000
2021B General Obligation Limited School Bonds, Series 2021B, due December 15, 2031	4.00%	2,545,000	2,545,000
2022 General Obligation School Bonds, Series 2022, due January 1, 2042	5.00% - 5.25%	121,990,000	121,990,000
2025 General Obligation School Bonds, Series 2025, due December 15, 2044	5.50%	54,005,000	54,005,000
		\$ 183,365,000	\$ 183,207,663

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE E - LONG-TERM LIABILITIES (Continued)

2. General Obligation Bonds (Continued)

At June 30, 2025, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

Year Ending June 30,	Principal	Interest	Total
2026	\$ 3,285,000	9,792,571	\$ 13,077,571
2027	3,670,000	9,201,225	12,871,225
2028	4,085,000	9,087,225	13,172,225
2029	4,540,000	8,928,475	13,468,475
2030	5,045,000	8,726,575	13,771,575
2031-2035	34,580,000	39,410,425	73,990,425
2036-2040	54,530,000	28,926,888	83,456,888
2041-2044	73,630,000	10,925,613	84,555,613
Total	\$ <u>183,365,000</u>	\$ <u>124,998,996</u>	\$ <u>308,363,996</u>

These payments will be made from amounts budgeted from the debt service tax levies in future periods. There is \$2,050,340 in the Debt Service Fund to service the outstanding bonds payable.

In a prior year, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2025, \$30,000 of Series 2018 principal outstanding is considered defeased.

The District is subject to the Illinois School Code, which limits the bond indebtedness to 6.9% of the most recent available equalized assessed valuation of the District. As of June 30, 2025, the statutory debt limit for the District was \$256,119,871 of which \$71,605,153 is fully available.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE E - LONG-TERM LIABILITIES (Continued)

3. Lease Liabilities

The District has various lease agreements for copiers and administrative office space. The District's lease agreements qualify as other than short-term leases under GASB 87 and therefore have been recorded at the present value of the future minimum lease payments. The leases expire at various dates through September 2074 and require future aggregate annual payments of principal and interest ranging from approximately \$48,700 to \$213,500. The lease liabilities for administrative copiers and office space were measured at incremental borrowing rates of 5.50% and 5.00%, respectively. As a result of the leases, the District has recorded right to use assets (Note D) with a net book value of \$1,162,378 as of June 30, 2025. The obligations are repaid from the Debt Service Fund, with funding provided by transfers from the General (Educational Account) Fund and the Operations and Maintenance Fund. At June 30, 2025, the District's future cash flow requirements for retirement of leases payable principal and interest were as follows:

Year Ending June 30	Principal	Interest	Total
2026	\$ 205,422	\$ 56,806	\$ 262,228
2027	215,964	46,264	262,228
2028	27,184	39,310	66,494
2029	9,985	38,715	48,700
2030	10,534	38,166	48,700
Thereafter	<u>680,629</u>	<u>850,655</u>	<u>1,531,284</u>
Total	<u>\$ 1,149,718</u>	<u>\$ 1,069,916</u>	<u>\$ 2,219,634</u>

4. Arbitrage Rebate Liability

In accordance with Section 148(f) of the Internal Revenue Code, the District is subject to arbitrage rebate requirements in the event that investment earnings on bond proceeds exceed the yield on tax-exempt bond proceeds, unless specific IRS exceptions are met. As of June 30, 2025, the estimated arbitrage rebate liability was \$4,810,054 related to the Series 2022 bonds. Management engages independent rebate specialists to perform formal calculations in accordance with federal regulations. Any required rebate payments are due to the U.S. Treasury five years from the date of bond issuance and every five years thereafter, with a final payment due upon the retirement of the bonds.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE F - INTERFUND TRANSFERS

The District transferred \$50,000 from the Operations and Maintenance Fund to the Capital Projects Fund. Amounts transferred represent funds used to pay for capital projects.

The District transferred \$215,832 from the General (Education Account) Fund and \$48,700 from the Operations and Maintenance Fund to the Debt Service Fund. Amounts transferred were used for principal and interest payments on leases.

NOTE G - INTERFUND LOANS

As of June 30, 2025, the District has loaned \$543,888, from the General Fund (Working Cash Account) to the Transportation Fund. Amount loaned was used to cover cash shortfalls in the Transportation Fund and will be repaid with property taxes during the year ended June 30, 2026.

NOTE H - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has purchased insurance from private insurance companies for general liability, workers' compensation, and other coverages not included below. Premiums have been recorded as expenditures in the appropriate funds. There have been no significant reductions in insurance coverage from coverage in prior years. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three years.

The District is self-insured for medical and dental coverage that is provided to District personnel. A third-party administrator processes claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third-party administrator for payment of employee health and dental claims, and administration fees. The District's liability will not exceed \$150,000 per employee, as provided by stop-loss provisions incorporated in the plan.

At June 30, 2025, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent, totaled \$781,803. These estimates, which consider historical lag periods and current year claims experience, are developed based on reports prepared by the administrative agent. The District does not allocate overhead costs or other nonincremental costs to the claims liability. Claims incurred but not yet reported (IBNRs) include known loss events that are expected to later be presented as claims, unknown loss events that are expected to become claims, and expected future developments on claims already reported.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE H - RISK MANAGEMENT (Continued)

For the two years ended June 30, 2025 and 2024, changes in the liability for unpaid claims are as follows:

	<u>2025</u>	<u>2024</u>
Unpaid claims, beginning of fiscal year	\$ 938,744	\$ 845,388
Incurred claims (including IBNRs)	10,440,122	10,091,130
Claim payments	<u>(10,597,063)</u>	<u>(9,997,774)</u>
Unpaid claims, end of fiscal year	<u>\$ 781,803</u>	<u>\$ 938,744</u>

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS

1. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

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 nonannuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration.

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

As a multi-employer cost sharing pension plan, TRS employs a methodology to allocate the pension liabilities to each individual district based off of the actual contributions a District makes to the plan in a fiscal year and is re-measured annually, and thus the timing of receipt of contribution payments from the District's or refunds made by TRS to the District can have a significant impact on the District's allocation of the net pension liability that may not be reflective of the District's portion of the total contractual contribution to the Plan. The net pension liability as a whole is a significant accounting estimate that takes into account several assumptions and allocations.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

General Information about the Pension Plan (Continued)

Benefits Provided

TRS provides retirement, disability, and death benefits. Tier I members have TRS or reciprocal system service prior to January 1, 2011. Tier I members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest 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 highest four. Disability provisions for Tier II are identical to those of Tier I. Death benefits are payable under a formula that is different than Tier I.

Essentially all Tier I retirees receive an annual three 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 I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2025, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2025, state of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenses of \$23,725,531 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$21,746,072 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025 were \$268,983 and are deferred because they were paid after the June 30, 2024 measurement date.

Federal and Special Trust Fund Contributions

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

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

General Information about the Pension Plan (Continued)

Contributions (Continued)

Federal and Special Trust Fund Contributions (Continued)

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

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$469,100 were paid from federal and special trust funds that required employer contributions of \$48,505.

Early 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, there were no employer contributions due on salary increases in excess of 6 percent or for sick leave days granted in excess of the normal annual allotment.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

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

At June 30, 2025, 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	\$	3,554,609
State's proportionate share of the net pension liability associated with the District		<u>296,378,167</u>
 Total		 <u><u>\$ 299,932,776</u></u>

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The District's proportion of the net pension liability was based on the District'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 District's proportion was 0.0041397309 percent, which was an increase of 0.0001146877 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized the following pension expense/expenditures and revenue for the support provided by the state pertaining to the District's employees:

	<u>Governmental Activities</u>	<u>General Fund</u>
State on-behalf contributions - revenue and expense/expenditure	\$ 23,725,531	\$ 21,746,072
District TRS pension expense/expenditure	<u>212,250</u>	<u>268,983</u>
Total TRS expense/expenditure	<u><u>\$ 23,937,781</u></u>	<u><u>\$ 22,015,055</u></u>

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

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

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 13,367	\$ 9,227
Change of assumptions	48,977	1,886
Net difference between projected and actual earnings on pension plan investments	-	30,518
Changes in proportion and differences between District contributions and proportionate share of contributions	<u>158,405</u>	<u>209,968</u>
Total deferred amounts to be recognized in pension expense in the future periods	<u>220,749</u>	<u>251,599</u>
District contributions subsequent to the measurement date	<u>268,983</u>	<u>-</u>
Total deferred amounts related to pensions	<u>\$ 489,732</u>	<u>\$ 251,599</u>

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

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

The District reported \$268,983 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year ending June 30,	Net Deferred (Inflows) Outflows of Resources
2026	\$ 122,224
2027	(26,340)
2028	(19,679)
2029	(33,209)
2030	(12,146)
Total	\$ 30,850

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

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

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

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

Actuarial Assumptions (Continued)

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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return *</u>
Global equity	37.0 %	7.55 %
Private equity	15.0	10.28
Public income	18.0	5.81
Private credit	8.0	9.20
Real assets	18.0	7.01
Diversifying strategies	4.0	5.18
Total	<u>100.0 %</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 percent, which was the same as the June 30, 2023 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily-required rates.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (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 District'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 percent, 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	<u>1% Decrease</u> <u>(6.00%)</u>	<u>Current</u> <u>Discount</u> <u>Rate</u> <u>(7.00%)</u>	<u>1% Increase</u> <u>(8.00%)</u>
District's proportionate share of the net pension liability	\$ 4,390,043	\$ 3,554,609	\$ 2,862,072

TRS Fiduciary Net Position

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

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement, disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed with 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 below. 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. That 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).

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.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	430
Inactive plan members entitled to but not yet receiving benefits	593
Active plan members	<u>209</u>
Total	<u><u>1,232</u></u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 was 13.10%. For the fiscal year ended June 30, 2025 the District contributed \$922,997 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return (Note 1)	7.25%

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Retirement Age	Experience-based table of rates, specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study from years 2020 to 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 Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.
Long-term Expected Rate of Return	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:

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Equities	33.50%	4.35 %
International equity	18.00%	5.40 %
Fixed income	24.50%	5.20 %
Real estate	10.50%	6.40 %
Alternative investments	12.50%	4.85% - 6.25%
Cash equivalents	1.00%	3.60 %
Total	100.00%	

Other information:

Notes:

There were no benefit changes during the year.

Note 1:

There were no benefit changes in the discount rate used to calculate the Total Pension Liability (TPL), since the December 31, 2023 valuation.

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. The Single Discount Rate reflects:

- a. 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
- b. 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 pension plan investments is 7.25%, the municipal bond rate is 4.08% (based on the daily rate closest to but not later than the measurement date of the "20-Year Municipal GO AA Index"), and the resulting single discount rate is 7.25%.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Changes in Net Pension Liability

The following table shows the components of the change in the District's net pension liability for the calendar year ended December 31, 2024:

	<u>Total Pension Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net Pension Liability (Asset) (A) - (B)</u>
Balances at December 31, 2023	\$ 55,510,251	\$ 48,337,192	\$ 7,173,059
Changes for the year:			
Service cost	649,467	-	649,467
Interest on the total pension liability	3,903,897	-	3,903,897
Difference between expected and actual experience of the total pension liability	556,237	-	556,237
Changes of assumptions	-	-	-
Contributions - employer	-	925,434	(925,434)
Contributions - employees	-	317,851	(317,851)
Net investment income	-	4,896,928	(4,896,928)
Benefit payments, including refunds of employee contributions	(3,976,252)	(3,976,252)	-
Other (net transfer)	-	(530,803)	530,803
Net changes	<u>1,133,349</u>	<u>1,633,158</u>	<u>(499,809)</u>
Balances at December 31, 2024	<u>\$ 56,643,600</u>	<u>\$ 49,970,350</u>	<u>\$ 6,673,250</u>

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.25%, 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 than the current rate:

	<u>1% Lower (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Higher (8.25%)</u>
Net pension liability	\$ 12,057,457	\$ 6,673,250	\$ 2,148,491

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

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

For the year ended June 30, 2025 the District recognized pension expense of \$1,955,088. At June 30, 2025, the District reported, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	\$ 133,821	\$ -
Change of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	<u>1,223,164</u>	<u>-</u>
 Total deferred amounts to be recognized in pension expense in the future periods	 <u>1,356,985</u>	 <u>-</u>
 Pension contributions made subsequent to the measurement date	 <u>511,331</u>	 <u>-</u>
 Total deferred amounts related to pensions	 <u>\$ 1,868,316</u>	 <u>\$ -</u>

The District reported \$511,331 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

Year Ended June 30,	Net Deferred Outflows (Inflows) of Resources
2026	\$ 725,245
2027	1,612,245
2028	(678,347)
2029	(302,158)
2030	-
Thereafter	-
Total	\$ 1,356,985

3. Summary of Pension Items

Below is a summary of the various pension items:

	TRS	IMRF	Total
Deferred outflows of resources:			
Employer contributions	\$ 268,983	\$ 511,331	\$ 780,314
Experience	13,367	133,821	147,188
Assumptions	48,977	-	48,977
Proportionate share	158,405	-	158,405
Investments	-	1,223,164	1,223,164
	\$ 489,732	\$ 1,868,316	\$ 2,358,048
Net pension liability	\$ 3,554,609	\$ 6,673,250	\$ 10,227,859
Pension expense	\$ 23,937,781	\$ 1,955,088	\$ 25,892,869
Deferred inflows of resources:			
Assumptions	\$ 1,886	\$ -	\$ 1,886
Experience	9,227	-	9,227
Proportionate share	209,968	-	209,968
Investments	30,518	-	30,518
	\$ 251,599	\$ -	\$ 251,599

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE I - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

4. Social Security/Medicare

Employees not qualifying for coverage under the Illinois Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "nonparticipating employees". These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security/Medicare. The District paid the total required contribution for the current fiscal year.

5. 457(b) Retirement Savings Plan

On October 14, 2020 the Board of Education approved the establishment of a 457(b) Retirement Savings Plan, which is a defined contribution plan, for District employees. The plan is held in a trust and administered by a third party serving as the plan's trustee. The number of employees participating in the plan on June 30, 2025 was 5. The plan allows for both employee and the District to make optional contributions to the plan. For the fiscal year ended June 30, 2025, the District did not make any contributions to the plan.

6. 403(b) Retirement Plan

The District also has a 403(b) Salary Reduction plan, that also contains a Roth option, which is a defined contribution plan, for District employees. The plan is held in a trust and administered by a third party serving as the plan's trustee. The number of employees participating in the plan on June 30, 2025 was 182. The plan allows for both employee and the District to make contributions to the plan. For the fiscal year ended June 30, 2025, the District did not make any contributions to the plan.

7. TRS Supplemental Savings Plan

Illinois Teachers' Retirement System established a Supplemental Savings Plan that is available to Illinois public school teachers employed outside the city of Chicago that was required to be adopted by all public-school districts in Illinois by September 30, 2022. The Board of Education voted to adopt this plan on December 6, 2021. The Supplemental Savings Plan is a 457(b) Retirement Plan, which is a defined contribution plan. The plan assets are held in a trust and is administered by a third party serving as the plan's trustee. The number of employees participating in the plan on June 30, 2025 was 14. The plan allows for both employee and the District to make contributions to the plan. For the fiscal year ended June 30, 2025, the District did not make any contributions to the plan.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS

1. Teachers' Health Insurance Security (THIS)

General Information about the Other Postemployment Plan

Plan Description

The District participates in the Teacher Health Insurance Security Fund (THIS), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>).

Benefits Provided

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

General Information about the Other Postemployment Plan (Continued)

Contributions

On behalf contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. In the fund financial statements, the State contributions are intended to match contributions to the THIS Fund from active members, which were 0.90 percent of pay during the year ended June 30, 2025. In the government-wide financial statements, State of Illinois contributions also include a proportional allocation of the State's OPEB expense (based on the portion of the District's share of the expense compared to all School Districts in aggregate). For the year ended June 30, 2025, the District recognized revenue and expenses of \$4,808,892 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$417,387 in the General Fund based on the current financial resources measurement basis for State of Illinois contributions on behalf of the District's employees.

District contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.67 percent during the year ended June 30, 2025. For the year ended June 30, 2025, the District paid \$310,723 to the THIS Fund, which was 100 percent of the required contribution. These amounts are deferred because they were paid after the June 30, 2024 measurement date.

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

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2025, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state OPEB 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 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	\$ 11,812,800
State's estimated proportionate share of the net OPEB liability associated with the District*	<u>16,042,316</u>
Total	<u><u>\$ 27,855,116</u></u>

* The State's proportionate share of the net OPEB liability (NOL) associated with the District is not available in the actuarial report and therefore the amount reported above is an estimate based allocating the State's total NOL for the entire plan (per the actuary) based on the District's proportionate share of the NOL to all the school districts participating in the Plan. Additionally, the amounts included below related to sensitivity of the healthcare rate, discount rate and amortization of deferred inflows and outflows are based on a similar allocation methodology.

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 THIS for the measurement year ended June 30, 2024, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2024, the District's proportion was 0.149330 percent, which was a decrease of 0.001551 percent from its proportion measured as of June 30, 2023.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

For the year ended June 30, 2025, the District recognized the following for OPEB expense/expenditure and revenue pertaining to the District's employees:

	Governmental Activities	General Fund
State on-behalf contributions - OPEB revenue and expense/expenditure	\$ 4,808,892	\$ 417,387
District OPEB pension (income) expense/expenditure	(3,576,448)	310,723
 Total OPEB expense/expenditure	 \$ 1,232,444	 \$ 728,110

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 325,966	\$ 4,978,836
Change of assumptions	357,015	16,973,962
Net difference between projected and actual earnings on OPEB plan investments	-	6,413
Changes in proportion and differences between District contributions and proportionate share of contributions	2,652,123	984,457
 Total deferred amounts to be recognized in OPEB expense in future periods	 3,335,104	 22,943,668
 District contributions subsequent to the measurement date	 310,723	 -
 Total deferred amounts related to OPEB	 \$ 3,645,827	 \$ 22,943,668

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

The District reported \$310,722 as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2026. Other amounts reported as deferred inflows of resources and deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending June 30,	Net Deferred Inflows of Resources
2026	\$ 4,002,962
2027	3,827,359
2028	3,737,542
2029	3,496,621
2030	2,777,152
Thereafter	1,766,928
Total	\$ 19,608,564

Actuarial Assumptions

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

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you basis. Contribution rates are defined by statute. For fiscal year end June 30, 2024, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Actuarial Assumptions (Continued)

Asset Valuation Method	Market value
Investment rate of return	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Inflation	2.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.
Ultimate Salary Increases	3.50%
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Trend Rate	Trend rates for plan year 2025 are based on actual premium increases. For nonmedicare 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.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Expenses

Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

Discount Rate

The State, school districts, and active members contribute 0.9 percent, 0.67 percent, and 0.9 percent of pay, respectively, for fiscal year 2024. Retirees contribute a percentage of the premium rate. The State also contributes an additional amount to cover plan costs in excess of contributions and investment income. Because plan benefits are financed on a pay-as-you-go basis, the single discount rate is based on a tax-exempt municipal bond rate index of 20 year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 3.86 percent at June 30, 2023, and 3.97 percent at June 30, 2024, was used to measure the total OPEB liability. The increase in the single discount rate, from 3.86 percent to 3.97 percent, caused the total OPEB liability to decrease by approximately \$95 million as of June 30, 2024.

Investment Return

During plan year end June 30, 2024, the trust earned \$21,998,000 in interest, and the market value of assets at June 30, 2024, is \$634.5 million. The long-investment return was assumed to be 2.75 percent.

Money-Weighted Rate of Return

The annual money-weighted rate of return was estimated based on monthly investment performance, net of investment expenses, adjusted for changing amounts actually invested. The annual money-weighted rate of return was 4.307 percent of year end June 30, 2024, and 1.376 percent for plan year end June 30, 2023.

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

The following presents the District's proportionate share of the net OPEB liability as of June 30, 2024, using the discount rate of 3.97 percent and sensitivity single discount rates that are either one percentage point higher or lower:

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

1. Teachers' Health Insurance Security (THIS) (Continued)

Other Postemployment Benefit (OPEB) Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

	<u>1% Decrease (2.97%)</u>	<u>Discount Rate (3.97%)</u>	<u>1% Increase (4.97%)</u>
District's proportionate share of the net OPEB liability	\$ <u>13,183,092</u>	\$ <u>11,812,800</u>	\$ <u>10,604,850</u>

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Trend Rate

The following table shows the plan's net OPEB liability as of June 30, 2024, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower.

	<u>1% Decrease**</u>	<u>Current Healthcare Trend Rate*</u>	<u>1% Increase ***</u>
District's proportionate share of the net OPEB liability	\$ <u>10,170,819</u>	\$ <u>11,812,800</u>	\$ <u>13,766,696</u>

*Pre-Medicare per 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 increase in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.

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

*** One percentage point increase in 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.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (RHP)

Plan Description

The District administers a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The benefits, benefit levels, employee contributions and employer contributions are governed by the District and may be amended by the District through its employment contracts. The plan does not issue a separate financial report.

Benefits Provided

The plan provides the ability for retirees and their spouses to access the District's group health insurance plan during retirement, provided they are on the group health insurance plan at the time of retirement. Retirees are responsible to contribute a premium toward the cost of their insurance, which is determined by the Board. Retirees may also access dental insurance benefits on a "pay all" basis. Dependents may also continue coverage on a pay-all basis.

Employees Covered by Benefit Terms

As of June 30, 2024 (most recent available), the following employees were covered by the benefit terms:

Active	481
Inactive entitled to but not yet receiving benefits	-
Inactive currently receiving benefits	<u>38</u>
Total	<u><u>519</u></u>

Contributions

Retirees under the age of 65 contribute the full active employee equivalent rate. Retirees have the option of choosing from an HMO or PPO plan through the District. Premiums for the plan are set by the Board of Education. Currently, the District contributes 0 percent to 100 percent to postemployment benefits, which varies for different employee groups.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (RHP) (Continued)

Total OPEB Liability

The total OPEB liability was determined by an actuarial valuation performed as of July 1, 2023 using the following actuarial methods and assumptions:

Actuarial valuation date	July 1, 2023
Measurement date	June 30, 2024
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Discount rate*	4.81%
Inflation rate	3.00%
Salary rate increase	4.00%
Healthcare trend	District Medical Plans: 7.00% initial 4.50% ultimate (reached in fiscal year 2039) TRIP TCHP Plan Option: 5.00% for all years TRIP Plan Stipend: 0% for all years
Mortality rates	IMRF Employees and Retirees: rates from the December 31, 2023 IMRF actuarial valuation report. TRS Employees and Retirees: rates from the June 30, 2023 TRS actuarial valuation report.
Election at retirement	100% of Administrators and Certified Staff assumed to elect the TRIP subsidy at retirement. 100% of Custodial Maintenance Employees with a subsidy are assumed to elect District coverage at retirement. 20% of Custodial Maintenance Employees without a subsidy and all other IMRF employees are assumed to elect continuation of coverage on the District medical plan at retirement.
Marital status	40% of employees electing District coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

*In 2025, changes in assumptions related to the discount rate were made (4.21% to 4.81%).

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (RHP) (Continued)

Discount Rate

The District does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be 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). A rate of 4.81% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2025.

Changes in the Total OPEB Liability

The following table shows the components of the change in the District's net OPEB liability for the fiscal year ended June 30, 2025 based upon a rollforward actuarial valuation for the actuarial valuation performed July 1, 2023 to the fiscal year-end.

	<u>Total OPEB Liability (A)</u>	<u>Plan Fiduciary Net Position (B)</u>	<u>Net OPEB Liability (A) - (B)</u>
Balances at July 1, 2024	\$ 3,712,488	\$ -	\$ 3,712,488
Changes for the year:			
Service cost	147,793	-	147,793
Interest on the total OPEB liability	151,290	-	151,290
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	(125,242)	-	(125,242)
Changes of assumptions and other inputs	-	-	-
Benefit payments, including the implicit rate subsidy	(237,812)	-	(237,812)
Other changes	-	-	-
Net changes	<u>(63,971)</u>	<u>-</u>	<u>(63,971)</u>
Balances at June 30, 2025	<u>\$ 3,648,517</u>	<u>\$ -</u>	<u>\$ 3,648,517</u>

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (RHP) (Continued)

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

The following presents the plan's total OPEB liability, calculated using a Single Discount Rate of 4.81%, as well as what the plan's total OPEB liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher than the current rate:

	<u>1% Lower (3.81%)</u>	<u>Current Discount Rate (4.81%)</u>	<u>1% Higher (5.81%)</u>
Total OPEB liability	\$ 3,889,490	\$ 3,648,517	\$ 3,424,251

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rate

The following presents the plan's net OPEB liability, calculated using a Healthcare Trend Rate range of 4.50%-7.00%, as well as what the plan's net OPEB liability would be if it were calculated using a Healthcare Trend Rate range that is 1% lower or 1% higher than the current range:

	<u>1% Lower (3.50 - 6.00%)</u>	<u>Current Healthcare Rate (4.50 - 7.00%)</u>	<u>1% Higher (5.50 - 8.00%)</u>
Total OPEB liability	\$ 3,481,898	\$ 3,648,517	\$ 3,844,009

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (RHP) (Continued)

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 \$419,496. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between expected and actual experience	\$ 450,362	\$ -
Change of assumptions	631,612	435,303
Total deferred amounts to be recognized in OPEB expense in the future periods	\$ 1,081,974	\$ 435,303

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 of Resources
2026	\$ 120,414
2027	120,414
2028	120,143
2029	115,640
2030	104,870
Thereafter	65,190
Total	\$ 646,671

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE J - OTHER POSTEMPLOYMENT BENEFITS (Continued)

3. Summary of OPEB Items

Below is a summary of the various OPEB items at June 30, 2025:

	<u>THIS</u>	<u>RHP</u>	<u>Total</u>
Deferred outflows of resources:			
Employer contributions	\$ 310,723	\$ -	\$ 310,723
Experience	325,966	450,362	776,328
Assumptions	357,015	631,612	988,627
Proportionate share	<u>2,652,123</u>	<u>-</u>	<u>2,652,123</u>
	<u>\$ 3,645,827</u>	<u>\$ 1,081,974</u>	<u>\$ 4,727,801</u>
 OPEB liability	 <u>\$ 11,812,800</u>	 <u>\$ 3,648,517</u>	 <u>\$ 15,461,317</u>
 OPEB expense	 <u>\$ 1,232,444</u>	 <u>\$ 419,496</u>	 <u>\$ 1,651,940</u>
 Deferred inflows of resources:			
Assumptions	\$ 16,973,962	\$ 435,303	\$ 17,409,265
Experience	4,978,836	-	4,978,836
Investments	6,413		6,413
Proportionate share	<u>984,457</u>	<u>-</u>	<u>984,457</u>
	<u>\$ 22,943,668</u>	<u>\$ 435,303</u>	<u>\$ 23,378,971</u>

NOTE K - JOINT AGREEMENT

The District is a member of the School Association for Special Education in DuPage County (SASED), a joint agreement that provides certain special education services to residents of many school districts. The District believes that, because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, these should not be included as component units of the District.

Complete financial statements for the School Association for Special Education in DuPage County (SASED) can be obtained from its business office at 6 S 331 Cornwall Road, Naperville, Illinois 60540.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE L - CONTINGENCIES

1. Litigation

The District, in the normal course of business, is subject to various litigation. Although the outcome of these matters is not presently determinable, the District believes they will not have a significant impact on the District. With regard to other pending matters, the eventual outcome and related liability, if any, are not determinable at this time. No provision has been made in the accompanying financial statements for settlement costs.

2. Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

3. Tax Abatements

During fiscal year 2019, the District entered into a real estate tax abatement agreement with an industrial taxpayer to provide an incentive for the taxpayer to expand its existing facility; thereby increasing the District's tax base and increasing employment. Under the terms of the agreement, the District agreed to abate a portion of the additional tax revenues generated by the expansion project, ranging from 90% in the first full tax year following the completion of the project, to 10% in the ninth year. The amount of the real estate taxes to be abated for the 2024 tax year was approximately \$42,000.

NOTE M - CONSTRUCTION COMMITMENTS

The District has contracts for construction projects which have been approved by the Board of Education at June 30, 2025. Future commitments under these contracts approximate \$52,405,000 at June 30, 2025.

Downers Grove Grade School District No. 58

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2025

NOTE N - RESTATEMENT - CHANGE IN ACCOUNTING PRINCIPLE

Due to the implementation of GASB 101 (Note A-8), the District examined past experience with accumulated sick leave and estimated the amount that is more likely than not to be used by employees as of July 1, 2024. This portion of the sick leave liability that existed at the beginning of the current year was not required to be reported in the previous financial statements under the prior applicable guidance. Accordingly, beginning net position has been restated to reflect the cumulative effect of this change:

Governmental Activities

Net position, July 1, 2024 - as previously stated	\$ 4,823,823
Change in accounting principle - GASB 101	<u>(10,754,032)</u>
Net position, July 1, 2024 - as restated	\$ <u><u>(5,930,209)</u></u>

NOTE O - DEFICIT FUND BALANCE

At June 30, 2025, the Transportation Fund has a deficit fund balance of \$1,419,956. District management expects to fund this deficit through future property tax levies.

NOTE P - SUBSEQUENT EVENT

Management has evaluated subsequent events through November 17, 2025, the date that these financial statements were available to be issued. Management has determined that no events or transactions have occurred subsequent to the balance sheet date that require disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

Downers Grove Grade School District No. 58

MULTIYEAR SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS

Illinois Municipal Retirement Fund

Ten Most Recent Fiscal Years

	2025	2024	2023	2022
Total pension liability				
Service cost	\$ 649,467	\$ 597,769	\$ 536,668	\$ 586,415
Interest on the total pension liability	3,903,897	3,811,381	3,723,637	3,687,073
Difference between expected and actual experience of the total pension liability	556,237	840,723	722,235	(76,905)
Assumption changes	-	(75,928)	-	-
Benefit payments and refunds	<u>(3,976,252)</u>	<u>(3,871,170)</u>	<u>(3,734,472)</u>	<u>(3,600,297)</u>
Net change in total pension liability	1,133,349	1,302,775	1,248,068	596,286
Total pension liability, beginning	<u>55,510,251</u>	<u>54,207,476</u>	<u>52,959,408</u>	<u>52,363,122</u>
Total pension liability, ending	<u><u>\$ 56,643,600</u></u>	<u><u>\$ 55,510,251</u></u>	<u><u>\$ 54,207,476</u></u>	<u><u>\$ 52,959,408</u></u>
Plan fiduciary net position				
Contributions, employer	\$ 925,434	\$ 858,506	\$ 912,658	\$ 950,563
Contributions, employee	317,851	321,978	270,152	268,203
Net investment income	4,896,928	5,068,422	(7,578,552)	8,537,777
Benefit payments, including refunds of employee contributions	(3,976,252)	(3,871,170)	(3,734,472)	(3,600,297)
Other (net transfer)	<u>(530,803)</u>	<u>1,297,692</u>	<u>151,965</u>	<u>(135,841)</u>
Net change in plan fiduciary net position	1,633,158	3,675,428	(9,978,249)	6,020,405
Plan fiduciary net position, beginning	48,337,192	44,661,764	54,640,013	48,619,608
Plan fiduciary net position, ending	<u><u>\$ 49,970,350</u></u>	<u><u>\$ 48,337,192</u></u>	<u><u>\$ 44,661,764</u></u>	<u><u>\$ 54,640,013</u></u>
Net pension liability (asset)	<u><u>\$ 6,673,250</u></u>	<u><u>\$ 7,173,059</u></u>	<u><u>\$ 9,545,712</u></u>	<u><u>\$ (1,680,605)</u></u>
Plan fiduciary net position as a percentage of the total pension liability				
	88.22 %	87.08 %	82.39 %	103.17 %
Covered Valuation Payroll	\$ 7,064,383	\$ 6,624,700	\$ 5,824,238	\$ 5,719,112
Net pension liability (asset) as a percentage of covered valuation payroll				
	94.46 %	108.28 %	163.90 %	(29.39) %

Note: Actuarial valuations are as of December 31, which is six months prior to the end of the fiscal year.

	2021	2020	2019	2018	2017	2016
\$	649,972	\$ 634,766	\$ 619,570	\$ 686,233	\$ 782,284	\$ 746,714
	3,566,730	3,469,607	3,339,906	3,346,657	3,197,627	3,037,325
	1,276,326	555,210	1,275,982	175,824	615,264	603,963
	(282,754)	-	1,182,124	(1,385,320)	(241,033)	95,189
	(3,436,891)	(3,218,218)	(2,982,999)	(2,777,166)	(2,433,212)	(2,047,024)
	<u>1,773,383</u>	<u>1,441,365</u>	<u>3,434,583</u>	<u>46,228</u>	<u>1,920,930</u>	<u>2,436,167</u>
	50,589,739	49,148,374	45,713,791	45,667,563	43,746,633	41,310,466
\$	<u>52,363,122</u>	<u>50,589,739</u>	<u>49,148,374</u>	<u>45,713,791</u>	<u>45,667,563</u>	<u>43,746,633</u>
\$	974,531	\$ 887,330	\$ 918,803	\$ 848,576	\$ 926,983	\$ 908,587
	284,507	287,383	269,112	276,271	287,160	301,130
	6,416,592	7,481,785	(2,527,731)	6,760,004	2,342,140	178,145
	(3,436,891)	(3,218,218)	(2,982,999)	(2,777,166)	(2,433,212)	(2,047,024)
	487,050	196,934	1,399,821	(1,282,568)	427,864	417,073
	<u>4,725,789</u>	<u>5,635,214</u>	<u>(2,922,994)</u>	<u>3,825,117</u>	<u>1,550,935</u>	<u>(242,089)</u>
	43,893,819	38,258,605	41,181,599	37,356,482	35,805,547	36,047,636
\$	<u>48,619,608</u>	<u>43,893,819</u>	<u>38,258,605</u>	<u>41,181,599</u>	<u>37,356,482</u>	<u>35,805,547</u>
\$	<u>3,743,514</u>	<u>6,695,920</u>	<u>10,889,769</u>	<u>4,532,192</u>	<u>8,311,081</u>	<u>7,941,086</u>
	92.85 %	86.76 %	77.84 %	90.09 %	81.80 %	81.85 %
\$	6,255,012	\$ 6,266,454	\$ 5,904,907	\$ 6,084,557	\$ 6,336,280	\$ 6,619,221
	59.85 %	106.85 %	184.42 %	74.49 %	131.17 %	119.97 %

Downers Grove Grade School District No. 58

MULTIYEAR SCHEDULE OF CONTRIBUTIONS

Illinois Municipal Retirement Fund

Ten Most Recent Fiscal Years

Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Valuation Payroll
2025	\$ 925,434	\$ 925,434	\$ -	\$ 7,143,529	13.10 %
2024	832,725	858,506	(25,781)	6,624,700	12.96
2023	912,658	912,658	-	5,824,238	15.67
2022	947,085	950,563	(3,478)	5,719,112	16.62
2021	1,077,113	974,531	102,582	6,255,012	15.58
2020	887,330	887,330	-	6,266,454	14.16
2019	918,804	918,803	1	5,904,907	15.56
2018	846,970	848,576	(1,606)	6,084,557	13.95
2017	913,058	926,983	(13,925)	6,336,280	14.63
2016	900,876	908,587	(7,711)	6,619,221	13.73

Downers Grove Grade School District No. 58
MULTIYEAR SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
Teachers' Retirement System of the State of Illinois
Ten Most Recent Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
District's proportion of the net pension liability	0.0041397309%	0.0040250432%	0.0038783272%	0.0042291867%
District's proportionate share of the net pension liability	\$ 3,554,609	\$ 3,420,505	\$ 3,251,602	\$ 3,299,243
State's proportionate share of the net pension liability associated with the District	<u>296,378,167</u>	<u>295,191,329</u>	<u>282,054,976</u>	<u>276,511,648</u>
Total	<u>\$ 299,932,776</u>	<u>\$ 298,611,834</u>	<u>\$ 285,306,578</u>	<u>\$ 279,810,891</u>
District's covered employe payroll	\$ 44,483,471	\$ 42,184,975	\$ 39,683,186	\$ 37,921,575
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	7.99%	8.11%	8.19%	8.70%
Plan fiduciary net position as a percentage of the total pension liability	45.4%	43.9%	42.8%	45.1%

Note: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
0.0042881939%	0.0053416410%	0.0035632007%	0.0051814405%	0.0046950648%	0.0066063731%
\$ 3,697,077	\$ 4,332,507	\$ 2,777,331	\$ 3,958,524	\$ 3,706,099	\$ 4,327,840
<u>289,574,305</u>	<u>308,339,795</u>	<u>190,258,816</u>	<u>241,739,723</u>	<u>255,215,128</u>	<u>188,886,330</u>
<u>\$ 293,271,382</u>	<u>\$ 312,672,302</u>	<u>\$ 193,036,147</u>	<u>\$ 245,698,247</u>	<u>\$ 258,921,227</u>	<u>\$ 193,214,170</u>
\$ 36,058,524	\$ 34,080,454	\$ 33,190,956	\$ 32,682,535	\$ 31,176,055	\$ 30,136,212
10.25%	12.71%	8.37%	12.11%	11.89%	14.36%
37.8%	39.6%	40.0%	39.3%	36.4%	41.5%

Downers Grove Grade School District No. 58
MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
 Teachers' Retirement System of the State of Illinois
Ten Most Recent Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution	\$ 258,004	\$ 244,673	\$ 230,162	\$ 219,945
Contributions in relation to the contractually required contribution	<u>258,006</u>	<u>244,674</u>	<u>230,157</u>	<u>220,002</u>
Contribution deficiency (excess)	<u>\$ (2)</u>	<u>\$ (1)</u>	<u>\$ 5</u>	<u>\$ (57)</u>
District's covered-employee payroll	\$ 46,376,348	\$ 44,483,471	\$ 42,184,975	\$ 39,683,186
Contributions as a percentage of covered-employee payroll	0.56%	0.55%	0.55%	0.55%

Note: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 209,139	\$ 197,667	\$ 192,508	\$ 238,814	\$ 186,079	\$ 229,365
<u>209,045</u>	<u>241,911</u>	<u>148,048</u>	<u>213,474</u>	<u>181,826</u>	<u>231,487</u>
<u><u>\$ 94</u></u>	<u><u>\$ (44,244)</u></u>	<u><u>\$ 44,460</u></u>	<u><u>\$ 25,340</u></u>	<u><u>\$ 4,253</u></u>	<u><u>\$ (2,122)</u></u>
\$ 37,921,575	\$ 36,058,524	\$ 34,080,454	\$ 33,190,956	\$ 32,682,535	\$ 31,176,055
0.55%	0.67%	0.43%	0.64%	0.56%	0.74%

Downers Grove Grade School District No. 58

MULTIYEAR SCHEDULE OF CHANGES IN TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY AND RELATED RATIOS

Retiree Health Plan

Eight Most Recent Fiscal Years

	2025	2024	2023
Total OPEB liability			
Service cost	\$ 147,793	\$ 163,140	\$ 108,077
Interest on the total OPEB liability	151,290	104,917	110,090
Changes of benefit terms	-	915,135	-
Difference between expected and actual experience of the total OPEB liability	(125,242)	134,347	-
Changes of assumptions and other inputs	-	(8,666)	(5,979)
Benefit payments, including the implicit rate subsidy	(237,812)	(273,474)	(453,590)
Other changes	-	-	-
Net change in total OPEB liability	(63,971)	1,035,399	(241,402)
Total OPEB liability, beginning	3,712,488	2,677,089	2,918,491
Total OPEB liability, ending	\$ 3,648,517	\$ 3,712,488	\$ 2,677,089
Plan fiduciary net position			
Contributions, employer	\$ -	\$ -	\$ -
Contributions, employee	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	-	-	-
Other (net transfer)	-	-	-
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position, beginning	-	-	-
Plan fiduciary net position, ending	\$ -	\$ -	\$ -
Net OPEB liability	\$ 3,648,517	\$ 3,712,488	\$ 2,677,089
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%
Covered Valuation Payroll	\$ 41,057,987	\$ 41,057,987	N/A
Net OPEB liability as a percentage of covered valuation payroll	8.54%	9.04%	N/A

Note: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018, therefore 10 years of information is not available.

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$	143,507	\$ 136,547	\$ 132,258	\$ 125,285	\$ 112,964
	58,179	74,282	57,235	71,667	71,294
	-	-	-	-	70,890
	384,918	-	128,245	-	22,584
	(92,285)	75,191	419,876	70,317	19,900
	(489,182)	(330,478)	(342,132)	(281,131)	(303,313)
	-	-	339,816	(30,816)	(65,122)
	<u>5,137</u>	<u>(44,458)</u>	<u>735,298</u>	<u>(44,678)</u>	<u>(70,803)</u>
	2,913,354	2,957,812	2,222,514	2,267,192	2,337,995
\$	<u><u>2,918,491</u></u>	<u><u>2,913,354</u></u>	<u><u>2,957,812</u></u>	<u><u>2,222,514</u></u>	<u><u>2,267,192</u></u>
\$	-	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
\$	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
\$	<u><u>2,918,491</u></u>	<u><u>2,913,354</u></u>	<u><u>2,957,812</u></u>	<u><u>2,222,514</u></u>	<u><u>2,267,192</u></u>
	0.00%	0.00%	0.00%	0.00%	0.00%
\$	N/A	\$ 32,439,096	\$ 32,439,096	\$ 32,306,296	\$ 32,306,296
	N/A	9.00%	9.14%	6.90%	7.04%

Downers Grove Grade School District No. 58
MULTIYEAR SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET OTHER POSTEMPLOYMENT BENEFIT (OPEB) LIABILITY
Teachers' Health Insurance Security Fund
Eight Most Recent Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>
District's proportion of the net OPEB liability	0.149330 %	0.150881 %	0.143798 %
District's proportionate share of the net OPEB liability	\$ 11,812,800	\$ 10,753,862	\$ 9,842,505
State's proportionate share of the net OPEB liability associated with the District	<u>16,042,316</u>	<u>14,542,648</u>	<u>13,389,760</u>
Total	<u>\$ 27,855,116</u>	<u>\$ 25,296,510</u>	<u>\$ 23,232,265</u>
District's covered payroll	\$ 44,483,471	\$ 42,184,975	\$ 39,683,186
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	26.56%	25.49%	24.80%
Plan fiduciary net position as a percentage of the total OPEB liability	7.43%	6.21%	5.24%

Note 1: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Note 2: The District implemented GASB 75 beginning with it's fiscal year ended June 30, 2018, therefore 10 years of information is not available.

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
0.146125 %	0.142452 %	0.138560 %	0.139964 %	0.142035 %
\$ 32,228,409	\$ 38,085,735	\$ 38,349,888	\$ 36,874,634	\$ 36,857,598
<u>43,697,019</u>	<u>51,595,799</u>	<u>51,930,641</u>	<u>49,514,681</u>	<u>48,403,185</u>
<u>\$ 75,925,428</u>	<u>\$ 89,681,534</u>	<u>\$ 90,280,529</u>	<u>\$ 86,389,315</u>	<u>\$ 85,260,783</u>
\$ 37,921,575	\$ 36,058,524	\$ 34,080,454	\$ 33,190,956	\$ 32,682,535
84.99%	105.62%	112.53%	111.10%	112.77%
1.40%	0.70%	0.25%	-0.07%	-0.17%

Downers Grove Grade School District No. 58
MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Health Insurance Security Fund
Eight Most Recent Fiscal Years

Fiscal year ended June 30,	<u>2025</u>	<u>2024</u>	<u>2023</u>
Contractually required contribution	\$ 298,039	\$ 282,639	\$ 265,877
Contributions in relation to the contractually required contribution	<u>298,078</u>	<u>282,672</u>	<u>265,908</u>
Contribution excess	<u>\$ 39</u>	<u>\$ 33</u>	<u>\$ 31</u>
District's covered employee payroll	\$ 46,376,348	\$ 44,483,471	\$ 42,184,975
Contributions as a percentage of covered employee payroll	0.64%	0.64%	0.63%

Note 1: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net OPEB liability is reported.

Note 2: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018, therefore 10 years of information is not available.

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 348,878	\$ 331,738	\$ 313,540	\$ 292,080	\$ 274,533
<u>348,947</u>	<u>331,529</u>	<u>313,312</u>	<u>291,980</u>	<u>274,467</u>
\$ <u><u>69</u></u>	\$ <u><u>(209)</u></u>	\$ <u><u>(228)</u></u>	\$ <u><u>(100)</u></u>	\$ <u><u>(66)</u></u>
\$ 39,683,186	\$ 37,921,575	\$ 36,058,524	\$ 34,080,454	\$ 33,190,956
0.88%	0.87%	0.87%	0.86%	0.83%

Downers Grove Grade School District No. 58
 General Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues					
Local sources					
General levy	\$ 62,045,759	\$ 63,165,899	\$ 63,211,884	\$ 45,985	\$ 57,090,457
Corporate personal property replacement taxes	1,115,452	1,179,253	987,140	(192,113)	1,457,069
Regular tuition from pupils or parents	200,000	149,051	200,993	51,942	191,243
Summer school tuition from pupils or parents	42,000	42,640	43,335	695	32,154
Interest on investments	320,000	614,505	604,353	(10,152)	207,892
Sales to pupils - lunch	329,968	364,318	340,951	(23,367)	280,866
Sales to pupils - a la carte	18,000	-	-	-	-
Fees	1,950	2,580	6,061	3,481	1,775
Other district/school activity revenue	30,000	33,190	19,240	(13,950)	18,100
Student Activity Fund Revenues	-	-	120,059	120,059	131,104
Rentals - regular textbook	777,447	1,307,887	990,644	(317,243)	870,425
Sales - other	75,000	75,000	-	(75,000)	-
from private sources	86,000	1,459	1,166	(293)	34,297
or county governments	-	16,394	16,394	-	-
Refund of prior years' expenditures from TIF districts	140,000	147,875	147,875	-	97,413
Drivers' education fees	260,000	648,478	648,478	-	248,603
Payment from other districts	158,000	-	-	-	-
Other local fees	27,000	193,680	-	(193,680)	28,400
Other	5,500	5,883	1,569	(4,314)	253
	<u>140,000</u>	<u>141,901</u>	<u>78,328</u>	<u>(63,573)</u>	<u>283,235</u>
Total local sources	<u>65,772,076</u>	<u>68,089,993</u>	<u>67,418,470</u>	<u>(671,523)</u>	<u>60,973,286</u>
State sources					
Evidence Based Funding Formula	3,552,547	3,552,547	3,552,547	-	3,465,019
Special Education - Private Facility Tuition	925,000	911,671	618,846	(292,825)	628,578
Special Education - Orphanage - Individual	350,000	302,600	350,305	47,705	266,700
Special Education - Orphanage - Summer Individual	20,000	17,184	17,184	-	19,164
State Free Lunch & Breakfast	5,000	2,454	2,020	(434)	2,865
Early Childhood - Block Grant	367,604	414,313	367,604	(46,709)	482,756
Other restricted revenue from state sources	8,500	-	3,871	3,871	3,930
On-Behalf Payments to TRS from the State	<u>28,000,000</u>	<u>30,000,000</u>	<u>22,163,459</u>	<u>(7,836,541)</u>	<u>22,254,230</u>
Total state sources	<u>33,228,651</u>	<u>35,200,769</u>	<u>27,075,836</u>	<u>(8,124,933)</u>	<u>27,123,242</u>

(Continued)

Downers Grove Grade School District No. 58
 General Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Federal sources					
National School Lunch Program	\$ 165,000	\$ 125,598	\$ 140,962	\$ 15,364	\$ 123,849
Special Milk Program	22,000	10,998	6,998	(4,000)	16,841
Title I - Low Income	274,159	357,407	254,147	(103,260)	284,153
Title IV - Student Support & Academic Enrichment Grant	-	-	999	999	-
Federal Special Education - Preschool Flow-Through	55,036	107,408	65,740	(41,668)	44,291
Federal Special Education - IDEA Flow Through	1,650,000	1,626,118	1,344,427	(281,691)	1,579,239
Federal Special Education - IDEA Room & Board	41,000	181,745	257,848	76,103	75,083
Title III - English Language Acquisition	33,000	30,227	26,581	(3,646)	34,717
Title II - Teacher Quality	96,989	82,442	80,980	(1,462)	150,072
Medicaid Matching Funds - Administrative Outreach	120,000	289,954	98,509	(191,445)	74,852
Medicaid Matching Funds - Fee-For-Service Program	211,339	3,226	3,226	-	234,056
Other Restricted Grants Received from Federal Govt. thru State	<u>1,105,150</u>	<u>1,345,876</u>	<u>1,130,079</u>	<u>(215,797)</u>	<u>948,373</u>
Total federal sources	<u>3,773,673</u>	<u>4,160,999</u>	<u>3,410,496</u>	<u>(750,503)</u>	<u>3,565,526</u>
Total revenues	<u>102,774,400</u>	<u>107,451,761</u>	<u>97,904,802</u>	<u>(9,546,959)</u>	<u>91,662,054</u>
Expenditures					
Instruction					
Regular programs					
Salaries	21,583,953	21,618,107	27,702,818	(6,084,711)	27,675,437
Employee benefits	4,652,789	4,575,012	5,303,543	(728,531)	6,212,190
On-Behalf Payments to TRS from the State	28,000,000	30,000,000	22,163,459	7,836,541	22,254,230
Purchased services	493,300	229,040	203,818	25,222	275,045
Supplies and materials	1,218,890	1,518,616	1,530,464	(11,848)	1,517,267
Capital outlay	-	-	779,552	(779,552)	-
Other objects	3,000	3,262	4,248	(986)	1,645
Non-capitalized equipment	<u>-</u>	<u>13,110</u>	<u>12,602</u>	<u>508</u>	<u>11,210</u>
Total	<u>55,951,932</u>	<u>57,957,147</u>	<u>57,700,504</u>	<u>256,643</u>	<u>57,947,024</u>
Pre-K programs					
Salaries	6,130,676	6,230,105	232,059	5,998,046	249,727
Employee benefits	744,773	1,221,576	26,116	1,195,460	24,522
Purchased services	-	1,623	-	1,623	-
Supplies and materials	16,500	124,635	-	124,635	-
Non-capitalized equipment	<u>-</u>	<u>8,129</u>	<u>-</u>	<u>8,129</u>	<u>-</u>
Total	<u>6,891,949</u>	<u>7,586,068</u>	<u>258,175</u>	<u>7,327,893</u>	<u>274,249</u>

(Continued)

Downers Grove Grade School District No. 58
General Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Special education programs					
Salaries	\$ 6,558,088	\$ 5,915,915	\$ 6,784,212	\$ (868,297)	\$ 6,545,582
Employee benefits	1,052,255	956,993	1,227,078	(270,085)	1,055,971
Purchased services	-	21,245	335,809	(314,564)	34,113
Supplies and materials	140,000	73,582	79,290	(5,708)	235,051
Other objects	1,540,000	1,358,003	1,720,238	(362,235)	1,883,560
Non-capitalized equipment	-	-	-	-	49
Total	9,290,343	8,325,738	10,146,627	(1,820,889)	9,754,326
Special education programs pre-K					
Salaries	863,867	1,477,793	593,741	884,052	536,606
Employee benefits	143,690	304,028	91,482	212,546	95,586
Purchased services	-	391	391	-	1,927
Supplies and materials	-	11,917	13,594	(1,677)	7,292
Total	1,007,557	1,794,129	699,208	1,094,921	641,411
Remedial and Supplemental programs K-12					
Salaries	983,837	767,731	762,185	5,546	297,137
Employee benefits	59,091	187,553	167,743	19,810	56,745
Supplies and materials	1,380	1,380	7,837	(6,457)	-
Total	1,044,308	956,664	937,765	18,899	353,882
Interscholastic programs					
Salaries	82,285	104,020	119,165	(15,145)	78,367
Employee benefits	1,019	693	1,254	(561)	979
Purchased services	12,000	3,712	4,167	(455)	7,814
Supplies and materials	7,000	15,207	15,548	(341)	5,107
Other objects	-	19,337	22,032	(2,695)	-
Non-capitalized equipment	-	46,892	46,892	-	-
Total	102,304	189,861	209,058	(19,197)	92,267
Summer school programs					
Salaries	31,331	33,601	137,973	(104,372)	115,465
Employee benefits	2,422	617	3,546	(2,929)	2,329
Supplies and materials	2,500	346	941	(595)	581
Total	36,253	34,564	142,460	(107,896)	118,375

(Continued)

Downers Grove Grade School District No. 58
 General Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Gifted programs					
Supplies and materials	\$ 2,500	\$ 5,371	\$ 5,829	\$ (458)	\$ 2,156
Total	<u>2,500</u>	<u>5,371</u>	<u>5,829</u>	<u>(458)</u>	<u>2,156</u>
Bilingual programs					
Salaries	1,122,766	1,197,929	1,197,576	353	1,129,304
Employee benefits	156,782	174,438	210,191	(35,753)	150,873
Purchased services	5,000	537	1,425	(888)	455
Supplies and materials	-	6,978	7,245	(267)	6,213
Total	<u>1,284,548</u>	<u>1,379,882</u>	<u>1,416,437</u>	<u>(36,555)</u>	<u>1,286,845</u>
Student Activity Fund Expenditures					
Total instruction	<u>-</u>	<u>-</u>	<u>113,453</u>	<u>(113,453)</u>	<u>130,844</u>
Total instruction	<u>75,611,694</u>	<u>78,229,424</u>	<u>71,629,516</u>	<u>6,599,908</u>	<u>70,601,379</u>
Support services					
Pupils					
Attendance and social work services					
Salaries	2,013,168	2,030,741	2,035,511	(4,770)	1,910,609
Employee benefits	364,516	480,356	501,940	(21,584)	460,021
Supplies and materials	47,000	645	80	565	831
Total	<u>2,424,684</u>	<u>2,511,742</u>	<u>2,537,531</u>	<u>(25,789)</u>	<u>2,371,461</u>
Guidance services					
Salaries	542,032	547,254	547,254	-	517,437
Employee benefits	86,510	87,022	87,691	(669)	83,265
Purchased services	-	-	-	-	36,610
Supplies and materials	-	-	565	(565)	52,921
Total	<u>628,542</u>	<u>634,276</u>	<u>635,510</u>	<u>(1,234)</u>	<u>690,233</u>
Health services					
Salaries	810,928	1,016,408	1,036,914	(20,506)	854,082
Employee benefits	146,296	180,046	171,502	8,544	140,852
Purchased services	50,000	689	1,109	(420)	19,381
Supplies and materials	50,000	11,364	300	11,064	19,516
Non-capitalized equipment	-	-	-	-	2,080
Total	<u>1,057,224</u>	<u>1,208,507</u>	<u>1,209,825</u>	<u>(1,318)</u>	<u>1,035,911</u>
Psychological services					
Salaries	911,187	916,451	907,472	8,979	822,489
Employee benefits	145,991	156,675	156,646	29	140,574
Purchased services	35,000	57,351	106,225	(48,874)	33,104
Total	<u>1,092,178</u>	<u>1,130,477</u>	<u>1,170,343</u>	<u>(39,866)</u>	<u>996,167</u>

(Continued)

Downers Grove Grade School District No. 58
 General Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Speech pathology and audiology services					
Salaries	\$ 1,582,298	\$ 1,513,130	\$ 1,513,130	\$ -	\$ 1,323,143
Employee benefits	236,763	252,538	279,101	(26,563)	227,850
Purchased services	200,000	35,934	46,288	(10,354)	211,440
Supplies and materials	-	195	195	-	787
Total	<u>2,019,061</u>	<u>1,801,797</u>	<u>1,838,714</u>	<u>(36,917)</u>	<u>1,763,220</u>
Total pupils	<u>7,221,689</u>	<u>7,286,799</u>	<u>7,391,923</u>	<u>(105,124)</u>	<u>6,856,992</u>
Instructional staff					
Improvement of instruction services					
Salaries	2,245,966	2,142,203	2,202,750	(60,547)	1,783,524
Employee benefits	426,435	511,714	514,025	(2,311)	398,632
Purchased services	252,500	272,651	283,960	(11,309)	392,589
Supplies and materials	22,379	5,699	6,953	(1,254)	66,828
Other objects	-	-	250	(250)	89
Total	<u>2,947,280</u>	<u>2,932,267</u>	<u>3,007,938</u>	<u>(75,671)</u>	<u>2,641,662</u>
Educational media services					
Salaries	1,109,072	1,213,132	1,209,365	3,767	1,278,745
Employee benefits	335,613	296,614	299,873	(3,259)	323,267
Purchased services	454,200	447,166	443,509	3,657	479,642
Supplies and materials	367,000	403,800	493,395	(89,595)	460,515
Capital outlay	-	-	-	-	8,377
Non-capitalized equipment	-	7,790	7,790	-	-
Total	<u>2,265,885</u>	<u>2,368,502</u>	<u>2,453,932</u>	<u>(85,430)</u>	<u>2,550,546</u>
Assessment and testing					
Salaries	8,204	2,076	7,446	(5,370)	7,888
Employee benefits	319	133	200	(67)	305
Total	<u>8,523</u>	<u>2,209</u>	<u>7,646</u>	<u>(5,437)</u>	<u>8,193</u>
Total instructional staff	<u>5,221,688</u>	<u>5,302,978</u>	<u>5,469,516</u>	<u>(166,538)</u>	<u>5,200,401</u>

(Continued)

Downers Grove Grade School District No. 58
 General Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
General administration					
Board of education services					
Employee benefits	\$ 10,737	\$ 5,250	\$ 10,650	\$ (5,400)	\$ 10,737
Purchased services	130,000	79,362	112,114	(32,752)	101,386
Supplies and materials	7,000	5,837	12,071	(6,234)	7,177
Other objects	10,000	10,068	10,068	-	5,039
Total	<u>157,737</u>	<u>100,517</u>	<u>144,903</u>	<u>(44,386)</u>	<u>124,339</u>
Executive administration services					
Salaries	351,658	369,361	369,362	(1)	351,784
Employee benefits	96,353	97,314	98,330	(1,016)	92,856
Purchased services	6,000	10,292	10,876	(584)	12,692
Supplies and materials	25,000	15,416	18,617	(3,201)	25,548
Other objects	12,000	8,946	9,200	(254)	10,998
Total	<u>491,011</u>	<u>501,329</u>	<u>506,385</u>	<u>(5,056)</u>	<u>493,878</u>
Special area administrative services					
Salaries	537,175	491,627	491,627	-	507,836
Employee benefits	170,267	162,019	159,689	2,330	164,014
Purchased services	3,900	2,403	3,325	(922)	4,135
Supplies and materials	500	659	1,041	(382)	478
Total	<u>711,842</u>	<u>656,708</u>	<u>655,682</u>	<u>1,026</u>	<u>676,463</u>
Tort immunity services					
Purchased services	<u>812,779</u>	<u>702,568</u>	<u>779,883</u>	<u>(77,315)</u>	<u>624,321</u>
Total	<u>812,779</u>	<u>702,568</u>	<u>779,883</u>	<u>(77,315)</u>	<u>624,321</u>
Total general administration	<u>2,173,369</u>	<u>1,961,122</u>	<u>2,086,853</u>	<u>(125,731)</u>	<u>1,919,001</u>
School administration					
Office of the principal services					
Salaries	2,898,348	2,893,155	2,879,843	13,312	2,773,414
Employee benefits	887,961	946,997	978,069	(31,072)	855,822
Purchased services	-	980	3,197	(2,217)	3,491
Supplies and materials	-	8,656	13,934	(5,278)	17,105
Other objects	500	352	352	-	429
Total	<u>3,786,809</u>	<u>3,850,140</u>	<u>3,875,395</u>	<u>(25,255)</u>	<u>3,650,261</u>
Total school administration	<u>3,786,809</u>	<u>3,850,140</u>	<u>3,875,395</u>	<u>(25,255)</u>	<u>3,650,261</u>

(Continued)

Downers Grove Grade School District No. 58
 General Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Business					
Direction of business support services					
Salaries	\$ 334,486	\$ 354,236	\$ 354,236	\$ -	\$ 322,525
Employee benefits	101,247	101,533	102,063	(530)	97,515
Purchased services	<u>4,000</u>	<u>862</u>	<u>901</u>	<u>(39)</u>	<u>3,492</u>
Total	<u>439,733</u>	<u>456,631</u>	<u>457,200</u>	<u>(569)</u>	<u>423,532</u>
Fiscal services					
Salaries	158,375	149,421	147,012	2,409	141,715
Employee benefits	34,946	26,175	23,098	3,077	33,695
Purchased services	407,600	387,262	292,510	94,752	489,576
Supplies and materials	1,000	455	455	-	985
Other objects	<u>-</u>	<u>2,020</u>	<u>2,360</u>	<u>(340)</u>	<u>-</u>
Total	<u>601,921</u>	<u>565,333</u>	<u>465,435</u>	<u>99,898</u>	<u>665,971</u>
Purchased services	550,000	542,476	632,297	(89,821)	697,724
Supplies and materials	2,000	2,845	2,845	-	1,477
Capital outlay	-	-	11,840	(11,840)	-
Non-capitalized equipment	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>5,427</u>
Total	<u>555,000</u>	<u>548,321</u>	<u>646,982</u>	<u>(98,661)</u>	<u>704,628</u>
Total business	<u>1,596,654</u>	<u>1,570,285</u>	<u>1,569,617</u>	<u>668</u>	<u>1,794,131</u>
Central					
Direction of central support services					
Salaries	323,850	323,850	323,787	63	310,238
Employee benefits	116,649	110,794	115,134	(4,340)	162,937
Purchased services	14,400	22,185	26,865	(4,680)	13,063
Supplies and materials	-	-	265	(265)	-
Other objects	<u>-</u>	<u>250</u>	<u>250</u>	<u>-</u>	<u>-</u>
Total	<u>454,899</u>	<u>457,079</u>	<u>466,301</u>	<u>(9,222)</u>	<u>486,238</u>
Information services					
Salaries	103,390	103,390	103,390	-	139,776
Employee benefits	133	33,267	33,680	(413)	133
Purchased services	42,000	39,460	40,367	(907)	43,499
Other objects	<u>-</u>	<u>445</u>	<u>464</u>	<u>(19)</u>	<u>-</u>
Total	<u>145,523</u>	<u>176,562</u>	<u>177,901</u>	<u>(1,339)</u>	<u>183,408</u>
Staff services					
Purchased services	55,000	40,256	183,738	(143,482)	190,297
Supplies and materials	10,500	13,739	21,509	(7,770)	10,332
Other objects	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>489</u>
Total	<u>66,000</u>	<u>53,995</u>	<u>205,247</u>	<u>(151,252)</u>	<u>201,118</u>
Total central	<u>666,422</u>	<u>687,636</u>	<u>849,449</u>	<u>(161,813)</u>	<u>870,764</u>

(Continued)

Downers Grove Grade School District No. 58
 General Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Other supporting services					
Employee benefits	\$ 225,703	\$ 171,498	\$ 225,970	\$ (54,472)	\$ 263,076
Supplies and materials	-	-	-	-	108
Total	<u>225,703</u>	<u>171,498</u>	<u>225,970</u>	<u>(54,472)</u>	<u>263,184</u>
Total support services	<u>20,892,334</u>	<u>20,830,458</u>	<u>21,468,723</u>	<u>(638,265)</u>	<u>20,554,734</u>
Community services					
Salaries	13,282	75,322	75,505	(183)	13,838
Employee benefits	165	878	7,139	(6,261)	158
Purchased services	13,810	4,335	6,969	(2,634)	4,165
Supplies and materials	100	30	831	(801)	45
Other objects	-	152,659	152,659	-	-
Total	<u>27,357</u>	<u>233,224</u>	<u>243,103</u>	<u>(9,879)</u>	<u>18,206</u>
Payments to other districts and governmental units					
Purchased services	56,500	13,235	34,155	(20,920)	110,340
Other objects	<u>3,400,000</u>	<u>3,155,842</u>	<u>3,026,014</u>	<u>129,828</u>	<u>3,187,347</u>
Total	<u>3,456,500</u>	<u>3,169,077</u>	<u>3,060,169</u>	<u>108,908</u>	<u>3,297,687</u>
Total payments to other districts and other government units	<u>3,456,500</u>	<u>3,169,077</u>	<u>3,060,169</u>	<u>108,908</u>	<u>3,297,687</u>
Total expenditures	<u>99,987,885</u>	<u>102,462,183</u>	<u>96,401,511</u>	<u>6,060,672</u>	<u>94,472,006</u>
Excess (deficiency) of revenues over expenditures	<u>2,786,515</u>	<u>4,989,578</u>	<u>1,503,291</u>	<u>(3,486,287)</u>	<u>(2,809,952)</u>
Lease liability issued	-	-	779,552	779,552	-
Transfer to debt service fund for principal on leases	(100,000)	(100,000)	(189,638)	(89,638)	(178,216)
Transfer to debt service fund for interest on leases	-	-	(26,194)	(26,194)	(35,312)
Transfer to Capital Projects Fund	-	-	-	-	(250,000)
Total other financing sources (uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>563,720</u>	<u>663,720</u>	<u>(463,528)</u>
Net change to fund balance	<u>\$ 2,686,515</u>	<u>\$ 4,889,578</u>	<u>2,067,011</u>	<u>\$ (2,822,567)</u>	<u>(3,273,480)</u>
Fund balance, beginning of year			<u>19,270,001</u>		<u>22,543,481</u>
Fund balance, end of year			<u>\$ 21,337,012</u>		<u>\$ 19,270,001</u>

(Concluded)

Downers Grove Grade School District No. 58
Operations and Maintenance Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues					
Local sources					
General levy	\$ 2,538,316	\$ 2,490,236	\$ 2,498,307	\$ 8,071	\$ 2,720,862
Corporate personal property replacement taxes	100,000	100,000	115,707	15,707	200,000
Interest on investments	25,000	19,101	17,252	(1,849)	20,782
Rentals	100,000	92,158	86,601	(5,557)	137,080
Contributions and donations from private sources	110,000	-	6,170	6,170	684
Other	30,000	14,867	15,390	523	27,661
Total local sources	<u>2,903,316</u>	<u>2,716,362</u>	<u>2,739,427</u>	<u>23,065</u>	<u>3,107,069</u>
State sources					
School Infrastructure - Maintenance Projects	50,000	50,000	-	(50,000)	50,000
Total state sources	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	<u>50,000</u>
Total revenues	<u>2,953,316</u>	<u>2,766,362</u>	<u>2,739,427</u>	<u>(26,935)</u>	<u>3,157,069</u>
Expenditures					
Support services					
Business					
Purchased services	-	-	1,044	(1,044)	2,894
Total	<u>-</u>	<u>-</u>	<u>1,044</u>	<u>(1,044)</u>	<u>2,894</u>
Operation and maintenance of plant services					
Salaries	1,817,095	1,776,734	1,859,433	(82,699)	1,910,099
Employee benefits	465,754	450,440	479,215	(28,775)	450,955
Purchased services	840,056	711,166	776,466	(65,300)	912,421
Supplies and materials	759,007	723,292	857,198	(133,906)	706,308
Capital outlay	15,000	5,761	5,761	-	32,858
Other objects	1,000	-	-	-	-
Non-capitalized equipment	5,000	2,805	2,805	-	4,052
Total	<u>3,902,912</u>	<u>3,670,198</u>	<u>3,980,878</u>	<u>(310,680)</u>	<u>4,016,693</u>
Total business	<u>3,902,912</u>	<u>3,670,198</u>	<u>3,981,922</u>	<u>(311,724)</u>	<u>4,019,587</u>
Total support services	<u>3,902,912</u>	<u>3,670,198</u>	<u>3,981,922</u>	<u>(311,724)</u>	<u>4,019,587</u>
Total expenditures	<u>3,902,912</u>	<u>3,670,198</u>	<u>3,981,922</u>	<u>(311,724)</u>	<u>4,019,587</u>
Deficiency of revenues over expenditures	<u>(949,596)</u>	<u>(903,836)</u>	<u>(1,242,495)</u>	<u>(338,659)</u>	<u>(862,518)</u>

(Continued)

Downers Grove Grade School District No. 58
Operations and Maintenance Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Other financing uses					
Transfer to debt service fund for principal on GASB 87 leases	\$ (135,000)	\$ (135,000)	\$ (48,700)	\$ 86,300	\$ (78,453)
Transfer to debt service fund for interest on GASB 87 leases	-	-	-	-	(10,731)
Transfer to capital projects fund	<u>(50,000)</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>(250,000)</u>
Total other financing uses	<u>(185,000)</u>	<u>(185,000)</u>	<u>(98,700)</u>	<u>86,300</u>	<u>(339,184)</u>
Net change in fund balance	<u>\$ (1,134,596)</u>	<u>\$ (1,088,836)</u>	(1,341,195)	<u>\$ (252,359)</u>	(1,201,702)
Fund balance, beginning of year			<u>3,223,911</u>		<u>4,425,613</u>
Fund balance, end of year			<u>\$ 1,882,716</u>		<u>\$ 3,223,911</u>

(Concluded)

Downers Grove Grade School District No. 58

Transportation Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES (DEFICIT) - BUDGET AND ACTUAL
For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues					
Local sources					
General levy	\$ 4,365,904	\$ 3,993,411	\$ 4,001,222	\$ 7,811	\$ 3,178,690
Regular transportation fees from pupils or parents - in state	87,000	106,086	75,342	(30,744)	71,543
Regular transportation fees from other districts - in state	140,479	268,515	127,688	(140,827)	137,361
Interest on investments	3,000	7,818	6,818	(1,000)	92
Other	1,000	1,000	-	(1,000)	531
Total local sources	<u>4,597,383</u>	<u>4,376,830</u>	<u>4,211,070</u>	<u>(165,760)</u>	<u>3,388,217</u>
State sources					
Transportation - Regular and Vocational	1,367,893	1,245,558	1,245,147	(411)	1,133,971
Transportation - Special Education	1,603,964	1,357,613	1,348,855	(8,758)	1,335,943
Total state sources	<u>2,971,857</u>	<u>2,603,171</u>	<u>2,594,002</u>	<u>(9,169)</u>	<u>2,469,914</u>
Total revenues	<u>7,569,240</u>	<u>6,980,001</u>	<u>6,805,072</u>	<u>(174,929)</u>	<u>5,858,131</u>
Expenditures					
Support services					
Business					
Purchased services	6,917,332	6,917,332	8,135,880	(1,218,548)	6,753,066
Total expenditures	<u>6,917,332</u>	<u>6,917,332</u>	<u>8,135,880</u>	<u>(1,218,548)</u>	<u>6,753,066</u>
Excess (deficiency) of revenues over expenditures	\$ <u>651,908</u>	\$ <u>62,669</u>	(1,330,808)	\$ <u>(1,393,477)</u>	(894,935)
Fund balance, (deficit) beginning of year			(89,148)		805,787
Fund balance (deficit), end of year			\$ <u>(1,419,956)</u>		\$ <u>(89,148)</u>

(Concluded)

Downers Grove Grade School District No. 58
Municipal Retirement / Social Security Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues					
Local sources					
General levy	\$ 2,010,908	\$ 1,752,361	\$ 789,322	\$ (963,039)	\$ 847,542
Social security/Medicare only levy	-	-	964,731	964,731	847,542
Corporate personal property replacement taxes	17,161	17,161	19,856	2,695	17,161
Interest on investments	9,325	6,912	6,467	(445)	7,158
Total local sources	<u>2,037,394</u>	<u>1,776,434</u>	<u>1,780,376</u>	<u>3,942</u>	<u>1,719,403</u>
Total revenues	<u>2,037,394</u>	<u>1,776,434</u>	<u>1,780,376</u>	<u>3,942</u>	<u>1,719,403</u>
Expenditures					
Instruction					
Regular programs	399,653	321,669	429,966	(108,297)	471,809
Pre-K programs	89,877	86,403	4,521	81,882	4,131
Special education programs	442,952	451,009	424,699	26,310	435,962
Special education programs pre-K	40,833	-	44,880	(44,880)	36,215
Remedial and supplemental programs K-12	15,842	24,254	26,299	(2,045)	15,357
Interscholastic programs	1,143	2,899	3,532	(633)	1,109
Summer school programs	5,257	1,026	8,675	(7,649)	5,120
Bilingual programs	25,618	21,126	20,972	154	24,928
Total instruction	<u>1,021,175</u>	<u>908,386</u>	<u>963,544</u>	<u>(55,158)</u>	<u>994,631</u>
Support services					
Pupils					
Attendance and social work services	99,802	102,124	102,389	(265)	97,326
Guidance services	7,489	7,662	7,688	(26)	7,271
Health services	110,686	134,188	140,926	(6,738)	108,097
Psychological services	11,718	12,771	12,641	130	11,377
Speech pathology and audiology services	18,396	21,840	20,913	927	17,860
Total pupils	<u>248,091</u>	<u>278,585</u>	<u>284,557</u>	<u>(5,972)</u>	<u>241,931</u>
Instructional staff					
Improvement of instruction services	39,979	45,171	46,028	(857)	38,913
Educational media services	119,114	127,989	127,037	952	124,637
Assessment and testing	115	30	107	(77)	112
Total instructional staff	<u>159,208</u>	<u>173,190</u>	<u>173,172</u>	<u>18</u>	<u>163,662</u>
General administration					
Executive administration services	19,650	19,996	19,952	44	19,171
Special area administrative services	13,021	8,749	8,557	192	12,683
Total general administration	<u>32,671</u>	<u>28,745</u>	<u>28,509</u>	<u>236</u>	<u>31,854</u>

(Continued)

Downers Grove Grade School District No. 58
Municipal Retirement / Social Security Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025
With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
School administration					
Office of the principal services	\$ 175,780	\$ 177,831	\$ 178,571	\$ (740)	\$ 171,530
Total school administration	<u>175,780</u>	<u>177,831</u>	<u>178,571</u>	<u>(740)</u>	<u>171,530</u>
Business					
Direction of business support services	13,331	16,559	16,499	60	12,999
Fiscal services	29,324	28,054	29,909	(1,855)	28,646
Operation and maintenance of plant services	<u>398,342</u>	<u>371,074</u>	<u>389,867</u>	<u>(18,793)</u>	<u>397,190</u>
Total business	<u>440,997</u>	<u>415,687</u>	<u>436,275</u>	<u>(20,588)</u>	<u>438,835</u>
Central					
Direction of central support services	31,585	32,486	32,346	140	30,665
Information services	<u>29,492</u>	<u>21,019</u>	<u>20,803</u>	<u>216</u>	<u>28,633</u>
Total central	<u>61,077</u>	<u>53,505</u>	<u>53,149</u>	<u>356</u>	<u>59,298</u>
Total support services	<u>1,117,824</u>	<u>1,127,543</u>	<u>1,154,233</u>	<u>(26,690)</u>	<u>1,107,110</u>
Community services	<u>2,668</u>	<u>2,709</u>	<u>3,525</u>	<u>(816)</u>	<u>2,590</u>
Total expenditures	<u>2,141,667</u>	<u>2,038,638</u>	<u>2,121,302</u>	<u>(82,664)</u>	<u>2,104,331</u>
Deficiency of revenues over expenditures	<u>\$ (104,273)</u>	<u>\$ (262,204)</u>	(340,926)	<u>\$ (78,722)</u>	(384,928)
Fund balance, beginning of year			<u>837,244</u>		<u>1,222,172</u>
Fund balance, end of year			<u>\$ 496,318</u>		<u>\$ 837,244</u>

(Concluded)

Downers Grove Grade School District No. 58
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

1. LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

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

- a) The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- b) Public hearings are conducted and the proposed budget is available for inspection to obtain comments.
- c) By September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December each year, a tax levy resolution is filed with the County Clerk to obtain tax revenues.
- d) Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education after the public hearing process mandated by law.
- e) Formal budgetary integration is employed as a management control device during the year for the governmental funds.
- f) The budget amounts shown in the financial statements are as originally adopted by the Board of Education on September 9, 2024 and amended by the Board of Education on June 9, 2025.
- g) All budget appropriations lapse at the end of the fiscal year.

2. EXPENDITURES IN EXCESS OF BUDGETS

The following funds had expenditures in excess of budgets at June 30, 2025:

<u>Funds</u>	<u>Variance</u>
Transportation	\$ 1,218,548
Municipal Retirement / Social Security Fund	82,664
Debt Service	200,455
Operations and Maintenance	311,724

Downers Grove Grade School District No. 58
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

3. CHANGES OF ASSUMPTIONS - TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

For the 2024 measurement year, the assumed investment rate of return was 7.00 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 August 16, 2024.

For the 2023, 2022, and 2020-2016 measurement years, the assumed investment return was 7.00 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. 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 7.50 percent, including an inflation rate of 3.00 percent and a real return of 4.50 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.

* For the 2021 measurement year, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.25 percent and a real return of 4.75 percent.

4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2024 IMRF CONTRIBUTION RATE*

Valuation Date:

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

Methods and Assumptions Used to Determine the 2024 Contribution Rate:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed

Downers Grove Grade School District No. 58
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2024 IMRF CONTRIBUTION RATE* (Continued)

Change in Assumptions:

For the 2024, 2023 and 2022 measurement years, the assumed investment rate of return was 7.25 percent, including an inflation rate of 2.25 percent and a real return of 5.00 percent.

For the 2021, 2020, 2019 and 2018 measurement years, the assumed investment rate of return was 7.25 percent, including an inflation rate of 2.50 percent and a real return of 4.75 percent.

For the 2017, 2016, 2015 and 2014 measurement years, the assumed investment rate of return was 7.50 percent, including an inflation rate of 2.50 percent and a real return of 5.00 percent.

5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2024 THIS CONTRIBUTION RATE

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of June 30 each year, 12 months prior to the fiscal year in which contributions are reported.
Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Fiscal Year End	June 30, 2025

Methods and Assumptions Used to Determine the 2024 Contribution Rate:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2024, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.
Asset Valuation Method	Market value
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Single equivalent discount rate	3.97%
Price Inflation	2.25%

Downers Grove Grade School District No. 58
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2024 THIS CONTRIBUTION RATE (Continued)

Methods and Assumptions Used to Determine the 2024 Contribution Rate: (Continued)

Salary Increases	Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Cost Trend Rates	Trend rates for plan year 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 Medicare Advantage prescription drug (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.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

Change in Assumptions:

The Discount Rate was changed from 3.86% used in the Fiscal Year 2024 valuation to 3.97%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The Discount Rate was changed from 3.69% used in the Fiscal Year 2023 valuation to 3.86%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

Downers Grove Grade School District No. 58
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2025

5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2024 THIS CONTRIBUTION RATE (Continued)

Change in Assumptions: (Continued)

The Discount Rate was changed from 1.92% used in the Fiscal Year 2022 valuation to 3.69%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The Discount Rate was changed from 2.45% used in the Fiscal Year 2021 valuation to 1.92%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The Discount Rate was changed from 3.13% used in the Fiscal Year 2020 valuation to 2.45%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The Discount Rate was changed from 3.62% used in the Fiscal Year 2019 valuation to 3.13%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

The Discount Rate was changed from 3.56% used in the Fiscal Year 2018 valuation to 3.62%, which is the Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-Year Municipal GO AA Index".

SUPPLEMENTARY FINANCIAL INFORMATION

Downers Grove Grade School District No. 58

General Fund
COMBINING BALANCE SHEET
June 30, 2025

	Educational Account	Working Cash Account	Total
ASSETS			
Cash and investments	\$ 15,232,799	\$ 11,152,527	\$ 26,385,326
Receivables (net of allowance for uncollectibles):			
Property taxes	29,246,111	196,306	29,442,417
Replacement taxes	175,199	-	175,199
Intergovernmental	629,610	-	629,610
Loan to other funds	-	543,888	543,888
	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>45,283,719</u>	\$ <u>11,892,721</u>	\$ <u>57,176,440</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 239,050	\$ -	\$ 239,050
Salaries and wages payable	5,891,172	-	5,891,172
Payroll deductions payable	209,380	-	209,380
Claims payable	781,803	-	781,803
Unearned revenue	754,248	-	754,248
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>7,875,653</u>	<u>-</u>	<u>7,875,653</u>
DEFERRED INFLOWS			
Property taxes levied for a future period	<u>27,777,328</u>	<u>186,447</u>	<u>27,963,775</u>
Total deferred inflows	<u>27,777,328</u>	<u>186,447</u>	<u>27,963,775</u>
FUND BALANCES			
Assigned	1,596,204	-	1,596,204
Unassigned	<u>8,034,534</u>	<u>11,706,274</u>	<u>19,740,808</u>
	<u> </u>	<u> </u>	<u> </u>
Total fund balance	<u>9,630,738</u>	<u>11,706,274</u>	<u>21,337,012</u>
Total liabilities, deferred inflows, and fund balance	\$ <u>45,283,719</u>	\$ <u>11,892,721</u>	\$ <u>57,176,440</u>

Downers Grove Grade School District No. 58

General Fund

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES For the Year Ended June 30, 2025

	Educational Account	Working Cash Account	Total
Revenues			
Property taxes	\$ 62,798,319	\$ 413,565	\$ 63,211,884
Replacement taxes	987,140	-	987,140
State aid	27,075,836	-	27,075,836
Federal aid	3,410,496	-	3,410,496
Interest	446,207	158,146	604,353
Other	2,615,093	-	2,615,093
Total revenues	97,333,091	571,711	97,904,802
Expenditures			
Current:			
Instruction:			
Regular programs	34,870,946	-	34,870,946
Special programs	11,783,600	-	11,783,600
Other instructional programs	2,031,959	-	2,031,959
State retirement contributions	22,163,459	-	22,163,459
Support services:			
Pupils	7,372,136	-	7,372,136
Instructional staff	5,489,303	-	5,489,303
General administration	2,086,853	-	2,086,853
School administration	3,875,395	-	3,875,395
Business	1,557,777	-	1,557,777
Central	849,449	-	849,449
Other supporting services	225,970	-	225,970
Community services	243,103	-	243,103
Nonprogrammed charges	3,060,169	-	3,060,169
Capital outlay	791,392	-	791,392
Total expenditures	96,401,511	-	96,401,511
Excess of revenues over expenditures	931,580	571,711	1,503,291
Other financing sources (uses)			
Transfers out	(215,832)	-	(215,832)
Lease liability issued	779,552	-	779,552
Total other financing sources	563,720	-	563,720
Net change in fund balance	1,495,300	571,711	2,067,011
Fund balance, beginning of year	8,135,438	11,134,563	19,270,001
Fund balance, end of year	\$ 9,630,738	\$ 11,706,274	\$ 21,337,012

Downers Grove Grade School District No. 58

Debt Service Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2025

With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues					
Local sources					
General levy	\$ 9,619,055	\$ 9,610,230	\$9,615,064	\$ 4,834	\$ 8,878,043
Interest on investments	2,000	34,671	33,672	(999)	21
Total local sources	<u>9,621,055</u>	<u>9,644,901</u>	<u>9,648,736</u>	<u>3,835</u>	<u>8,878,064</u>
Total revenues	<u>9,621,055</u>	<u>9,644,901</u>	<u>9,648,736</u>	<u>3,835</u>	<u>8,878,064</u>
Expenditures					
Debt service					
Bonds and other - interest	6,393,936	6,393,936	6,400,219	(6,283)	6,508,843
Principal payments on long-term debt	3,077,500	3,077,500	3,505,822	(428,322)	3,076,669
Other debt service					
Purchased services	235,000	235,000	-	235,000	-
Other objects	-	-	850	(850)	2,001
Total debt service	<u>9,706,436</u>	<u>9,706,436</u>	<u>9,906,891</u>	<u>(200,455)</u>	<u>9,587,513</u>
Total expenditures	<u>9,706,436</u>	<u>9,706,436</u>	<u>9,906,891</u>	<u>(200,455)</u>	<u>9,587,513</u>
Deficiency of revenues over expenditures	<u>(85,381)</u>	<u>(61,535)</u>	<u>(258,155)</u>	<u>(196,620)</u>	<u>(709,449)</u>
Other financing sources					
Transfer to pay principal on GASB87 leases	235,000	235,000	238,338	3,338	256,669
Transfer to pay interest on GASB87 leases	-	-	26,194	26,194	46,043
Total other financing sources	<u>235,000</u>	<u>235,000</u>	<u>264,532</u>	<u>29,532</u>	<u>302,712</u>
Net change in fund balance	<u>\$ 149,619</u>	<u>\$ 173,465</u>	6,377	<u>\$ (167,088)</u>	(406,737)
Fund balance, beginning of year			<u>2,043,963</u>		<u>2,450,700</u>
Fund balance, end of year			<u>\$2,050,340</u>		<u>\$ 2,043,963</u>

Downers Grove Grade School District No. 58
 Capital Projects Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025		Actual	Variance From Final Budget	2024 Actual
	Original Budget	Amended and Final Budget			
Revenues					
Local sources					
Interest on investments	\$ 8,005,000	\$ 6,937,644	\$ 6,979,803	\$ 42,159	\$ 5,438,399
Contributions and donations from private sources	80,000	-	-	-	85,197
Impact fees from municipal or county governments	30,000	-	-	-	32,473
Refund of prior years' expenditures	10,000	10,000	-	(10,000)	24,211
Other	-	-	267,864	267,864	-
Total local sources	8,125,000	6,947,644	7,247,667	300,023	5,580,280
State sources					
School Infrastructure - Maintenance Projects	-	-	50,000	50,000	-
Other restricted revenue from state sources	1,558,000	1,558,000	297,200	(1,260,800)	-
Total state sources	1,558,000	1,558,000	347,200	(1,210,800)	-
Federal sources					
Other restricted revenue from federal sources	-	191,006	-	(191,006)	-
Total federal sources	-	191,006	-	(191,006)	-
Total revenues	9,683,000	8,696,650	7,594,867	(1,101,783)	5,580,280
Expenditures					
Support services					
Facilities acquisition and construction services					
Salaries	168,284	168,284	126,002	42,282	87,419
Purchased services	4,775,000	4,775,000	1,188,677	3,586,323	1,053,053
Supplies and materials	220,000	220,000	10,839	209,161	39,634
Capital outlay	114,730,066	114,730,066	104,250,324	10,479,742	31,589,611
Other objects	-	-	-	-	9,837
Non-capitalized equipment	150,000	150,000	239,160	(89,160)	-
Total	120,043,350	120,043,350	105,815,002	14,228,348	32,779,554
Other support services					
Other objects	-	-	671,371	(671,371)	-
Total	-	-	671,371	(671,371)	-
Total support services	120,043,350	120,043,350	106,486,373	13,556,977	32,779,554
Total expenditures	120,043,350	120,043,350	106,486,373	13,556,977	32,779,554

(Continued)

Downers Grove Grade School District No. 58
 Capital Projects Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025			Variance From Final Budget	2024 Actual
	Original Budget	Amended and Final Budget	Actual		
Deficiency of revenues over expenditures	\$ (110,360,350)	\$ (111,346,700)	\$ (98,891,506)	\$ 12,455,194	\$ (27,199,274)
Other financing sources					
Debt issuance	-	54,005,000	54,005,000	-	-
Premium on debt issuance	-	5,690,540	5,690,540	-	-
Transfer from Operations and Maintenance Fund	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>500,000</u>
Total other financing sources	<u>50,000</u>	<u>59,745,540</u>	<u>59,745,540</u>	<u>-</u>	<u>500,000</u>
Net change in fund balance	<u>\$ (110,310,350)</u>	<u>\$ (51,601,160)</u>	(39,145,966)	<u>\$ 12,455,194</u>	(26,699,274)
Fund balance, beginning of year			<u>117,326,820</u>		<u>144,026,094</u>
Fund balance, end of year			<u>\$ 78,180,854</u>		<u>\$ 117,326,820</u>

(Concluded)

Downers Grove Grade School District No. 58
 Fire Prevention and Safety Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2025
 With Comparative Actual Amounts for the Year Ended June 30, 2024

	2025				
	Original Budget	Amended and Final Budget	Actual	Variance From Final Budget	2024 Actual
Revenues					
Local sources					
Interest on investments	\$ 10	\$ 22	\$ 17	\$ (5)	\$ 5
Total revenues	<u>10</u>	<u>22</u>	<u>17</u>	<u>(5)</u>	<u>5</u>
Excess of revenues over expenditures	<u>\$ 10</u>	<u>\$ 22</u>	\$ 17	<u>\$ (5)</u>	\$ 5
Fund balance, beginning of year			<u>8,612</u>		<u>8,607</u>
Fund balance, end of year			<u>\$ 8,629</u>		<u>\$ 8,612</u>

OTHER SUPPLEMENTAL INFORMATION
(Unaudited)

Downers Grove Grade School District No. 58

GENERAL LONG-TERM DEBT

SCHEDULE OF GENERAL OBLIGATION BONDS

Year Ended June 30, 2025

	Maturity as follows for the Year Ended June 30	Principal	Interest	Total
General Obligation Limited Tax				
Capital Appreciation Bonds	2026	\$ 1,060,000	\$ -	\$ 1,060,000
Series 2018, due	2027	1,390,000	-	1,390,000
December 15, 2027	2028	1,050,000	-	1,050,000
Total		3,500,000	-	3,500,000
General Obligation Bonds	2026	325,000	15,300	340,300
Series 2021A, due	2027	-	14,000	14,000
December 15, 2028	2028	-	14,000	14,000
	2029	1,000,000	7,000	1,007,000
Total		1,325,000	50,300	1,375,300
General Obligation Bonds	2026	-	101,800	101,800
Series 2021B, due	2027	-	101,800	101,800
December 15, 2031	2028	-	101,800	101,800
	2029	-	101,800	101,800
	2030	895,000	83,900	978,900
	2031	930,000	47,400	977,400
	2032	720,000	14,400	734,400
Total		2,545,000	552,900	3,097,900

(Continued)

Downers Grove Grade School District No. 58
GENERAL LONG-TERM DEBT
SCHEDULE OF GENERAL OBLIGATION BONDS
Year Ended June 30, 2025

	Maturity as follows			Total
	for the Year Ended June 30	Principal	Interest	
General Obligation Bonds	2026	\$ 1,900,000	\$ 6,210,150	\$ 8,110,150
Series 2022, due	2027	2,280,000	6,115,150	8,395,150
January 1, 2042	2028	3,035,000	6,001,150	9,036,150
	2029	3,540,000	5,849,400	9,389,400
	2030	4,150,000	5,672,400	9,822,400
	2031	4,685,000	5,464,900	10,149,900
	2032	5,500,000	5,230,650	10,730,650
	2033	6,870,000	4,955,650	11,825,650
	2034	7,565,000	4,612,150	12,177,150
	2035	8,310,000	4,233,900	12,543,900
	2036	9,105,000	3,818,400	12,923,400
	2037	9,945,000	3,363,150	13,308,150
	2038	10,845,000	2,865,900	13,710,900
	2039	11,795,000	2,323,650	14,118,650
	2040	12,840,000	1,704,413	14,544,413
	2041	13,950,000	1,030,313	14,980,313
	2042	<u>5,675,000</u>	<u>297,937</u>	<u>5,972,937</u>
Total		\$ <u>121,990,000</u>	\$ <u>69,749,263</u>	\$ <u>191,739,263</u>

(Continued)

Downers Grove Grade School District No. 58
GENERAL LONG-TERM DEBT
SCHEDULE OF GENERAL OBLIGATION BONDS
Year Ended June 30, 2025

	Maturity as follows				
	for the Year Ended June 30	Principal	Interest		
General Obligation Bonds	2026	\$ -	\$ 3,465,321	\$	3,465,321
Series 2025, due	2027	-	2,970,275		2,970,275
December 15, 2044	2028	-	2,970,275		2,970,275
	2029	-	2,970,275		2,970,275
	2030	-	2,970,275		2,970,275
	2031	-	2,970,275		2,970,275
	2032	-	2,970,275		2,970,275
	2033	-	2,970,275		2,970,275
	2034	-	2,970,275		2,970,275
	2035	-	2,970,275		2,970,275
	2036	-	2,970,275		2,970,275
	2037	-	2,970,275		2,970,275
	2038	-	2,970,275		2,970,275
	2039	-	2,970,275		2,970,275
	2040	-	2,970,275		2,970,275
	2041	-	2,970,275		2,970,275
	2042	8,080,000	2,748,075		10,828,075
	2043	14,495,000	2,127,263		16,622,263
	2044	15,295,000	1,308,038		16,603,038
	2045	16,135,000	443,713		16,578,713
Total		<u>54,005,000</u>	<u>54,646,535</u>		<u>108,651,535</u>
Total general obligation bonds payable		<u>\$ 183,365,000</u>	<u>\$ 124,998,996</u>	<u>\$</u>	<u>308,363,996</u>

(Concluded)

MILLER COOPER & Co., Ltd

ACCOUNTANTS AND CONSULTANTS

To the Members of the Board of Education
Downers Grove Grade School District No. 58
Downers Grove, Illinois

In planning and performing our audit of the financial statements of Downers Grove Grade School District No. 58 (the “District”) 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 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, control deficiencies, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified a certain deficiency in internal control that we consider to be a significant deficiency.

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 deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s financial statements will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency is a deficiency, or 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. We consider the following deficiency in the District’s internal control to be a significant deficiency:

Capital Asset Accounting

The District recorded significant amounts of current year capital outlay expenditures to supplies and materials as well as purchased services expenditure object codes. This resulted an adjustment to expenditure classifications. Additionally, the District did not track capital asset activity throughout the year and as a result required assistance to report a complete listing of additions to its third-party record keeper. In order to enhance financial reporting, we recommend the District ensure capital expenditures are reported to the correct object code when paid. This will provide accuracy prior to requesting a capital asset report from the third-party record keeper.

This letter also includes a comment and suggestion with respect to matters that came to our attention in connection with our audit of the financial statements. These items are offered as constructive suggestions to be considered as part of the ongoing process of modifying and improving the District’s practices and procedures.

Technology and Data Security Risk Assessment and Management

Technology continues to transform business. However, technology is not only changing business, it is changing who and what has access, custody and control over information. As technology evolves and the remote work environment becomes more widely utilized, it becomes increasingly important to take ownership and maintain accountability over securing sensitive data and information. Therefore, companies need to evolve in the ways that they manage technology and data security. While there is no way to prevent all data breaches, phishing scams or other risks, the District can mitigate its risks with a thorough understanding of cyber-security, data security, privacy, and protection of its information technology. We recommend management consider developing or enhancing its data security risk management plan.

In developing or enhancing the plan, management may want to consider the following (which is not an exhaustive list):

- Risk assessment, identification of red flags
- A written policy
- Effective screenings of employees, vendors and business partners
- Management access to systems
- Effective authentication
- Insurance, including cyber-insurance
- Review existing contracts with vendors and customers for compliance with data security requirements
- Training of employees
- Plan for responding to a breach notification
- Properly backing up data
- Encryption of private information
- Separation of work and personal cyber activities
- Carefully integrating new technologies
- Continued IT system updates and upgrades
- New legislation and regulation which may impact your industry
- Remote access protocols and related security

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

MILLER, COOPER & CO., LTD.

Miller, Cooper & Co., LTD.

Certified Public Accountants

Deerfield, Illinois
November 17, 2025

Document Status: District Use Only

OPERATIONAL SERVICES

4:80 Accounting and Audits

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

Annual Audit

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

Annual Financial Report

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

Inventories

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

Capitalization Threshold

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

Disposition of District Property

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

Taxable Fringe Benefits

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

Controls for Revolving Funds and Petty Cash

Revolving funds and the petty cash system are established in Board policy 4:50, *Payment Procedures*. The Superintendent shall: (1) designate a custodian for each revolving fund and petty cash fund, (2) obtain a bond for each fund custodian, and (3) maintain the funds in compliance with this policy, State law, and ISBE rules. A check for the petty cash fund may be drawn payable to the designated petty cash custodian. Bank accounts for revolving funds are limited to a maximum balance of \$1,000. All expenditures from these bank accounts must be directly related to the purpose for which the account was established and supported with documentation, including signed invoices or receipts. All deposits into these bank accounts must be accompanied with a clear description of their intended purpose. The Superintendent or designee shall include checks written to reimburse revolving funds on the Board's monthly listing of bills indicating the recipient and including an explanation.

Control Requirements for Checks

The Board must approve all bank accounts opened or established in the District's or a District school's name or with the District's Federal Employer Identification Number. Two of the following individuals: the Superintendent, Assistant Superintendent for Business/CSBO, and/or Manager of Business Services shall sign all checks issued by the School District, except that checks from accounts containing student activity funds or fiduciary funds and checks from revolving accounts may be signed by their respective account custodians.

Internal Controls

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

1. All financial transactions must be properly authorized and documented.
2. Financial records and data must be accurate and complete.
3. Accounts payable must be accurate and punctual.
4. District assets must be protected from loss or misuse.

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

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

LEGAL REF.:

[2 C.F.R. §200](#) *et seq.*

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

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

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

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

PRESSPlus Comments

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

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

Document Status: Draft Update

BOARD OF EDUCATION

2:120 Board Member Development

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

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

Mandatory Board Member Training

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

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

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

Professional Development; Adverse Consequences of School Exclusion; Student Behavior

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

Board Self-Evaluation

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

New Board Member Orientation

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

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

Candidates

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

LEGAL REF.:

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

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

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

Adopted: January 13, 2025

PRESSPlus Comments

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

Document Status: Draft Update

BOARD OF EDUCATION

2:150 Committees

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

Special Board Committees

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

Standing Board Committees

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

1. Board Policy Committee. This committee researches policy issues, and provides information and recommendations to the Board.
2. Parent-Teacher Advisory Committee. This committee assists in the development of student behavior policy and procedure, and provides information and recommendations to the Board. Its members are parents/guardians and teachers, and may include persons whose expertise or experience is needed. The committee reviews such issues as administering medication in the schools, reciprocal reporting between the School District and local law enforcement agencies regarding criminal **and civil** [PRESSPlus1](#) offenses committed by students, student discipline, disruptive classroom behavior, school bus safety procedures, and the dissemination of student conduct information.
3. Behavioral Interventions Committee. This committee develops and monitors procedures for using behavioral interventions in accordance with Board policy 7:230, *Misconduct by Students with Disabilities*, and provides information and recommendations to the Board. At the Board President's discretion, the Parent-Teacher Advisory Committee shall perform the duties assigned to the Behavioral Interventions Committee.
4. Financial Advisory Committee.
5. Legislative Committee.
6. District Leadership Team Committee.

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

LEGAL REF.:

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

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

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

Adopted: February 13, 2023

PRESSPlus Comments

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

Document Status: Draft Update

BOARD OF EDUCATION

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

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

Examples of Prohibited Conduct

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

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

Making a Report or Complaint; Investigation Process

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

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

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

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

Federal and State Agencies

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

Prevention and Response Program

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

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

Policy Posting and Distribution

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

Enforcement

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

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

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

Retaliation Prohibited

Retaliation against any person for bringing complaints, participating in the complaint process, or otherwise providing information about discrimination or harassment based on race, color, or national origin is prohibited (see Board policy 2:260, *Uniform Grievance Procedure*).

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

LEGAL REF.:

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

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

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

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

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

Adopted: June 10, 2024

PRESSPlus Comments

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

Document Status: Draft Update

OPERATIONAL SERVICES

4:10 Fiscal and Business Management

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

The Superintendent shall ensure the efficient and cost-effective operation of the District's business management using computers, computer software, data management, communication systems, and electronic networks, including electronic mail, the Internet, and security systems. Each person using the District's electronic network shall complete an *Authorization for Access to the District's Electronic Network*.

Budget Planning

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

Preliminary Adoption Procedures

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

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

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

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

Final Adoption Procedures

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

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

The Superintendent or designee shall perform each of the following:

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

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

Budget Amendments

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

Implementation

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

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

LEGAL REF.:

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

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

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

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

Adopted: February 12, 2024

PRESSPlus Comments

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

Document Status: Draft Update

OPERATIONAL SERVICES

4:30 Revenue and Investments

Revenue

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

Investments

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

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

Investment Objectives

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

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

Authorized Investments

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

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

The term "agencies of the United States of America" includes: (a) the federal land banks, federal

intermediate credit banks, banks for cooperative, federal farm credit banks, or any other entity authorized to issue debt obligations under the Farm Credit Act of 1971 and Acts amendatory thereto, (b) the federal home loan banks and the federal home loan mortgage corporation, and (c) any other agency created by Act of Congress.

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

12. Repurchase agreements of government securities having the meaning set out in the Government Securities Act of 1986, as now or hereafter amended or succeeded, subject to the provisions of said Act and the regulations issued there under. The government securities, unless registered or inscribed in the name of the District, shall be purchased through banks or trust companies authorized to do business in the State of Illinois.

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

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

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

Except as provided herein, investments may be made only in banks, savings banks, savings and loan

associations, or credit unions that are insured by the Federal Deposit Insurance Corporation or other approved share insurer.

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

Selection of Depositories, Investment Managers, Dealers, and Brokers

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

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

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

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

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

The District may not deposit public funds in a financial institution subject to the CRA unless the institution has a current rating of satisfactory or outstanding under the CRA. The District may not deposit public funds in a financial institution subject to the ICRA unless either: (1) the institution has a

current rating of satisfactory under the ICRA at the time of deposit; or (2) the Ill. Dept. of Financial and Professional Regulation has not yet completed its initial examination of the institution under the ICRA. The District may not withdraw public funds from a financial institution prior to the date of maturity solely on the basis of a less than satisfactory rating under the ICRA. When investing or depositing public funds, the District may give preference to financial institutions that have a current rating of outstanding under the CRA and the ICRA.

Collateral Requirements

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

Safekeeping and Custody Arrangements

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

Controls and Report

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

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

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

Ethics and Conflicts of Interest

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

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

LEGAL REF.:

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

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

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

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

Adopted: January 13, 2025

PRESSPlus Comments

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

Document Status: Draft Update

OPERATIONAL SERVICES

4:140 Waiver of Student Fees

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

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

Notification

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

Eligibility Criteria

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

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

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

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

Verification

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

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

Determination and Appeal

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

LEGAL REF.:

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

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

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

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

Adopted: February 13, 2023

PRESSPlus Comments

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

Document Status: Draft Update

OPERATIONAL SERVICES

4:190 Targeted School Violence Prevention Program

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

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

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

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

LEGAL REF.:

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

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

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

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

CROSS REF.: 2:240 (Board Policy Development), 4:170 (Safety), 5:90 (Abused and Neglected Child

Reporting), 5:100 (Staff Development Program), 5:230 (Maintaining Student Discipline), 6:65 (Student Social and Emotional Development), 6:270 (Guidance and Counseling Program), 7:140 (Search and Seizure), 7:150 (Agency and Law Enforcement Requests~~Police Interviews~~), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:250 (Student Support Services), 7:290 (Suicide and Depression Awareness and Prevention), 7:340 (Student Records), 8:30 (Visitors to and Conduct on School Property), 8:100 (Relations with Other Organizations and Agencies)

Adopted: June 10, 2024

PRESSPlus Comments

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

Document Status: Draft Update

General Personnel

5:10 Equal Employment Opportunity and Minority Recruitment

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

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

Administrative Implementation

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

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

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

Nondiscrimination Coordinator

Justin Sisul

Title IX Coordinator

Justin Sisul

850 Curtiss St., Suite 200, Downers Grove, IL
60515
jsisul@dg58.org
630-719-5807

Complaint Manager

Justin Sisul
850 Curtiss St., Suite 200, Downers Grove, IL
60515
jsisul@dg58.org
630-719-5807

850 Curtiss St., Suite 200, Downers Grove, IL
60515
jsisul@dg58.org
630-719-5807

Complaint Manager

Elizabeth Ehrhart
850 Curtiss St., Suite 200, Downers Grove, IL
60515
eehrhart@dg58.org
630-719-5867

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

Minority Recruitment

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

LEGAL REF.:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted: July 14, 2025

PRESSPlus Comments

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

Document Status: Draft Update

General Personnel

5:90 Abused and Neglected Child Reporting

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

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

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

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

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

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

All District employees shall:

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

3. Complete an annual evidence-informed training related to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations as required by law and policy 5:100, *Staff Development Program*.

Alleged Incidents of Sexual Abuse: Investigations

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

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

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

Special Superintendent Responsibilities

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

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

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

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

Special Board of Education Member Responsibilities

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

If the Board determines that any District employee, other than an employee licensed under [105 ILCS](#)

[5/21B](#), has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by ANCRA, the Board may dismiss that employee immediately.

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

LEGAL REF.:

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

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

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

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

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

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

Adopted: January 13, 2025

PRESSPlus Comments

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

Document Status: Draft Update

General Personnel

5:100 Staff Development Program

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

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

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

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

In-Service Training Requirements

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

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

everyday school interactions, and examples of how social emotional learning can be integrated into instructional practices across all grades and subjects.

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

Additional Training Requirements

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

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

document compliance with this requirement by the end of each school year and maintain documentation for a three-year period.

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

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

LEGAL REF.:

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

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

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

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

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

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

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

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

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

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

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

[77 Ill.Admin.Code §527.800](#).

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

Adopted: July 14, 2025

PRESSPlus Comments

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

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

Document Status: Draft Update

Professional Personnel

5:190 Teacher Qualifications

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

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

The Superintendent or designee shall:

1. Monitor compliance with State and federal law requirements that teachers be appropriately licensed; and
2. Ensure parents/guardians of students in schools receiving Title I funds are notified of their right to request their students' classroom teachers' professional qualifications.

LEGAL REF.:

[20 U.S.C. §6312\(e\)\(1\)\(A\)](#).

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

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

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

Adopted: February 12, 2024

PRESSPlus Comments

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

Document Status: Draft Update

Professional Personnel

5:200 Terms and Conditions of Employment and Dismissal

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

School Year and Day, Salary, Assignments and Transfers, Evaluation

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

Duty-Free Lunch

Teachers employed for at least four hours per day shall receive a duty-free lunch equivalent to the student lunch period, or 30 minutes, whichever is longer.

Nursing Mothers

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

School Social Worker Services Outside of District Employment

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

Dismissal

The District will follow State law when dismissing a teacher.

LEGAL REF.:

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

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

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

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

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

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

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

Adopted: August 12, 2024

PRESSPlus Comments

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

Document Status: Draft Update

Professional Personnel

5:220 Substitute Teachers

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

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

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

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

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

Short-Term Substitute Teachers

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

Emergency Situations

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

LEGAL REF.:

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

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

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

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

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

Adopted: February 12, 2024

PRESSPlus Comments

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

Document Status: Draft Update

Educational Support Personnel

5:280 Duties and Qualifications

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

Instructional Assistants

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

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

Nonlicensed Personnel Working with Students and Performing Non-Instructional Duties

Nonlicensed personnel performing non-instructional duties may be used:

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

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

Athletic Coaches

Athletic coaches shall have the qualifications required by any association in which the School District maintains a membership. Regardless of whether the athletic activity is governed by an association, the Superintendent or designee shall ensure that each athletic coach: (1) is knowledgeable regarding coaching principles, (2) has first aid training, and (3) is a trained Automated External Defibrillator user according to rules adopted by the Illinois Department of Public Health.

LEGAL REF.:

[34 C.F.R. §200.58.](#)

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

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

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

CROSS REF.: 4:110 (Transportation), 4:170 (Safety), 5:35 (Compliance with the Fair Labor Standards Act), 6:250 (Community Resource Persons and Volunteers)

Adopted: February 13, 2023

PRESSPlus Comments

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

Document Status: Draft Update

Educational Support Personnel

5:300 Schedules and Employment Year

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

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

Breaks

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

For employees not covered by a current applicable bargaining agreement:

An employee who works at least 7.5 continuous hours shall receive a 30-minute duty-free meal break that begins within the first five hours of the employee's workday.

Nursing Mothers

The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breastmilk [PRESSPlus1](#) according to State and federal law.

LEGAL REF.:

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

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

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

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

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

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

Adopted: June 10, 2024

PRESSPlus Comments

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

Document Status: Draft Update

INSTRUCTION

6:20 School Year Calendar and Day

School Calendar

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

Commemorative Holidays

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

School Day

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

LEGAL REF.:

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

10 ILCS 5/11-4.1, Election Code.

5 ILCS 490/, State Commemorative Dates Act.

23 Ill.Admin.Code §1.420(f).

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

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

Adopted: February 13, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-2(c), amended by P.A. 104-391, making commemorative holidays optional to observe and moving the last Friday in April (Arbor and Bird Day),

October 9 (Leif Erikson Day), and the day immediately after Thanksgiving (Native American Heritage Day) to commemorative holidays. In addition, 105 ILCS 5/27-20 and 105 ILCS 5/27-20.2, both repealed by P.A. 104-391, removed American Indian Day and Just Say No Day, respectively, from the list of commemorative holidays. **Issue 120, October 2025**

Document Status: Draft Update

INSTRUCTION

6:40 Curriculum Development

Adoption

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

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

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

Experimental Educational Programs and Pilot Projects

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

Single-Gender Classes and Activities

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

Development

The Superintendent shall develop a curriculum review program to monitor the current curriculum and

promptly suggest changes to make the curriculum more effective, to take advantage of improved teaching methods and materials, and to be responsive to social change, technological developments, student needs, and community expectations.

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

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

Curriculum Guides and Course Outlines

The Superintendent shall develop and provide subject area curriculum guides to appropriate staff members.

LEGAL REF.:

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

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

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

Adopted: June 10, 2024

PRESSPlus Comments

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

Document Status: Draft Update

INSTRUCTION

6:60 Curriculum Content

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

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

of representative government (the American Declaration of Independence, the Constitution of the United States of America and the Constitution of the State of Illinois), (c) proper use and display of the American flag, and (d) the Pledge of Allegiance, ~~and (e) the voting process.~~ [PRESSPlus6](#)

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

American history within the Midwest and Illinois since time immemorial in accordance with [105 ILCS 5/27-20.05](#).

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

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

LEGAL REF.:

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

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

[47 C.F.R. §54.520](#).

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

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

105 ILCS 5/2-3.80(e) and (f), 5/10-20.79, 5/10-20.84, 5/10-23.13, [5/22-110](#), ~~5/27-3, 5/27-3.5, 5/27-5, 5/27-6, 5/27-6.5, 5/27-7, 5/27-12, 5/27-12.1, 5/27-13.1, 5/27-13.2, 5/27-20.05, 5/27-20.08, 5/27-20.3, 5/27-20.4, 5/27-20.5, 5/27-20.7, 5/27-20.8, 5/27-21, 5/27-22, 5/27-23.3, 5/27-23.4, 5/27-23.7, 5/27-23.8, 5/27-23.10, 5/27-23.11, 5/27-23.15, 5/27-23.16, 5/27-24.1, and 5/27-24.2~~ [5/27-105, 5/27-110, 5/27-115, 5/27-210, 5/27-215, 5/27-245, 5/27-250, 5/27-255, 5/27-260, 5/27-305, 5/27-310, 5/27-315, 5/27-405, 5/27-410 \(scheduled for repeal on 7-1-27\), 5/27-415 \(scheduled for repeal on 7-1-27\)](#).

5/27-505, 5/27-510, 5/27-515, 5/27-520, 5/27-525, 5/27-530, 5/27-535, 5/27-540, 5/27-545, 5/27-605, 5/27-705, 5/27-710, 5/27-715, 5/27-720, 5/27-725, 5/27-810, and 5/27-815. [PRESSPlus12](#)

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

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

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

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

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

Adopted: January 13, 2025

Questions and Answers:

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

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

No. (Default)

Yes. (IASB will add "the Irish Famine" after "the Famine-Genocide in Ukraine," and IASB will add 5/27-1030 to the Legal References.)

PRESSPlus Comments

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

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

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

PRESSPlus 4. Required by 105 ILCS 5/27-405(b), added by P.A. 104-391. Boards locally determine

the scope and duration of this unit of instruction. Topics to include in online safety instruction are not mandated, but the following are recommended: (1) safe and responsible use of the Internet, social networking websites, electronic mail, online messaging and posting, and other means of communication on the Internet; (2) recognizing, avoiding, and reporting online solicitations of students, their classmates, and their friends by sexual predators; (3) risks of transmitting personal information on the Internet; (4) recognizing and avoiding unsolicited or deceptive communications received online; (5) reporting online harassment, cyber-bullying, and illegal activities and communications on the Internet; (6) the legal penalties and social ramifications for illicit actions taken online, including infringement of copyright laws and the creation and sharing of harmful, defamatory, or sexually explicit content; and (7) the relationship between responsible use of online resources and social-emotional health. *Online safety* means safe practices relating to an individual's or group's use of the Internet, social networking website, electronic mail, online messaging and posting, and other means of communication on the Internet. **Issue 120, October 2025**

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

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

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

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

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

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

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

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

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

Document Status: Draft Update

INSTRUCTION

6:130 Program for the Gifted

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

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

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

LEGAL REF.:

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

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

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

Adopted: February 13, 2023

PRESSPlus Comments

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

Document Status: Draft Update

INSTRUCTION

6:160 English Learners

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

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

Parent/Guardian Involvement [PRESSPlus1](#)

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

LEGAL REF.:

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

[20 U.S.C. §6801](#) *et seq.*

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

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

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

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

Adopted: October 13, 2021

PRESSPlus Comments

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

Document Status: Draft Update

INSTRUCTION

6:210 Instructional Materials

All District classrooms and learning centers should be equipped with an evenly-proportioned, wide assortment of instructional materials, including textbooks, workbooks, audio-visual materials, and electronic materials. These materials should provide quality learning experiences for students and:

1. Enrich and support the curriculum;
2. Stimulate growth in knowledge, literary appreciation, aesthetic values, and ethical standards;
3. Provide background information to enable students to make informed judgments and promote critical reading and thinking;
4. Depict in an accurate and unbiased way the cultural diversity and pluralistic nature of American society; and
5. Contribute to a sense of the worth of all people regardless of sex, race, religion, nationality, ethnic origin, sexual orientation, disability, or any other differences that may exist.

The Superintendent or designee shall annually provide a list or description of textbooks and instructional materials used in the District to the Board of Education. Anyone may inspect any textbook or instructional material.

Teachers are encouraged to use age-appropriate supplemental material only when it will enhance, or otherwise illustrate, the subjects being taught. No R-rated movie shall be shown to students unless prior approval is received from the Superintendent or designee, and no movie rated NC-17 (no one 17 and under admitted) shall be shown under any circumstances. These restrictions apply to television programs and other media with equivalent ratings. The Superintendent or designee shall give parents/guardians an opportunity to request that their child not participate in a class showing a movie, television program, or other media with an R or equivalent rating.

Instructional Materials Selection and Adoption

The Superintendent shall recommend to the Board for consideration and adoption all textbooks and instructional materials and shall include the following information: (1) title, publisher, copyright dates, number of copies desired, and cost; (2) any texts being replaced; and (3) rationale for recommendation. [Q1](#) The School Code governs the adoption and purchase of textbooks and instructional materials.

LEGAL REF.:

[105 ILCS 5/10-20.8](#) and [5/28-19.1](#).

CROSS REF.: 6:30 (Organization of Instruction), 6:40 (Curriculum Development), 6:80 (Teaching About Controversial Issues), 6:170 (Title I Programs), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights), 8:110 (Public Suggestions and Concerns)

Adopted: June 12, 2023

Questions and Answers:

***Required Question 1. A Board that does not have the capacity or desire to approve all instructional materials may use the following alternative:

The Superintendent shall recommend to the Board for consideration and adoption all textbooks and primary instructional materials and shall include the following information: (1) title, publisher, copyright dates, number of copies desired, and cost; (2) any texts being replaced; and (3) rationale for recommendation. The Superintendent shall approve the selection of all other instructional materials.

Has the Board adopted the alterative language shown above?

- No. (Default)
 - Yes. (IASB will add the language shown in underline above.)
-

Document Status: Draft Update

INSTRUCTION

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

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

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

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

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

LEGAL REF.:

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

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

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

Adopted: February 13, 2023

PRESSPlus Comments

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

Document Status: Draft Update

STUDENTS

7:10 Equal Educational Opportunities

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

Sex Equity

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

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

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

Administrative Implementation

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

LEGAL REF.:

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

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

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

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

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

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

Ill. Constitution, Art. I, §18.

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

775 ILCS 5/1-101 *et seq.*, Illinois Human Rights Act.

775 ILCS 35/5, Religious Freedom Restoration Act.

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

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

Adopted: July 14, 2025

PRESSPlus Comments

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

Document Status: Draft Update

STUDENTS

7:70 Attendance and Truancy

Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) between the ages of 6 (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades, kindergarten through 8, in the public school regardless of age.

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

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

Absenteeism and Truancy Program

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

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

5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in [105 ILCS 5/26-2a](#).
6. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem.
7. The identification of supportive services that may be offered to truant, chronically truant, or chronically absent students, including parent-teacher conferences, student and/or family counseling, and information about available community services relevant to such students' needs. See Board policy 6:110, *Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program*.
8. A process for the collection and review of chronic absence data and to:
 - a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and
 - b. Encourage the habit of daily attendance and promote success.
9. Reasonable efforts to provide ongoing professional development to all school personnel, Board members, and school resource officers on the appropriate and available supportive services for the promotion of student attendance and engagement.
10. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.
11. A protocol for cooperating with non-District agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a truant minor for his or her truancy unless available supportive services and other school resources have been provided to the student.
13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies
14. An approval process for students to attend activities allowed under 105 ILCS 5/10-19.05(k), including provisions for making up missed coursework that do not penalize students. [PRESSPlus1](#)

Updating

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

LEGAL REF.:

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

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

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

CROSS REF.: 5:100 (Staff Development Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:150 (Home and Hospital Instruction), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:80 (Release Time for Religious Instruction/Observance), 7:190 (Student Behavior), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:340 (Student Records)

Adopted: July 14, 2025

PRESSPlus Comments

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

Document Status: Draft Update

STUDENTS

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

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

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

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

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

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

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

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or

4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

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

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

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

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

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

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

Bullying Prevention and Response Plan

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

1. The District uses the definition of *bullying* as provided in this policy.

2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the [First Amendment to the U.S. Constitution](#) or under [Section 3 of Article I of the Illinois Constitution](#).
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Title IX Coordinator, Building Principal, Assistant Building Principal, a Complaint Manager, or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

Nondiscrimination Coordinator

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Title IX Coordinator

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

- d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

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

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

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

- 1) An updated version of the policy with the amendment/modification date specifying the date of adoption (indicated by month, date, and year) [PRESSPlus3](#) included in the reference portion of the policy;

2) If no revisions are deemed necessary, a copy of Board minutes indicating that the policy was re-evaluated and no changes were deemed to be necessary; or

3) A signed statement from the Board President indicating that the Board re-evaluated the policy and no changes to it were necessary.

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

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

LEGAL REF.:

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

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

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

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

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

Adopted: July 14, 2025

PRESSPlus Comments

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

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

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

Document Status: Draft Update

STUDENTS

7:190 Student Behavior

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

When and Where Conduct Rules Apply

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

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

Prohibited Student Conduct

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

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

licensed practitioner's prescription.

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

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

4. Using, possessing, controlling, or transferring a *weapon* as that term is defined in the **Weapons** section of this policy, or violating the **Weapons** section of this policy.
5. Using or possessing an electronic paging device.
6. Using an electronic device, including but not limited to a cellular phone, wearable technology, computer/laptop, tablet, earbuds, personal technology, etc., in a manner that disrupts the educational environment or violates the rights of others, including using the device to record (video or audio) others without permission, take photographs or recordings (video or audio) in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules.

Electronic devices may be used when: (a) there is a documented need in a formal student support plan (medical plan, or Section 504 Plan, MTSS plan, or Individualized Education Plan); (b) it is needed in an emergency that threatens the safety of students, staff, or other individuals; (c) the supervising teacher grants permission; or (d) before or after school hours.

During the school day, personal electronic devices should be turned off or silenced and out of sight, including those that are able to connect wirelessly to other devices (e.g. Bluetooth, Airplay), unless a supervising staff member directs otherwise. Students are not permitted to carry a cellular phone with them during the school day. Cellular phones must be turned off or silenced and placed in a student's backpack in their assigned locker or storage area. This provision may extend to other personal electronic devices (e.g. smartwatches) if they become a

distraction to the learning environment. Students may use personal electronic devices before or after school in a manner that is consistent with this policy and does not disrupt the educational process. District issued devices may be used during the school day in a manner that is consistent with this policy and does not disrupt the educational process.

7. *Sexting*, which, for purposes of this policy, is the act of creating, sending, sharing, viewing, receiving, or possessing sexually explicit messages, images, or videos electronically, regardless of whether they are authentic or computer-generated, through the use of a computer, electronic communication device, or cellular phone. Sexting also includes creating, sending, sharing, viewing, receiving, or possessing *indecent visual depictions, non-consensual dissemination of private sexual images, and non-consensual dissemination of sexually explicit digitized depictions*, as defined in State law.
8. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
9. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.
10. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, using a writing service and/or generative artificial intelligence technology in place of original work unless specifically authorized by staff, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
11. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
12. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
13. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
14. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
15. Entering school property or a school facility without proper authorization.
16. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
17. Being absent without a recognized excuse; State law and Board of Education policy regarding truancy control will be used with chronic and habitual truants.
18. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
19. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
20. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.

21. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
22. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee.
23. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

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

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

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

Disciplinary Measures

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

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to

meet human, educational, environmental, or public safety needs. The District will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.

9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended may also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed two calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who has been expelled shall also be restricted from being on school grounds and at school activities.
13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in [Article 13A](#) or [13B of the School Code](#).
14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), *look-alikes*, alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies.

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

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

Isolated Time Out, Time Out, and Physical Restraint

Neither isolated time out, time out, nor physical restraint shall be used to discipline or punish a student. These methods are only authorized for use as permitted in [105 ILCS 5/10-20.33](#), Ill. State Board of Education (ISBE) rules ([23 Ill.Admin.Code §§ 1.280, 1.285](#)), and the District's procedure(s). The District does not allow the use of isolated time out. Physical restraint is used as a last resort when a student presents as an imminent threat to themselves or others. Restraint is provided commensurate with ISBE guidelines and only by staff members certified to do so.

Weapons

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

1. A *firearm*, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of

the United States Code ([18 U.S.C. § 921](#)), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act ([430 ILCS 65/](#)), or firearm as defined in Section 24-1 of the Criminal Code of 2012 ([720 ILCS 5/24-1](#)).

2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including *look-alikes* of any *firearm* as defined above.

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

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

Re-Engagement of Returning Students

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

Required Notices

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

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

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

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

Delegation of Authority

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

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

Student Handbook

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

A student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

Incorporated

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

LEGAL REF.:

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

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

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

[105 ILCS 110/3.10](#), Critical Health Problems and Comprehensive Health Education Act.

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

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

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

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

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

(Administering Medicines to Students), 7:310 (Restrictions on Publications; Elementary Schools),
8:30 (Visitors to and Conduct on School Property)

Adopted: August 11, 2025

PRESSPlus Comments

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

Document Status: Draft Update

STUDENTS

7:290 Suicide and Depression Awareness and Prevention

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

Suicide and Depression Awareness and Prevention Program

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

1. Protocols for administering youth suicide awareness and prevention education to students and staff.
 - a. For students, implementation will incorporate Board policy 6:60, *Curriculum Content*, which implements ~~105 ILCS 5/2-3.139 and~~ 105 ILCS 5/27-215 ~~7~~ (requiring education for students on mental health and illness ~~to develop a sound mind and a healthy body~~). [PRESSPlus1](#)
 - b. For staff, implementation will incorporate Board policy 5:100, *Staff Development Program*, and teacher's institutes under [105 ILCS 5/3-14.8](#) (requiring coverage of the warning signs of suicidal behavior).
2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide. Implementation will incorporate:
 - a. The training required by [105 ILCS 5/10-22.39](#) for all District staff who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
 - b. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.
3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by

suicide; or (H) have a medical condition or certain types of disabilities. Implementation will incorporate paragraph number 2, above, along with Board policies:

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

Monitoring

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

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website. The Superintendent or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the District. Student and staff [PRESSPlus2](#) identification (ID) cards, the District's website, and student handbooks and planners will contain the support information as required by State law.

Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Student Confidential Reporting Act, [5 ILCS 860/](#), Children's Mental Health Act, [405 ILCS 49/](#), Mental

Health and Developmental Disabilities Confidentiality Act, [740 ILCS 110/](#), and the Individuals with Disabilities Education Act, [42 U.S.C. §12101](#) *et seq.*

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

LEGAL REF.:

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

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

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

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

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

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

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

Adopted: February 12, 2024

PRESSPlus Comments

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

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

Document Status: Draft Update

STUDENTS

7:310 Restrictions on Publications; Elementary Schools

School-Sponsored Publications and Websites

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

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

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

Non-School Sponsored Publications Accessed or Distributed On-Campus

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

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

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

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

to be distributed or accessed is primarily prepared by students.

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

Non-School Sponsored Publications Accessed or Distributed Off-Campus

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

Bullying and Cyberbullying

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

LEGAL REF.:

105 ILCS 5/22-110~~7-23.7~~. [PRESSPlus1](#)

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

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

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

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

Adopted: July 14, 2025

PRESSPlus Comments

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

Document Status: Draft Update

STUDENTS

7:340 Student Records

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

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

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

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

LEGAL REF.:

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

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

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

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

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

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

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

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

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

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

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

Adopted: July 14, 2025

PRESSPlus Comments

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

Document Status: Draft Update

COMMUNITY RELATIONS

8:30 Visitors to and Conduct on School Property

The following definitions apply to this policy:

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

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

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

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

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

The School District expects mutual respect, civility, and orderly conduct among all people on school property or at a school event, or in the use of the District's telephone or electronic mail systems, on or off school grounds, to communicate with any person. No person on school property or at a school event (including visitors, students, and employees), or by use of the District's telephone or electronic mail systems, on or off school grounds, to communicate with any person, shall perform any of the following acts:

1. Strike, injure, threaten, harass, or intimidate a staff member, Board member, sports official or coach, or any other person.
2. Behave in an unsportsmanlike manner, or use vulgar or obscene language.
3. Unless specifically permitted by State law, possess a weapon, any object that can reasonably be considered a weapon or looks like a weapon, or any dangerous device.
4. Damage or threaten to damage another's property.
5. Damage or deface school property.
6. Violate any Illinois law, or town or county ordinance.
7. Smoke or otherwise use tobacco products.

8. Distribute, consume, use, possess, or be impaired by or under the influence of an alcoholic beverage, cannabis, other lawful product, or illegal drug.
9. Be present when the person's alcoholic beverage, cannabis, other lawful product, or illegal drug consumption is detectible, regardless of when and/or where the use occurred.
10. Use or possess medical cannabis, unless he or she has complied with policy 7:270, *Administering Medicines to Students*, implementing *Ashley's Law*.
11. Impede, delay, disrupt, or otherwise interfere with any school activity or function (including using cellular phones in a disruptive manner).
12. Enter upon any portion of school premises at any time for purposes other than those that are lawful and authorized by the Board.
13. Operate a motor vehicle: (a) in a risky manner, (b) in excess of 20 miles per hour, or (c) in violation of an authorized District employee's directive.
14. Engage in any risky behavior, including roller-blading, roller-skating, or skateboarding.
15. Violate other District policies or regulations, or a directive from an authorized security officer or District employee.
16. Engage in any conduct that interferes with, disrupts, or adversely affects the District or a School function.

Convicted Child Sex Offender

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

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

In all cases, the Superintendent, or designee who is a ~~licensed certified~~ [PRESSPlus1](#) employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

Exclusive Bargaining Representative Agent

Upon notifying the Building Principal's office, authorized agents of an exclusive bargaining representative will be provided reasonable access to employees in the bargaining unit they represent in accordance with State law. Such access shall be conducted in a manner that will not impede the normal operations of the District.

Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Building Principal or designee shall seek the immediate removal of any person who refuses to provide requested identification.

Any person who engages in conduct prohibited by this policy may be ejected from or denied

admission to school property in accordance with State law. The person also may be subject to being denied admission to school athletic or extracurricular events for up to one calendar year in accordance with the procedures below.

Procedures to Deny Future Admission to Athletic or Extracurricular School Events

Before any person may be denied admission to athletic or extracurricular school events, the person has a right to a hearing before the Board. The Superintendent may refuse the person admission pending such hearing. The Superintendent or designee must provide the person with a hearing notice, delivered or sent by certified mail with return receipt requested, at least ten days before the Board hearing date. The hearing notice must contain:

1. The date, time, and place of the Board hearing;
2. A description of the prohibited conduct;
3. The proposed time period that admission to school events will be denied; and
4. Instructions on how to waive a hearing.

LEGAL REF.:

[20 U.S.C. §7971](#) *et seq.*, Pro-Children Act of 2001.

[Nuding v. Cerro Gordo Community Unit School Dist.](#), 313 Ill. App.3d 344 (4th Dist. 2000).

[105 ILCS 5/10-20.5](#), [10-20.5b](#), [5/10-22.10](#), [5/22-33](#), [5/22-110](#), and [5/24-25](#), and [5/27-23.7\(a\)](#). [PRESSPlus2](#)

[115 ILCS 5/3](#)(c), Ill. Educational Labor Relations Act.

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

[410 ILCS 705/](#), Cannabis Tax and Regulation Act.

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

[720 ILCS 5/11-9.3](#), [5/21-1](#), [5/21-1.2](#), [5/21-3](#), [5/21-5](#), [5/21-5.5](#), [5/21-9](#), and [5/21-11](#).

CROSS REF.: 2:200 (Types of Board of Education Meetings), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board), 4:170 (Safety), 5:50 (Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition), 6:120 (Education of Children with Disabilities), 6:250 (Community Resource Persons and Volunteers), 7:190 (Student Behavior), 7:270 (Administering Medicines to Students), 8:20 (Community Use of School Facilities)

Adopted: February 12, 2024

PRESSPlus Comments

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

PRESSPlus 2. The Legal References are updated in response to P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update - Rewritten

STUDENTS

7:150 Agency and Law Enforcement Requests

Title has been updated. Original Title: Agency and Police Interviews

The District recognizes the right of every student to equal access to a free public education under State and federal law, consistent with Board policy 7:10, *Equal Educational Opportunities*. District administrators and staff stand *in loco parentis* when government agency and law enforcement authority requests occur at school. [PRESSPlus1](#)

Federal and State Law Requirements Regarding Citizenship and Immigration Status in Schools [PRESSPlus2](#)

No student shall be denied an education based on the student's, or their parent's/guardian's, actual or perceived citizenship or immigration status. Based on such status, the District will not:

1. Exclude a student from participating in, or deny them the benefits of, any District program or activity.
2. Use policies or procedures or engage in practices that have the effect of excluding a student from participating in or denying the benefits of any District program or activity.
3. Use policies or procedures or engage in practices that have the effect of excluding participation of a student's parent(s)/guardian(s) from District parental engagement activities or programs.
4. Threaten to disclose information related to the actual or perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency.
5. Disclose information related to the perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency if the District does not have direct knowledge of the student's or associated person's actual citizenship or immigration status, subject to the requirements in 105 ILCS 5/22-105(c)(3). [PRESSPlus3](#)
6. Disclose information related to the actual citizenship or immigration status of a student or a person associated with the student to any other person or nongovernmental entity if the District has direct knowledge of the student's or associated person's actual citizenship status, subject to the requirements in 105 ILCS 5/22-105(c)(3).

State law does not prohibit or restrict the District from sending or receiving information about the citizenship or immigration status of an individual to or from the U.S. Dept. of Homeland Security or any other governmental entity under 8 U.S.C. §§1373 and 1644.

Responding to Agency and Law Enforcement Requests [PRESSPlus4](#)

The Superintendent shall develop procedures to manage requests by government agencies or law enforcement authorities regarding students at school. Procedures will:

1. Recognize individual student rights and privacy.

2. Recognize the potential impact the release of information or an interview may have on an individual student.
3. Minimize potential disruption.
4. Foster a cooperative relationship with government agencies and law enforcement authorities.
5. Maintain discipline and recognize that school employees stand in the relationship of the parents/guardians to the students during the school day.
6. Comply with State law including, but not limited to, ensuring that before a law enforcement agent, school resource officer, or other school security person detains and questions on school grounds a student under 18 years of age who is suspected of committing a criminal act, the Superintendent or designee will: [PRESSPlus5](#)
 - a. Notify or attempt to notify the student's parent(s)/guardian(s) and document the time and manner in writing;
 - b. Make reasonable efforts to ensure the student's parent/guardian is present during questioning or, if they are not present, ensure that school employees (including, but not limited to, a school social worker, psychologist, nurse, counselor, or any other mental health professional) are present during the questioning; and
 - c. If practicable, make reasonable efforts to ensure a trained law enforcement officer [PRESSPlus6](#) to promote safe interactions and communications with the student is present during questioning.
7. Manage reviewing and authorizing requests from law enforcement agents attempting to enter a school or school facility, in accordance with the requirements of 105 ILCS 5/22-105(c) (4). [PRESSPlus7](#)

LEGAL REF.:

U.S. Constitution, Amend. IV.

8 U.S.C. §1373 and §1644.

Plyler v. Doe, 457 U.S. 202 (1982).

Ill. Constitution, Art. I, §6.

105 ILCS 5/10-20.64, 5/10-20.68, 5/22-88, 5/22-105, and 5/24-24.

55 ILCS 80/, Children's Advocacy Center Act.

325 ILCS 5/, Abused and Neglected Child Reporting Act.

720 ILCS 5/31-1 et seq., Interference with Public Officers Act.

725 ILCS 120/, Rights of Crime Victims and Witnesses Act.

CROSS REF.: 2:160 (Board Attorney), 2:260 (Uniform Grievance Procedure), and 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:90 (Abused and Neglected Child Reporting), 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:190 (Student Behavior)

PRESSPlus Comments

PRESSPlus 1. This policy is renamed and rewritten in response to 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, requiring districts to establish a policy by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement. See the footnotes of this sample policy for more information, available at PRESS Online by logging in at www.iasb.com.

By 7-1-26, districts are also required to develop procedures for reviewing and authorizing requests from *lawenforcement agents* attempting to enter a school or school facility. 105 ILCS 5/22-105(b), added by P.A. 104-288, eff. 1-1-26, defines *lawenforcement agent* as "an agent of federal, State, or local law enforcement authorized with the power to arrest or detain individuals or manage the custody of detained individuals for a law enforcement purpose, including civil immigration enforcement." *Law enforcement agent* does not include a school resource officer as defined in 105 ILCS 5/10-20.68. Id. See sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*. **Issue 120, October 2025**

PRESSPlus 2. Required by 105 ILCS 5/22-105(d), added by P.A. 104-288, eff. 1-1-26. **Issue 120, October 2025**

PRESSPlus 3. Districts must also still comply with federal and State laws, e.g., FERPA and the Ill. School Student Records Act, governing the disclosure of student records or information. **Consult the board attorney regarding legal requirements when requests are received from federal law enforcement agencies. Issue 120, October 2025**

PRESSPlus 4. With the exception of items #6 and #7, the listed standards for procedures are at the local school board's discretion and may be omitted. For procedures addressing #1-6, refer to the *Guidelines for Interviews of Students*, published by the Ill. Council of School Attorneys (ICSA *Guidelines*) at: www.iasb.com/policy-services-and-school-law/guidance-and-resources/guidelines-for-interviews-of-students/ in consultation with the board attorney. For procedures addressing the items listed in #7, refer to sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, available at PRESS Online by logging in at www.iasb.com, in consultation with the board attorney. Procedures covering item #7 are required by 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, and must be implemented by 7-1-26. **Issue 120, October 2025**

PRESSPlus 5. 105 ILCS 5/22-88. The statute does not specifically assign these duties to a school official, but instead states that "a law enforcement officer, school resource officer, or other school security personnel" must ensure these conditions are met before detaining and questioning a student on school grounds. For ease of implementation, this policy assigns these duties to a school official as they routinely contact parents/guardians and can arrange for the presence of school personnel during an interview. See the *ICSA Guidelines* for further discussion of school officials' responsibilities when law enforcement authorities interview students at school. **Issue 120, October 2025**

PRESSPlus 6. A *trained lawenforcement officer* is someone who: (1) received training in youth investigations approved or certified by his/her law enforcement agency or under 50 ILCS 705/10.22, or (2) is a juvenile police officer per 705 ILCS 405/1-3(17). 105 ILCS 5/22-88(b)(4). **Issue 120, October 2025**

PRESSPlus 7. 105 ILCS 5/22-105(c)(4), added by P.A. 104-288, eff. 1-1-26, requires a district to

develop procedures that: (1) designate authorized personnel at the school and the superintendent's office or school administrative office who may contact the board attorney, (2) require the designated authorized person and board attorney to work together to review requests from law enforcement agents to enter a school or school facility, including under judicial warrants, nonjudicial warrants, and subpoenas, (3) require the designated authorized personnel to monitor or accompany and to document all interactions with law enforcement agents while on the school's premises, and (4) require the designated authorized person to notify and seek consent from a student's parent/guardian, or from the student if the student is 18 years old or older or emancipated, if a law enforcement agent requests access to a student for immigration enforcement purposes, unless such access is in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the student's parent/guardian.

Regarding requirement #2 in the paragraph immediately above, ensure that the superintendent's authority to designate others to contact the board attorney aligns with policy 2:160, *Board Attorney*. The superintendent will need to work with the board attorney to create a list of administrators authorized to consult directly with the board attorney if any agency or law enforcement request is received. Factors to consider when drafting this list include: the type of request received, the type of agency or law enforcement unit making the request, whether or not a warrant is presented, and whether or not exigent circumstances are claimed. **Issue 120, October 2025**

Document Status: Review and Monitoring

INSTRUCTION

6:280 Grading and Promotion

The Superintendent or designee shall establish a system of grading and reporting academic achievement to students and their parents/guardians. The system shall also determine when promotion requirements are met. The decision to promote a student to the next grade level shall be based on successful completion of the curriculum, attendance, and performance on the standardized tests required by the Ill. State Board of Education (ISBE) and/or other assessments. A student shall not be promoted based upon age or any other social reason not related to academic performance. The administration shall determine remedial assistance for a student who is not promoted. [PRESSPlus1](#)

Every teacher shall maintain an evaluation record for each student in the teacher's classroom. A District administrator cannot change the final grade assigned by the teacher without notifying the teacher. Reasons for changing a student's final grade include:

- A miscalculation of test scores,
- A technical error in assigning a particular grade or score,
- The teacher agrees to allow the student to do extra work that may impact the grade,
- An inappropriate grading system used to determine the grade, or
- An inappropriate grade based on an appropriate grading system.

Should a grade change be made, the administrator making the change must sign the changed record.

LEGAL REF.:

[105 ILCS 5/2-3.64a-5](#), [5/10-20.9a](#), [5/10-21.8](#), and [5/27-27](#).

CROSS REF.: 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:340 (Student Testing and Assessment Program), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

~~ADOPTED: July 13, 2020~~

PRESSPlus Comments

PRESSPlus 1. This policy is suggested to be reviewed by the Board. According to policy 2:240, *Board Policy Development*, "[t]he Board will periodically review its policies for relevancy, monitor its policies for effectiveness, and consider whether any modifications are required." IASB suggests that each policy in the Board's policy manual be reviewed at a minimum of every five years. As part of the review, the Board may choose to:

- Compare the adopted version to the current PRESS sample (available at PRESS Online by logging in at www.iasb.com), discussing any differences and/or options noted in the footnotes to determine whether local changes are necessary

- Update the policy language due to changes in local conditions
- Make no changes, but update the adoption date to reflect that the policy has been reviewed and re-adopted

Issue 120, October 2025

PROJECT AUTHORIZATION EXHIBIT NO. 1

This Project Authorization Exhibit (“**Exhibit**”) amends and supplements that certain AIA Document A134™ - 2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee without a Guaranteed Maximum Price, dated November 14, 2022 (“**Master Agreement**”), between the Board of Education of Downers Grove Grade School District 58 (“**Owner**”) and Bulley & Andrews, LLC (“**Construction Manager**”) as provided herein. In the event of a conflict between the terms and conditions of this Exhibit and the Master Agreement, this Exhibit shall control, for the project described herein.

The Owner and Construction Manager agree to amend and supplement the Master Agreement as follows:

**PROJECT: Phase 3 Summer 2026 Elementary School Renovations
Pierce Downer, Belle Aire, El Sierra & Food Service Locations**

ARTICLE 1 INITIAL INFORMATION

§ 1.1.1 Owner’s Program for the Project:

- Meet the space, program, and site circulation needs of the Owner
- Be achievable with the funds available
- Comply with the requirements of the regulatory agencies
- Maintain the architectural integrity envisioned by the Owner including:
 - o Accommodate flexibility and agility
 - o Foster choice and independence
 - o Promote safe and sustainable environments
 - o Create warm and welcoming spaces to learn
 - o Honor tradition and timeless spaces
- Reference Exhibit 1.1 - Contract Documents

§ 1.1.2 Project’s Physical Characteristics:

- Renovation of 101,482 SF of existing spaces
 - o Pierce Downer – 36,732 SF
 - o Belle Aire – 30,000 SF
 - o El Sierra – 33,700 SF
 - o Food Service – 1,050 SF

§ 1.1.3 Owner’s Budget for the Contract Sum:

- Total project budget for construction cost only: \$14,884,538.00.
 - o Pierce Downer – \$5,711,712.00
 - o Belle Aire – \$4,198,680.00
 - o El Sierra – \$4,573,864.00
 - o Food Service – \$400,282.00
- Reference Exhibit 1.2 – Project Budget

§ 1.1.4 Anticipated Design and Construction Milestones:

- Construction Commencement Date: 5/4/2026
- Summer 2026 Substantial Completion Date: 8/15/26
- Reference Exhibit 1.3 Preliminary construction schedule for additional details.

§ 1.1.5 Owner's Requirements for Accelerated, Fast-Track Scheduling, or Phased Construction (if any): Reference Exhibit 1.3 Preliminary construction schedule

§1.1.6 Sustainable Objective for the Project, if any: No LEED certification.

§ 1.1.7 Other Project Information, if any: Not Applicable.

§ 1.1.9 Other Persons/Entities to Review the Architect's Submittals, if any: As directed by Owner's Representative.

§ 1.1.10 Owner's Consultants and Contractors, if any:

- .1 Geotechnical Engineer: TBD
- .2 Owner's Representative: Huffman Keel Partners / Forge Projects
- .3 Abatement Design/Consulting: TEM Environmental, Inc.
- .4 Other: FFE and Moving - TBD

§ 1.1.13 Owner's Requirements for Staffing Plan for Preconstruction Services: None.

§ 1.1.14 Owner's Requirements for Subcontractor Procurement: Competitive bid pursuant to 105 ILCS 5/10-20.21.

§ 1.1.15 Other Initial Information (if any): None.

ARTICLE 3 CONSTRUCTION MANAGER'S RESPONSIBILITIES

§ 3.1.14 Other Preconstruction Phase Services (if any): None.

§ 3.3.1.3.1 Construction Manager shall Achieve Substantial Completion of the Entire Work: Reference Exhibit 1.3 preliminary construction schedule

§ 3.3.1.3.2 Construction Manager shall Achieve Substantial Completion of Portions of the Work by the Following Dates: Reference Exhibit 1.3 preliminary construction schedule.

ARTICLE 6 COMPENSATION FOR CONSTRUCTION PHASE SERVICES

§ 6.1.2 The Construction Manager's Fee: 3.5% of the Cost of the Work. See Exhibit 1.2 for clarifications and final costs.

§ 6.1.3 Method of Adjustment of Construction Manager's Fee for Changes in the Work: 3.5% of the Cost of the Work.

§ 6.1.6 Unit prices (if any): None.

§ 6.1.7 Liquidated damages (if any): None.

§ 6.1.8 Other (if any):

- Preconstruction Services: \$60,000
- Lump Sum General Conditions Staffing: \$675,999.00
- Lump Sum General Requirements: \$765,000.00
- General Requirements Allowances: \$210,000.00
- Food Service General Conditions & General Requirements to be performed on a Time & Material Basis based on the Agreed Upon Labor Rates noted in Exhibit 1.5
- Reference Exhibit 1.2 – Project Budget
- Reference Exhibit 1.4 – General Conditions and General Requirements
- Reference Exhibit 1.4 for staffing plan

ARTICLE 7 COST OF THE WORK FOR CONSTRUCTION PHASE

§ 7.2.2.1 Wages or salaries of Construction Manager's supervisory and administrative personnel when performing Work and stationed at a location other than the site, but only for that portion of time required for the Work, and limited to the personnel and activities listed below: Reference Exhibit 1.5 – Staffing Hourly Rates, which are included in the lump sum totals for General Conditions.

SPECIAL TERMS

§ 11.1.7.1.1 The following items are not subject to retainage: None.

§ 14.5.1 Building Material Cost Increases: None.

§ 14.5.10 Exceptions to the Waiver of Claims for Consequential Damages set forth in Section 15.1.7 of the A201-2017 (if any): None

Agreed to as of the dates(s) provided below.

BULLEY & ANDREWS, LLC

**BOARD OF EDUCATION OF
DOWNERS GROVE GRADE SCHOOL
DISTRICT 58**

By: _____

By: _____

Its: _____

Its: _____

Date: _____

Date: _____

1222596.1

**1250275 DG58 Phase 3 Elementary School Renovations
Pierce Downer, Belle Aire, El Sierra & Food Service Locations
Exhibit 1.1 – Contract Documents**

Bid Group #1

- Complete Set of, “BID GROUP 1” Plans Dated 4/30/2025 and Project Manual with Selected Specifications Dated 4/30/2025 for Downers Grove Grade School District 58 Phase 3 Summer 2026 Elementary Schools
- Instruction to Bidders dated 5/5/2025 05/14/2025
- Preliminary Project Schedule dated 5/5/2025
- Scope of Work Summary Sheets 5/5/2025 – Issued for Reference & Supplementary Information to be used for equivalent bid preparation
- Subcontract Agreement – Issued for Reference & Supplementary Information to be used for equivalent bid preparation
- Purchase Agreement – Issued for Reference & Supplementary Information to be used for equivalent bid preparation
- Insurance Requirements – Issued for Reference & Supplementary Information to be used for equivalent bid preparation
- AIA A201-2017 General Conditions of Contract for Construction
- Phase 3 BG1 Pre-Bid RFI Log dated 05/14/2025

Bid Group #2

- Complete Set of “BID GROUP 2” Plans Dated 9/9/2025 and Project Manual with Selected Specifications Dated 9/9/2025 for Downers Grove Grade School District 58 Phase 3 Summer 2026 Elementary Schools
- TEM Environmental Asbestos Abatement Specifications & Phasing Plans dated 09/18/2025
- Instructions to Bidders dated 9/18/2025
- Preliminary Project Schedule dated 9/18/2025
- Scope of Work Summary Sheets 9/25/2025 – Issued for Reference & Supplementary Information to be used for equivalent bid preparation
- Approved Submittals for BG1 Early Released Equipment
- Existing Conditions Information - Model & Virtual Walkthroughs provided by B&A – dated 09/18/2025 09/25/2025
- Wight & Co Electronic File Release and Disclaimer
- Subcontract Agreement – Issued for Reference & Supplementary Information to be used for equivalent bid preparation
- Insurance Requirements – Issued for Reference & Supplementary Information to be used for equivalent bid preparation
- AIA A201-2017 General Conditions of Contract for Construction
- Complete Set of “BID GROUP 2” Plans Dated 9/9/2025 for Downers Grove Grade School District 58 Phase 3 FOOD SERVICE SCOPE at Henry Puffer, Highland, Hillcrest & Whittier
- Addendum #1 dated 09/24/2025
- PreBid RFI’s and Responses dated 09/25/2025 10/14/2025 10/16/2025

DG58 - Phase 3 Elementary Schools
Award Recommendation Summary
Pierce Downer
Exhibit 1.2



Description	Bidder	Award Value
010000 General Trades	B&A	\$773,550
024100 Demolition	Omega	\$105,950
042000 Masonry	A-1	\$196,000
064000 Millwork	Carroll Seating	\$99,202
075000 Roofing	Elens & Maichin	\$112,660
088000 Glazing	3F	\$128,000
092116 Drywall & Framing	Denk & Roche	\$190,700
093000 Tile & Stone	Diverzify	\$65,596
095100 ACT	Integrated	\$98,500
096000 Carpet & Resilient	Noland	\$47,000
099100 Painting	Nedrow	\$63,500
220000 Plumbing	A&H Plumbing	\$263,800
230000 HVAC	MG Mechanical	\$1,283,000
260000 Electrical	McWilliams	\$1,064,990
Electrical Early Release - Bid Package #1	B&A	\$83,800
Mechanical Early Release - Bid Package #1	Thermosystems	By Owner
Sub-Total (Direct Cost)		\$4,576,248
General Conditions - Lump Sum		\$250,000
General Requirements - Lump Sum		\$300,000
GR Allowance - Containers		\$7,500
GR Allowance - Street Cleaning		\$2,500
GR Allowance - Weather Protections		\$15,000
GR Allowance - Overtime Allowance		\$50,000
CM Contingency (2.0%)		\$112,415
Fee (3.5%)		\$200,661
Subcontractor Default Insurance (1.2%)		\$59,949
GL Insurance (1.1%)		\$65,931
Bond (0.85%)		\$51,507
Precon Fee		\$20,000
Total Construction + Contingency + CM Fee		\$5,711,712

DG58 - Phase 3 Elementary Schools
Award Recommendation Summary
Belle Aire
Exhibit 1.2



Description	Bidder	Award Value
010000 General Trades	B&A	\$797,800
024100 Demolition	Omega	\$112,500
042000 Masonry	MPZ Masonry Inc	\$134,830
064000 Millwork	Carroll Seating	\$54,269
075000 Roofing	L Marshall	\$141,000
088000 Glazing	Lake Shore Glass	\$237,800
092116 Drywall & Framing	Denk & Roche	\$132,900
093000 Tile & Stone	Diverzify	\$47,544
095100 ACT	E&K	\$80,000
096000 Carpet & Resilient	Consolidated	\$41,587
099100 Painting	All Tech Dec.	\$58,890
220000 Plumbing	A&H Plumbing	\$243,200
230000 HVAC	FE Moran	\$425,278
260000 Electrical	McWilliams	\$811,883
Electrical Early Release - Bid Package #1	B&A	\$0
Mechanical Early Release - Bid Package #1	Thermosystems	By Owner
Sub-Total (Direct Cost)		\$3,319,481
General Conditions - Lump Sum		\$213,000
General Requirements - Lump Sum		\$232,500
GR Allowance - Containers		\$5,000
GR Allowance - Street Cleaning		\$2,500
GR Allowance - Weather Protections		\$10,000
GR Allowance - Overtime Allowance		\$50,000
CM Contingency (2.0%)		\$79,548
Fee (3.5%)		\$141,993
Subcontractor Default Insurance (1.2%)		\$41,573
GL Insurance (1.1%)		\$46,645
Bond (0.85%)		\$36,441
Precon Fee		\$20,000
Total Construction + Contingency + CM Fee		\$4,198,680

DG58 - Phase 3 Elementary Schools
Award Recommendation Summary
El Sierra
Exhibit 1.2



Description	Bidder	Award Value
010000 General Trades	B&A	\$913,100
024100 Demolition	Omega	\$119,950
042000 Masonry	A-1	\$125,000
064000 Millwork	Carroll Seating	\$55,741
075000 Roofing	Knickerbocker	\$120,950
088000 Glazing	Lake Shore Glass	\$222,800
092116 Drywall & Framing	Denk & Roche	\$139,000
093000 Tile & Stone	Diverzify	\$77,599
095100 ACT	Integrated	\$76,750
096000 Carpet & Resilient	Consolidated	\$41,587
099100 Painting	All Tech Dec.	\$48,860
220000 Plumbing	A&H Plumbing	\$279,100
230000 HVAC	FE Moran	\$513,970
260000 Electrical	McWilliams	\$919,760
Electrical Early Release - Bid Package #1	B&A	\$0
Mechanical Early Release - Bid Package #1	Thermosystems	By Owner
Sub-Total (Direct Cost)		\$3,654,167
General Conditions - Lump Sum		\$213,000
General Requirements - Lump Sum		\$232,500
GR Allowance - Containers		\$5,000
GR Allowance - Street Cleaning		\$2,500
GR Allowance - Weather Protections		\$10,000
GR Allowance - Overtime Allowance		\$50,000
CM Contingency (2.0%)		\$88,687
Fee (3.5%)		\$158,307
Subcontractor Default Insurance (1.2%)		\$47,056
GL Insurance (1.1%)		\$52,013
Bond (0.85%)		\$40,634
Precon Fee		\$20,000
Total Construction + Contingency + CM Fee		\$4,573,864

DG58 - Phase 3 Elementary Schools
Award Recommendation Summary
Phase 3 Food Service
Exhibit 1.2

BULLEY & ANDREWS

Description	Bidder	Award Value
010000 General Trades	B&A	\$54,850
024100 Demolition	B&A	\$10,450
042000 Masonry		\$0
064000 Millwork		\$0
075000 Roofing		\$0
088000 Glazing		\$0
092116 Drywall & Framing		\$0
093000 Tile & Stone		\$0
095100 ACT		\$0
096000 Carpet & Resilient	Diverzify	\$45,000
099100 Painting		\$0
220000 Plumbing	Ewing Doherty	\$166,300
230000 HVAC	Amber Mech	\$24,800
260000 Electrical	McWilliams	\$66,297
Electrical Early Release - Bid Package #1	B&A	\$0
Mechanical Early Release - Bid Package #1	Thermosystems	\$0
Sub-Total (Direct Cost)		\$367,697
General Conditions - Lump Sum		\$0
General Requirements - Lump Sum		\$0
Overtime Allowance		\$0
CM Contingency (2.0%)		\$7,354
Fee (3.5%)		\$13,127
Subcontractor Default Insurance (1.2%)		\$4,412
GL Insurance (1.1%)		\$4,318
Bond (0.85%)		\$3,374
Precon Fee		\$0
Total Construction + Contingency + CM Fee		\$400,282



Exhibit 1.3 Project Schedule - Phase 3 ES

Date: 9/18/2025

Data Date: 9/24/2024

Line	Unique task ID	Activity Name	Duration	Start	Finish	Predecessors	2025												2026													
							Sep	October	November	December	January	February	March	April	May	June	July	August	September	Sep	October	November	December	January	February	March	April	May	June	July	August	September
							17 24 1	8 15 22 29 5	12 19 26 5	12 19 30 8	15 22 29 5	12 19 26 5	12 19 26 2	9 16 23 30 7	14 21 29 5	12 19 26 6	13 20 27 3	10 17 24 31 8	15 22	17 24 1	8 15 22 29 5	12 19 26 5	12 19 30 8	15 22 29 5	12 19 26 5	12 19 26 2	9 16 23 30 7	14 21 29 5	12 19 26 6	13 20 27 3	10 17 24 31 8	15 22
1	0011	Contract Administration	237d	09/18/25	08/27/26		Contract Administration																									
2	0020	Bid Documents Published	0d	09/18/25 *	09/18/25		Bid Documents Published																									
3	0021	Bidding Period	25d	09/18/25	10/12/25	0020	Bidding Period																									
4	0030	Pre-Bid RFI's Due @ 4pm	1d	10/02/25 *	10/02/25		Pre-Bid RFI's Due @ 4pm																									
5	0041	Bid Opening @ 1pm	0d	10/16/25 *	10/16/25	0021	Bid Opening @ 1pm																									
6	0050	Scope Review	10d	10/13/25	10/24/25	0021	Scope Review																									
7	0060	Award Recommendation & LOI's	0d	10/31/25 *	10/31/25	0050	Award Recommendation & LOI's																									
8	0070	Board Approval	0d	11/10/25 *	11/10/25	0060	Board Approval																									
9	7850	Subcontract Review & Execution	15d	11/10/25	12/02/25	0070	Subcontract Review & Execution																									
10	8409	DG58 Staff Last Day	0d	06/05/26 *	06/05/26	7850	DG58 Staff Last Day																									
11	8419	Substantial Completion	0d	08/15/26	08/15/26 *	8110	Substantial Completion																									
12	8420	Punch List	5d	08/14/26	08/19/26	8419	Punch List																									
13	8429	Staff Return	0d	08/24/26 *	08/24/26	8420, 8119	Staff Return																									
14	8439	First Day of Class	0d	08/27/26 *	08/27/26	8429	First Day of Class																									
15	0071	Submittals & Procurement	141d	10/31/25	05/26/26		Submittals & Procurement																									
16	7840	BIM Coordination	70d	12/03/25	03/17/26		BIM Coordination																									
17	7860	Existing Conditions Verification	20d	12/03/25	01/05/26	7850	Existing Conditions Verification																									
18	7870	Model Proposed Systems	20d	12/03/25	01/05/26	7850	Model Proposed Systems																									
19	7880	Clash Detection	50d	01/06/26	03/16/26	7870	Clash Detection																									
20	7890	Signoff	0d	03/17/26	03/17/26	7880	Signoff																									
21	0072	Submittal Prep	40d	10/31/25	01/02/26		Submittal Prep																									
22	0080	Submittal Prep - Finishes	20d	10/31/25	12/01/25	0060	Submittal Prep - Finishes																									
23	0090	Submittal Prep - Envelope	40d	10/31/25	01/02/26	0060	Submittal Prep - Envelope																									
24	0100	Submittal Prep - MEP Product Data and Equipment	30d	10/31/25	12/15/25	0060	Submittal Prep - MEP Product Data and Equipment																									
25	0110	Submittal Prep - Structural	20d	10/31/25	12/01/25	0060	Submittal Prep - Structural																									
26	0120	Submittal Prep - Doors, Frames, Hardware	40d	10/31/25	01/02/26	0060	Submittal Prep - Doors, Frames, Hardware																									
27	0130	Submittal Prep - Accessories & Signage	20d	10/31/25	12/01/25	0060	Submittal Prep - Accessories & Signage																									
28	0140	Submittal Review	91d	12/02/25	04/13/26		Submittal Review																									
29	0010	Submittal Review - Finishes	20d	12/02/25	01/02/26	0080	Submittal Review - Finishes																									
30	7730	Submittal Review - Envelope	20d	01/05/26	01/30/26	0090	Submittal Review - Envelope																									
31	7740	Submittal Review - MEP	20d	12/16/25	01/16/26	0100	Submittal Review - MEP																									
32	7750	Submittal Review - Structural	20d	12/02/25	01/02/26	0110	Submittal Review - Structural																									
33	7760	Submittal Review - Doors, Frames, Hardware	20d	01/05/26	01/30/26	0120	Submittal Review - Doors, Frames, Hardware																									
34	7770	Submittal Review - Accessories & Signage	20d	12/02/25	01/02/26	0130	Submittal Review - Accessories & Signage																									
35	7900	Submittal Review - MEP Shops	20d	03/17/26	04/13/26	7890	Submittal Review - MEP Shops																									
36	7771	Material Procurement	101d	01/05/26	05/26/26		Material Procurement																									
37	7780	Procurement - Finishes	30d	01/05/26	02/13/26	0010	Procurement - Finishes																									
38	7790	Procurement - Envelope	80d	02/02/26	05/22/26	7730	Procurement - Envelope																									
39	7800	Procurement - MEP	60d	01/19/26	04/10/26	7740	Procurement - MEP																									



**1250275 DG58 Phase 3 Elementary School Renovations
Pierce Downer, Belle Aire, El Sierra & Food Service Locations
Exhibit 1.4**

General Conditions & General Requirements Summary

General Conditions costs including staff, incidental costs, and general requirements are to be invoiced in a lump sum amount divided over a 4-month period from May 2026 to August 2026.

Lump Sum General Conditions	
Project Executive	In OH&P
Sr. Project Manager	\$ 21,000
Project Manager	\$ 84,000
Project Engineer	\$ 75,407
General Superintendent	\$ 23,382
Superintendent	\$ 316,234
Project Accountant	\$ 2,395
Phones, Technology, Printing, First Aid	\$ 30,401
Small Tools, Equipment, Freight	\$ 72,471
Incidentals, Expenses, Travel	\$ 50,709
	\$ 675,999
Lump Sum General Requirements	
GC Site Office Equipment	\$ 7,500
Temp Toilets	\$ 22,500
Temp Protections	\$ 201,024
Site Safety	\$ 126,000
Periodic Cleanup	\$ 227,076
Dumpsters	\$ 15,000
Site Logistics	\$ 118,000
Hoisting	\$ 25,000
Technology/BIM/Scanning/Closeout	\$ 22,900
	\$ 765,000
General Requirements Allowances	
On Site Storage Containers	\$ 17,500
Street Cleaning	\$ 7,500
Weather Protections (Temp Enclosures, Admixtures, Temp Cooling, Heating & Dehumidification)	\$ 35,000
Overtime	\$ 150,000
	\$ 210,000

**General Conditions & General Requirements
Pierce Downer School**

Lump Sum General Conditions	
Project Executive	In OH&P
Sr. Project Manager	\$ 7,000
Project Manager	\$ 28,000
Project Engineer	\$ 27,807
General Superintendent	\$ 7,794
Superintendent	\$ 119,678
Project Accountant	\$ 1,675
Phones, Technology, Printing, First Aid	\$ 12,550
Small Tools, Equipment, Freight	\$ 24,157
Incidentals, Expenses, Travel	\$ 21,339
	\$ 250,000
Lump Sum General Requirements	
GC Site Office Equipment	\$ 2,500
Temp Toilets	\$ 7,500
Temp Protections	\$ 89,500
Site Safety	\$ 42,000
Periodic Cleanup	\$ 75,600
Dumpsters	\$ 5,000
Site Logistics	\$ 55,000
Hoisting	\$ 15,000
Technology/BIM/Scanning/Closeout	\$ 7,900
	\$ 300,000
General Requirements Allowances	
On-Site Storage Containers	\$ 7,500
Street Cleaning	\$ 2,500
Weather Protections (Temp Enclosures, Admixtures, Temp Cooling, Heating & Dehumidification)	\$ 15,000
Overtime	\$ 50,000
	\$ 75,000

**General Conditions & General Requirements
Belle Aire School**

Lump Sum General Conditions	
Project Executive	In OH&P
Sr. Project Manager	\$ 7,000
Project Manager	\$ 28,000
Project Engineer	\$ 23,800
General Superintendent	\$ 7,794
Superintendent	\$ 98,278
Project Accountant	\$ 360
Phones, Technology, Printing, First Aid	\$ 8,926
Small Tools, Equipment, Freight	\$ 24,157
Incidentals, Expenses, Travel	\$ 14,685
	\$ 213,000
Lump Sum General Requirements	
GC Site Office Equipment	\$ 2,500
Temp Toilets	\$ 7,500
Temp Protections	\$ 55,762
Site Safety	\$ 42,000
Periodic Cleanup	\$ 75,738
Dumpsters	\$ 5,000
Site Logistics	\$ 31,500
Hoisting	\$ 5,000
Technology/BIM/Scanning/Closeout	\$ 7,500
	\$ 232,500
General Requirements Allowances	
On-Site Storage Containers	\$ 5,000
Street Cleaning	\$ 2,500
Weather Protections (Temp Enclosures, Admixtures, Temp Cooling, Heating & Dehumidification)	\$ 10,000
Overtime	\$ 50,000
	\$ 67,500

**General Conditions & General Requirements
El Sierra School**

Lump Sum General Conditions	
Project Executive	In OH&P
Sr. Project Manager	\$ 7,000
Project Manager	\$ 28,000
Project Engineer	\$ 23,800
General Superintendent	\$ 7,794
Superintendent	\$ 98,278
Project Accountant	\$ 360
Phones, Technology, Printing, First Aid	\$ 8,926
Small Tools, Equipment, Freight	\$ 24,157
Incidentals, Expenses, Travel	\$ 14,685
	\$ 213,000
Lump Sum General Requirements	
GC Site Office Equipment	\$ 2,500
Temp Toilets	\$ 7,500
Temp Protections	\$ 55,762
Site Safety	\$ 42,000
Periodic Cleanup	\$ 75,738
Dumpsters	\$ 5,000
Site Logistics	\$ 31,500
Hoisting	\$ 5,000
Technology/BIM/Scanning/Closeout	\$ 7,500
	\$ 232,500
General Requirements Allowances	
On-Site Storage Containers	\$ 5,000
Street Cleaning	\$ 2,500
Weather Protections (Temp Enclosures, Admixtures, Temp Cooling, Heating & Dehumidification)	\$ 10,000
Overtime	\$ 50,000
	\$ 67,500

**1250275 DG58 Phase 3 Elementary School Renovations
Pierce Downer, Belle Aire, El Sierra & Food Service Locations
Exhibit 1.5 – Staff Hourly Rates**

Office Staff Hourly Rate

Project Executive	\$190.00
Sr. Project Manager	\$165.00
Project Manager	\$140.00
Director of Field Operations	\$150.00
Director of Safety	\$150.00
Director of Preconstruction	\$150.00
Director of Technology & Innovation	\$150.00
Project Engineer	\$60.00
Project Administration & Accounting	\$50.00

Bulley & Andrews Field Supervision Rates

Senior Superintendent	\$176.85
Superintendent	\$169.45
Laborer	\$147.39
Carpenter	\$162.75