

**GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
BOARD OF EDUCATION REGULAR MEETING
THURSDAY, NOVEMBER 9, 2023
7:00 PM - LIBRARY
285 E. GRAND AVENUE
FOX LAKE, ILLINOIS 60020**

AGENDA

REVISED

I.	Call to Order	
II.	Pledge of Allegiance	
III.	Roll Call	
IV.	Consent Agenda **	2
V.	Superintendent's Report – Recognition and Informational Items	
	A. Student Recognition	56
	B. Faculty Recognition	57
	C. Board of Education Member Recognition	
	D. Evidence-Based Grading Pilot Update	58
	E. School Report Card Review	72
	F. School Board Policy Proposed Changes – First Reading	116
	G. Joint Annual Conference / IASB Resolutions Committee Report	203
	H. Principal's Report	220
	I. Student Representative's Report	222
VI.	Public Comment	
VII.	Superintendent's Report – Action Items	
	A. Calendar 2024/2025 **	224
	B. <u>Overnight Travel</u> **	<u>226</u>
	C. Personnel **	227
VIII.	Business Affairs	
	A. Property Tax Relief Grant **	232
	B. Skyward Qmlativ Migration Quote **	252
	C. Audit 2022-2023 **	256
	D. Albertson's Companies Inc. 2019-2022 PTAB Appeals **	351
IX.	Other Business	
	A. FOIA	352
X.	Closed Session	
	A. Other matters relating to individual students 5 ILCS 120/2 (c)(10)	
	B. The appointment, employment, compensation, discipline, performance or dismissal of specific employees. 5 ILCS 120/2(c)(1) **	
	C. Student disciplinary cases 5 ILCS 120/2 (c)(9) **	
XI.	Action items from closed session discussion	
	A. Potential Board action regarding personnel **	
	B. Potential Board action regarding student discipline **	
XII.	Adjourn	

** Indicates potential action item in open session

The next regular Board of Education meeting will be held on Thursday, December 21, 2023

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124

MINUTES OF BOARD OF EDUCATION MEETING

OCTOBER 19, 2023

CALL TO ORDER

A Regular Meeting of the Board of Education of Grant Community High School District 124, County of Lake, State of Illinois, was held on Thursday, October 19, 2023 and called to order at 7:00 p.m. in the Library of Grant Community High School, 285 E. Grand Avenue, Fox.

PLEDGE OF ALLEGIANCE

All those in attendance stood to recite the Pledge of Allegiance.

ROLL CALL

On Roll Call, the following Members were found to be present:

Mrs. Kathy Kusiak, Vice President
Mrs. Shelly Booth, Member
Mrs. Ivy Fleming, Member
Mr. Bob Yanik, Member

Members absent:

Mr. Steve Hill, President
Mr. John Jared, Secretary
Mr. Ed Lescher, Member

Administration present:

Dr. Christine A. Sefcik, Superintendent
Mrs. Beth Reich, Business Manager
Dr. Jeremy Schmidt, Principal
Dr. Stacie Noisey, Director of Curriculum, Instruction & Assessment
Mr. Eric Taubery, Divisional Administrator
Mr. Blair Schoell, Divisional Administrator
Mrs. Veronica Lukemeyer, Divisional Administrator

Student Representative: Ms. Julia Podgorski

Kathy Kusiak served as President Pro Tem in the absence of President Steve Hill
Ivy Fleming served as Secretary Pro Tem in the absence of Secretary John Jared

AUDIENCE

Cabrina Little, Isabella Little, John Little

CONSENT AGENDA

Minutes of regular meeting held September 21, 2023
Minutes of closed meeting held September 21, 2023
October Bills Payable
September Treasurer's Report

Destruction of closed meeting audio recording from April 21, 2022

Quarterly list of authorized depositories, investment managers, dealers, and brokers

** A motion was made by Mr. Yanik, second by Mrs. Booth to approve the Consent Agenda, as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Kusiak, Booth, Fleming, Yanik

Nay: None

Absent: Hill, Jared, Lescher

Motion – **Passed**

SUPERINTENDENT’S REPORT – Recognition and Informational Items

Student Recognition

Dr. Sefcik introduced Isabella Little, in the presence of her parents, as the October Student of the Month. She read Isabella’s profile of accomplishments, which included academic achievements, extracurricular activities, service to the community, what she enjoys in her spare time, and future plans. Dr. Sefcik offered Isabella the opportunity to speak to the Board and she thanked the Board for the honor. She also thanked the staff that had such an impact on her, the School Board for the funding and making so many opportunities and positive changes, and to her family for their support. The Board and audience applauded Isabella and Dr. Sefcik presented her with a certificate to commemorate being chosen as the October Student of the Month.

Curriculum Changes for 2024/25

Dr. Sefcik asked Dr. Noisey to provide information on the proposed curriculum changes for 2024/25. Dr. Noisey began with current course level differentiation, then College of Lake County’s General Education Core Curriculum (GECC), and the weighted credit of the dual credit courses. She asked Mr. Taubery, Science and Math Divisional Administrator, to talk about the Science Department proposed changes. Mrs. Lukemeyer, English/Social Studies Divisional Administrator, provided the English and Social Studies proposed changes. Finally, Mr. Schoell, Business/Family and Consumer Science Divisional Administrator, reviewed the proposed changes for Business and FCS. Dr. Noisey then looked at the number of course offerings for Honors, AP, Dual Credit, and Tech Campus programs in 2023/24 and the additional Dual Credit courses proposed for 2024/25.

In all, the proposed course revisions and addition included the following:

Electives:

- Mobile App Design I
- Mobile App Design II

English:

- English 10
- Advanced English 10

Mathematics:

- Applied Math II

Science:

- Advanced Placement Biology
- Advanced Placement Chemistry
- Advanced Placement Environmental Science
- Advanced Placement Physics I
- Advanced Placement Seminar: Biotechnology
- Honors Anatomy
- Honors Biotechnology I

- Honors Earth Science
- Honors Physics
- Physics

New Course:

Science:

- General Chemistry

School Report Card Timeline

Dr. Sefcik shared the 2023 Illinois School Report Card closed on September 29 and opened on October 2 for superintendents to preview for accuracy. She was told there were some reporting errors. Report Cards were re-released to preview on October 16, will be shared with the media on October 25, and results publicly shared on October 30. She shared the indicators and description of metrics for this year's Report Card and will review results with the Board in November.

Calendar DRAFT – 2024/25

Dr. Sefcik provided a draft of the 2024/25 calendar which has been shared with feeder districts for consideration. Some notable dates are institute days on August 8 & 9, first day of student attendance on August 12, and the last day, provided no emergency days are utilized, on May 22, with the graduation ceremony taking place on May 18. The draft calendar will be discussed with feeder districts in order to align with their calendars to the greatest extent possible. She hopes to present a final calendar at the November Board meeting.

Homecoming - 2024

Dr. Sefcik was happy to report that Homecoming 2024 will take place the week of September 16 – 21, which contains the regularly scheduled Board of Education meeting. No date change will be necessary to align with the Hall of Fame induction.

Illinois Association of School Board Recognition – Established Board Leader

Dr. Sefcik congratulated Board Vice President, Kathy Kusiak, who has been recognized by the Illinois Association of School Boards (IASB) for her participation in a number of professional development and leadership activities. Because of her ongoing commitment to continued learning and participation in leadership activities, she has earned the designation as an IASB Established Board Leader.

Joint Conference Planning

Dr. Sefcik reminded the Board that the IASB/IASA/IASBO Joint Annual Conference will take place from November 17 – 19, 2023. Pre-conference workshops begin the morning of November 16th and require advance registration. She encouraged members to plan sessions and sync them to their phone or calendar. The Resolutions Committee Report was provided so there would be time to review prior to the conference.

Principal's Report

Mr. Schmidt presented his monthly report which included information on Keep it RED-Alcohol Awareness Campaign, Professional Development offerings, PSAT/NMSQT, Non-Compliance with Health Records, Elyssa's Mission, and Parent-Student-Teacher Conferences.

Student Representative's Report

Julia Podgorski provided her report which included information on Student Activities, Sports, and Events.

PUBLIC COMMENT

No public comment

SUPERINTENDENT'S REPORT – Action Items

Course Changes 2024/25

Dr. Sefcik recommended accepting the course changes for the 2024/25 school year, as presented.

** A motion was made by Mrs. Fleming, second by Mr. Yanik to approve the course changes to the 2024/25 curriculum guide.

Votes were taken by roll call. Votes were cast as follows:

Aye: Booth, Fleming, Yanik, Kusiak

Nay: None

Absent: Hill, Jared, Lescher

Motion – **Passed**

Winter Coaches

Dr. Sefcik recommended approval of the winter coaches, as presented.

** A motion was made by Mrs. Booth, second by Mr. Yanik to approve the winter coaches, as presented.

Votes were taken by roll call. Votes were cast as follows:

Aye: Fleming, Yanik, Kusiak, Booth

Nay: None

Absent: Hill, Jared, Lescher

Motion – **Passed**

Personnel

Dr. Sefcik made the following personnel recommendations:

Employment of the following individuals:

- Tom Duffy, Full-time Mathematics teacher, MA45, Step 21, starting 1/8/2024
- Jammie Meyer, BDIPS Paraprofessional, \$17.90/hr., starting 10/16/2023
- Cassie Reid, Co-sponsor, Fellowship of Christian Athletes
- Kathy Garon, On-call Substitute Bus Driver, pay adjustment from \$24.17 to \$27.17, effective 10/21/2023

Notification of FMLA requests from the following individuals:

- Jordan Alexander, Teacher, effective January 8, 2024 - February 5, 2024
- Peggy Gigliotti, Paraprofessional, effective October 30, 2023 - November 3, 2023

** A motion was made by Mrs. Fleming, second by Mr. Yanik to approve the personnel recommendations, as presented

Votes were taken by roll call. Votes were cast as follows:

Aye: Yanik, Kusiak, Booth, Fleming

Nay: None

Absent: Hill, Jared, Lescher

Motion – **Passed**

BUSINESS AFFAIRS

2023 Tentative Tax Levy

Mrs. Reich provided the tentative 2023 Certificate of Tax Levy. The county is predicting that our equalized assessed value will increase from \$1,078,742,086 in 2022 to \$1,197,475,320. This is

a 11.00% total increase from the previous year including new construction. They are projecting our new construction to be \$9,667,389, which is an increase of 12.10%. She noted that in December, we will need to hold a hearing and will bring the resolutions and recommendation for approval of the final 2023 tax levy to the December meeting as well.

School Maintenance Project Grant

Mrs. Reich informed the Board that the Illinois State Board of Education has opened up the School Maintenance Project Grant. The School Maintenance Project Grant is a dollar-for-dollar state matching grant program providing awards up to \$50,000 to grantees, exclusively for the maintenance or upkeep of buildings or structures for educational purposes. There is no limit to the cost of a project; however, grant awards will not exceed \$50,000. We are planning to utilize these funds to assist with the weight room addition. The grant application must be presented to the Board for approval prior to submitting. She recommended approval of the School Maintenance Project Grant Application.

** A motion was made by Mrs. Fleming, second by Mrs. Booth to approve applying for the School Maintenance Project Grant.

Votes were taken by roll call. Votes were cast as follows:

Aye: Kusiak, Booth, Fleming, Yanik

Nay: None

Absent: Hill, Jared, Lescher

Motion – **Passed**

OTHER BUSINESS

Dr. Sefcik informed the Board that there were three Freedom of Information Act requests received and fulfilled.

CLOSED SESSION

** At 7:53 p.m. a motion was made by Mrs. Booth, second by Mr. Yanik to go into closed session for the purpose of discussing student disciplinary cases 5 ILCS 120/2 (c)(9); other matters relating to individual students 5 ILCS 120/2 (c)(10); the appointment, employment, compensation, discipline, performance or dismissal of specific employees 5 ILCS 120/2 (c)(1).

Votes were taken by roll call. Votes were cast as follows:

Aye: Booth, Fleming, Yanik, Kusiak

Nay: None

Absent: Hill, Jared, Lescher

Motion – **Passed**

** At 8:20 p.m. a motion was made by Mrs. Booth, second by Mrs. Fleming to end closed session and return to open session.

Votes were taken by roll call. Votes were cast as follows:

Aye: Fleming, Yanik, Kusiak, Booth

Nay: None

Absent: Hill, Jared, Lescher

Motion – **Passed**

ACTION CLOSED SESSION

No action was brought as a result of closed session.

ADJOURN

** At 8:20 p.m. a motion was made by Mrs. Kusiak, second by Mr. Yanik to adjourn the meeting.

Kathy Kusiak, President Pro Tem

Ivy Fleming, Secretary Pro Tem

Grant Community High School District 124
AP Invoice Listing Report
November 9, 2023

Total Invoices:	321	\$737,854.67
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VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
A TO Z E000	A To Z Engraving Co., Inc.	143192	0000000000	mm1123	AP	Name Badges	B	10/31/2023	11/09/2023	R	\$17.20
							23-24				\$17.20
						NUMBER OF INVOICES: 1					\$17.20
ACCURATE001	ACCURATE BIOMETRICS	198662310	0000000000	mm1123	AP	Fingerprinting OCT23	B	10/31/2023	11/09/2023	R	\$234.00
							23-24				\$234.00
						NUMBER OF INVOICES: 1					\$234.00
ACE HARD000	Ace Hardware	140823/2	0000000000	mm1123	AP	Propane fill per gallon	B	10/19/2023	11/09/2023	R	\$132.24
							23-24				\$132.24
						NUMBER OF INVOICES: 1					\$132.24
ADLER PL000	Adler Planetarium	Order#153348	0000000000	mm101723	AP	Adler Visit 11/16/23	H	10/05/2023	10/17/2023	R	\$304.00
							23-24			114863	\$304.00
						NUMBER OF INVOICES: 1					\$304.00
AIRGAS U000	Airgas Usa, Llc	5502340850	0000000000	mm1123	AP	Cylinder rental	B	09/30/2023	11/09/2023	R	\$139.61
							23-24				\$139.61
						NUMBER OF INVOICES: 1					\$139.61
ALBERTSO000	Albertsons / Safeway	186151	0000000000	mm101723	AP	Jewel Prchs 091023-100323	H	10/08/2023	10/17/2023	R	\$924.83
							23-24			114864	\$924.83
						NUMBER OF INVOICES: 1					\$924.83
ALLENDALE002	Allendale	202310113289	0000000000	mm1123	AP	Tuition SEPT23	B	09/30/2023	11/09/2023	R	\$3,236.76
							23-24				\$3,236.76
						NUMBER OF INVOICES: 1					\$3,236.76
ALPHA BA000	Alpha Baking Co., Inc.	OCT 2023	0000000000	mm1123	AP	Baking 100223-103123	B	10/31/2023	11/09/2023	R	\$8,945.50

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
ALPHA BA000	Alpha Baking Co., Inc.	OCT 2023	*****CONTINUED*****				23-24				\$8,945.50
						NUMBER OF INVOICES: 1					\$8,945.50
ALSTONOA000	Alstott, Noah Webster	09222023 4:45pm	0000000000	mm1123	AP	Football Soph	B	09/22/2023	11/09/2023	R	\$71.00
							23-24				\$71.00
						NUMBER OF INVOICES: 1					\$71.00
ALVARNAT001	Alvarado, Nathan	10212023	0000000000	mm1123	AP	G Volleyball JV	B	10/21/2023	11/09/2023	R	\$135.00
							23-24				\$135.00
						NUMBER OF INVOICES: 1					\$135.00
ANTIOCH 005	Antioch Community High School	GBWL ANTIOCH 2023	0000000000	mm1123	AP	GRANT GIRLS VARSITY AND JV BOWLING ENTRY FEE ANTIOCH TOURNAMENT 11 25 23	B	10/17/2023	11/09/2023	R	\$250.00
							23-24				\$250.00
						NUMBER OF INVOICES: 1					\$250.00
ASCEND E000	ASCEND EDUCATION	AE 105784	0032400023	mm1123	AP	Ascend math licenses for special education math students	F B	09/22/2023	11/09/2023	R	\$2,450.00
							23-24				\$2,450.00
						NUMBER OF INVOICES: 1					\$2,450.00
AT & T 001	AT & T	1315513803	0000000000	mm101923	AP	8310011444894 100723-110623	H	10/07/2023	10/19/2023	R	\$378.69
							23-24			114877	\$378.69
AT & T 001	AT & T	9542413804	0000000000	mm101923	AP	8310011444996 100723-110623	H	10/07/2023	10/19/2023	R	\$378.06
							23-24			114877	\$378.06

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
NUMBER OF INVOICES: 2											\$756.75
ATHLETIC001	ATHLETICO MANAGEMENT LLC	824454	0000000000	mm1123	AP	AT service 060423-062423	B	06/30/2023	11/09/2023	R	\$1,747.50
							23-24				\$1,747.50
ATHLETIC001	ATHLETICO MANAGEMENT LLC	824530	0000000000	mm1123	AP	AT service 062523-072223	B	07/31/2023	11/09/2023	R	\$255.00
							23-24				\$255.00
NUMBER OF INVOICES: 2											\$2,002.50
ATLAS LA000	Atlas Language Services Inc.	P277	0000000000	mm1123	AP	Translation service	B	10/10/2023	11/09/2023	R	\$865.00
							23-24				\$865.00
ATLAS LA000	Atlas Language Services Inc.	P283	0000000000	mm1123	AP	Translation service	B	10/10/2023	11/09/2023	R	\$65.00
							23-24				\$65.00
ATLAS LA000	Atlas Language Services Inc.	P290	0000000000	mm1123	AP	Translation service	B	10/10/2023	11/09/2023	R	\$160.16
							23-24				\$160.16
ATLAS LA000	Atlas Language Services Inc.	P294	0000000000	mm1123	AP	Translation service	B	10/10/2023	11/09/2023	R	\$65.00
							23-24				\$65.00
ATLAS LA000	Atlas Language Services Inc.	P300	0000000000	mm1123	AP	Translation service	B	10/10/2023	11/09/2023	R	\$371.68
							23-24				\$371.68
ATLAS LA000	Atlas Language Services Inc.	P309	0000000000	mm1123	AP	Translation service	B	10/03/2023	11/09/2023	R	\$65.00
							23-24				\$65.00
ATLAS LA000	Atlas Language Services Inc.	P316	0000000000	mm1123	AP	Translation Service	B	10/31/2023	11/09/2023	R	\$65.00
							23-24				\$65.00
ATLAS LA000	Atlas Language Services Inc.	P317	0000000000	mm1123	AP	Translation Service	B	10/31/2023	11/09/2023	R	\$65.00
							23-24				\$65.00
ATLAS LA000	Atlas Language Services Inc.	P318	0000000000	mm1123	AP	Translation Service	B	10/31/2023	11/09/2023	R	\$65.00
							23-24				\$65.00

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 9											\$1,786.84
AVALON P000	Avalon Petroleum Co.	004018	0000000000	mm1123	AP	RDG 10% Ethanol	B	09/22/2023	11/09/2023	R	\$3,998.47
							23-24				\$3,998.47
AVALON P000	Avalon Petroleum Co.	009023	0000000000	mm1123	AP	RFG 10% Ethanol	B	09/29/2023	11/09/2023	R	\$2,777.91
							23-24				\$2,777.91
AVALON P000	Avalon Petroleum Co.	009044	0000000000	mm1123	AP	RFG 10% Ethanol	B	10/13/2023	11/09/2023	R	\$3,969.84
							23-24				\$3,969.84
NUMBER OF INVOICES: 3											\$10,746.22
BARKEALL000	Barker, Allison	10172023	0000000000	mm1123	AP	SOILL mileage reimbursement	B	10/17/2023	11/09/2023	R	\$22.66
							23-24				\$22.66
NUMBER OF INVOICES: 1											\$221.66
BEHM DAV002	Behm, Dave	EDCL537	0000000000	mm1123	AP	23/24 Tuition Reimbursement	B	10/31/2023	11/09/2023	R	\$535.00
							23-24				\$535.00
NUMBER OF INVOICES: 1											\$535.00
BLICK AR000	BLICK ART MATERIALS	1440195	0042400001	mm1123	AP	Art Supply Order	F B	09/09/2023	11/09/2023	R	\$34.47
							23-24				\$34.47
BLICK AR000	BLICK ART MATERIALS	1663012	0042400006	mm1123	AP	Art Supply Order	P B	10/13/2023	11/09/2023	R	\$960.26
							23-24				\$960.26
BLICK AR000	BLICK ART MATERIALS	1727864	0042400005	mm1123	AP	Drawing Supply Order	P B	10/24/2023	11/09/2023	R	\$15.00
							23-24				\$15.00
BLICK AR000	BLICK ART MATERIALS	1731633	0042400006	mm1123	AP	Art Supply Order	P B	10/25/2023	11/09/2023	R	\$22.19
							23-24				\$22.19

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 4											\$1,031.92
BMO	000 Bmo	5525270000020796	0000000000	mm101723	AP	Late Fee Adjustment	H	10/05/2023	10/17/2023	R	\$-357.66
							23-24			114868	\$-357.66
BMO	000 Bmo	5550080001721955	0000000000	MM101723	AP	R GEIST OCT 23 STMT	H	10/05/2023	10/17/2023	R	\$1,517.44
							23-24			114868	\$1,517.44
BMO	000 Bmo	5550080001785679	0000000000	mm101723	AP	SEFCIK OCT23 STMT	H	10/05/2023	10/17/2023	R	\$-1,380.51
							23-24			114868	\$-1,380.51
BMO	000 Bmo	5550080001801856	0000000000	mm101723	AP	SCHMIDT OCT23 STMT	H	10/05/2023	10/17/2023	R	\$1,478.83
							23-24			114868	\$1,478.83
BMO	000 Bmo	5569350000572769	0000000000	mm101723	AP	SOENKSEN OCT23 STMT	H	10/05/2023	10/17/2023	R	\$149.50
							23-24			114868	\$149.50
BMO	000 Bmo	5569350000664095	0000000000	mm101723	AP	ROSS OCT23 STMT	H	10/05/2023	10/17/2023	R	\$4,928.30
							23-24			114868	\$4,928.30
BMO	000 Bmo	5569350124430787	0000000000	mm101723	AP	SCHOELL OCT23 STMT	H	10/05/2023	10/17/2023	R	\$180.40
							23-24			114868	\$180.40
BMO	000 Bmo	5569350135839646	0000000000	MM101723	AP	NOISEY OCT 23 STMT	H	10/05/2023	10/17/2023	R	\$620.00
							23-24			114868	\$620.00
BMO	000 Bmo	5569350155317523	0000000000	mm101723	AP	STAPLES OCT23 STMT	H	10/05/2023	10/17/2023	R	\$3,693.16
							23-24			114868	\$3,693.16
BMO	000 Bmo	5569350166158825	0000000000	mm101723	AP	K GEIST OCT23 STMT	H	10/05/2023	10/17/2023	R	\$150.00
							23-24			114868	\$150.00
BMO	000 Bmo	5569350182472226	0000000000	MM101723	AP	MUNARETTO OCT23 STMT	H	10/05/2023	10/17/2023	R	\$1,928.90
							23-24			114868	\$1,928.90

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ</u>	<u>S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
BMO	000 Bmo	5569350184389972	0000000000	MM101723	AP	MILLER OCT23 STMT	H	10/05/2023	10/17/2023	R		\$1,564.98
							23-24			114868		\$1,564.98
BMO	000 Bmo	5569350192989003	0000000000	MM101723	AP	REICH OCT23 STMT	H	10/05/2023	10/17/2023	R		\$19,401.32
							23-24			114868		\$19,401.32
BMO	000 Bmo	5569350195610044	0000000000	mm101723	AP	TAUBERY OCT23 STMT	H	10/05/2023	10/17/2023	R		\$200.00
							23-24			114868		\$200.00
NUMBER OF INVOICES: 14												\$34,074.66
BOWLERS 002	Bowlers Mart	372000	0502400029	mm1123	AP	BOYS BOWLING BOOSTER WISH LIST	F	B	10/10/2023	11/09/2023	R	\$1,967.07
							23-24					\$1,967.07
NUMBER OF INVOICES: 1												\$1,967.07
BROWNKEL000	Brown, Kelley SR	10202023 4:45pm	0000000000	mm1123	AP	Football Soph	B	10/20/2023	11/09/2023	R		\$71.00
							23-24					\$71.00
BROWNKEL000	Brown, Kelley SR	10202023 7pm	0000000000	mm1123	AP	Football V	B	10/20/2023	11/09/2023	R		\$116.00
							23-24					\$116.00
NUMBER OF INVOICES: 2												\$187.00
BSN SPOR000	Bsn Sports	923292461	0212400007	mm1123	AP	Health and Wellness Supplies	F	B	10/12/2023	11/09/2023	R	\$194.99
							23-24					\$194.99
NUMBER OF INVOICES: 1												\$194.99
BUDDEJAC000	Buddell, Jacob	10212023	0000000000	mm1123	AP	Cross Country Regional	B	10/21/2023	11/09/2023	R		\$80.00
							23-24					\$80.00
NUMBER OF INVOICES: 1												\$80.00
BURRIS E001	Burris Equipment	RC2007015-1	0000000000	mm1123	AP	Boom Lift rental	B	10/11/2023	11/09/2023	R		\$348.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
BURRIS E001	Burris Equipment	RC2007015-1		*****CONTINUED*****			23-24				\$348.00
BURRIS E001	Burris Equipment	RC2007101-1	0000000000	mm1123	AP	Compressor rental	B	10/27/2023	11/09/2023	R	\$610.00
							23-24				\$610.00
						NUMBER OF INVOICES: 2					\$958.00
CALHOPAT000	Calhoun, Patrice	EDCL518	0000000000	mm1123	AP	23/24 Tuition Reimbursement	B	10/31/2023	11/09/2023	R	\$460.00
							23-24				\$460.00
						NUMBER OF INVOICES: 1					\$460.00
CINTAS 4000	Cintas 47P	OCT 2023	0000000000	mm1123	AP	Towel Service	B	10/31/2023	11/09/2023	R	\$483.96
							23-24				\$483.96
						NUMBER OF INVOICES: 1					\$483.96
CITYWIDE000	Citywide Building Maintenance Inc	47659	0000000000	mm1123	AP	Janitorial Svc SEPT23	B	09/01/2023	11/09/2023	R	\$21,827.53
							23-24				\$21,827.53
						NUMBER OF INVOICES: 1					\$21,827.53
CLARKPAU000	Clark, Paul	10162023 5pm	0000000000	mm1123	AP	Football Frosh A/B	B	10/16/2023	11/09/2023	R	\$71.00
							23-24				\$71.00
						NUMBER OF INVOICES: 1					\$71.00
COBERGAR000	Cobert, Gary	10132023 6:30pm	0000000000	mm1123	AP	B Soccer V	B	10/13/2023	11/09/2023	R	\$82.00
							23-24				\$82.00
						NUMBER OF INVOICES: 1					\$82.00
COMCAST 001	Comcast	183902287	0000000000	mm101723	AP	900023977 OCT23	H	10/01/2023	10/17/2023	R	\$2,975.05
							23-24			114869	\$2,975.05

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
COMCAST 001	Comcast	184272601	0000000000	mm101723	AP	960050207 OCT23	H	10/01/2023	10/17/2023	R	\$579.75
							23-24			114869	\$579.75
COMCAST 001	Comcast	184272615	0000000000	mm101723	AP	974472148 OCT23	H	10/01/2023	10/17/2023	R	\$379.90
							23-24			114869	\$379.90
NUMBER OF INVOICES: 3											\$3,934.70
COMCAST 002	Comcast Cable	8771100240009348	0000000000	mm101723	AP	CABLE 100823-110723	H	09/28/2023	10/17/2023	R	\$10.58
							23-24			114870	\$10.58
COMCAST 002	Comcast Cable	8771100240354868	0000000000	mm102623	AP	Internet 101723-111623	H	10/13/2023	10/26/2023	R	\$144.85
							23-24			114880	\$144.85
COMCAST 002	Comcast Cable	8771101420419695	0000000000	mm102623	AP	Internet 101223-111123	H	10/08/2023	10/26/2023	R	\$40.72
							23-24			114880	\$40.72
NUMBER OF INVOICES: 3											16 \$196.15
COMMUNIT005	Community Mechanical & Automation	2260	0000000000	mm1123	AP	HW Boiler PM repair	B	10/31/2023	11/09/2023	R	\$1,966.00
							23-24				\$1,966.00
COMMUNIT005	Community Mechanical & Automation	2261	0000000000	mm1123	AP	OCT23 Service Calls	B	10/31/2023	11/09/2023	R	\$3,203.00
							23-24				\$3,203.00
NUMBER OF INVOICES: 2											\$5,169.00
COMMUNIT007	Community Youth Network Inc	2495	0000000000	mm1123	AP	Suspension/Counsel Svc	B	09/01/2023	11/09/2023	R	\$14,500.00
							23-24				\$14,500.00
NUMBER OF INVOICES: 1											\$14,500.00
CONNECTI002	Connections Day School	35388	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,629.80
							23-24				\$6,629.80

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
CONNECTI002	Connections Day School	35389	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,629.80
							23-24				\$6,629.80
CONNECTI002	Connections Day School	35390	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,629.80
							23-24				\$6,629.80
CONNECTI002	Connections Day School	35391	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,629.80
							23-24				\$6,629.80
CONNECTI002	Connections Day School	35392	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,629.80
							23-24				\$6,629.80
CONNECTI002	Connections Day School	35393	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,629.80
							23-24				\$6,629.80
CONNECTI002	Connections Day School	35394	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,629.80
							23-24				\$6,629.80
NUMBER OF INVOICES: 7											\$46,408.60
CONNECTI004	Connections Academy East	11772	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,622.00
							23-24				\$6,622.00
CONNECTI004	Connections Academy East	11773	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,622.00
							23-24				\$6,622.00
NUMBER OF INVOICES: 2											\$13,244.00
CONSOLID001	Consolidated Flooring of Chicago L	35916	0000000000	mm1123	AP	Carpet & Labor balance	B	08/18/2023	11/09/2023	R	\$18,797.37
							23-24				\$18,797.37
NUMBER OF INVOICES: 1											\$18,797.37
CONSTELL000	Constellation New Energy, Inc	66648921101	0000000000	mm1123	AP	2857041-0 OCT23	B	10/16/2023	11/09/2023	R	\$98.23
							23-24				\$98.23

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 1											\$98.23
CONSTELL001	CONSTELLATION NEWENERGY-GAS DIVISI	3877938	0000000000	mm1123	AP	BG-5862 Gas service	B	10/27/2023	11/09/2023	R	\$3,210.86
							23-24				\$3,210.86
CONSTELL001	CONSTELLATION NEWENERGY-GAS DIVISI	3877939	0000000000	mm1123	AP	BG-11642 Gas service	B	10/27/2023	11/09/2023	R	\$168.84
							23-24				\$168.84
NUMBER OF INVOICES: 2											\$3,379.70
COUSIN'S000	Cousin's Concert Attire	683490	0000000000	mm1123	AP	Choir Attire	B	09/25/2023	11/09/2023	R	\$114.00
							23-24				\$114.00
NUMBER OF INVOICES: 1											\$114.00
COZZINI 000	Cozzini Bros Inc	C14181616	0000000000	mm1123	AP	Knife Service	B	10/10/2023	11/09/2023	R	\$36.00
							23-24				\$36.00
NUMBER OF INVOICES: 1											\$36.00
CRYSTAL 002	Crystal Lake Central High School	GBKB CLC 2023	0000000000	mm1123	AP	GRANT JV2 GIRLS BASKETBALL	B	10/17/2023	11/09/2023	R	\$275.00
						ENTRY FEE CRYSTAL LAKE					
						CENTRAL THANKSGIVING					
						TOURNAMENT					
							23-24				\$275.00
NUMBER OF INVOICES: 1											\$275.00
CULLEMIC000	Cullen II, Michael	10162023 5pm	0000000000	mm1123	AP	Football Frosh A/B	B	10/16/2023	11/09/2023	R	\$71.00
							23-24				\$71.00
NUMBER OF INVOICES: 1											\$71.00
DOCUSIGN000	DocuSign Inc	111100218318	0000000000	mm1123	AP	Enterprise Pro Ed/Premier	B	10/28/2023	11/09/2023	R	\$1,427.40
						Support					
							23-24				\$1,427.40

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
NUMBER OF INVOICES: 1											\$1,427.40
DOUD REB000	Doud, Rebecca	EDUC961R	0000000000	mm1123	AP	23/24 Tuition Reimbursement	B	10/31/2023	11/09/2023	R	\$470.00
							23-24				\$470.00
NUMBER OF INVOICES: 1											\$470.00
DRAKEROM000	Drake, Romell	10202023 4:45pm	0000000000	mm1123	AP	Football Soph	B	10/20/2023	11/09/2023	R	\$71.00
							23-24				\$71.00
DRAKEROM000	Drake, Romell	10202023 7pm	0000000000	mm1123	AP	Football V	B	10/20/2023	11/09/2023	R	\$116.00
							23-24				\$116.00
NUMBER OF INVOICES: 2											\$187.00
EBSCO 001	Ebsco	1710588	0000000000	mm1123	AP	Annual Magazine Subscription	B	10/04/2023	11/09/2023	R	\$1,131.99
							23-24				\$1,131.99
NUMBER OF INVOICES: 1											\$1,131.99
ECRA GRO000	ECRA Group, Inc.	10907	0000000000	mm1123	AP	State Percentile Analysis	B	10/13/2023	11/09/2023	R	\$2,000.00
							23-24				\$2,000.00
NUMBER OF INVOICES: 1											\$2,000.00
EI US LL000	EI US LLC	INV152688	0000000000	mm1123	AP	Hospital Tutoring	B	08/25/2023	11/09/2023	R	\$472.83
							23-24				\$472.83
EI US LL000	EI US LLC	INV152786	0000000000	mm1123	AP	Hospital Tutoring	B	08/31/2023	11/09/2023	R	\$512.22
							23-24				\$512.22
EI US LL000	EI US LLC	INV153108	0000000000	mm1123	AP	Hospital Tutoring	B	09/08/2023	11/09/2023	R	\$512.21
							23-24				\$512.21
EI US LL000	EI US LLC	INV153534	0000000000	mm1123	AP	Hospital Tutoring	B	09/15/2023	11/09/2023	R	\$394.00
							23-24				\$394.00

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
EI US LL000	EI US LLC	INV154111	0000000000	mm1123	AP	Hospital Tutoring	B	09/22/2023	11/09/2023	R	\$492.51
							23-24				\$492.51
EI US LL000	EI US LLC	INV155038	0000000000	mm1123	AP	Hospital Tutoring	B	09/29/2023	11/09/2023	R	\$157.61
							23-24				\$157.61
EI US LL000	EI US LLC	INV155929	0000000000	mm1123	AP	Hospital Tutoring	B	10/06/2023	11/09/2023	R	\$315.20
							23-24				\$315.20
EI US LL000	EI US LLC	INV155930	0000000000	mm1123	AP	Hospital Tutoring	B	10/06/2023	11/09/2023	R	\$157.60
							23-24				\$157.60
EI US LL000	EI US LLC	INV157599	0000000000	mm1123	AP	Hospital Tutoring	B	10/20/2023	11/09/2023	R	\$236.40
							23-24				\$236.40
EI US LL000	EI US LLC	INV157600	0000000000	mm1123	AP	Hospital Tutoring	B	10/20/2023	11/09/2023	R	\$157.61
							23-24				\$157.61
EI US LL000	EI US LLC	INV158565	0000000000	mm1123	AP	Hospital Tutoring	B	10/27/2023	11/09/2023	R	\$118.20
							23-24				\$118.20
EI US LL000	EI US LLC	INV158566	0000000000	mm1123	AP	Hospital Tutoring	B	10/27/2023	11/09/2023	R	\$630.44
							23-24				\$630.44
NUMBER OF INVOICES: 12											\$4,156.83
FLINN SC000	Flinn Scientific	2915470	0032400021	mm1123	AP	Capital order for chem	F B	09/15/2023	11/09/2023	R	\$3,139.07
							23-24				\$3,139.07
NUMBER OF INVOICES: 1											\$3,139.07
FOLLETT 009	Follett Content Solutions LLC	725067F	0000000000	mm1123	AP	Library Supply	B	10/24/2023	11/09/2023	R	\$171.81
							23-24				\$171.81
FOLLETT 009	Follett Content Solutions LLC	740989A	0000000000	mm1123	AP	Library Supply	B	10/12/2023	11/09/2023	R	\$571.12
							23-24				\$571.12

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 2											\$742.93
FOX VALL002	Fox Valley Fire & Safety	IN00635006	0000000000	mm1123	AP	Fire Extinguisher service	B	10/10/2023	11/09/2023	R	\$347.80
							23-24				\$347.80
FOX VALL002	Fox Valley Fire & Safety	IN00635007	0000000000	mm1123	AP	Ansul 2 tank system	B	10/10/2023	11/09/2023	R	\$161.50
							23-24				\$161.50
NUMBER OF INVOICES: 2											\$509.30
FRANCMIC000	Francisco, Michael	10102023 4:30pm	0000000000	mm1123	AP	B Soccer JV2	B	10/10/2023	11/09/2023	R	\$72.00
							23-24				\$72.00
FRANCMIC000	Francisco, Michael	10132023 4:45pm	0000000000	mm1123	AP	B Soccer JV	B	10/13/2023	11/09/2023	R	\$65.00
							23-24				\$65.00
NUMBER OF INVOICES: 2											\$1372.90
FRANCZEK000	Franczek P.C.	226386	0000000000	mm102623	AP	SEPT23 Legal Service	H	10/20/2023	10/26/2023	R	\$256.50
							23-24			114881	\$256.50
NUMBER OF INVOICES: 1											\$256.50
FSS TECH000	FSS TECHNOLOGIES	I-5682	0000000000	mm1123	AP	Cntrl Stn Mntr-GCHS	B	11/01/2023	11/09/2023	R	\$180.00
							23-24				\$180.00
FSS TECH000	FSS TECHNOLOGIES	I-5683	0000000000	mm1123	AP	Cntrl Stn Mntr-Fieldhouse	B	11/01/2023	11/09/2023	R	\$180.00
							23-24				\$180.00
NUMBER OF INVOICES: 2											\$360.00
GEISTRYA000	Geist, Ryan	NOV 2023	0000000000	mm1123	AP	Phone Reimbursement	B	11/01/2023	11/09/2023	R	\$100.00
							23-24				\$100.00
NUMBER OF INVOICES: 1											\$100.00
GFC LEAS000	GFC Leasing	I00863706	0000000000	mm1123	AP	Copier Lease pymt	B	10/17/2023	11/09/2023	R	\$7,270.76

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ	S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR		INVOICE AMOUNT
GFC LEAS000	GFC Leasing	I00863706		*****CONTINUED*****								
							23-24					\$7,270.76
						NUMBER OF INVOICES: 1						\$7,270.76
GLENBRO0002	Glenbrook North	BBWL GLN 2023	0000000000	mm1123	AP	GRANT BOYS BOWLING ENRTY FEE	B		10/17/2023	11/09/2023	R	\$325.00
						VARSITY GLENBROOK NORTH						
						TOURNAMENT 11 4 23						
							23-24					\$325.00
						NUMBER OF INVOICES: 1						\$325.00
GLENBRO0005	Glenbrook South Instrumental Leagu	#2	0000000000	mm102623	AP	ILMEA festival lunches	H		10/19/2023	10/26/2023	R	\$65.00
							23-24			114882		\$65.00
						NUMBER OF INVOICES: 1						\$65.00
GOPHER 000	Gopher	IN314946	0212400006	mm1123	AP	PE Fitness Equipment	F B		09/11/2023	11/09/2023	R	\$2,378.77
							23-24					\$2,378.77
						NUMBER OF INVOICES: 1						\$2,378.77
GORDON F000	Gordon Flesch Company Inc.	IN14404095	0000000000	mm1123	AP	Copier Staples	B		10/12/2023	11/09/2023	R	\$429.87
							23-24					\$429.87
GORDON F000	Gordon Flesch Company Inc.	IN14417790	0000000000	mm1123	AP	Glossy Photographic Paper	B		10/23/2023	11/09/2023	R	\$203.79
							23-24					\$203.79
						NUMBER OF INVOICES: 2						\$633.66
GORDON F001	Gordon Food Service, Inc.	230323220	0000000000	mm1123	AP	Kitchen Food	B		09/29/2023	11/09/2023	R	\$28.64
							23-24					\$28.64
GORDON F001	Gordon Food Service, Inc.	230463525	0000000000	mm1123	AP	Kitchen Food	B		10/06/2023	11/09/2023	R	\$104.62
							23-24					\$104.62

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
GORDON F001	Gordon Food Service, Inc.	230509869	0000000000	mm1123	AP	Food Lab supply	B	10/10/2023	11/09/2023	R	\$85.54
							23-24				\$85.54
GORDON F001	Gordon Food Service, Inc.	230555913	0000000000	mm1123	AP	Food Lab supply	B	10/12/2023	11/09/2023	R	\$116.43
							23-24				\$116.43
GORDON F001	Gordon Food Service, Inc.	230647594	0000000000	mm1123	AP	Food Lab supply	B	10/17/2023	11/09/2023	R	\$63.98
							23-24				\$63.98
GORDON F001	Gordon Food Service, Inc.	230715854	0000000000	mm1123	AP	Food Lab supply	B	10/19/2023	11/09/2023	R	\$293.18
							23-24				\$293.18
GORDON F001	Gordon Food Service, Inc.	230784108	0000000000	mm1123	AP	Food Lab supply	B	10/24/2023	11/09/2023	R	\$105.39
							23-24				\$105.39
GORDON F001	Gordon Food Service, Inc.	230803407	0000000000	mm1123	AP	Food Lab supply	B	10/24/2023	11/09/2023	R	\$72.16
							23-24				\$72.16
GORDON F001	Gordon Food Service, Inc.	230854958	0000000000	mm1123	AP	Food Lab supply	B	10/26/2023	11/09/2023	R	\$210.87
							23-24				\$210.87
GORDON F001	Gordon Food Service, Inc.	OCT23-100217416	0000000000	mm1123	AP	FOOD OCT23	B	10/31/2023	11/09/2023	R	\$47,692.44
							23-24				\$47,692.44
NUMBER OF INVOICES: 10											\$48,773.25
GOVEAJEN000	Govea, Jennifer	10182023	0000000000	mm101923	AP	Spain 2024 trip refund	H	10/18/2023	10/19/2023	R	\$795.00
							23-24			114878	\$795.00
NUMBER OF INVOICES: 1											\$795.00
GRANT B0000	Grant Boosters	Booster Gift Cert	0000000000	mm1123	AP	PBIS Reward-Hernandez	B	10/25/2023	11/09/2023	S	\$20.00
							23-24				\$20.00
NUMBER OF INVOICES: 1											\$20.00
GRANT CH003	Grant Chsd 124 Activity Fund	11022023	0000000000	mm1123	AP	Fees Pd OCT23	B	11/02/2023	11/09/2023	S	\$2,578.33

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
GRANT CH003	Grant Chsd 124 Activity Fund	11022023		*****CONTINUED*****			23-24				\$2,578.33
						NUMBER OF INVOICES: 1					\$2,578.33
GRANT C0001	Grant Community High School Distri	11022023	0000000000	mm1123	AP	Fees Pd OCT23-AAPPL	B	11/02/2023	11/09/2023	S	\$85.00
							23-24				\$85.00
GRANT C0001	Grant Community High School Distri	Petty Cash OCT23	0000000000	mm1123	AP	Petty Cash Reimbursement	B	10/31/2023	11/09/2023	S	\$206.40
							23-24				\$206.40
						NUMBER OF INVOICES: 2					\$291.40
GRAYSLAK007	Grayslake Community High School	10272023 Debate	0000000000	mm102623	AP	Debate Team registration	H	10/20/2023	10/26/2023	R	\$108.00
							23-24			114883	\$108.00
						NUMBER OF INVOICES: 1					\$108.00
GRAYSLAK009	Grayslake North High School	GBKB GRAYSLAKE NORTH	0000000000	mm1123	AP	GRANT JV GIRLS BASKETBALL ENTRY FEE GRAYSLAKE NORTH TOURNAMENT 11 16 23	B	10/17/2023	11/09/2023	R	\$150.00
							23-24				\$150.00
GRAYSLAK009	Grayslake North High School	GBWL GLN 2023	0000000000	mm1123	AP	GRANT GIRLS VARSITY BOWLING ENTRY FEE GRAYSLAKE NORTH TOURNAMENT 12 28 23	B	10/17/2023	11/09/2023	R	\$200.00
							23-24				\$200.00
						NUMBER OF INVOICES: 2					\$350.00
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	38123180009	0000000000	mm1123	AP	Beverages-Vending	B	10/18/2023	11/09/2023	R	\$598.34
							23-24				\$598.34
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	38229360006	0000000000	mm1123	AP	Beverages-Vending	B	10/25/2023	11/09/2023	R	\$551.35
							23-24				\$551.35

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	38336716007	0000000000	mm1123	AP	Beverages-Vending	B	11/01/2023	11/09/2023	R	\$352.80
							23-24				\$352.80
						NUMBER OF INVOICES: 3					\$1,502.49
GUARDIAN001	Guardian	00 554362	0000000000	mm103123	AP	Dental/Life NOV23	H	10/20/2023	10/31/2023	R	\$5,067.68
							23-24			114940	\$5,067.68
						NUMBER OF INVOICES: 1					\$5,067.68
H.D. JAC000	H.D. Jacobs High School	BBKB 1 2023	0000000000	mm1123	AP	GRANT BOYS BAKSETBALL ENTRY FEE VARSITY SOPH AND FRESHMEN JACOBS HOLIDAY TOURNAMENT	B	10/17/2023	11/09/2023	R	\$1,950.00
							23-24				\$1,950.00
H.D. JAC000	H.D. Jacobs High School	GBWL JACOBS 2023	0000000000	mm1123	AP	GRANT GIRLS VARSITY BOWLING ENTRY FEE JACOBS TOURNAMENT 1 13 24	B	10/17/2023	11/09/2023	R	\$250.00
							23-24				\$250.00
						NUMBER OF INVOICES: 2					\$2,200.00
HANSEMOD000	Hansen, Rodd	10202023	0000000000	mm1123	AP	Tech Ed reimbursement	B	10/20/2023	11/09/2023	R	\$8.98
							23-24				\$8.98
						NUMBER OF INVOICES: 1					\$8.98
HARLEM H000	Harlem High School	BBWL HARLEM 2023	0000000000	mm1123	AP	GRANT BOYS BOWLING ENRTY FEE Varsity HARLEM TOURNAMENT 11 25 23	B	10/17/2023	11/09/2023	R	\$300.00
							23-24				\$300.00
						NUMBER OF INVOICES: 1					\$300.00
HEARTLAN006	Heartland Alliance Health	23810	0000000000	mm1123	AP	Telephonic	B	09/30/2023	11/09/2023	R	\$215.45

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
HEARTLAN006	Heartland Alliance Health	23810				*****CONTINUED*****					
							23-24				\$215.45
						NUMBER OF INVOICES: 1					\$215.45
HIGH SCH000	High School District Organization	2023-2024	0000000000	mm1123	AP	FY 2023-24 dues	B	10/16/2023	11/09/2023	R	\$884.80
							23-24				\$884.80
						NUMBER OF INVOICES: 1					\$884.80
HOME DEP001	Home Depot Commercial Credit	6035322531946634	0000000000	mm1123	AP	Bldg & Grnds Supply	B	10/13/2023	11/09/2023	R	\$420.18
							23-24				\$420.18
						NUMBER OF INVOICES: 1					\$420.18
HOUGHTON001	Houghton Mifflin	710273823	0002400015	mm1123	AP	System 44 Universal Secondary Print Materials	F B	10/24/2023	11/09/2023	R	\$527.68
							23-24				26 \$527.68
HOUGHTON001	Houghton Mifflin	955941293	0092400000	mm1123	AP	EL/Bilingual Teaching Resources	P B	10/27/2023	11/09/2023	R	\$522.00
							23-24				\$522.00
						NUMBER OF INVOICES: 2					\$1,049.68
HUEMANN 000	Huemann Water Conditioning	HW-01 258202	0000000000	mm1123	AP	Salt Delivery	B	08/31/2023	11/09/2023	R	\$506.85
							23-24				\$506.85
						NUMBER OF INVOICES: 1					\$506.85
IL OFFIC000	IL Office Of The State Fire Marsha	9684158	0000000000	mm1123	AP	Inspection/Certificate fee	B	09/14/2023	11/09/2023	R	\$595.00
							23-24				\$595.00
						NUMBER OF INVOICES: 1					\$595.00
ILLINOIS007	Illinois High School Association	34114	0000000000	mm1123	AP	IHSA G Vball Regional	B	10/30/2023	11/09/2023	R	\$1,433.60

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
ILLINOIS007	Illinois High School Association	34114				*****CONTINUED*****					
							23-24				\$1,433.60
						NUMBER OF INVOICES: 1					\$1,433.60
ILMEA 000	ILMEA	96132	0000000000	mm101723	AP	Senior Band/Choir Auditions	H	10/04/2023	10/17/2023	R	\$80.00
							23-24			114871	\$80.00
						NUMBER OF INVOICES: 1					\$80.00
INTEGRAT000	Integrated Systems Corp	0735566	0000000000	mm1123	AP	Skyward DEC23	B	11/01/2023	11/09/2023	R	\$1,021.68
							23-24				\$1,021.68
						NUMBER OF INVOICES: 1					\$1,021.68
INTEGRAT001	Integrated Security Specialists	14887	0000000000	mm1123	AP	Alarm install 50% deposit	B	10/24/2023	11/09/2023	R	\$12,707.18
							23-24				\$12,707.18
						NUMBER OF INVOICES: 1					\$12,707.18
INTERQUE000	Interquest Detection Canines of Ch	2299	0000000000	mm1123	AP	1/2 Day school visit	B	09/30/2023	11/09/2023	R	\$355.00
							23-24				\$355.00
						NUMBER OF INVOICES: 1					\$355.00
INTERSTA000	Interstate All Battery Center	1903901040115	0000000000	mm1123	AP	Battery supply	B	10/17/2023	11/09/2023	R	\$402.50
							23-24				\$402.50
INTERSTA000	Interstate All Battery Center	CM#1903901035792	0000000000	mm1123	AP	Battery supply CREDIT	B	10/14/2022	11/09/2023	R	\$-320.00
							23-24				\$-320.00
						NUMBER OF INVOICES: 2					\$82.50
IPSENELL000	Ipsen, Ellen	10122023	0000000000	mm1123	AP	G Volleyball Soph/JV/V	B	10/12/2023	11/09/2023	R	\$119.00
							23-24				\$119.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>	<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
						NUMBER OF INVOICES: 1					\$119.00
ISR CONS000	Isr Consulting	3145	0000000000	mm1123	AP	Influenza injections	B	10/13/2023	11/09/2023	R	\$50.00
							23-24				\$50.00
						NUMBER OF INVOICES: 1					\$50.00
J.W. PEP000	J.W. Pepper & Son, Inc.	365693038	0122400012	mm1123	AP	Band Music	P B	10/06/2023	11/09/2023	R	\$20.00
							23-24				\$20.00
						NUMBER OF INVOICES: 1					\$20.00
JANECTRA000	Janecek, Tracy	10212023	0000000000	mm1123	AP	G Volleyball JV	B	10/21/2023	11/09/2023	R	\$135.00
							23-24				\$135.00
						NUMBER OF INVOICES: 1					\$135.00
JIMENPET000	Jimenez, Peter	09222023 4:45pm	0000000000	mm1123	AP	Football Soph	B	09/22/2023	11/09/2023	R	\$71.00
							23-24				\$71.00
						NUMBER OF INVOICES: 1					\$71.00
JOHNSBUR002	Johnsburg High School	GBKB JOHNSBURG 23	0000000000	mm1123	AP	GRANT JV GIRLS BASKETBALL	B	10/17/2023	11/09/2023	R	\$300.00
						ENTRY FEE JOHNSBURG					
						TOURNAMENT 12 16 23					
							23-24				\$300.00
						NUMBER OF INVOICES: 1					\$300.00
KALK DAW000	Kalk, Dawn	10232023	0000000000	mm1123	AP	PESI Conference	B	10/23/2023	11/09/2023	R	\$499.98
						reimbursement					
							23-24				\$499.98
						NUMBER OF INVOICES: 1					\$499.98
KAUTHKAT000	Kauth, Katelyn	10262023	0000000000	mm1123	AP	Skyward Conf travel	B	10/26/2023	11/09/2023	R	\$239.12

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
KAUTHKAT000	Kauth, Katelyn	10262023		*****CONTINUED*****		reimbursement					
							23-24				\$239.12
						NUMBER OF INVOICES: 1					\$239.12
KUVSHALE000	Kuvshnikov, Alex	10132023 6:30pm	0000000000	mm1123	AP	B Soccer V	B	10/13/2023	11/09/2023	R	\$82.00
							23-24				\$82.00
						NUMBER OF INVOICES: 1					\$82.00
LAKE COU012	Lake County Regional Office Of Edu	100035450	0000000000	mm1123	AP	Tuition 082123-092123	B	09/25/2023	11/09/2023	R	\$3,000.00
							23-24				\$3,000.00
						NUMBER OF INVOICES: 1					\$3,000.00
LAKES RE000	Lakes Region Co-Op	NOV 2023	0000000000	mm1123	AP	NOV23 Ins Premiums	B	10/31/2023	11/09/2023	R	\$85,423.23
							23-24				\$85,423.23
						NUMBER OF INVOICES: 1					\$85,423.23
LAKESHOR004	Lakeshore Athletic Services, Inc.	2303106	0000000000	mm1123	AP	NLCC XCntry services	B	10/14/2023	11/09/2023	R	\$1,608.40
							23-24				\$1,608.40
LAKESHOR004	Lakeshore Athletic Services, Inc.	2303118	0000000000	mm1123	AP	Fox Lake Grant Regional	B	10/21/2023	11/09/2023	R	\$1,565.00
							23-24				\$1,565.00
						NUMBER OF INVOICES: 2					\$3,173.40
LAMZ TER000	Lamz, Terri	10182023	0000000000	mm1123	AP	Lunch balance refund	B	10/18/2023	11/09/2023	R	\$61.25
							23-24				\$61.25
						NUMBER OF INVOICES: 1					\$61.25
LEHMALIS000	Lehman, Lisa	10102023	0000000000	mm1123	AP	G Volleyball JV/V	B	10/10/2023	11/09/2023	R	\$116.00
							23-24				\$116.00

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>	<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
						NUMBER OF INVOICES:	1				\$116.00
LYONSKEV000	Lyons, Kevin	10162023 5pm	0000000000	mm1123	AP	Football Frosh A/B	B	10/16/2023	11/09/2023	R	\$71.00
							23-24				\$71.00
						NUMBER OF INVOICES:	1				\$71.00
MARK'S P000	Mark's Plumbing	INV002113969	0000000000	mm1123	AP	Battery Power Smart Faucets	B	10/16/2023	11/09/2023	R	\$5,505.00
							23-24				\$5,505.00
						NUMBER OF INVOICES:	1				\$5,505.00
MCHENRY 010	McHenry Specialties	2023-805	0000000000	mm1123	AP	Ex in Education Award	B	10/17/2023	11/09/2023	R	\$60.00
							23-24				\$60.00
						NUMBER OF INVOICES:	1				\$60.00
MCHENRY-000	McHenry-Lake SWCD	2024 Envirothon	0000000000	mm1123	AP	Envirothon teams registration	B	10/30/2023	11/09/2023	R	\$25.00
							23-24				\$25.00
						NUMBER OF INVOICES:	1				\$25.00
MCQUEEN 000	McQueen Technology Group LLC	011384	0000000000	mm1123	AP	IT Support OCT23	B	11/01/2023	11/09/2023	R	\$7,000.00
							23-24				\$7,000.00
						NUMBER OF INVOICES:	1				\$7,000.00
MEDCO SU001	Medco Supply Company	IN96642006	0502400011	mm1123	AP	23 24 MEDCO SUPPLY ORDER	P B	07/29/2023	11/09/2023	R	\$125.64
							23-24				\$125.64
						NUMBER OF INVOICES:	1				\$125.64
MENARDS 001	Menards	56271	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/08/2023	11/09/2023	R	\$59.88
							23-24				\$59.88

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
MENARDS 001	Menards	56276	0000000000	mm1123	AP	BLDG & GRNDS CREDIT	B	10/08/2023	11/09/2023	R	\$-59.88
							23-24				\$-59.88
MENARDS 001	Menards	56278	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/08/2023	11/09/2023	R	\$77.18
							23-24				\$77.18
MENARDS 001	Menards	56279	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/08/2023	11/09/2023	R	\$9.78
							23-24				\$9.78
MENARDS 001	Menards	56617	0000000000	mm1123	AP	Theater supply	B	10/12/2023	11/09/2023	R	\$265.10
							23-24				\$265.10
MENARDS 001	Menards	56718	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/14/2023	11/09/2023	R	\$677.90
							23-24				\$677.90
MENARDS 001	Menards	57052	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/19/2023	11/09/2023	R	\$39.77
							23-24				\$39.77
MENARDS 001	Menards	57259	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/22/2023	11/09/2023	R	\$80.50
							23-24				\$80.50
MENARDS 001	Menards	57510	0000000000	mm1123	AP	Transportation supply	B	10/25/2023	11/09/2023	R	\$36.68
							23-24				\$36.68
MENARDS 001	Menards	57653	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/27/2023	11/09/2023	R	\$29.27
							23-24				\$29.27
NUMBER OF INVOICES: 10											\$1,216.18
MENTA AC000	Menta Academy North	SESINV-032533	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$12,614.49
							23-24				\$12,614.49
MENTA AC000	Menta Academy North	SESINV-032534	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$7,828.80
							23-24				\$7,828.80

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
						NUMBER OF INVOICES: 2					\$20,443.29
MIDWEST 023	MIDWEST TRANSIT EQUIPMENT INC	X106041309:01	0000000000	mm1123	AP	First Aid trnsprtn supply	B	07/25/2023	11/09/2023	R	\$66.99
							23-24				\$66.99
						NUMBER OF INVOICES: 1					\$66.99
MIDWEST 025	MIDWEST COLOR GUARD CIRCUIT	6498-11960-36583	0000000000	mm1123	AP	2024 Membership dues	B	10/18/2023	11/09/2023	R	\$650.00
							23-24				\$650.00
						NUMBER OF INVOICES: 1					\$650.00
MIP V ON000	MIP V Onion Parent LLC	PS568496	0000000000	mm1123	AP	Port-a-Potty 092223-111623	B	10/19/2023	11/09/2023	R	\$2,464.00
							23-24				\$2,464.00
MIP V ON000	MIP V Onion Parent LLC	WA1701583	0000000000	mm1123	AP	Trash Service OCT23	B	09/25/2023	11/09/2023	R	\$69.00
							23-24				\$69.00
						NUMBER OF INVOICES: 2					\$2,533.00
MUNARMIC000	Munaretto, Michelle	10312023	0000000000	mm1123	AP	Sept-Oct23 mileage reimbursement	B	10/31/2023	11/09/2023	R	\$51.75
							23-24				\$51.75
						NUMBER OF INVOICES: 1					\$51.75
MUNDELEI006	Mundelein High School	BBWL MUNDELEIN 2023	0000000000	mm1123	AP	GRANT BOYS BOWLING ENRTY FEE	B	10/17/2023	11/09/2023	R	\$275.00
						VARSITY MUNDELEIN TOURNAMENT					
						11 18 23					
							23-24				\$275.00
MUNDELEI006	Mundelein High School	GBKB MUNDELEIN 2023	0000000000	mm1123	AP	GRANT VARSITY GIRLS	B	10/17/2023	11/09/2023	R	\$350.00
						BASKETBALL ENTRY FEE					
						MUNDELEIN THANKSGIVING					
						TOURNAMENT					
							23-24				\$350.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
NUMBER OF INVOICES: 2											\$625.00
NAPA AUT000	Napa Auto Supply	075275	0000000000	mm101723	AP	BLDG & GRNDS supply	H	09/27/2023	10/17/2023	R	\$43.99
							23-24			114872	\$43.99
NAPA AUT000	Napa Auto Supply	075384	0000000000	mm101723	AP	BLDG & GRNDS supply	H	09/29/2023	10/17/2023	R	\$21.99
							23-24			114872	\$21.99
NUMBER OF INVOICES: 2											\$65.98
NICOR 001	Nicor	08-78-68-1000 5	0000000000	mm1123	AP	092123-102023 ES Hawthorne	B	10/20/2023	11/09/2023	R	\$54.24
							23-24				\$54.24
NICOR 001	Nicor	78-90-06-3769 1	0000000000	mm1123	AP	Ingleside 091423-101323	B	10/13/2023	11/09/2023	R	\$67.67
							23-24				\$67.67
NUMBER OF INVOICES: 2											\$1213.31
NIELSGLE000	Nielsen, Glen	10102023	0000000000	mm1123	AP	G Volleybal JV/V	B	10/10/2023	11/09/2023	R	\$116.00
							23-24				\$116.00
NUMBER OF INVOICES: 1											\$116.00
NOISESTA000	Noisey, Stacie	NOV 2023	0000000000	mm1123	AP	Phone Reimbursement	B	11/01/2023	11/09/2023	R	\$100.00
							23-24				\$100.00
NUMBER OF INVOICES: 1											\$100.00
NORTH SU011	North Suburban Math League	08172023 REISSUE	0000000000	mm1123	AP	NSML 23/24 dues	B	08/17/2023	11/09/2023	M	\$175.00
							23-24			114910	\$175.00
NUMBER OF INVOICES: 1											\$175.00
NORTHERN011	Northern Illinois Independent Purc	23/24 Dues	0000000000	mm1123	AP	23/24 Membership Dues	B	09/22/2023	11/09/2023	R	\$600.00
							23-24				\$600.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
NUMBER OF INVOICES: 1											\$600.00
NORTHWES024	Northwestern Med Occ Health	544237	0000000000	mm1123	AP	Annual Exams/DOT panel	B	09/29/2023	11/09/2023	R	\$340.00
							23-24				\$340.00
NUMBER OF INVOICES: 1											\$340.00
ORKIN PE000	Orkin Pest Control	247457235	0000000000	mm1123	AP	Pest Control-285 E Grand Ave	B	08/01/2023	11/09/2023	R	\$158.99
							23-24				\$158.99
ORKIN PE000	Orkin Pest Control	248882862	0000000000	mm1123	AP	Pest Control-285 E Grand Ave	B	09/14/2023	11/09/2023	R	\$158.99
							23-24				\$158.99
ORKIN PE000	Orkin Pest Control	249038570	0000000000	mm1123	AP	Pest Control-25700 W Old Grand Ave	B	09/28/2023	11/09/2023	R	\$139.99
							23-24				\$139.99
ORKIN PE000	Orkin Pest Control	250434901	0000000000	mm1123	AP	Pest Control-122 Sayton Rd	B	10/13/2023	11/09/2023	R	\$115.99
							23-24				\$115.99
ORKIN PE000	Orkin Pest Control	251839474	0000000000	mm1123	AP	Pest Control-285 E Grand Ave	B	11/01/2023	11/09/2023	R	\$158.99
							23-24				\$158.99
NUMBER OF INVOICES: 5											\$732.95
PALATINE002	Palatine High School	GBWL PALATINE 2023	0000000000	mm1123	AP	GRANT GIRLS VARSITY AND JV BOWLING ENTRY FEE PALATINE TOURNAMENT 12 2 23	B	10/17/2023	11/09/2023	R	\$325.00
							23-24				\$325.00
NUMBER OF INVOICES: 1											\$325.00
PARTS TO000	Parts Town, Llc	2100775550	0000000000	mm1123	AP	Thermostats	B	10/27/2023	11/09/2023	R	\$58.50
							23-24				\$58.50

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 1											\$58.50
PATTEWAY000	PATTERSON, WAYNE	10232023	0000000000	mm1123	AP	G Volleyball V	B	10/23/2023	11/09/2023	R	\$40.00
23-24											\$40.00
PATTEWAY000	PATTERSON, WAYNE	10242023	0000000000	mm1123	AP	G Volleyball V	B	10/24/2023	11/09/2023	R	\$80.00
23-24											\$80.00
PATTEWAY000	PATTERSON, WAYNE	10262023	0000000000	mm1123	AP	G Volleyball V	B	10/26/2023	11/09/2023	R	\$40.00
23-24											\$40.00
NUMBER OF INVOICES: 3											\$160.00
PEERLESS001	Peerless Network, Inc	35343	0000000000	mm1123	AP	101523-111423	B	10/15/2023	11/09/2023	R	\$227.47
23-24											\$227.47
NUMBER OF INVOICES: 1											\$227.47
PEPPER E000	Pepper Environmental Technologies	2301629001	0000000000	mm1123	AP	6 month re-inspection	B	10/23/2023	11/09/2023	R	\$850.00
23-24											\$850.00
NUMBER OF INVOICES: 1											\$850.00
PETROSVE000	Petrova, Svetlana	10162023	0000000000	mm1123	AP	NASP Convention reimbursement	B	10/16/2023	11/09/2023	R	\$149.00
23-24											\$149.00
NUMBER OF INVOICES: 1											\$149.00
PIONEER 001	Pioneer	INV905788	0000000000	mm1123	AP	Brite Stripe White paint	B	10/09/2023	11/09/2023	R	\$2,684.55
23-24											\$2,684.55
NUMBER OF INVOICES: 1											\$2,684.55
PLAINFIE003	Plainfield North High School	GWL PLAINFIELD NORTH	0000000000	mm1123	AP	GRANT GIRLS VARSITY BOWLING ENTRY FEE PLAINFIELD NORTH	B	10/17/2023	11/09/2023	R	\$325.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
PLAINFIE003	Plainfield North High School	GWL PLAINFIELD NORTH	*****CONTINUED*****			STRIKEFEST TOURNAMENT 12 9 23	23-24				\$325.00
						NUMBER OF INVOICES: 1					\$325.00
PLATINUM001	Platinum Collision	RO#10124	0000000000	mm102623	AP	Bus Repair	H 10/18/2023	10/26/2023	R		\$2,501.68
							23-24			114884	\$2,501.68
						NUMBER OF INVOICES: 1					\$2,501.68
QUADIENT000	Quadient Finance USA Inc	7900044080451309	0000000000	mm101723	AP	Postage SEPT23	H 10/01/2023	10/17/2023	R		\$1,000.00
							23-24			114873	\$1,000.00
QUADIENT000	Quadient Finance USA Inc	7900044081007043	0000000000	mm101723	AP	Postage SEPT23	H 09/29/2023	10/17/2023	R		\$500.00
							23-24			114873	\$500.00
						NUMBER OF INVOICES: 2					\$1,500.00
QUADIENT001	Quadient Inc	60488404	0000000000	mm101723	AP	Standard Maintenance	H 09/27/2023	10/17/2023	R		\$2,037.05
							23-24			114874	\$2,037.05
						NUMBER OF INVOICES: 1					\$2,037.05
RATAYMAR000	Ratay, Marilyn	10122023	0000000000	mm1123	AP	G Volleyball JV2/JV2B	B 10/12/2023	11/09/2023	R		\$114.00
							23-24				\$114.00
						NUMBER OF INVOICES: 1					\$114.00
RAY CHRY000	Ray Chrysler Dodge Jeep Ram	CHCS76715	0000000000	mm1123	AP	22 Pacifica oil change	B 10/06/2023	11/09/2023	R		\$59.03
							23-24				\$59.03
RAY CHRY000	Ray Chrysler Dodge Jeep Ram	CHCS76720	0000000000	mm1123	AP	17 Pacifica service/oil change	B 10/06/2023	11/09/2023	R		\$407.53
							23-24				\$407.53

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
						NUMBER OF INVOICES: 2					\$466.56
READY RE000	READY REFRESH	23I8104637510	0000000000	mm101723	AP	Drinking Water SEPT23	H	10/03/2023	10/17/2023	R	\$956.39
							23-24			114875	\$956.39
						NUMBER OF INVOICES: 1					\$956.39
REICHBET000	Reich, Beth	NOV 2023	0000000000	mm1123	AP	Phone Reimbursement	B	11/01/2023	11/09/2023	R	\$100.00
							23-24				\$100.00
						NUMBER OF INVOICES: 1					\$100.00
REYNORYA001	Reynolds, Ryan	10162023	0000000000	mm1123	AP	SOILL mileage reimbursement	B	10/16/2023	11/09/2023	R	\$18.21
							23-24				\$18.21
						NUMBER OF INVOICES: 1					\$18.21
SAFEWAY 000	Safeway Transportation Services Co	262	0000000000	mm1123	AP	Student Trnsprt SEPT23	B	09/30/2023	11/09/2023	R	\$78,322.50
							23-24				\$78,322.50
						NUMBER OF INVOICES: 1					\$78,322.50
SCHALLES000	Schall, Leslie	10132023	0000000000	mm1123	AP	Cross Country NLCC Conference	B	10/13/2023	11/09/2023	R	\$164.00
							23-24				\$164.00
						NUMBER OF INVOICES: 1					\$164.00
SCHALMAR000	Schall, Mark	10132023	0000000000	mm1123	AP	Cross Country NLCC Conference	B	10/13/2023	11/09/2023	R	\$164.00
							23-24				\$164.00
						NUMBER OF INVOICES: 1					\$164.00
SCHNEMIC000	Schneider, Michael	EDUC960R	0000000000	mm1123	AP	23/24 Tuition reimbursement	B	10/20/2023	11/09/2023	R	\$520.00
							23-24				\$520.00

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 1											\$520.00
SCHOOL N001	School Nutrition Association	ID#573533	0000000000	mm101923	AP	SNA mmbrshp-P Wright	H	10/18/2023	10/19/2023	R	\$166.00
							23-24			114879	\$166.00
SCHOOL N001	School Nutrition Association	ID#576273	0000000000	mm101923	AP	SNA mmbrshp-P Hege	H	10/18/2023	10/19/2023	R	\$65.00
							23-24			114879	\$65.00
NUMBER OF INVOICES: 2											\$231.00
SCHROJOS000	Schroeder, Joshua	09222023 4:45pm	0000000000	mm1123	AP	Football Soph	B	09/22/2023	11/09/2023	R	\$71.00
							23-24				\$71.00
NUMBER OF INVOICES: 1											\$71.00
SECRETAR002	Secretary Of State	102637SB	0000000000	mm102623	AP	Plate Renewal 102637SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114885	\$10.00
SECRETAR002	Secretary Of State	112409SB	0000000000	mm102623	AP	Plate Renewal 112409SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114886	\$10.00
SECRETAR002	Secretary Of State	112455SB	0000000000	mm102623	AP	Plate Renewal 112455SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114887	\$10.00
SECRETAR002	Secretary Of State	112456SB	0000000000	mm102623	AP	Plate Renewal 112456SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114888	\$10.00
SECRETAR002	Secretary Of State	112457SB	0000000000	mm102623	AP	Plate Renewal 112457SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114889	\$10.00
SECRETAR002	Secretary Of State	112497SB	0000000000	mm102623	AP	Plate Renewal 112497SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114890	\$10.00
SECRETAR002	Secretary Of State	112498SB	0000000000	mm102623	AP	Plate Renewal 112498SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114891	\$10.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
SECRETAR002	Secretary Of State	112561SB	0000000000	mm102623	AP	Plate Renewal 112561SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114892	\$10.00
SECRETAR002	Secretary Of State	112562SB	0000000000	mm102623	AP	Plate Renewal 112562SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114893	\$10.00
SECRETAR002	Secretary Of State	112563SB	0000000000	mm102623	AP	Plate Renewal 112563SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114894	\$10.00
SECRETAR002	Secretary Of State	112564SB	0000000000	mm102623	AP	Plate Renewal 112564SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114895	\$10.00
SECRETAR002	Secretary Of State	112565SB	0000000000	mm102623	AP	Plate Renewal 112565SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114896	\$10.00
SECRETAR002	Secretary Of State	112566SB	0000000000	mm102623	AP	Plate Renewal 112566SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114897	\$10.00
SECRETAR002	Secretary Of State	112567SB	0000000000	mm102623	AP	Plate Renewal 112567SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114898	\$10.00
SECRETAR002	Secretary Of State	112568SB	0000000000	mm102623	AP	Plate Renewal 112568SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114899	\$10.00
SECRETAR002	Secretary Of State	112569SB	0000000000	mm102623	AP	Plate Renewal 112569SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114900	\$10.00
SECRETAR002	Secretary Of State	112572SB	0000000000	mm102623	AP	Plate Renewal 112572SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114901	\$10.00
SECRETAR002	Secretary Of State	112573SB	0000000000	mm102623	AP	Plate Renewal 112573SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114902	\$10.00
SECRETAR002	Secretary Of State	112582SB	0000000000	mm102623	AP	Plate Renewal 112582SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114903	\$10.00

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
SECRETAR002	Secretary Of State	112583SB	0000000000	mm102623	AP	Plate Renewal 112583SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114904	\$10.00
SECRETAR002	Secretary Of State	112584SB	0000000000	mm102623	AP	Plate Renewal 112584SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114905	\$10.00
SECRETAR002	Secretary Of State	112784SB	0000000000	mm102623	AP	Plate Renewal 112784SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114906	\$10.00
SECRETAR002	Secretary Of State	112846SB	0000000000	mm102623	AP	Plate Renewal 112846SB	H	10/26/2023	10/26/2023	S	\$10.00
							23-24			114907	\$10.00
NUMBER OF INVOICES: 23											\$230.00
SEDOL	001 Sedol	101323 ESY	0000000000	mm1123	AP	2023 Summer School Tuition	B	10/13/2023	11/09/2023	R	\$12,737.49
							23-24				\$12,737.49
SEDOL	001 Sedol	2023-10-17-NOB-124	0000000000	mm1123	AP	FY24 Nurse on Bus 1st qtr	B	10/17/2023	11/09/2023	R	\$230.60
							23-24				\$230.60
SEDOL	001 Sedol	2023-10-19-ITIN-124	0000000000	mm1123	AP	FY24 Itinerant 1st qtr	B	10/19/2023	11/09/2023	R	\$3,871.73
							23-24				\$3,871.73
SEDOL	001 Sedol	35430	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,851.40
							23-24				\$6,851.40
SEDOL	001 Sedol	35431	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$7,212.00
							23-24				\$7,212.00
SEDOL	001 Sedol	35432	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$4,687.80
							23-24				\$4,687.80
NUMBER OF INVOICES: 6											\$35,591.02
SEFCICHR000	Sefcik, Christine	NOV 2023	0000000000	mm1123	AP	Phone Reimbursement	B	11/01/2023	11/09/2023	R	\$100.00
							23-24				\$100.00

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	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
SEFCICHR000	Sefcik, Christine	NOV 2023.	0000000000	mm1123	AP	Misc Expense Reimbursement	B	11/01/2023	11/09/2023	R	\$450.00
							23-24				\$450.00
						NUMBER OF INVOICES: 2					\$550.00
SELF BRY000	Self, Bryan	09222023 4:45pm	0000000000	mm1123	AP	Football Soph	B	09/22/2023	11/09/2023	R	\$71.00
							23-24				\$71.00
SELF BRY000	Self, Bryan	10162023 5pm	0000000000	mm1123	AP	Football Frosh A/B	B	10/16/2023	11/09/2023	R	\$71.00
							23-24				\$71.00
						NUMBER OF INVOICES: 2					\$142.00
SHORELIN000	Shoreline Graphics	6124	0000000000	mm1123	AP	24/25 Curriculum Guide	B	10/31/2023	11/09/2023	R	\$987.46
							23-24				\$987.46
						NUMBER OF INVOICES: 1					\$987.46
SOENKMIC000	Soenksen, Michelle	10252023	0000000000	mm1123	AP	SkyCon23 travel reimbursement	B	10/25/2023	11/09/2023	R	\$402.11
							23-24				\$402.11
						NUMBER OF INVOICES: 1					\$402.11
SONDETIN000	Sonders, Tina	NOV 2023	0000000000	mm1123	AP	Phone Reimbursement	B	11/01/2023	11/09/2023	R	\$100.00
							23-24				\$100.00
						NUMBER OF INVOICES: 1					\$100.00
SOUTH SI000	South Side Control Supply Co	S100895891.001	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/27/2023	11/09/2023	R	\$620.30
							23-24				\$620.30
						NUMBER OF INVOICES: 1					\$620.30
STEVE WE000	STEVE WEISS MUSIC	INV1242299.1	0122400011	mm1123	AP	Band Supply	P B	10/08/2023	11/09/2023	R	\$196.95
							23-24				\$196.95

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	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
						NUMBER OF INVOICES: 1					\$196.95
STREAMW0001	Streamwood Behavioral Health Care	17309	0000000000	mm1123	AP	Hospital Tutoring	B	10/03/2023	11/09/2023	R	\$175.00
							23-24				\$175.00
						NUMBER OF INVOICES: 1					\$175.00
STRIVE F000	Strive For Independence Inc	1945	0000000000	mm1123	AP	BTW Training	B	10/21/2023	11/09/2023	R	\$225.00
							23-24				\$225.00
						NUMBER OF INVOICES: 1					\$225.00
STUMPCAR000	Stump, Carrie	10172023	0000000000	mm1123	AP	AISLE Conference reimbursement	B	10/17/2023	11/09/2023	R	\$784.40
							23-24				\$784.40
						NUMBER OF INVOICES: 1					\$784.40
SWIVL IN000	Swivl Inc	IVT26027	3002400051	mm1123	AP	Swivl Renewal and Equipment	F B	10/18/2023	11/09/2023	R	\$609.00
							23-24				\$609.00
						NUMBER OF INVOICES: 1					\$609.00
SYNERGY 001	Synergy Education Consulting LLC	1002	0000000000	mm1123	AP	Wrkshp 10/23/23 prep/supplies	B	10/26/2023	11/09/2023	R	\$6,972.25
							23-24				\$6,972.25
SYNERGY 001	Synergy Education Consulting LLC	124-005	0000000000	mm1123	AP	Faculty PD session	B	10/06/2023	11/09/2023	R	\$2,222.25
							23-24				\$2,222.25
						NUMBER OF INVOICES: 2					\$9,194.50
TEXTHELP000	Texthelp Inc	69127	3002400045	mm1123	AP	Co:Writer Snap&Read Software renewal`	F B	10/13/2023	11/09/2023	R	\$595.36
							23-24				\$595.36

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR	INVOICE AMOUNT
NUMBER OF INVOICES: 1											\$595.36
THE HOME001	The Home Depot Pro	770648533	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/16/2023	11/09/2023	R	\$964.70
23-24											\$964.70
THE HOME001	The Home Depot Pro	772268744	0000000000	mm1123	AP	BLDG & GRNDS supply	B	10/25/2023	11/09/2023	R	\$2,542.60
23-24											\$2,542.60
NUMBER OF INVOICES: 2											\$3,507.30
THE LEAR000	The Learning House	14842	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$6,041.28
23-24											\$6,041.28
NUMBER OF INVOICES: 1											\$6,041.28
TOP CAT 000	Top Cat Sales LLC	34659	0000000000	mm1123	AP	Wrestling Singlets	B	09/08/2023	11/09/2023	R	\$3,055.00
23-24											\$3,055.00
TOP CAT 000	Top Cat Sales LLC	35110	0000000000	mm1123	AP	Wrestling jackets/pants	B	10/05/2023	11/09/2023	R	\$3,105.00
23-24											\$3,105.00
NUMBER OF INVOICES: 2											\$6,160.00
TURNELI000	Turner, Clifton	10202023 4:45pm	0000000000	mm1123	AP	Football Soph	B	10/20/2023	11/09/2023	R	\$71.00
23-24											\$71.00
TURNELI000	Turner, Clifton	10202023 7pm	0000000000	mm1123	AP	Football V	B	10/20/2023	11/09/2023	R	\$116.00
23-24											\$116.00
NUMBER OF INVOICES: 2											\$187.00
TYLER TE000	Tyler Technologies, Inc.	045-441532	0000000000	mm1123	AP	Versatrans Migration	B	10/16/2023	11/09/2023	R	\$4,920.00
23-24											\$4,920.00
NUMBER OF INVOICES: 1											\$4,920.00
VARSITY 000	Varsity Spirit Fashions	16200622	0502400001	mm1123	AP	NEW DANCER UNIFORMS	F B	06/15/2023	11/09/2023	R	\$375.30

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
VARSITY 000	Varsity Spirit Fashions	16200622		*****CONTINUED*****			23-24				\$375.30
VARSITY 000	Varsity Spirit Fashions	16200716	0502400023	mm1123	AP	CHEER UNIFORMS	F B	10/09/2023	11/09/2023	R	\$13,519.15
							23-24				\$13,519.15
						NUMBER OF INVOICES: 2					\$13,894.45
VERIZON 000	VERIZON WIRELESS	9946121473	0000000000	mm101723	AP	942086720 090623-100523	H	10/05/2023	10/17/2023	R	\$808.26
							23-24			114876	\$808.26
						NUMBER OF INVOICES: 1					\$808.26
VERNON H004	Vernon Hills High School	BBWL VH 2023	0000000000	mm1123	AP	GRANT BOYS BOWLING ENRTY FEES VARSITY AND JV VERNON HILLS TOURNAMENTS 12 2 23 12 16 23	B	10/17/2023	11/09/2023	R	\$1,000.00
							23-24				44 \$1,000.00
						NUMBER OF INVOICES: 1					\$1,000.00
VERSION2000	VERSION2 HOSTING	12021	0000000000	mm1123	AP	Veeam Backup	B	11/01/2023	11/09/2023	R	\$1,081.00
							23-24				\$1,081.00
						NUMBER OF INVOICES: 1					\$1,081.00
VILLAGE 016	Village Of Fox Lake	081623-101523	0000000000	mm102623	AP	Water/Sewer	H	10/15/2023	10/26/2023	R	\$6,360.10
							23-24			114908	\$6,360.10
VILLAGE 016	Village Of Fox Lake	215	0000000000	mm1123	AP	22/23 SRO Service	B	10/24/2023	11/09/2023	R	\$71,626.42
							23-24				\$71,626.42
						NUMBER OF INVOICES: 2					\$77,986.52
VIRTUAL 001	Virtual Connections Academy	4777	0000000000	mm1123	AP	Tuition OCT23	B	10/31/2023	11/09/2023	R	\$7,010.40
							23-24				\$7,010.40

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>		<u>ADJ AMT</u>	<u>CHECK NBR</u>	<u>INVOICE AMOUNT</u>
						NUMBER OF INVOICES: 1					\$7,010.40
VISION S000	Vision Service Plan IL (VSP)	819005577	0000000000	mm103123	AP	Vision Premium NOV23	H	10/17/2023	10/31/2023	R	\$680.95
							23-24			114941	\$680.95
						NUMBER OF INVOICES: 1					\$680.95
W.W. NOR000	W.W. Norton & Company Inc	1767659	0122400007	mm1123	AP	AP Book Codes	F B	09/14/2023	11/09/2023	R	\$105.00
							23-24				\$105.00
W.W. NOR000	W.W. Norton & Company Inc	1770615	0122400007	mm1123	AP	AP Book Codes	F B	09/14/2023	11/09/2023	R	\$448.45
							23-24				\$448.45
						NUMBER OF INVOICES: 2					\$553.45
WARD'S 001	Ward's	8814270811	0032400002	mm1123	AP	Wards Dept order	P B	10/10/2023	11/09/2023	R	\$165.63
							23-24				\$165.63
						NUMBER OF INVOICES: 1					\$165.63
WARREN T001	Warren Township High School-O'plai	BBWL WTHS 2023	0000000000	mm1123	AP	GRANT BOYS BOWLING ENRTY	B	10/17/2023	11/09/2023	R	\$600.00
						FEES VARSITY AND JV WARREN					
						TOURNAMENTS 12 9 23 1 6 24					
							23-24				\$600.00
						NUMBER OF INVOICES: 1					\$600.00
WAYSIDE 000	Wayside Publishing	Q-144043	0062400005	mm1123	AP	AP Spanish Online Access to	F B	10/12/2023	11/09/2023	R	\$50.46
						Textbook					
							23-24				\$50.46
						NUMBER OF INVOICES: 1					\$50.46
WEAVEAND002	Weaver, Andrea	10162023	0000000000	mm1123	AP	G Bball coach gear	B	10/16/2023	11/09/2023	R	\$164.90
						reimbursement					
							23-24				\$164.90

<u>VEN-KEY</u>	<u>VENDOR NAME</u>	<u>INVOICE #</u>	<u>PO NUMBER</u>	<u>BATCH</u>	<u>BANK</u>	<u>DESCRIPTION</u>	<u>LQ S</u>	<u>INV DATE</u>	<u>DUE DATE</u>	<u>C</u>	<u>NET AMOUNT</u>
	<u>ACH VOID DOWNLOAD</u>	<u>DISCOUNT DESCRIPTION</u>		<u>DISC AMT</u>		<u>ADJUSTMENT DESCRIPTION</u>	<u>FY</u>	<u>ADJ AMT</u>	<u>CHECK NBR</u>		<u>INVOICE AMOUNT</u>
						NUMBER OF INVOICES: 1					\$164.90
WEX BANK000	WEX BANK	92468499	0000000000	mm1123	AP	Fuel Purchases	B	10/15/2023	11/09/2023	M	\$1,046.92
							23-24		114862		\$1,046.92
						NUMBER OF INVOICES: 1					\$1,046.92
WIGHT & 000	Wight & Company	230081-003	0000000000	mm1123	AP	Weight Room expansion	B	09/30/2023	11/09/2023	R	\$27,381.53
							23-24				\$27,381.53
						NUMBER OF INVOICES: 1					\$27,381.53
WOJDAWOJ000	Wojdak, Wojciech	10132023 6:30pm	0000000000	mm1123	AP	B Soccer V	B	10/13/2023	11/09/2023	R	\$82.00
							23-24				\$82.00
						NUMBER OF INVOICES: 1					\$82.00
WU LIL000	Wu, Lily	10252023	0000000000	mm1123	AP	SkyCon23 Travel reimbursement	B	10/25/2023	11/09/2023	R	\$405.69
							23-24				\$405.69
						NUMBER OF INVOICES: 1					\$405.69
YORK HIG000	York High School	11042023 Speech	0000000000	mm102623	AP	Speech entry registration	H	10/22/2023	10/26/2023	R	\$175.00
							23-24		114909		\$175.00
						NUMBER OF INVOICES: 1					\$175.00
ZAPPARIC000	Zappa, Richard	10032023	0000000000	mm1123	AP	G Volleyball Frosh A/B	B	10/03/2023	11/09/2023	R	\$114.00
							23-24				\$114.00
ZAPPARIC000	Zappa, Richard	10102023	0000000000	mm1123	AP	G Volleyball JV/V	B	10/10/2023	11/09/2023	R	\$114.00
							23-24				\$114.00
ZAPPARIC000	Zappa, Richard	10232023	0000000000	mm1123	AP	G Volleyball V	B	10/23/2023	11/09/2023	R	\$40.00
							23-24				\$40.00

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ	S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR		INVOICE AMOUNT
ZAPPARIC000	Zappa, Richard	10242023	0000000000	mm1123	AP	G Volleyball V	B	10/24/2023	11/09/2023	R		\$80.00
							23-24					\$80.00
ZAPPARIC000	Zappa, Richard	10262023	0000000000	mm1123	AP	G Volleyball V	B	10/26/2023	11/09/2023	R		\$40.00
							23-24					\$40.00
NUMBER OF INVOICES: 5												\$388.00
ZION-BEN001	Zion-Benton Township High School	08212023	0000000000	mm1123	AP	LakeCo B Golf Invite	B	08/21/2023	11/09/2023	R		\$330.00
							23-24					\$330.00
NUMBER OF INVOICES: 1												\$330.00
TOTAL NUMBER OF BATCH INVOICES: 255												\$675,744.99
TOTAL NUMBER OF HISTORY INVOICES: 66												\$62,109.68
319 COMPUTER CHECK INVOICES												\$736,632.75
47												
2 MANUAL CHECK INVOICES												\$1,221.92
TOTAL INVOICES: 321												\$737,854.67
BANK TOTALS: BANK BANK ACCOUNT # INVOICE AMOUNT NET AMOUNT												
AP **A000 1120 0000 00 000000 \$737,854.67 \$737,854.67												

LIQUIDATION STATUS (LQ) CODE LEGEND:

L = LIQUIDATION PENDING C = CLOSED PO/NOT RECEIVING

P = PARTIAL LIQUIDATION F = FULL LIQUIDATION

BLANK = NO LIQUIDATION

***** End of report *****

FD	SOURCE	2023-24 ANNUAL BUDGET	October 2023-24 MONTHLY ACTIVITY	2023-24 FYTD ACTIVITY	2023-24 BALANCE	2023-24 FYTD %
10	EDUCATION FUND					
10	REVENUE FROM LOCAL SOURCES	19,883,299.00	1,278,320.40	8,614,555.98	11,268,743.02	43.33
10	FLOW THROUGH	0.00	0.00	0.00	0.00	0.00
10	STATE SOURCES	22,701,855.00	742,917.82	2,100,757.83	20,601,097.17	9.25
10	FEDERAL SOURCES	1,650,861.00	176,014.77	470,550.74	1,180,310.26	28.50
10	TRANSFERS	0.00	0.00	0.00	0.00	0.00
10	EDUCATION FUND	44,236,015.00	2,197,252.99	11,185,864.55	33,050,150.45	25.29
20	OPERATIONS & MAINTENANCE FUND					
20	REVENUE FROM LOCAL SOURCES	4,673,103.00	359,010.88	2,100,742.32	2,572,360.68	44.95
20	STATE SOURCES	50,000.00	0.00	0.00	50,000.00	0.00
20	FEDERAL SOURCES	0.00	0.00	0.00	0.00	0.00
20	TRANSFERS	0.00	0.00	0.00	0.00	0.00
20	OPERATIONS & MAINTENANCE F	4,723,103.00	359,010.88	2,100,742.32	2,622,360.68	44.48
30	DEBT SERVICE FUND					
30	REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0.00	0.00
30	TRANSFERS	0.00	0.00	0.00	0.00	0.00
30	DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00
40	TRANSPORTATION FUND					
40	REVENUE FROM LOCAL SOURCES	1,526,780.00	83,698.76	651,873.44	874,906.56	42.70
40	STATE SOURCES	1,731,250.00	496,931.00	941,091.88	790,158.12	54.36
40	TRANSFERS	898,545.00	0.00	0.00	898,545.00	0.00
40	TRANSPORTATION FUND	4,156,575.00	580,629.76	1,592,965.32	2,563,609.68	38.32
50	I.M.R.F./SOCIAL SECURITY FUND					
50	REVENUE FROM LOCAL SOURCES	968,443.00	50,904.40	398,181.94	570,261.06	41.12
50	I.M.R.F./SOCIAL SECURITY F	968,443.00	50,904.40	398,181.94	570,261.06	41.12
60	CAPITAL PROJECTS FUND					
60	REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0.00	0.00
60	TRANSFERS	4,500,000.00	0.00	0.00	4,500,000.00	0.00
60	CAPITAL PROJECTS FUND	4,500,000.00	0.00	0.00	4,500,000.00	0.00
70	WORKING CASH FUND					
70	REVENUE FROM LOCAL SOURCES	331,732.00	17,718.68	148,379.43	183,352.57	44.73
70	WORKING CASH FUND	331,732.00	17,718.68	148,379.43	183,352.57	44.73

Grand Revenue Totals	58,915,868.00	3,205,516.71	15,426,133.56	43,489,734.44	26.18
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GRANT COMMUNITY HIGH SCHOOL DISTRICT 124														
INVESTMENT SCHEDULE AS OF OCTOBER 31, 2023														
PMA FINANCIAL NETWORK, INC.														
10687-101														
Trans.	Date		Date											
No.	Placed	Coupon	Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	WORK CSH	INT. EST.
60717	07/03/23		11/09/23	TBILL	US Treasury	699,128.52	5.22		599,128.52		30,000.00	70,000.00		12,871.48
1350842	06/30/23		11/17/23	CD	First National Bank	244,950.00	5.25		244,950.00					4,929.20
1350843	06/30/23		11/17/23	CD	Western Alliance Bank	1,855,050.00	5.22	1,000,000.00	55,050.00				800,000.00	37,163.00
52750	05/18/22		11/20/23	DTC	Sandy Spring Bank	247,182.20	2.30	247,182.20						5,685.19
52751	05/20/22		11/20/23	DTC	Oceanfirst Bank NA	247,181.73	2.20					247,181.73		5,434.00
61531	09/11/23		12/14/23	TNOTE	US Treasury	1,452,736.96	5.33	1,452,736.96						19,263.04
1353285	09/11/23		12/14/23	CD	Southside Bank	246,500.00	5.29	246,500.00						3,358.84
61532	09/11/23		12/28/23	TNOTE	US Treasury	899,030.19	5.30	899,030.19						13,969.81
60132	05/25/23		12/31/23	TNOTE	US Treasury	298,110.94	5.20	298,110.94						6,963.45
61533	09/11/23		01/09/24	TNOTE	US Treasury	1,999,205.89	5.35	1,999,205.89						34,794.11
33803	05/25/23		01/11/24	CD	Wheaton Bank & Trust	241,950.00	5.17	241,950.00						7,916.58
57103	05/25/23		01/11/24	CD	Schaumburg Bank & Trust	241,950.00	5.17	241,950.00						7,916.58
5744	05/25/23		01/19/24	CD	State Bank of the Lakes	241,700.00	5.15	241,700.00						8,151.98
27052	05/25/23		01/19/24	CD	St. Charles Bank & Trust	241,700.00	5.15	241,700.00						8,151.98
34011	05/25/23		01/19/24	CD	Village Bank and Trust	241,700.00	5.15	241,700.00						8,151.98
34717	05/25/23		01/19/24	CD	Town Bank	241,700.00	5.15	241,700.00						8,151.98
57082	05/25/23		01/19/24	CD	Northbrook Bank & Trust	241,700.00	5.15	241,700.00						8,151.98
57512	05/25/23		01/19/24	CD	Western Alliance Bank	241,700.00	5.17	241,700.00						8,188.57
58314	05/25/23		01/19/24	CD	Old Plank Trail Cmnty B	241,700.00	5.15	241,700.00						8,151.98
33935	05/25/23		01/30/24	CD	Wintrust Bank	100,200.00	5.15	100,200.00						3,533.29
1353283	09/11/23		01/30/24	CD	DMB Community Bank	244,850.00	5.25	244,850.00						4,962.87
1353284	09/11/23		01/30/24	CD	Vast Bank, Natl Associat	244,750.00	5.35	244,750.00						5,058.28
27589	05/25/23		02/14/24	CD	Lake Forest Bank & Trust	240,850.00	5.15	240,850.00						9,001.30
33686	05/25/23		02/14/24	CD	Bank Hapoalim B.M.	240,850.00	5.12	240,850.00						8,948.87
33849	05/25/23		02/14/24	CD	Hinsdale Bank & Trust	240,850.00	5.15	240,850.00						9,001.30
34073	05/25/23		02/14/24	CD	Libertyville Bank & Trust	240,850.00	5.15	240,850.00						9,001.30
34681	05/25/23		02/14/24	CD	Crystal Lake Bank & Trust	240,850.00	5.15	240,850.00						9,001.30
57701	05/25/23		02/14/24	CD	Beverly Bank & Trust Co	240,850.00	5.15	240,850.00						9,001.30
60133	05/25/23		02/15/24	TNOTE	US Treasury	349,287.58	5.13	349,287.58						12,587.42
14445	05/25/23		02/28/24	CD	Farmers and Merchants	240,450.00	5.13	240,450.00						9,428.80
29209	05/25/23		03/14/24	CD	NexBank	240,050.00	5.09	240,050.00						9,843.71
34395	05/25/23		03/14/24	CD	Barrington Bank & Trust	240,000.00	5.09	240,000.00						9,839.92
60386	06/14/23		03/14/24	DTC	Bank of America	240,279.29	5.14	240,279.29						9,262.77
60390	06/14/23		03/14/24	DTC	US Bank Natl Assoc	240,192.55	5.25	240,192.55						9,457.58
60396	06/15/23		03/15/24	DTC	Ally Bank	240,279.29	5.14		240,279.29					9,262.77
60400	06/16/23		03/15/24	DTC	SO Bank & Trust Co	240,278.31	5.14					240,278.31		9,262.73
60399	06/21/23		03/21/24	DTC	Washington Federal	240,279.29	5.14		240,279.29					9,262.77
5496	05/25/23		03/22/24	CD	Cornerstone Bank	239,600.00	5.15	239,600.00						10,199.67
1349811	06/08/23		04/12/24	CD	Financial Federal Bank	220,950.00	5.11	220,950.00						9,558.30
1349813	06/08/23		04/12/24	CD	CIBM Bank	239,500.00	5.11	239,500.00						10,360.77
1349817	06/08/23		04/12/24	CD	ServisFirst Bank	239,550.00	5.12	239,550.00						10,346.75
1349810	06/08/23		04/19/24	CD	Western Alliance Bank	1,921,700.00	5.12	1,921,700.00						85,099.19
1349812	06/08/23		04/19/24	CD	The First National Bank of	239,200.00	5.15	239,200.00						10,665.04
1349816	06/08/23		04/19/24	CD	Bank 7	239,100.00	5.20	239,100.00						10,757.88
60719	07/03/23		04/30/24	TNOTE	US Treasury	1,992,706.52	5.32	1,992,706.52						54,293.48
296051	06/27/23		06/26/24	TS	Term Series	1,300,000.00	5.25	1,300,000.00						68,250.00
49435	10/28/21		10/31/24	TNOTE	US Treasury	1,984,269.80	0.61	1,984,269.80						14,261.13
49428	11/03/21		11/04/24	DTC	Goldman Sachs Bank US	249,443.64	0.69				249,443.64			443.64
49429	11/03/21		11/04/24	DTC	UBS Bank USA	249,074.04	0.69	100,000.00				114,559.81	34,514.23	74.04
61861	09/29/23		11/30/24	TNOTE	US Treasury	1,699,855.06	5.22	799,855.06	900,000.00					8,964.59
61863	09/29/23		12/15/24	TNOTE	US Treasury	899,140.49	5.21	899,140.49						2,805.41
61864	09/29/23		12/31/24	TNOTE	US Treasury	699,269.44	5.22	699,269.44						3,245.30
61865	09/29/23		01/15/25	TNOTE	US Treasury	1,199,041.41	5.20	1,199,041.41						3,040.59
61878	09/29/23		01/31/25	TNOTE	US Treasury	599,133.11	5.18	599,133.11						1,478.27
					Subtotal Investments	28,882,406.25		24,816,741.43	2,279,687.10	0.00	279,443.64	672,019.85	834,514.23	28,882,406.25
			10/31/23	MMA	ISDLAF	8,281,608.45		3,583,122.74	18,285.32	0.00	1,132,225.15	267,462.10	3,280,513.14	8,281,608.45

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124														
INVESTMENT SCHEDULE AS OF OCTOBER 31, 2023														
PMA FINANCIAL NETWORK, INC.														
10687-101														
Trans.	Date		Date											
No.	Placed	Coupon	Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	WORK CSH	INT. EST.
			10/31/23	MMA	ISDMAX	232,151.87		163,024.49	480.61	0.00	242.30	24.12	68,380.34	232,151.87
					Total	37,396,166.57		28,562,888.66	2,298,453.04	0.00	1,411,911.09	939,506.07	4,183,407.71	37,396,166.57

GRANT COMM. HIGH SCHOOL DISTRICT #124 PROPERTY TAX DISTRIBUTION 2022

E.A.V. 1,078,742,086

TOTAL EXTENSION 24,413,821.25

RATES	1.593	0.409	0.138	0.036	0.043	0.028	0.000	0.005
% OF TOTAL DISTRIBUTION	70.73%	18.18%	6.13%	1.59%	1.91%	1.23%	0.00%	0.22%

DATE	AMOUNT	% NOT including recapture	EDUCATION	O & M	TRANS.	IMRF	FICA	W.C.	B & I	SEDOL
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
Current Year										
GL Account #			10-1111-100000	20-1111-100000	40-1111-100000	50-1151-100000	50-1151-100000	70-1111-100000		50-1153-100000
05/25/23	840,751.63	3.44%	594,697.86	152,868.55	51,500.11	13,393.29	16,092.41	10,363.41	0.00	1,836.00
06/08/23	2,761,089.32	14.75%	1,953,030.89	502,031.40	169,130.10	43,984.54	52,848.64	34,034.20	0.00	6,029.55
06/20/23	6,709,443.30	42.24%	4,745,862.42	1,219,935.62	410,985.92	106,882.38	128,422.12	82,703.06	0.00	14,651.79
06/29/23	1,490,171.38	48.34%	1,054,058.89	270,948.43	91,280.22	23,738.64	28,522.63	18,368.40	0.00	51,254.17
Total Current Yr Disritubion NOT including Recapture	11,801,455.63	48.34%	8,347,650.07	2,145,783.99	722,896.36	187,998.85	225,885.79	145,469.06	0.00	25,771.50
Total Current Yr Disritubion including Recapture	11,852,245.18	48.55%	8,347,650.07	2,196,573.54	722,896.36	187,998.85	225,885.79	145,469.06	0.00	25,771.50

Prior Year	Amount	% NOT including recapture	EDUCATION	O & M	TRANS.	IMRF	FICA	W.C.	B & I	SEDOL
GL Account #			10-1112-100000	20-1112-100000	40-1112-100000	50-1152-100000	50-1152-100000	70-1112-100000		50-1153-100000
07/13/23	559,843.97	50.63%	396,000.43	101,792.89	34,293.16	8,918.39	10,715.69	6,900.84	0.00	1,222.56
07/27/23	292,044.52	51.83%	206,574.98	53,100.61	17,889.14	4,652.31	5,589.88	3,599.85	0.00	637.75
08/02/23	92.40	51.83%	65.36	16.80	5.66	1.47	1.77	1.14	0.00	0.20
08/07/23	4,683.53	51.85%	3,312.85	851.58	286.89	74.61	89.65	57.73	0.00	10.23
08/17/23	152,241.06	52.47%	107,686.30	27,681.03	9,325.50	2,425.22	2,913.97	1,876.58	0.00	332.46

08/29/23	4,554.79	52.49%	3,221.79	828.17	279.00	72.56	87.18	56.14	0.00	9.95
08/31/23	4,156.37	52.51%	2,939.97	755.73	254.60	66.21	79.56	51.23	0.00	9.08
08/31/23	65.74	52.51%	46.50	11.95	4.03	1.05	1.26	0.81	0.00	0.14
09/01/23	12,105.05	52.56%	8,562.39 0.01	2,200.98	741.49	192.84	231.70	149.21	0.00	26.43
09/01/23	7,683.07	52.59%	5,434.55	1,396.96	470.63	122.39	147.06	94.70	0.00	16.78
09/05/23	11,945.74	52.64%	8,449.71 (0.01)	2,172.02	731.73	190.30	228.65	147.25	0.00	26.09
09/11/23	6,106,353.50	77.65%	4,319,272.45 0.01	1,110,279.61	374,043.75	97,275.07	116,878.67	75,269.15	0.00	13,334.79
09/29/23	2,119,765.83	86.33%	1,499,396.68	385,423.61	129,845.93	33,768.17	40,573.38	26,129.01	0.00	4,629.05
10/20/23	1,366,399.38	91.93%	966,509.91 0.01	248,443.75	83,698.59	21,766.93	26,153.57	16,842.74	0.00	2,983.88
11/16/23		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12/14/23		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52 0.00

Prior Yr Total NOT including Recapture	10,641,934.95	43.59%	7,527,473.90	1,934,955.69	651,870.10	169,527.53	203,691.98	131,176.39	0.00	23,239.39
Prior Yr Total INCLUDING Recapture	10,752,274.41	44.04%	7,527,473.90	2,045,295.15	651,870.10	169,527.53	203,691.98	131,176.39	0.00	23,239.39

Recapture:		% of Recapture	Recapture Extension: \$ 119,654.07							
GL Account #			10-1112-100000	20-1112-100000	40-1112-100000	50-1152-100000	50-1152-100000	70-1112-100000	50-1153-100000	
PTAB/CE										
Recapture - 5/25	4,148.56	3.47%	0.00	4,148.56	0.00	0.00	0.00	0.00	0.00	0.00
PTAB/CE										
Recapture - 6/8	13,595.80	14.83%	0.00	13,595.80	0.00	0.00	0.00	0.00	0.00	0.00
PTAB/CE										
Recapture - 6/29	33,045.19	42.45%	0.00	33,045.19	0.00	0.00	0.00	0.00	0.00	0.00
PTAB/CE										
Recapture - 7/13	7,338.94	48.58%	0.00	7,338.94	0.00	0.00	0.00	0.00	0.00	0.00
PTAB/CE										
Recapture - 7/13	2,757.18	50.88%	0.00	2,757.18	0.00	0.00	0.00	0.00	0.00	0.00

PTAB/CE										
Recapture - 7/27	1,442.88	52.09%	0.00	1,442.88	0.00	0.00	0.00	0.00	0.00	0.00
PTAB?CE										
Recapture - 8/17	750.77	52.72%	0.00	750.77	0.00	0.00	0.00	0.00	0.00	0.00
PTAB/CE										
Recapture - 9/11	30,074.86	77.85%	0.00	30,074.86	0.00	0.00	0.00	0.00	0.00	0.00
PTAB/CE										
Recapture - 9/29	10,444.02	86.58%	0.00	10,444.02	0.00	0.00	0.00	0.00	0.00	0.00
PTAB/CE										
Recapture - 10/20	6,741.26	92.22%	0.00	6,741.26	0.00	0.00	0.00	0.00	0.00	0.00
PTAB/CE										
Recapture - 11/16		92.22%	0.00		0.00	0.00	0.00	0.00	0.00	0.00
PTAB/CE										
Recapture - 12/14		92.22%	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Total Recapture:	110,339.46	92.22%	0.00	110,339.46	0.00	0.00	0.00	0.00	0.00	0.00
Interest		0.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS	22,553,730.04	92.4%	15,875,123.97	4,191,079.14	1,374,766.46	357,526.38	429,577.77	276,645.45	0.00	49,010.89
(without int.)										

FD	OBJ	OBJ	2023-24 ANNUAL BUDGET	October 2023-24 MONTHLY ACTIVITY	2023-24 FYTD ACTIVITY	2023-24 BALANCE	2023-24 FY %
10		EDUCATION FUND					
10	1---	SALARIES	19,184,235.00	1,514,305.57	5,995,324.52	13,188,910.48	31.25
10	2---	BENEFITS	2,594,731.00	171,751.64	1,106,913.38	1,548,936.07	42.66
10	3---	PURCHASED SERVICES	2,835,304.00	267,140.29	1,257,095.68	1,797,940.15	44.34
10	4---	SUPPLIES	2,034,431.00	29,026.81	1,111,680.37	951,007.97	54.64
10	5---	CAPITAL OUTLAY	371,060.00	135,382.32	416,283.89	-53,478.91	112.19
10	6---	OTHER OBJECTS	2,052,037.00	131,003.64	805,853.57	1,297,462.65	39.27
10	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
10	8---	TUITION	0.00	0.00	0.00	0.00	0.00
10	----	EDUCATION FUND	29,071,798.00	2,248,610.27	10,693,151.41	18,730,778.41	36.78
20		OPERATIONS & MAINTENANCE FUND					
20	1---	SALARIES	1,122,711.00	93,622.57	376,268.44	746,442.56	33.51
20	2---	BENEFITS	173,322.00	14,176.63	69,939.45	116,615.48	40.35
20	3---	PURCHASED SERVICES	1,390,597.00	140,786.22	477,316.05	955,403.57	34.32
20	4---	SUPPLIES	750,500.00	71,875.02	285,530.85	478,004.76	38.05
20	5---	CAPITAL OUTLAY	250,000.00	14,527.03	276,257.25	10,752.30	110.50
20	6---	OTHER OBJECTS	700.00	0.00	0.00	700.00	0.00
20	7---	NON-CAP EQUIPMENT	1,500,000.00	0.00	0.00	1,500,000.00	0.00
20	----	OPERATIONS & MAINTENANCE FUND	5,187,830.00	334,987.47	1,485,312.04	3,807,918.67	28.63
30		DEBT SERVICE FUND					
30	6---	OTHER OBJECTS	0.00	0.00	0.00	0.00	0.00
30	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
30	----	DEBT SERVICE FUND	0.00	0.00	0.00	0.00	0.00
40		TRANSPORTATION FUND					
40	1---	SALARIES	830,000.00	72,498.42	249,153.77	580,846.23	30.02
40	2---	BENEFITS	175,104.00	13,056.85	66,820.35	121,340.50	38.16
40	3---	PURCHASED SERVICES	2,827,371.00	122,970.01	959,807.50	1,946,352.56	33.95
40	4---	SUPPLIES	204,000.00	21,387.53	46,363.80	174,118.41	22.73
40	5---	CAPITAL OUTLAY	120,000.00	0.00	119,998.78	1.22	100.00
40	6---	OTHER OBJECTS	100.00	0.00	30.00	70.00	30.00
40	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
40	----	TRANSPORTATION FUND	4,156,575.00	229,912.81	1,442,174.20	2,822,728.92	34.70
50		I.M.R.F./SOCIAL SECURITY FUND					
50	2---	BENEFITS	968,443.00	102,949.84	350,343.88	618,099.12	36.18
50	----	I.M.R.F./SOCIAL SECURITY FUND	968,443.00	102,949.84	350,343.88	618,099.12	36.18
60		CAPITAL PROJECTS FUND					
60	5---	CAPITAL OUTLAY	4,500,000.00	0.00	27,381.53	4,500,000.00	0.61
60	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
60	----	CAPITAL PROJECTS FUND	4,500,000.00	0.00	27,381.53	4,500,000.00	0.61

<u>FD</u>	<u>OBJ</u>	<u>OBJ</u>	<u>2023-24</u> <u>ANNUAL BUDGET</u>	<u>October 2023-24</u> <u>MONTHLY ACTIVITY</u>	<u>2023-24</u> <u>FYTD ACTIVITY</u>	<u>2023-24</u> <u>BALANCE</u>	<u>2023-24</u> <u>FY %</u>
70		WORKING CASH FUND					
70	6---	OTHER OBJECTS	3,898,545.00	0.00	0.00	3,898,545.00	0.00
70	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
70	----	WORKING CASH FUND	3,898,545.00	0.00	0.00	3,898,545.00	0.00

Grand Expense Totals	47,783,191.00	2,916,460.39	13,998,363.06	34,378,070.12	29.30
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Number of Accounts: 1171

***** End of report *****

Zuzanna Janicki

The Grant Community High School November Student of the Month is senior Zuzanna Janicki, daughter of Maciej and Anna Janicki of Fox Lake.

Zuzanna's academic achievements include induction into the National Honor Society during her sophomore year and she serves as Publisher/Treasurer. She has earned Honor Roll status each semester, qualified for Microsoft certification, and has taken several AP classes. She holds an impressive 4.78 GPA.

Her extracurricular activities are varied and include Student Council serving as Secretary, FCCLA, Academic Team, Theater Costume Designer, Snow Dogs, Class Council, Bulldog Buddies, and she was named Captain of the Varsity Academic Team.

She attended Illinois Theater Fest, the Rotary Youth Leadership Awards, Innovation Camp, and the School of the Art Institute of Chicago Portfolio Class, Fashion Design and Construction. She was awarded the “Golden Rose” award from the Archdiocese of Chicago, PAS costumes award, silver medal in FCCLA State competition for Casual Apparel Construction, and a Bulldog Pride award.

Zuzanna has been an altar server and vacation bible school leader at Transfiguration Church in Wauconda, a peer helper for 6-8th graders, summer Innovation Camp volunteer, Feed My Starving Children, other NHS opportunities, and a social studies peer tutor.

In addition to all of her activities, Zuzanna has worked at the Northbrook Park District as an Assistant Costume Designer for the Children’s Community Theater and as a freelance tailor/seamstress. She enjoys movies, sewing/designing/fashion, reading, photography, snowboarding, camping, and going to concerts.

Her plans for the future include pursuing a Bachelor of Arts degree in Theater Design and Technology with an emphasis in Costume Design at Columbia College Chicago.

Grant Community High School

Excellence **in Education** AWARD

Awarded to: *Courtney Spreitzer*

Reason Chosen:

Courtney Spreitzer is deserving of the Excellence in Education Award because she exemplifies the mission, vision, and values of Grant Community High School. She demonstrates adaptability and perseverance through her instruction of students, her dedication in her Professional Learning Team, and her collaborative efforts with our PBIS Team and schoolwide efforts.

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She is a masterful educator who supports her students by meeting them where they are, but encouraging them to exceed their own beliefs and expectations about themselves. She utilizes data in her decision making efforts, and is looked to as a leader among interventionists in working with new strategies and initiatives. She works with new programs as a means to further student learning and achieve personal goals that they work together in establishing.

Furthermore, she works tremendously well with her co-teacher, creating a balanced space where students know they will be held accountable by trustworthy adults. She demonstrates empathy with students in their educational pathways, and values communication in her work. Courtney supports her department by never shying away from questions, demonstrating how and why to use resources, and championing evidence-based strategies and tools.

Outside of the classroom she promotes healthy and inspiring relationships with students through her work with PBIS. Her collaborative efforts help to further our efforts in emphasizing the RED initiative, and she holds students and staff accountable in being the best they can be.

For these reasons and many more, Courtney is undoubtedly deserving of this award.

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy Schmidt, Ed.D.
Principal

EBG Pilot Update

Board of Education Presentation 11/9/23

Why Evidence Based Grading?

At Grant Community High School, the purpose of grading is to honestly and accurately reflect student progress toward identified learning standards at a specific moment in time. In order to assess progress, students' performance will demonstrate understanding and allow for teacher feedback to guide mastery. Our goal is to clearly communicate to students and families while also providing meaningful data to support student needs.

What is Evidence Based Grading?

Provides parents and students with information about how and what the student knows and can do.

- aligns with state academic standards
- reports academics and behavior separately
- clarifies course expectations
- communicates the mastery of defined learning targets instead of the accumulation of points
- reports the student's achievement toward meeting learning targets at a given time by reflecting on evidence based on various assessments

Evidence Based Grading - The Basics

What is reported? Skills, Growth, and Behavior

- Performance levels will represent the most recent, comprehensive, or frequent evidence.
- Formative assessments may inform, but will not be included in the final assessment of the standard.
- Summative assessments will be used to determine performance levels.
- Respectful, Engaged, and Dependable behaviors will be reported separately from academic performance levels.

Evidence Based Grading - The Basics

Proficiency Scales/Rubrics

Skills (Used in determining an academic grade)

This area communicates information about the student's proficiency in each course standard. The following codes are used to indicate the mastery level of each student in the targets and skills of the course:

- Proficiency
- Approaching
- Developing
- No evidence

Evidence Based Grading - The Basics

Growth Grades

Growth (Not used in determining an academic grade)

In our grading system, teachers document each student's weekly progress throughout the semester using the following codes:

- AG - Stands for Appropriate Growth.
- MG - Stands for Minimal Growth.
- FG - Stands for Failing to Grow.
- NI - Stands for No Evidence/Incomplete.

Evidence Based Grading - The Basics

Behavior Grades

Keeping It R.E.D. Behavior (Not used in determining an academic grade)

Respectful: Manage your behavior appropriately, follow electronic policies of the class, be respectful to classmates and teachers, accept responsibility and consequences for your actions, use appropriate language, accept various roles and an equitable share of the work within a group, respond positively to ideas, opinions, values and traditions of others, encourage and help others.

Engaged: Participate in class, use feedback from teacher and others to improve, collaborate with others by accepting roles and share work equitably, create and follow a plan to complete work and tasks, establish priorities and manage time to achieve goals, seek out assistance when necessary.

Dependable: Come to class prepared, complete in-class and out-of-class work on time, use class wisely, be on time to class, adhere to class rules and policies, obtain and compete makeup work in a timely⁶⁴ manner, use TEAM or lab passes when appropriate, participate in relearn/redo opportunities.

There are two places to look to follow your student's progress:

1. Skyward

- Academic Skills
- Student Growth
- Behavior/Work Habits

Academic Skills come from formative and summative assessments. This is the data that will be used to determine the final grade.



Student Growth is reported weekly. This is the best place to look to follow your student's progress.



Behavior is reported at each progress period. This is the "why" for the progress your student is or is not making.



Example of Skyward Gradebook

▼ ALGEBRA BLOCK FALL	
Period 5 (10:55 AM - 11:20 AM)	
Michael Werner	
▼ Skill Assessments	
1A: I can create graphical representati...	
1B: I can create symbolic representati...	
2A: I can rewrite expressions and equ...	
2B: I can solve equations and Inequalit...	
3A: I can identify and interpret key cha...	
3B: I can use mathematical evidence L...	
4: I can use notation, signs, and make ...	
▼ Student Growth	
I am making adequate progress toward...	
Overall Grade	
▼ Behavioral Grades	
R: I am respectful.	
E: I am engaged.	
D: I am dependable.	

Skyward SBG Gradebook

2. Schoology

- Shows what your student is doing in class each day
 - Assignments/Coursework
 - Completed Notes
 - Videos
 - Additional Resources

Algebra 1

Biggest Changes:

- Changed the mindset of the teachers
- Mindset of the students are beginning to change toward the learning
- Very easy to recognize strengths and deficiencies
- Quicker targeted intervention strategies
- Productive conversations about “learning progress”
- Using the Schoology gradebook to track/report daily coursework completion

Success Stories:

- Students are not failing due to points lost due to unproductive “behaviors”
- Very little pushback from parents/students
- Students finding success after quicker targeted intervention
- Accountability for learning
- Student letter grades seem very accurate
- Communication between all stakeholders is improved

Algebra 1

Challenges:

- Grade entry and gradebook management is cumbersome
- Feedback and grading is more time consuming
- Evaluation of evidence to determine final letter grade is ongoing

Next Steps:

- Continue parent and student communication/education
- Develop rubrics for upcoming assessments and units

World History

Biggest Changes:

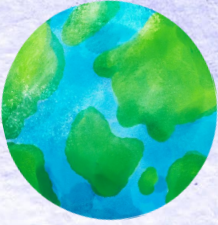
- Sifting through course material to ensure standard alignment
 - A true focus on skill which has led to a lot of conversation around what is truly “important”

Success Stories:

- Allows teachers to prioritize clear, targeted feedback
- Well-structured rubrics give students more direction
- Student engagement/buy-in seems to be strong
- Conversations have been more topical and expansive
- EBG works as a true reflection of what students can do



World History

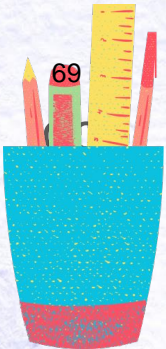


Challenges:

- Getting students/parents/teachers all on the same page with the grading system
- Feedback and grading is more time consuming
- Grade entry and gradebook management is cumbersome
- Since it is a pilot program, a lot of questions do not have answers until we see them played out
- Unsure if changes in quality are due to EBG

Next Steps:

- Focus on how EBG works with History standards (standards that not build upon each other & content that is more subjective)



Honors Biotechnology 1

Biggest Changes:

- Using a rubric to grade each assignment
- Communicating with students their grades

Success Stories:

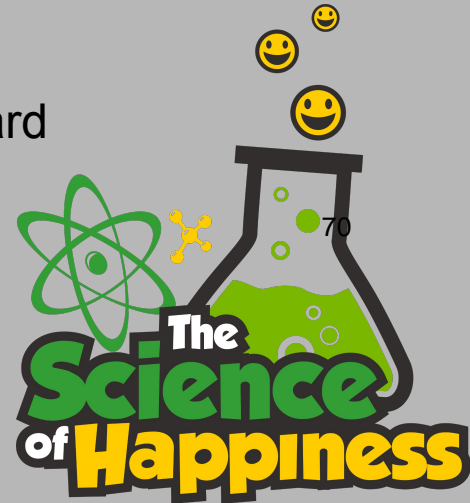
- Students expressing appreciation for the format

Challenges:

- Two gradebooks - Schoology as a log of daily work and Skyward as the official grade

Next Steps:

- Continue modifying activities to match the rubrics
- Modify rubrics, if needed, to better identify standards



Next Steps for the Pilot



- Gather teacher, student, and parent perception data including surveys and focus groups.
- Pilot teachers continue to develop rubrics and aligned content.
- Create an infographic for reading the SBG version of Skyward.
- Learn from other high schools that have implemented EBG/SBG.



2023 ILLINOIS REPORT CARD

SCHOOL IMPROVEMENT & ACCOUNTABILITY



Illinois
State Board of
Education

Annual Summative Designations

Schools receive an annual summative designation on the Illinois Report Card. The designation is based on the school's overall data, and the data for each student group, for all of the accountability indicators.

Exemplary	<ul style="list-style-type: none">• Overall performance in the top 10 percent of all schools• Must have no underperforming student groups at or below the "all students" group of the lowest-performing 5 percent of schools• High schools must have a graduation rate higher than 67 percent
Commendable	<ul style="list-style-type: none">• Overall performance not in the top 10 percent of all schools• Must have no underperforming student groups at or below the "all students" group of the lowest-performing 5 percent of schools• High schools must have a graduation rate higher than 67 percent
Targeted Support	<ul style="list-style-type: none">• One or more student groups performing at or below the "all students" group of the lowest-performing 5 percent of schools; groups must have at least 20 students in at least five of eight indicators, one of which must be non-academic <p>A Targeted Support designation initiates targeted school improvement status and the school begins a four-year cycle of school improvement.</p>
Comprehensive Support	<ul style="list-style-type: none">• Overall performance in the bottom 5 percent of Title I-eligible schools statewide• All high schools with a graduation rate of 67 percent or below• Schools that have completed a full Targeted Support school improvement cycle, where the performance of one or more of the originally Targeted student groups remains at or below the level of the "all students" group in the lowest-performing 5 percent of Title I-eligible schools at the end of the four-year improvement cycle <p>A Comprehensive Support designation initiates comprehensive school improvement status and the school begins a four-year cycle of school improvement.</p>
Intensive Support	<ul style="list-style-type: none">• A school that has completed a full Comprehensive Support school improvement cycle, but whose performance remains in the lowest-performing 5 percent of Title I-eligible schools statewide or is a high school with a graduation rate of 67 percent or below at the end of the four-year improvement cycle <p>An Intensive Support designation initiates intensive school improvement status and the school begins a four-year cycle of school improvement.</p>

STUDENT GROUPS

Demographics

- American Indian or Alaska Native
- Asian
- Black or African American

- Hispanic or Latino
- Native Hawaiian or Other Pacific Islander
- Two or More Races
- White

Programs

- Children with disabilities
- Economically disadvantaged students
- English Learners
- Former English Learners



2023 ILLINOIS REPORT CARD

MULTIPLE INDICATORS OF STUDENT SUCCESS



Illinois
State Board of
Education

A school's annual summative designation describes how well an individual school is meeting the needs of all its students. The designations recognize schools with strong overall performance across a range of academic and student success indicators. Schools with greatest need receive the most support.

Elementary & Middle Schools



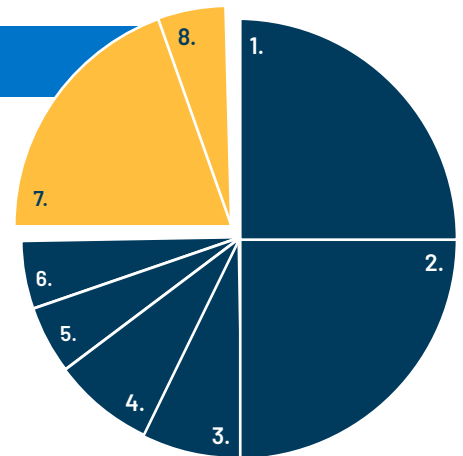
Academic Indicators

1. English Language Arts Growth: 25%
2. Math Growth: 25%
3. English Language Arts Proficiency: 7.5%
4. Math Proficiency: 7.5%
5. Science Proficiency: 5%
6. English Learner Progress to Proficiency: 5%



School Quality & Student Success Indicators

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



High School



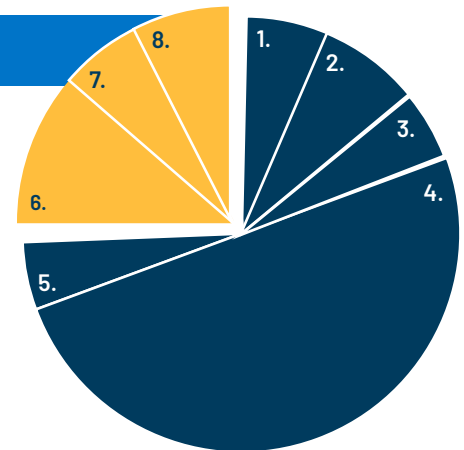
Academic Indicators

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



School Quality & Student Success Indicators

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



*Not yet ready for implementation

INDICATOR DEFINITIONS AND WEIGHTS

	INDICATOR	DEFINITION	WEIGHT (% OUT OF 100)	
Academic	Visit isbe.net/indicators for a more detailed definition of each indicator		P-8	9-12
	ELA Growth	Average of individual students' growth percentiles in English language arts (ELA)	25%	—
	Math Growth	Average of individual students' growth percentiles in math	25%	—
	ELA Proficiency	Percentage of students proficient in ELA	7.5%	
	Math Proficiency	Percentage of students proficient in math	7.5%	
	Science Proficiency	Percentage of students proficient in science	5%	
	English Learner (EL) Progress to Proficiency	An EL's progress attaining language proficiency within five years of identification	5%	
	Graduation	Four-year graduation rate	—	30%
		Five-year graduation rate	—	15%
		Six-year graduation rate	—	5%
School Quality/Student Success	Chronic Absenteeism	Percentage of students who missed 10% or more of the prior academic year (excused and unexcused absences)	20%	10%
	Climate Survey	Percentage of students who participated in the climate survey	5%	6.67%
	9th-Graders on Track	Percentage of ninth-grade students with five full-year course credits (or 10 semester) with no more than one semester F in a core subject	—	8.33%
	Fine Arts	A combination of measures of student participation and teacher qualifications in the fine arts	—	—
	P-2	Measures of attendance, literacy, and participation in enrichment and acceleration	—	
	3-8	A combination of measures of mathematic proficiency, middle school success, and participation in enrichment and acceleration	—	
	College and Career Readiness	Percentage of students meeting academic and career readiness requirements	—	

Board of Education

School Report Card

2022-2023



Indicators of Student Success

High School

75%

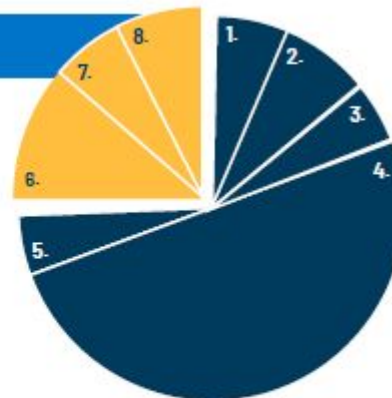
Academic Indicators

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

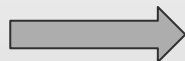
25%

School Quality & Student Success Indicators

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



Annual Summative Designations



Exemplary	<ul style="list-style-type: none"> • Overall performance in the top 10 percent of all schools • Must have no underperforming student groups at or below the “all students” group of the lowest-performing 5 percent of schools • High schools must have a graduation rate higher than 67 percent
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*2023, 2022, 2021 Designation

Student Groups

STUDENT GROUPS

Demographics

- American Indian or Alaska Native
- Asian
- Black or African American

- Hispanic or Latino
- Native Hawaiian or Other Pacific Islander
- Two or More Races
- White

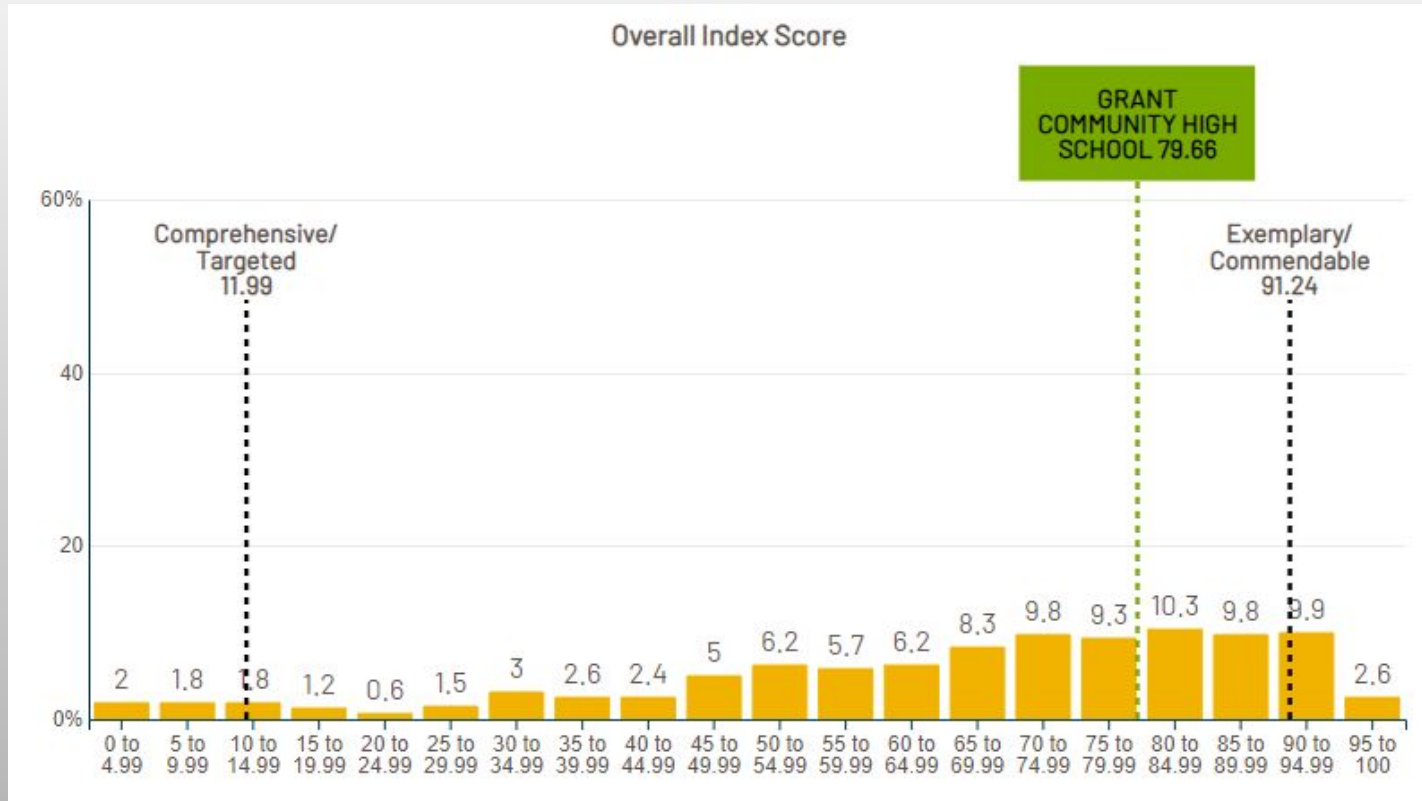
Programs

- Children with disabilities
- Economically disadvantaged students
- English Learners
- Former English Learners

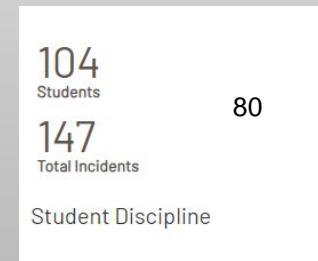
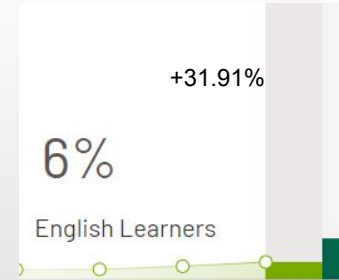
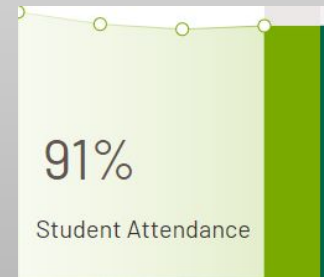
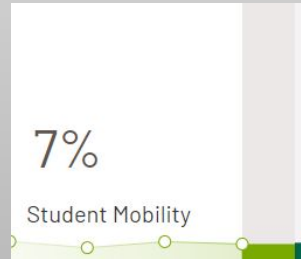
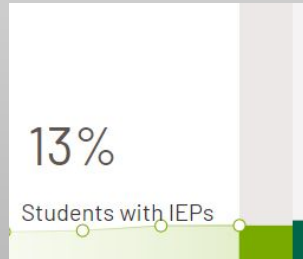
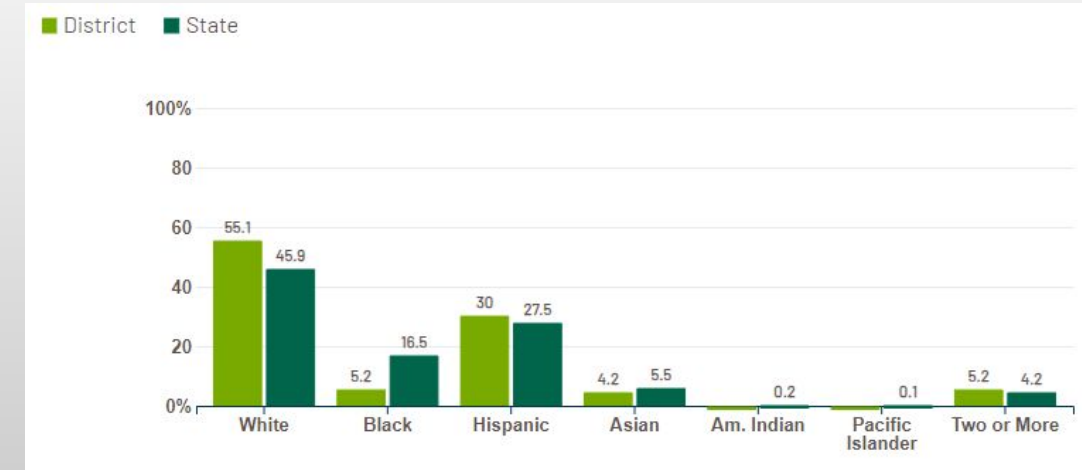
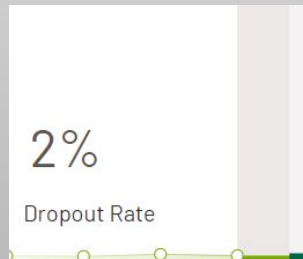
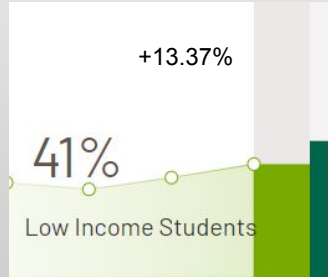
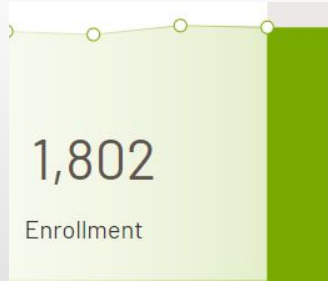
isbe.net/ilreportcard

Annual Summative Designations

Indicator Score



About our Students



ELA Proficiency

Partially Meets Approaching Meets Exceeds



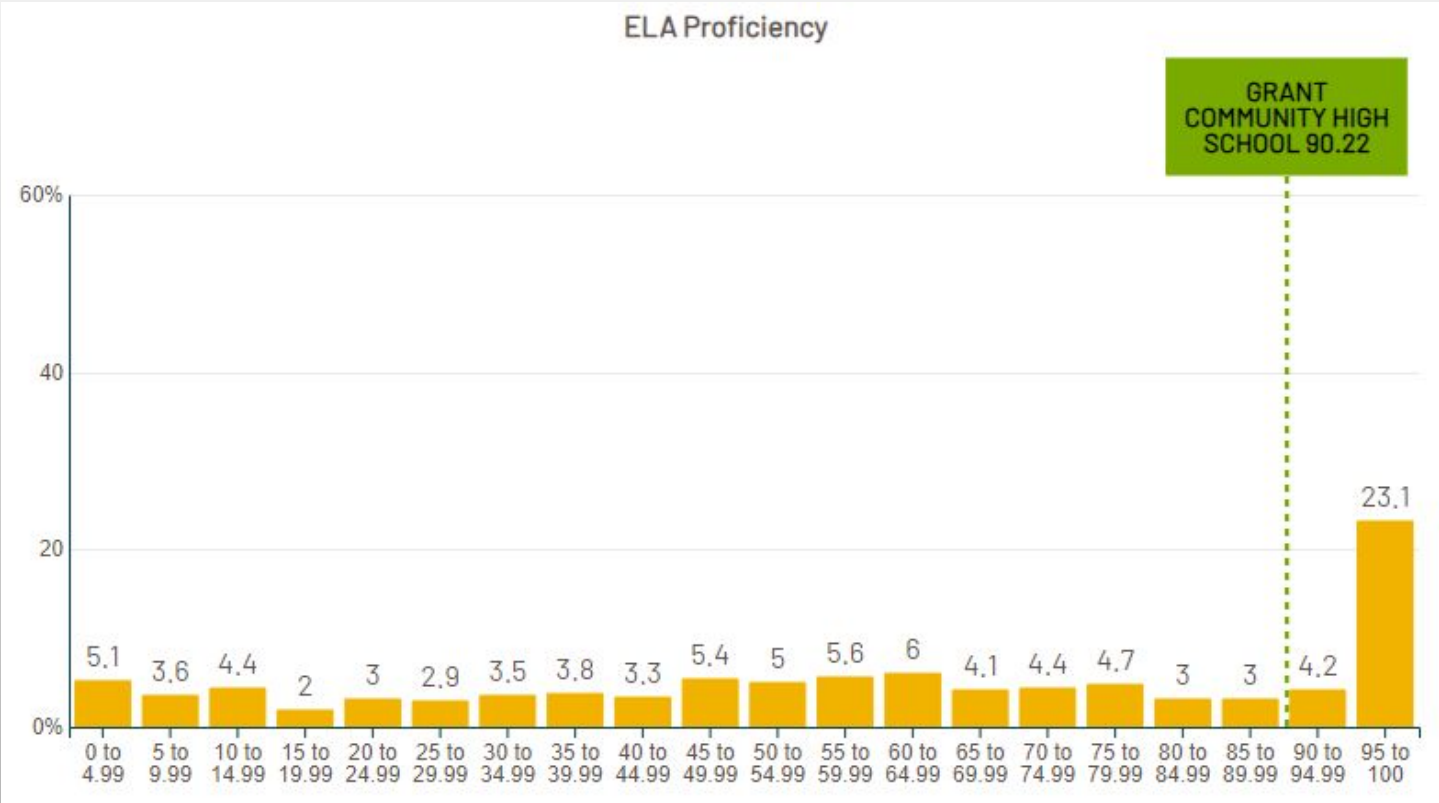
INDICATOR POINTS FORMULA:

$$\left[\frac{\text{Group_Percent_Proficient} + \text{Group_Annual_Proficiency_Target}}{2} \right] \times 100$$

ELA Proficiency

Indicator Score

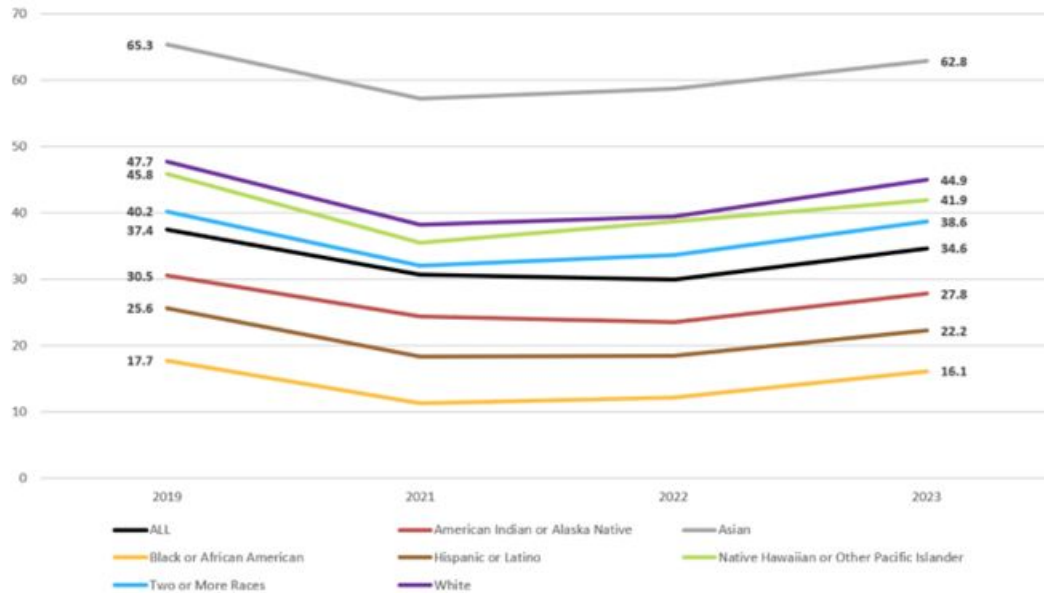
Proficiency Targets	
High School	
ELA	All
2022	31.73
2023	37.03
2024	42.33
2025	47.62
2026	52.92
2027	58.22
2028	63.52
2029	68.81
2030	74.11
2031	79.41
2032	84.70
2033	90.00



ELA Proficiency

Rising English Language Arts Proficiency Rates

Illinois has fourth highest standards for proficiency in the nation



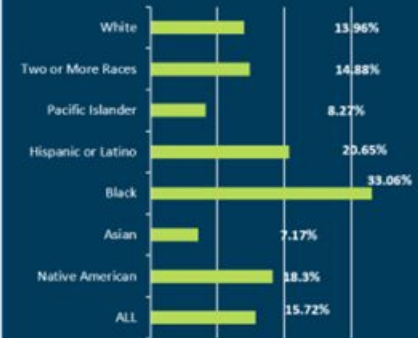
Key Takeaways

Major increase in ELA proficiency

Biggest gains for Black students

Overall rate still below pre-pandemic level

% Change from 2022-2023



Illinois
State Board of
Education



ELA Proficiency

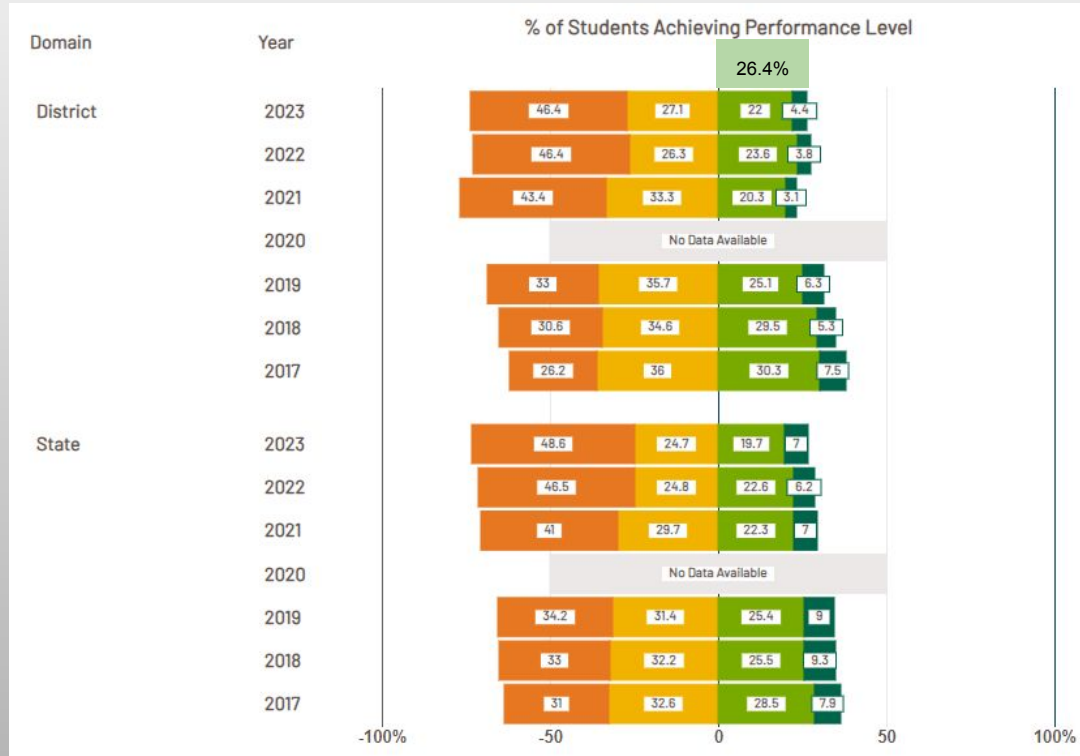
Grant CHSD 124

Illinois Report Card Analysis

Indicator	State Value*	2022	District Percentile	State Value*	2023	District Percentile	Change 2022 to 2023	
		District Value			District Value		District Value	District Percentile
ELA Proficiency	28.5%	23.2%	34	33.8%	33.5%	49	+10.3%	+15

Math Proficiency

Partially Meets Approaching Meets Exceeds



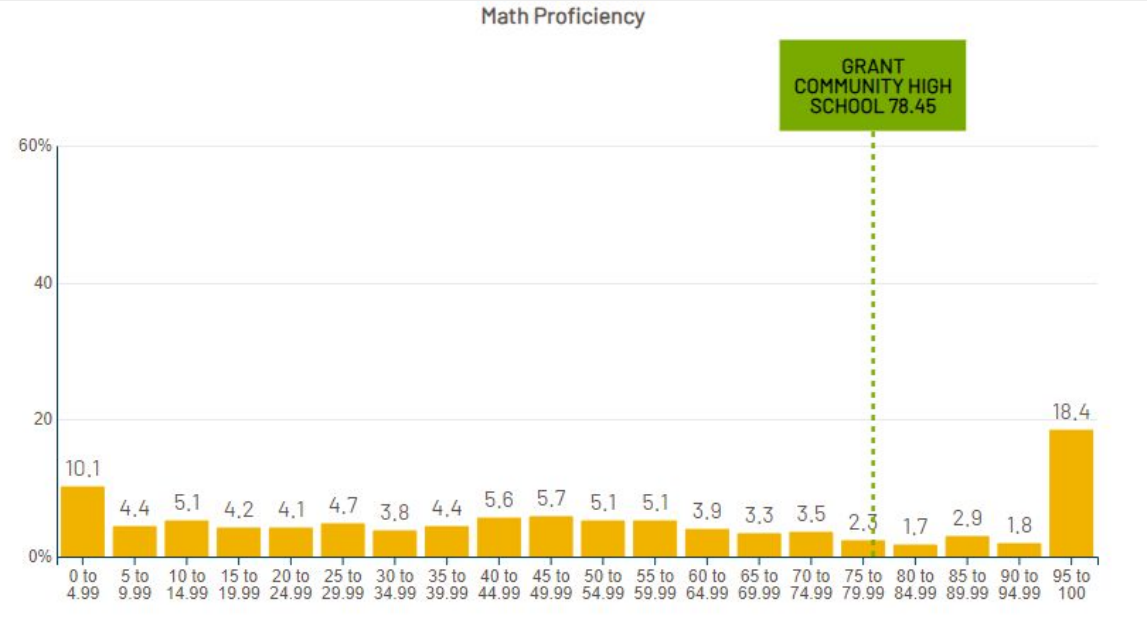
INDICATOR POINTS FORMULA:

$$\frac{[\text{Group_Percent_Proficient} + \text{Group_Annual_Proficiency_Target}]}{2} \times 100$$

Math Proficiency

Indicator Score

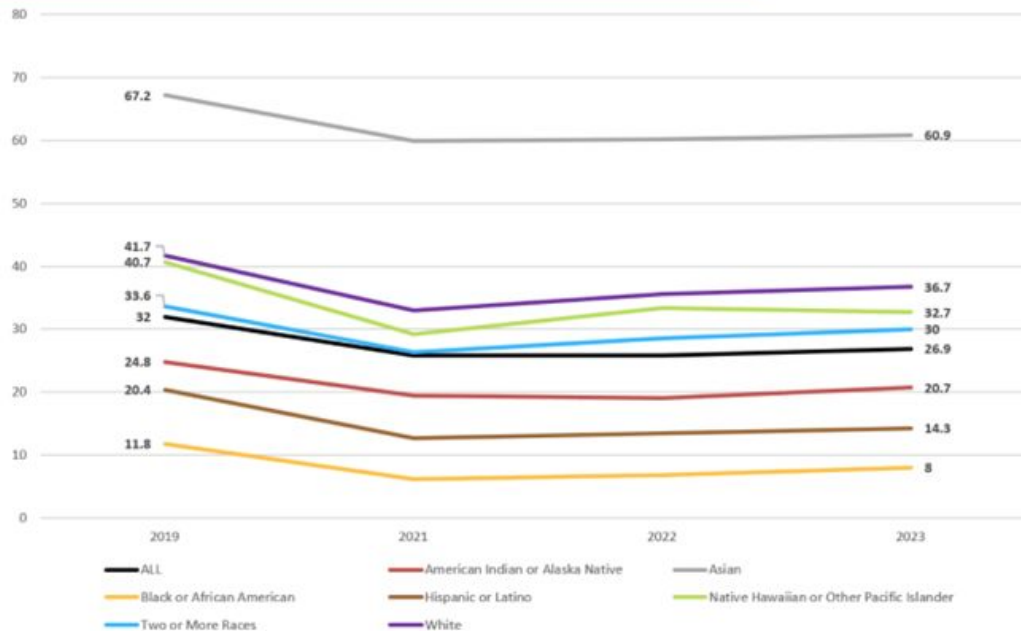
Proficiency Targets	
High School Math	All
2022	28.09
2023	33.72
2024	39.35
2025	44.97
2026	50.60
2027	56.23
2028	61.86
2029	67.49
2030	73.12
2031	78.74
2032	84.37
2033	90.00



Math Proficiency

Steady Math Proficiency Rates

Illinois has fourth highest standards for proficiency in the nation



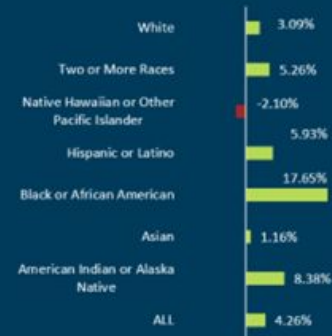
Key Takeaways

Minor increase in Math proficiency

Biggest gains for Black students

Overall rate still below pre-pandemic level

% Change from 2022-2023



Illinois
State Board of
Education

4



Math Proficiency

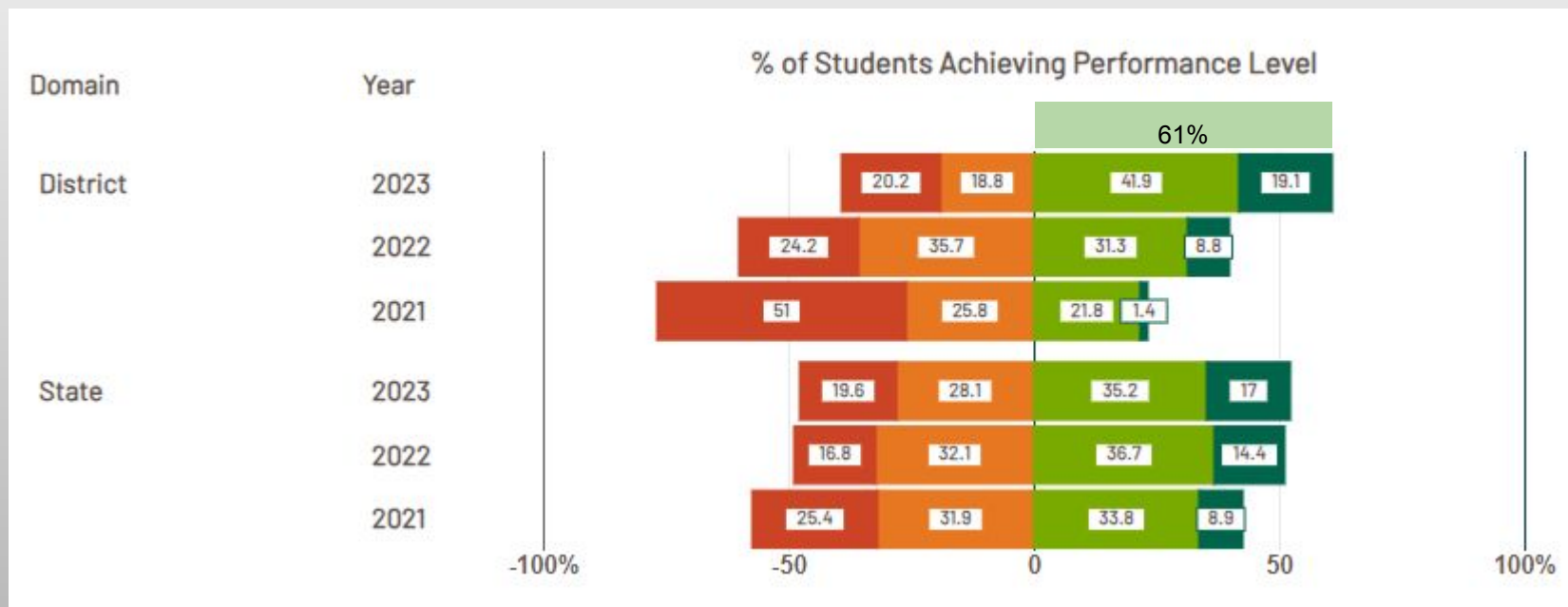
Grant CHSD 124

Illinois Report Card Analysis

Indicator	State Value*	2022	District Percentile	State Value*	2023	District Percentile	Change 2022 to 2023	
		District Value			District Value		District Value	District Percentile
Math Proficiency	22.9%	27.1%	61	23.8%	26.6%	58	-0.5%	-3

Science Proficiency

Emerging Developing Proficient Exemplary



INDICATOR POINTS FORMULA:

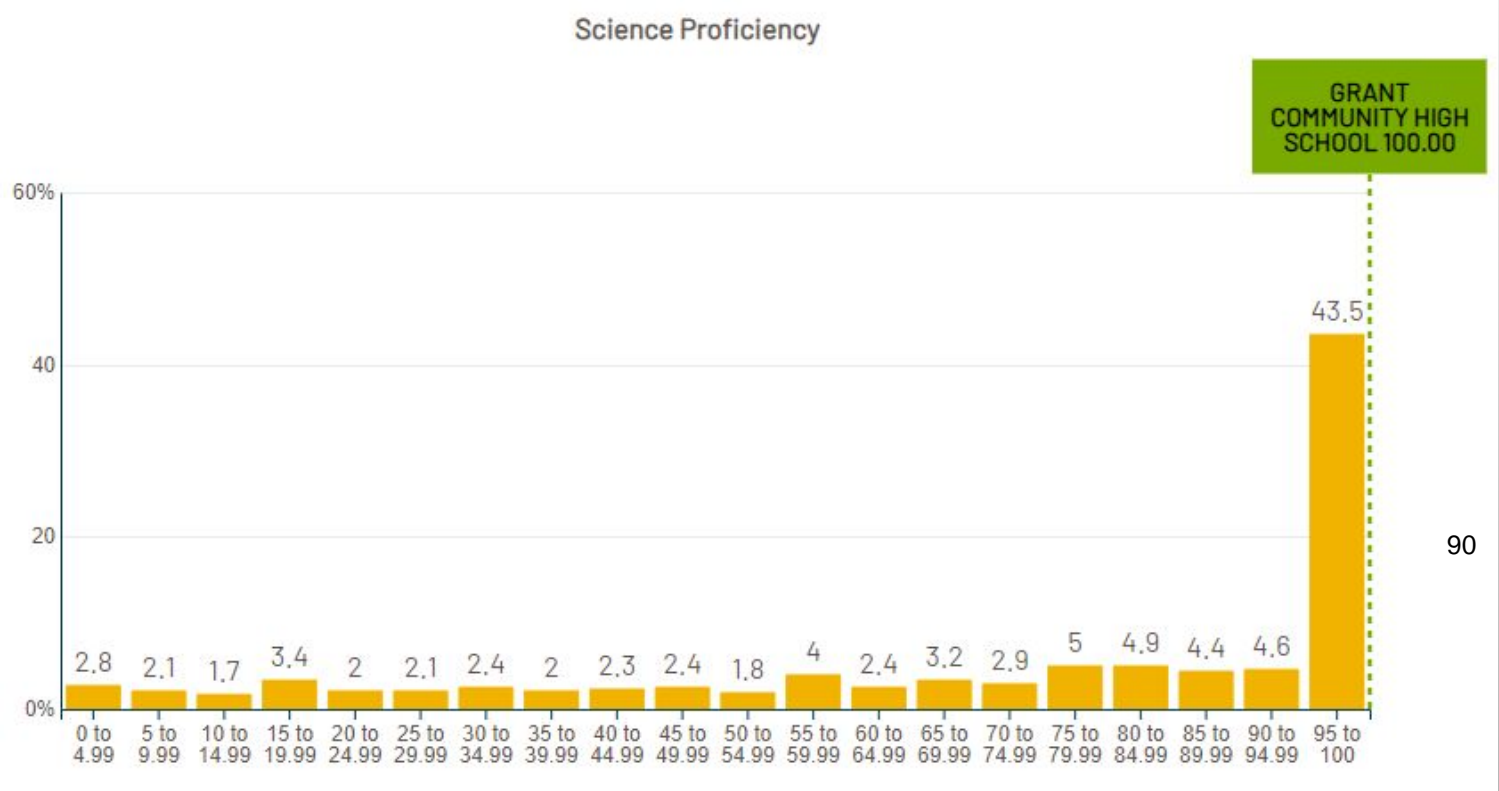
$$\frac{[\text{Group_Percent_Proficient} + \text{Group_Annual_Proficiency_Target}]}{2} \times 100$$

Science Proficiency

Indicator Score

Proficiency Targets

11 th Grade Science
2023
2024
2025
2026
2027
2028
2029
2030
2031
2032
2033



Science Proficiency

Grant CHSD 124

Illinois Report Card Analysis

Indicator	State Value*	2022	District Percentile	State Value*	2023	District Percentile	Change 2022 to 2023	
		District Value			District Value		District Value	District Percentile
ISA Science Proficiency	53.9%	40.0%	20	54.9%	60.7%	62	+20.7%	+42

Graduation Rate

<u>School Year</u>	<u>4 Year Graduation Rate</u>	<u>State Average</u>
2022/23	90.0%	87.6%
2021/22	87.4%	87.3%
2020/21	89.0%	86.8%

<u>School Year</u>	<u>5 Year Graduation Rate</u>	<u>State Average</u>
2022/23	90.8%	89.1%
2021/22	90.2%	88.8%
2020/21	93.3%	89.5%

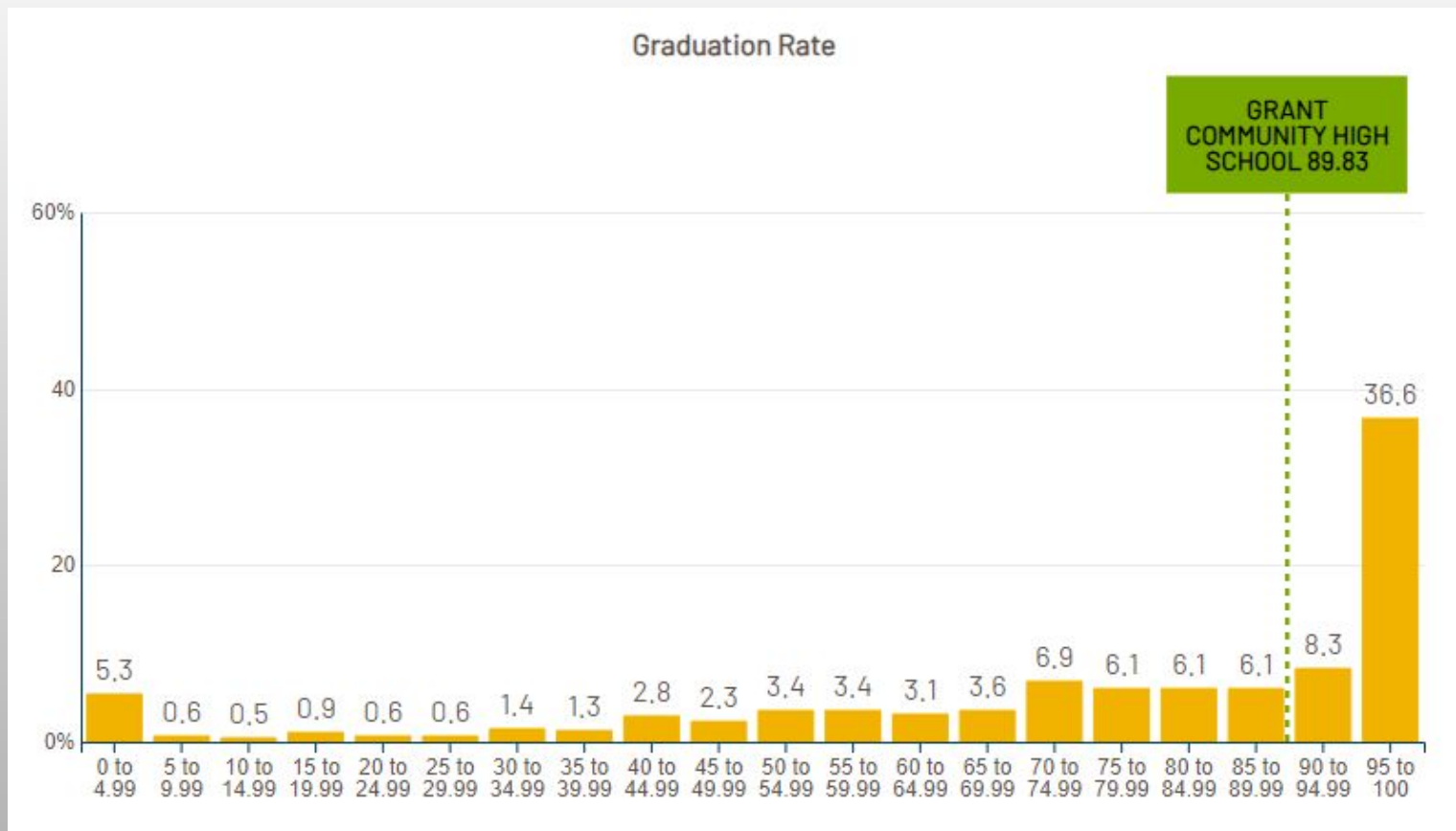
<u>School Year</u>	<u>6 Year Graduation Rate</u>	<u>State Average</u>
2022/23	90.8%	89.3%
2021/22	93.5%	90.1%
2020/21	91.2%	89.1%

GCHS Adjusted
Cohort
Graduation Rate
= 89.96%

Adjusted Cohort
Graduation Rate
= Total
Graduates /
(Total Graduates
+
Non-Graduates)
92

Graduation Rate

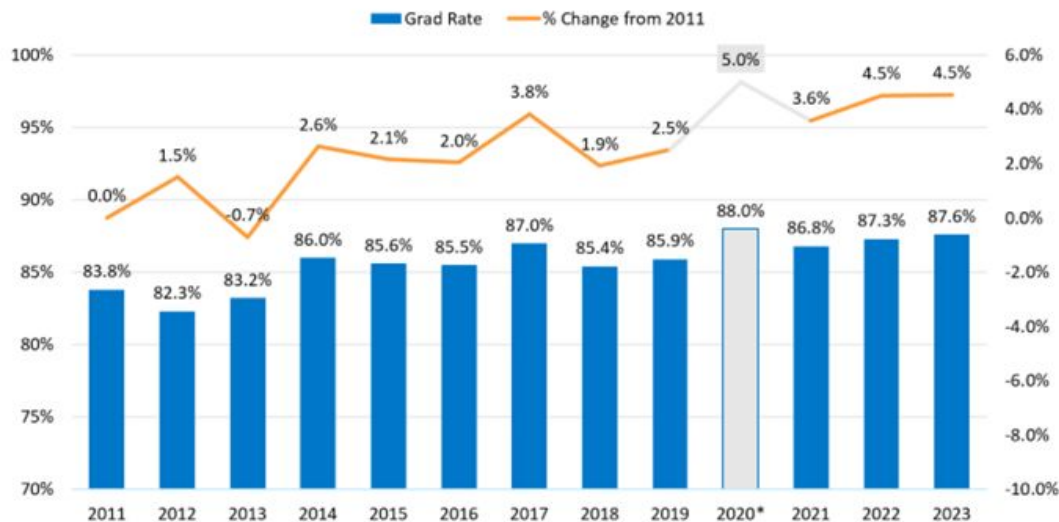
Indicator Score



Graduation Rate

4-Year Graduation Rate

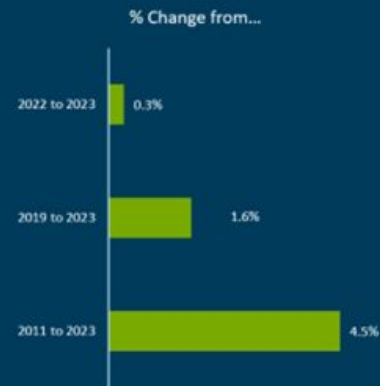
Gains since 2018 align with investments in Evidence-Based Funding



*2020 graduation rate artificially inflated due to emergency action to reduce most graduation requirements by one semester.

Key Takeaways

**Highest
graduation rate in
13 years**



Illinois
State Board of
Education

6



EL Progress to Proficiency

English learners (EL) are students who have been identified through a screening process as eligible for bilingual education and/or English as a second language (ESL) services, and who have not yet reached English proficiency, as measured by ACCESS for ELLs.

Students remain ELs until they achieve a proficient overall composite score of 4.8 on the ACCESS test.

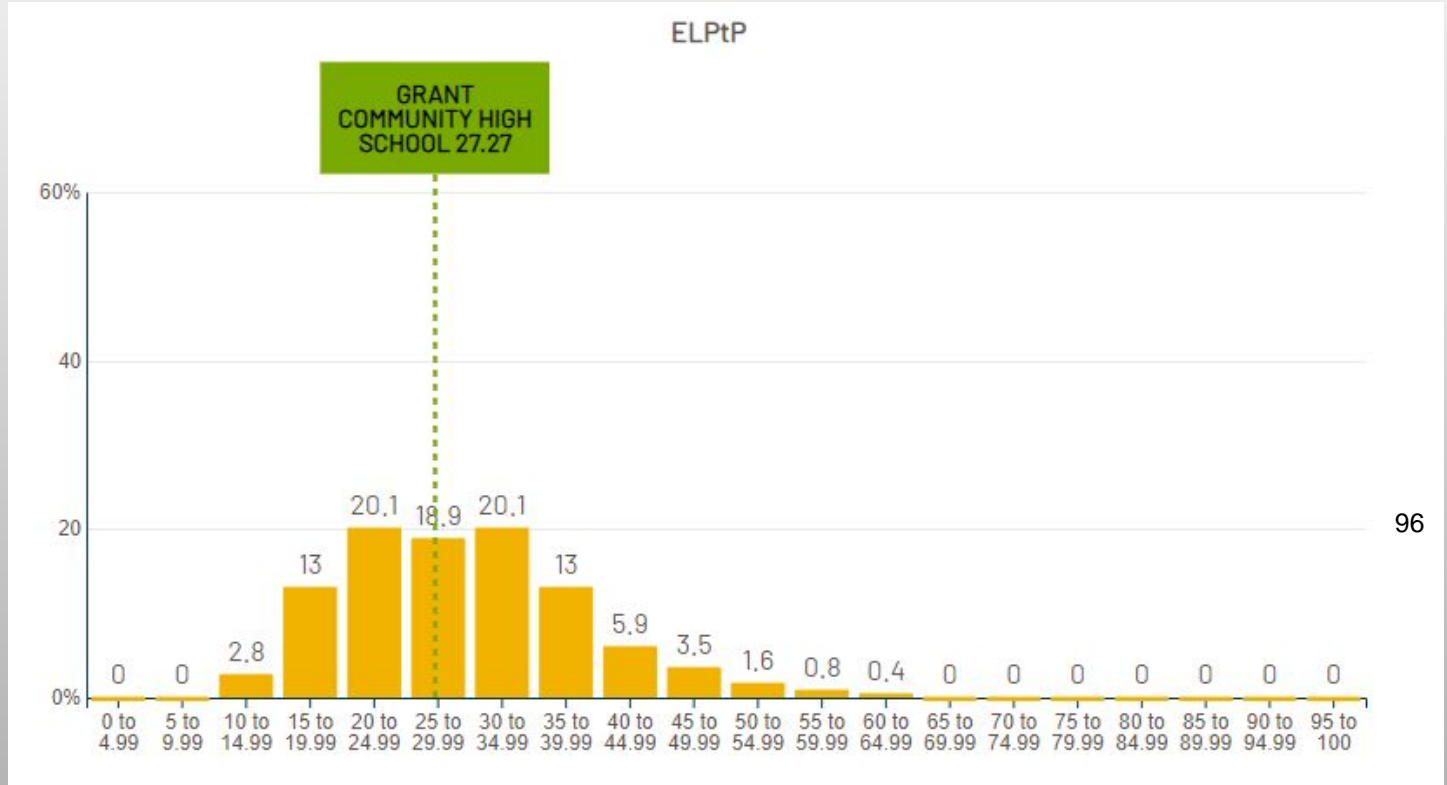
27.27% Proficient

EL Progress to Proficiency

Indicator Score

Indicator score:

Sum of all
associated ELPtP
scores ÷ Number
of Students



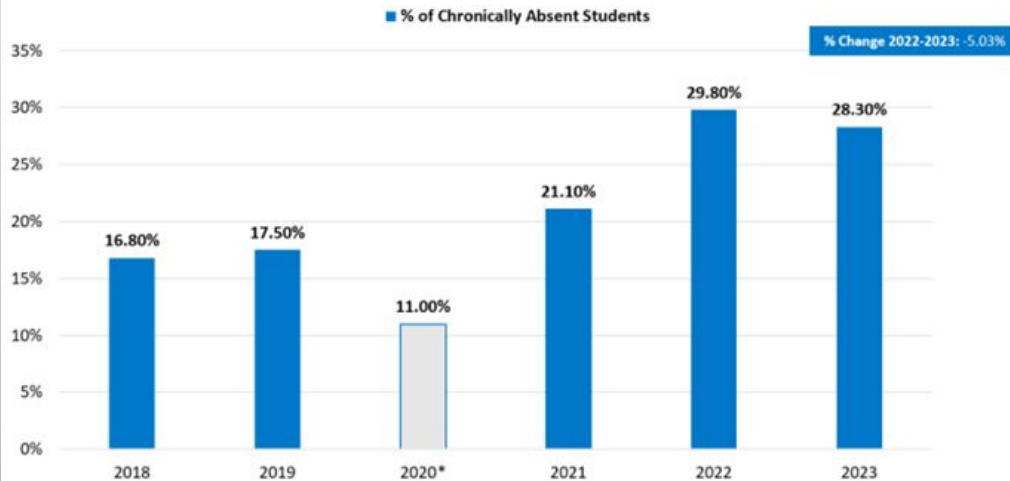
Chronic Absenteeism

<u>School Year</u>	<u>Chronic Absenteeism</u>	<u>State Average</u>	Percentage of students absent, excused or unexcused, for 5% or more of school year. Includes mental health days.
2022/23	30.2%	28.3%	
2021/22	34.1%	29.8%	
2020/21	25.5%	21.1%	
2019/20	8.1%	11.0%	
2018/19	17.1%	17.5%	
2017/18	3.3%	16.8%	

Chronic Absenteeism

Chronic Absenteeism

Students Who Missed 10% or More of School Year



*2020 chronic absenteeism artificially low due to Act of God days and remote learning in spring 2020 without consistent definitions and reporting of student attendance. Attendance collection standardized and improved for 2021.

Key Takeaways

Chronic absenteeism improved by 5% but still high

Chronic absenteeism still high nationwide

Chronic absenteeism counts excused *or unexcused* absences – student mental health days count toward chronic absenteeism



Chronic Absenteeism

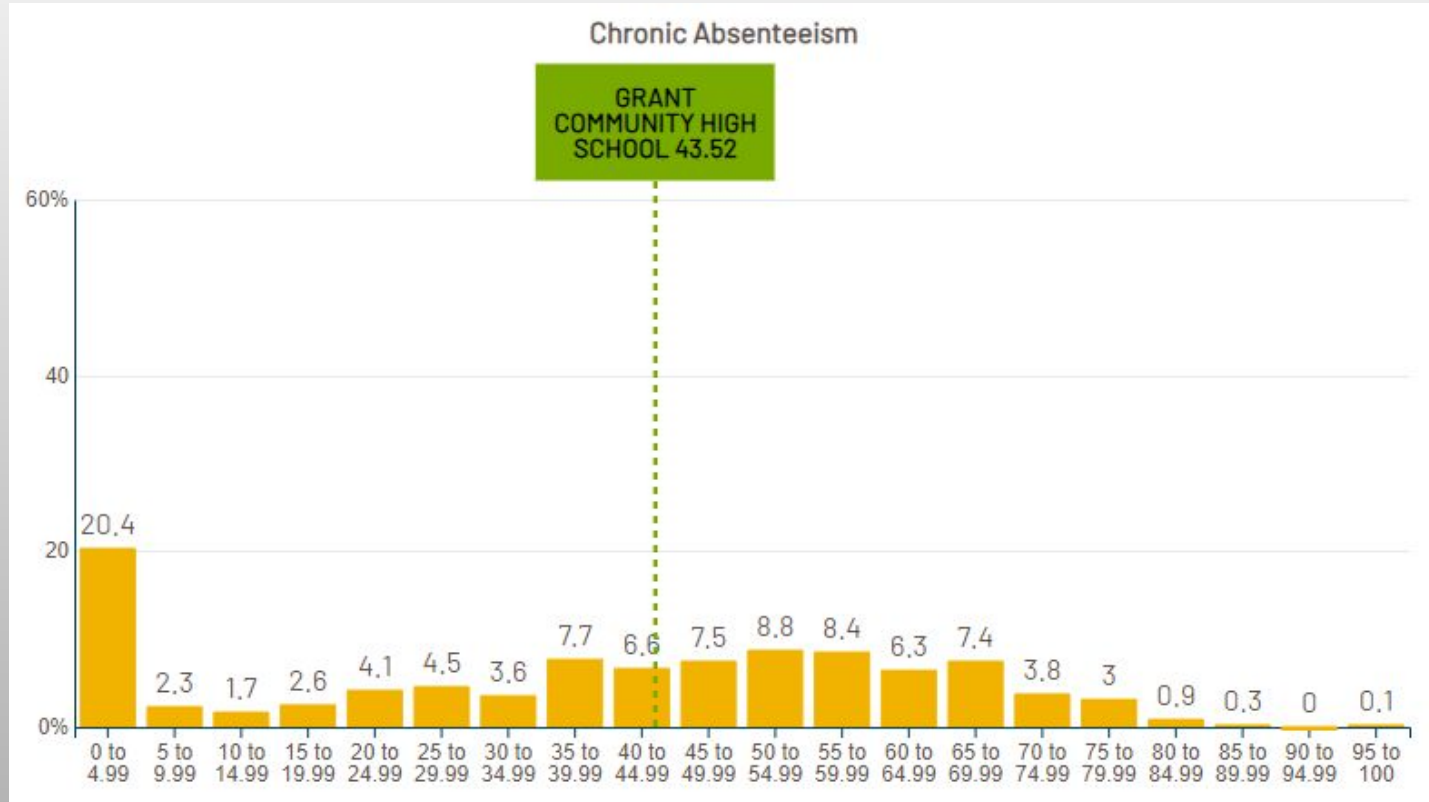
Grant CHSD 124

Illinois Report Card Analysis

Indicator	State Value*	2022 District Value	District Percentile	State Value*	2023 District Value	District Percentile	Change 2022 to 2023 District Value	District Percentile
Chronic Absenteeism	22.7%	34.1%	82	21.6%	30.2%	81	-3.9%	-1

Chronic Absenteeism

Indicator Score



Climate Survey

The 5Essentials Survey results offer a comprehensive analysis of a school's organizational culture, generating data that allows schools to develop improvement plans and target resources to areas known to be related to increases in student learning.

Two components: Results - for school use only
 Response Rate - for School Report Card

	District	IL Average
Percentage of Schools with over 50% response rate	100%	90.9%

Points
determined on
student and
teacher
response rates.

9th Graders on Track to Graduate

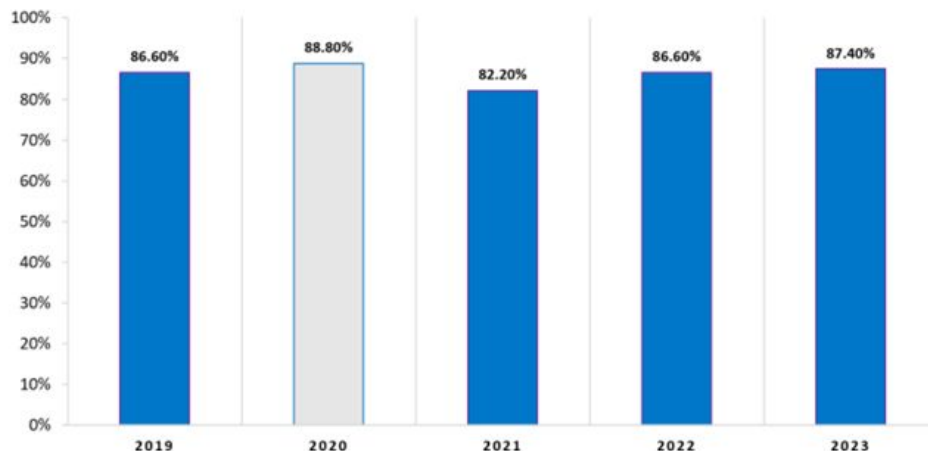
- ❖ **Definition: Percentage of first time ninth-grade students who have earned at least five course credits without failing more than .5 course credits in their core subjects (reading, math, science, and social studies).**

<u>School Year</u>	<u>% on Track</u>	<u>% Change</u>
2022/23	85.5%	-0.5%
2021/22	86.0%	0.8%
2020/21	85.2%	

9th Graders on Track to Graduate

9th Graders on Track to Graduate

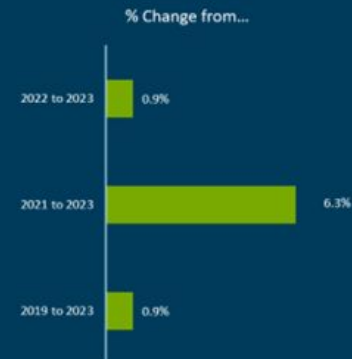
Students on track are 4x as likely to graduate



*2020 rate of ninth graders on track artificially inflated due to ISBE guidance for schools to use pass/incomplete instead of letter grades in spring 2020

Key Takeaways

Rate of 9th Graders on Track to Graduate has surpassed pre-pandemic level



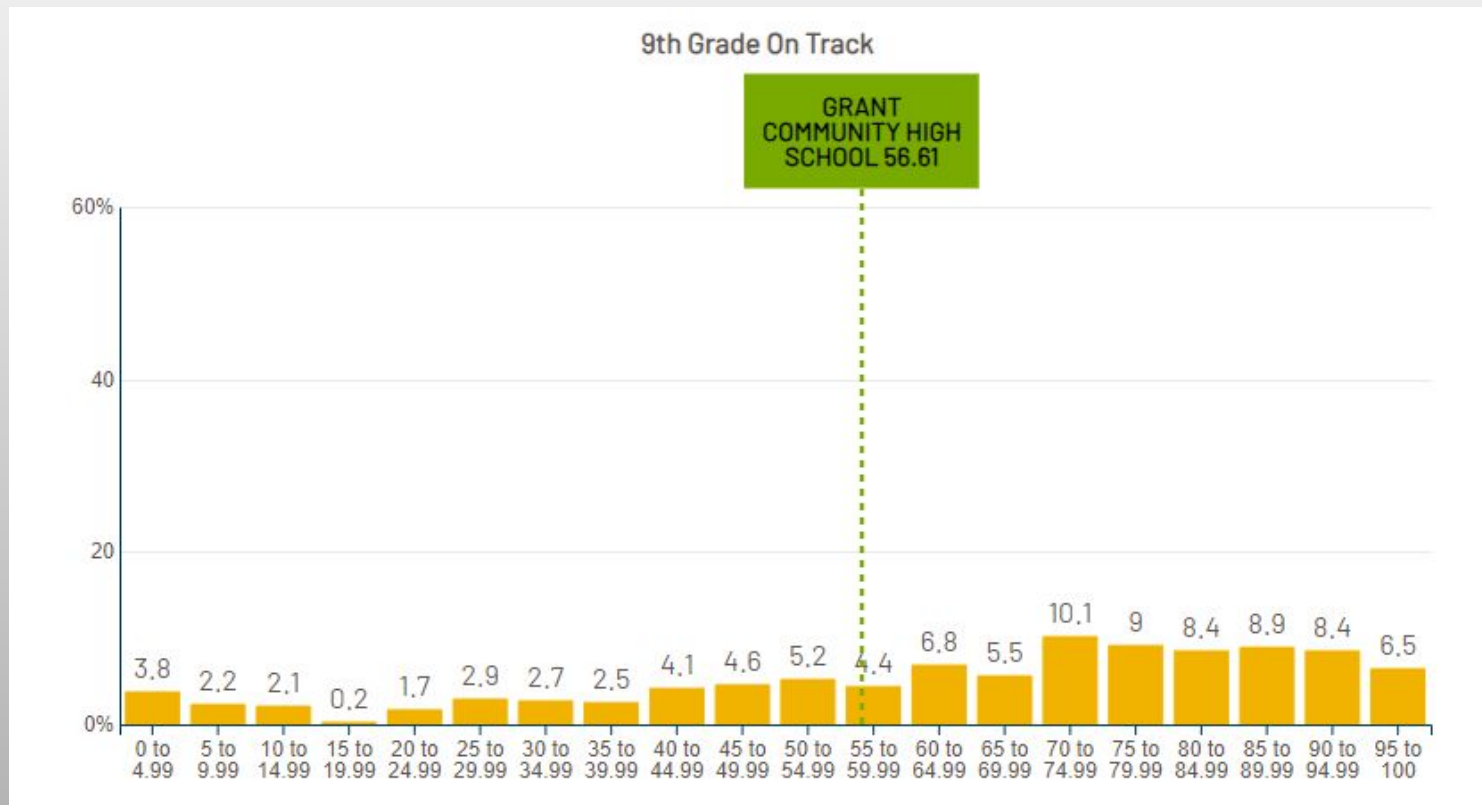
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Education

8



9th Graders on Track to Graduate

Indicator Score



9th Graders on Track to Graduate

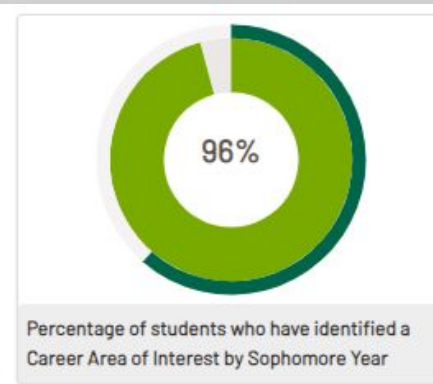
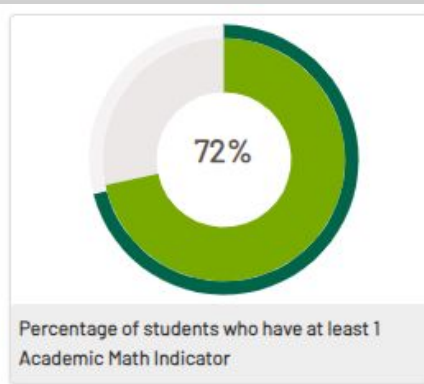
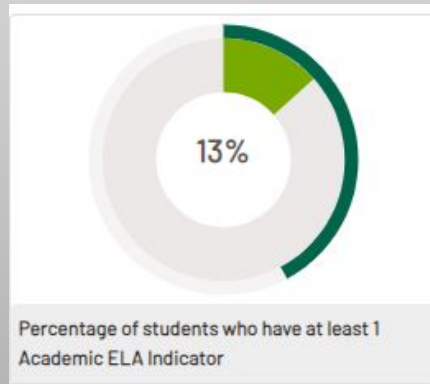
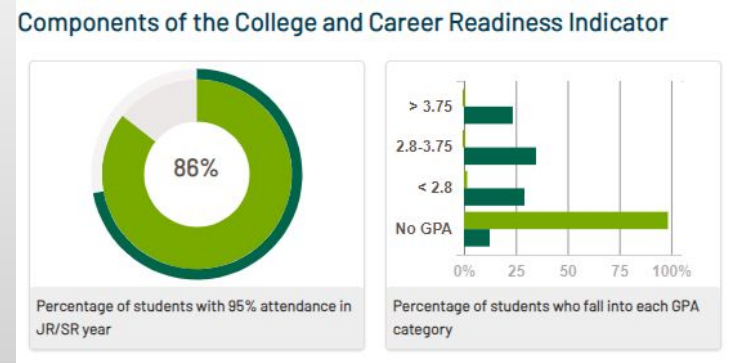
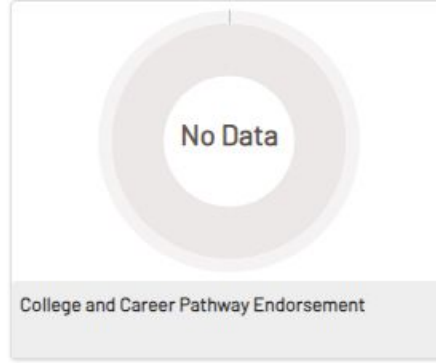
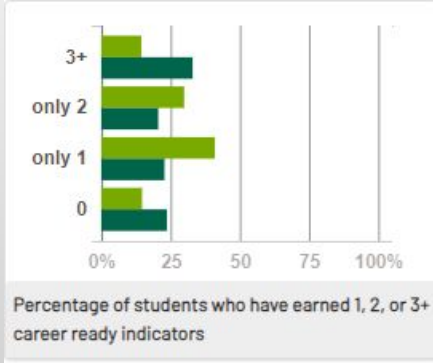
Grant CHSD 124

Illinois Report Card Analysis

Indicator	State Value*	2022 District Value	District Percentile	State Value*	2023 District Value	District Percentile	Change 2022 to 2023 District Value	District Percentile
9th Grade on Track	89.1%	86.0%	39	90.9%	85.5%	31	-0.5%	-8

Future Indicators

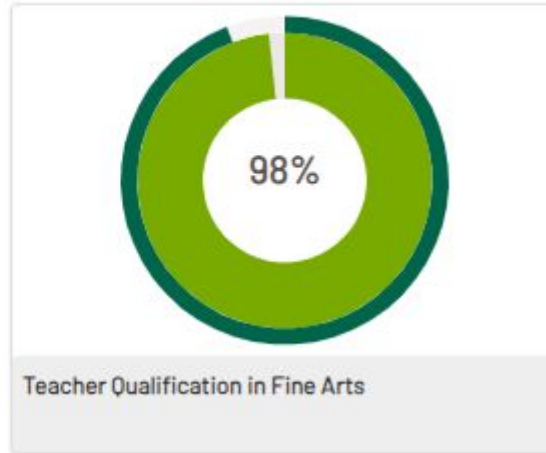
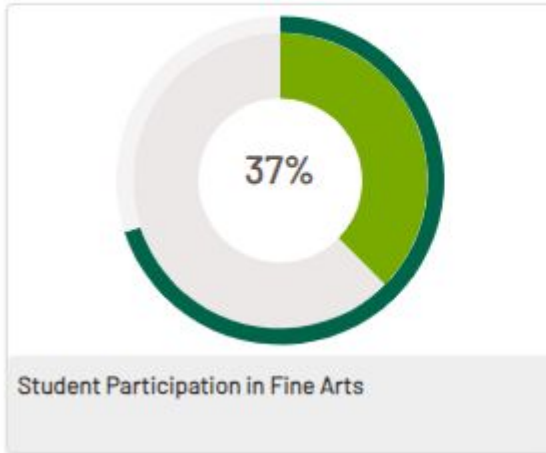
❖ College and Career Readiness



Future Indicators

❖ Fine Arts

Components of the Fine Arts Indicator

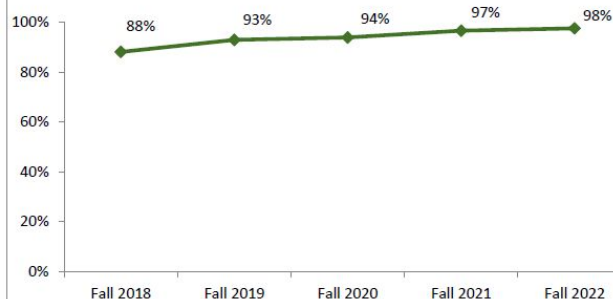


Other Report Card Info

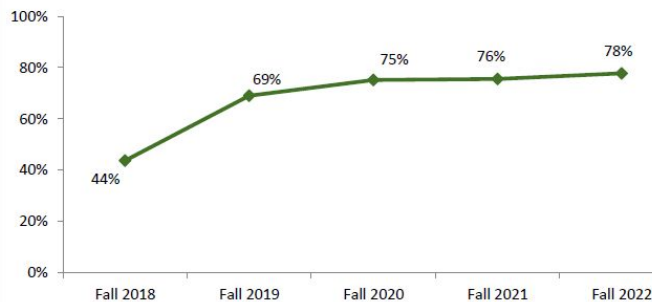
Community College Remediation Rate

State initiatives paying off in 26% decrease from Class of 2019 to Class of 2021

College Reading and Writing Readiness



College and Career Math Readiness



Key Takeaways

Illinois has cut remediation rates down by 40% since the Class of 2014

Statewide implementation of Transitional Math and English in high schools guarantees passing students placement into credit-bearing courses

All colleges and universities also developing plans to reduce remediation

108

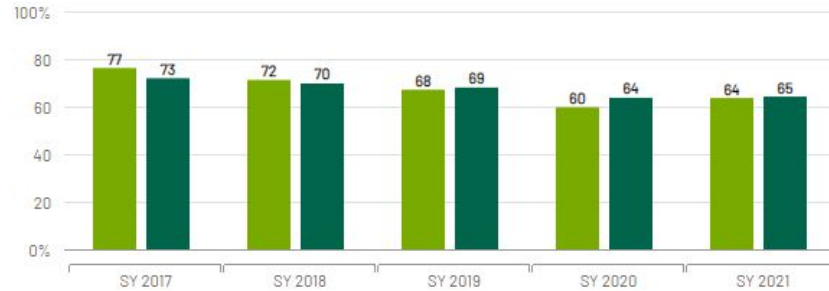


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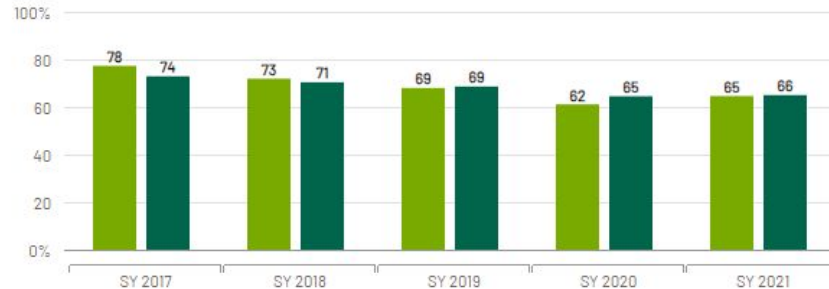
Postsecondary Enrollment

■ District ■ State

Percent of Students Enrolling in College Within 12 Months - By Graduating Class



Percent of Students Enrolling in College Within 16 Months - By Graduating Class



Other Report Card Info

Percent of Adequacy = 68%

For Evidence-Based Funding in FY 23, this district is assigned to Tier 1.



Other Report Card Info

Equity Journey Continuum

Equity means having high expectations for every learner and providing supports and resources so each learner can meet those expectations. In practice, this may look like “a parity among student groups in terms of educational outcomes or access to a resource. A fit between resources and student needs. Adequate effort to lessen the effects of structural disadvantages that disproportionately affect different student groups.” [Learn More ^](#)

UNDERSTANDING THE STATE GOALS

Student Learning: Every child will make significant academic gains each year, increasing their knowledge, skills, and opportunities so they graduate equipped to pursue a successful future, with the state paying special attention to addressing historic inequities.

Learning Conditions: All districts and schools will receive the resources necessary to create safe, healthy, and welcoming learning environments, and will be equipped to meet the unique academic and social and emotional needs of each and every student.

Elevating Educators: Illinois’ diverse student population will have educators who are prepared through multiple pathways and are supported in and recognized for their efforts to provide each and every child an education that meets their needs.

Other Report Card Info

DATA ELEMENTS



Student Learning

- KIDS Readiness
- Assessment: IAR, SAT, and DLM
- English Learner Progress to Proficiency and Former EL Performance in English Language Arts Coursework
- Eighth-Graders Passing Algebra I
- Adjusted Cohort 4-Year Graduation Rates
- Advanced Academic Programs
- Eighth-Graders Enrolled in Algebra I



Learning Conditions

- Expulsion Rates
- Out-of-School Suspension Rates
- In-School Suspension Rates
- Site-Based Expenditure Reporting
- Climate Survey: Supportive Environment Ratings
- Climate Survey: Teacher Response Rates
- Student Attendance
- Climate Survey: Student Response Rates
- Climate Survey: Parent Response Rates
- Climate Survey: Parent Involvement Ratings
- Climate Survey: Involved Families Ratings
- Climate Survey: Influence on Decision Ratings
- Climate Survey: Teacher-Parent Trust Ratings

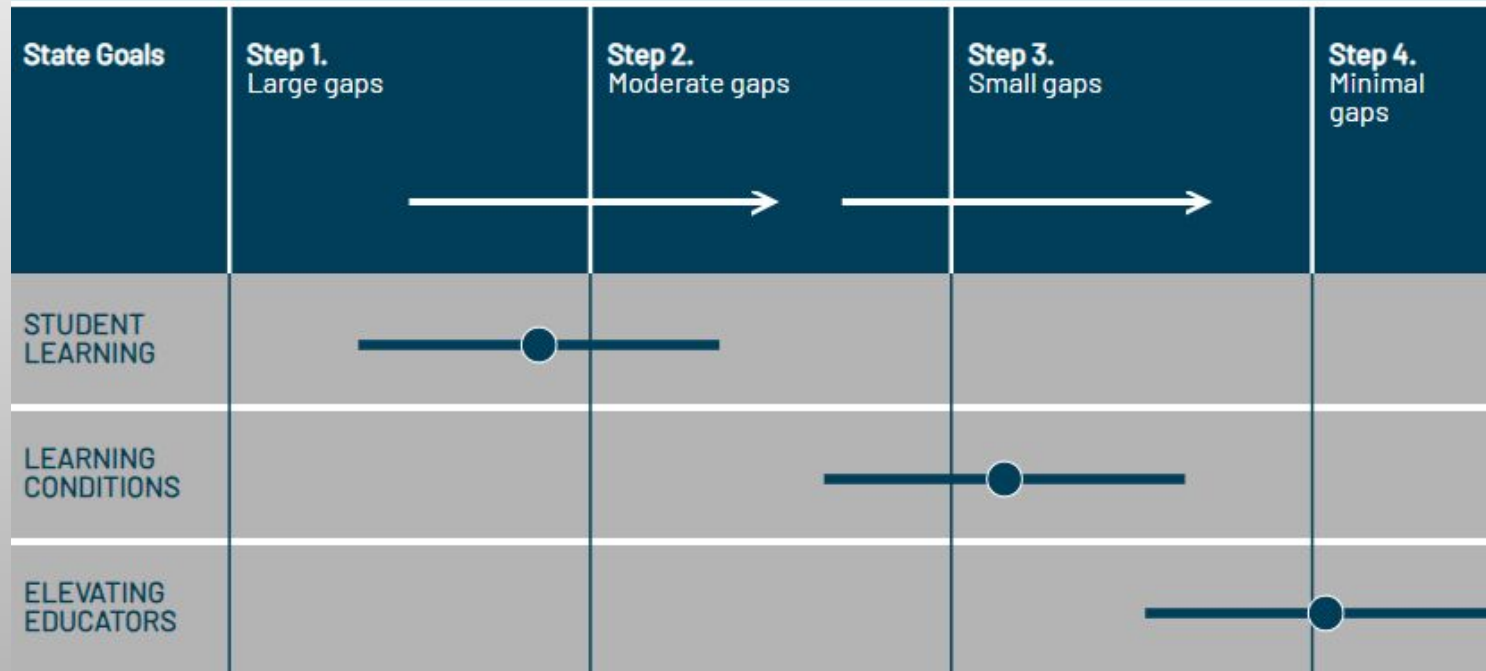


Elevating Educators

- Educator and Student Demographics
- Administrator and Student Demographics
- Teacher Experience/Education and Student Demographics
- Teacher Evaluation and Student Demographics
- Teacher Out-of-Field and Student Demographics

Other Report Card Info

The steps along the continuum represent the measurement of equity in students' access to opportunities, practices, policies, and programming, as represented by the district-level data.

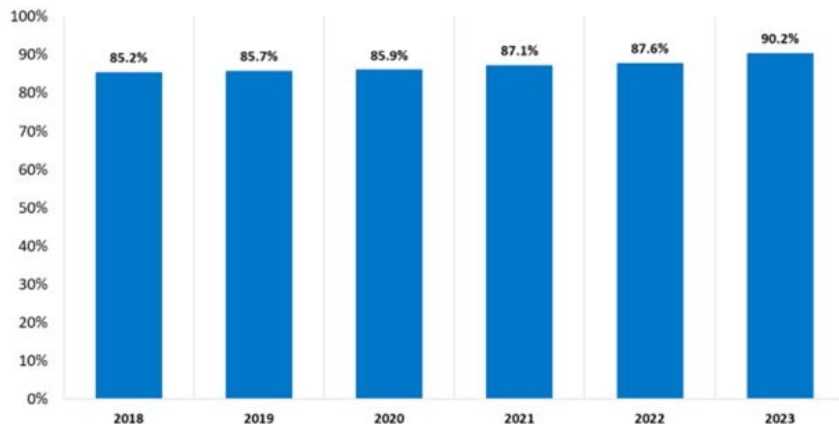


Other Report Card Info

Teacher Retention Rate

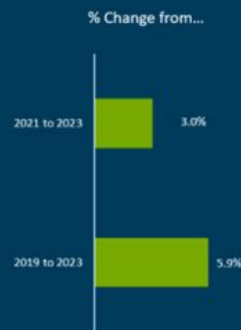
ILLINOIS

Over 90% for first time



Key Takeaways

All-time high teacher retention in 2023 and consistent growth over the last 6 years



School Year

D124
Teacher
Retention
Rate

2022/23	94.5%
2021/22	95.9%
2020/21	94.4%
2019/20	92.7%
2018/19	90.8% ¹¹⁴
2017/18	90.1%

Questions?



Update Memo



Please distribute to board members and appropriate staff.

Contents

Instructions.....	p. 1
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PRESS Issue 113 Topic Bundles	p. 2
Progress Report	p. 6
Revisions to Policies, Administrative Procedures, and Exhibits (numerical table)	p. 7
Next Issue: Veto Session	

Online Instructions

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

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

PRESS

Policy Reference Education Subscription Service

This publication is designed to provide information only and is not a substitute for legal advice from the Board Attorney. If you have any questions, please contact Issue 113 Lead Debra Jacobson, Assistant General Counsel and Assistant **PRESS** Editor, (630) 629-3776, ext. 1211, Jeremy Duffy, IASB General Counsel and **PRESS** Editor, (630) 629-3776, ext. 1234; Maryam Brotime, Assistant General Counsel and Assistant **PRESS** Editor, (630) 629-3776, ext. 1219.

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

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

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

Updated **PRM** pages can be found in the IASB **POLICY REFERENCE MANUAL** Table of Contents. For visual instruction about how to download and use **PRM** pages to update your policy manual, please go to www.iasb.com/policy/ to view the **PRESS** video tutorial located under the header entitled: **PRESS – Policy Reference Education Subscription Service**.

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

PRESS Bundles

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

Specific details about how each piece of material changed, e.g., legislation, administrative rules, **PRESS** Advisory Board feedback, continuous improvement, five-year review items, etc., are explained in numerical order in the **Revisions to Policies, Administrative Procedures, and Exhibits** table beginning on p. 7.

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

Have feedback on **PRESS** materials?

Click on the **PRESS** Feedback Button, located on the header bar of **PRESS Online**. For answers to more immediate questions about **PRESS** content, please contact a **PRESS** editor directly.

Board Governance and Open Meetings

The General Assembly passed legislation this year impacting board governance and adding certain flexibilities to the Open Meetings Act:

1. 5 ILCS 120/7, amended by P.A. 103-311, adds unexpected childcare obligations to the list of reasons that a board member may attend a meeting remotely (with a quorum physically present).
2. 5 ILCS 120/2(c), amended by P.A. 103-311, permits boards to meet in closed session for hearings regarding denial of admission to school events or property under 105 ILCS 5/24-24.
3. 105 ILCS 5/3-11, amended by P.A. 103-413, eff. 1-1-24, defines the term *trauma* as it relates to professional development leadership training for school board members, which beginning this school year, had to include training on trauma-informed practices for students and staff.
4. 105 ILCS 5/8-2, amended by P.A. 103-49, requires school treasurers to execute a surety bond with a penalty of at least 10% (formerly 25%) of the bond issue.

The following **PRESS** materials are updated in response to this legislation:

2:110, Qualifications, Term, and Duties of Board Officers
2:120, Board Member Development
2:200, Types of School Board Meetings
2:220, School Board Meeting Procedure
2:220-E2, Motion to Adjourn to Closed Meeting
2:220-E6, Log of Closed Meeting Minutes
4:90, Student Activity and Fiduciary Funds
8:30, Visitors to and Conduct on School Property

District Operations

The General Assembly passed several laws related to school district finances and operations:

1. 105 ILCS 5/17-1.10(a), added by P.A. 103-394, requires boards to present at a board meeting each year a written report covering the annual average expenditures of its operational funds for the previous three fiscal years.
2. 30 ILCS 235/2, amended by P.A. 102-285, permits boards to invest in obligations of U.S. corporations provided certain criteria are met.
3. 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24, increases the bidding threshold for purchases from \$25,000 to \$35,000.
4. 105 ILCS 5/15A, added by P.A. 103-491, eff. 1-1-24, permits boards to utilize a *design-build* delivery system for construction projects, provided specific procedures are followed.
5. 105 ILCS 125/2.3, added by P.A. 103-532, establishes the Healthy School Meals for All Program and allows boards to participate in the program, subject to appropriation.

PRESS Terminology

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

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

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

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

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

It is important to remember that administrative procedures do not require formal board adoption and are not included in a board policy manual.

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

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

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

6. 105 ILCS 160/, added by P.A. 103-496, prohibits schools serving grades K-8 from scheduling pesticide applications on school grounds during the school day when students are in attendance for instruction.
7. 105 ILCS 128/50, added by P.A. 103-194, eff. 1-1-24, requires a school building's emergency and crisis response plan, protocol, and procedures to include a plan for local law enforcement to rapidly enter a school building in an emergency.
8. 105 ILCS 128/20(c)(4), amended by P.A. 103-194, eff. 1-1-24, requires districts to include a student's IEP or 504 team when deciding whether to exempt a student from participating in a lockdown drill.

At the federal level, U.S. government agencies released new resources on K-12 cybersecurity:

1. *Protecting Our Future: Partnering to Safeguard K-12 Organizations from Cybersecurity Threats* (Jan. 2023), a report and toolkit issued by the U.S. Cybersecurity and Infrastructure Agency (CISA), includes cybersecurity recommendations for K-12 schools.

2. The U.S. Dept. Of Education released a series of *Digital Infrastructure Briefs* (Aug. 2023) that include additional recommendations and resources for K-12 schools.

The following **PRESS** materials are updated:

- 4:10, Fiscal and Business Management
- 4:30, Revenue and Investments
- 4:60, Purchases and Contracts
- 4:60-AP1, Purchases
- 4:130, Free and Reduced-Price Food Services - **REFORMATTED**
- 4:160, Environmental Quality of Buildings and Grounds
- 4:160-AP, Environmental Quality of Buildings and Grounds
- 4:170, Safety
- 4:170-AP1, Comprehensive Safety and Security Plan
- 7:345, Use of Educational Technologies; Student Data Privacy and Security
- 7:345-AP, Use of Educational Technologies; Student Data Privacy and Security

Hiring and Conditions of Employment

This year, another package of bills was passed aimed at addressing the ongoing teacher shortage in Illinois:

1. 105 ILCS 5/21B-15, amended by P.A. 103-111, extends the Short-Term Substitute Teaching License as a type of educator license to 6-30-28.
2. 105 ILCS 5/24-11, amended by P.A. 103-500, reduces the timeframe in which teachers gain tenure.
3. 40 ILCS 5/16-118, amended by P.A.s 103-88 and 103-525, extends the timeframe that retired teachers may substitute without affecting their pensions to 120 paid days or 600 paid hours in a school year, through June 30, 2026.
4. 105 ILCS 5/21B-20(3), amended by P.A. 103-193, eff. 1-1-24, allows a substitute teacher to remain in a vacant position for up to 90 days due to a lack of qualified candidates, subject to certain conditions.

Other laws passed also affecting hiring and conditions of employment for school district employees:

1. 105 ILCS 5/24-2(a), amended by P.A. and 103-467, adds 2024 General Election Day (11-5-24) as a school holiday.
2. 820 ILCS 112/10(b-25), added by P.A. 103-539, eff. 1-1-25, requires employers to include the "pay scale and benefits" in job postings.
3. 105 ILCS 5/22-95, amended by PA 103-46, eff. 1-1-24, requires school districts, when hiring or assigning educators for physical education, music, or visual arts, to prioritize the hiring or assigning of educators who hold an educator license and endorsement in those areas.
4. 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, streamlines training requirements for school personnel.
5. 105 ILCS 5/24-14, amended by P.A. 103-549, permits boards to refer both probationary and tenured teachers to ISBE if a teacher resigns during a school term to accept another teaching assignment, provided certain procedures are followed.

6. 820 ILCS 156/, added by P.A. 103-466, creates an unpaid leave entitlement for employees who experience the loss of a child by suicide or homicide.
7. 105 ILCS 5/24-3.5, added by P.A. 103-308, eff. 1-1-24, creates a paid leave entitlement of up to 10 days per school term for teachers elected to represent a statewide teacher association in federal advocacy work.
8. 820 ILCS 180/, amended by P.A. 103-314, allows eligible employees to use unpaid leave under the Victims' Economic Security and Safety Act to grieve and attend to matters necessitated by the death of a family or household member who is killed in a crime of violence.
9. 49 C.F.R Part 382, amended by 88 Fed. Reg. 27596, allows employers to utilize oral fluid testing for drug tests regulated by the U.S. Dept. of Transportation.

The following **PRESS** materials are updated:

- 3:50, Administrative Personnel Other Than the Superintendent
- 4:80-AP2, Fraud, Waste, and Abuse Awareness Program
- 5:30, Hiring Process and Criteria
- 5:90, Abused and Neglected Child Reporting
- 5:90-AP1, Coordination with Children's Advocacy Center
- 5:120, Employee Ethics; Code of Professional Conduct; and Conflict of Interest
- 5:120-AP2, Employee Conduct Standards
- 5:150, Personnel Records
- 5:150-AP, Personnel Records
- 5:190, Teacher Qualifications
- 5:200, Terms and Conditions of Employment and Dismissal
- 5:210, Resignations
- 5:220, Substitute Teachers
- 5:220-AP, Substitute Teachers
- 5:250, Leaves of Absence
- 5:285-AP, Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers
- 5:330, Sick Days, Vacation, Holidays, and Leaves

Curriculum, Instruction, and Library Resources

Illinois became the first state in the country to enact legislation prohibiting book bans for libraries, including school libraries, as a condition of State grant funding. 75 ILCS 10/8.7, added by P.A. 103-100, eff. 1-1-24, requires boards that wish to be eligible for State library grants to either adopt the American Library Association's *Library Bill of Rights* or to develop a written statement prohibiting the practice of banning library materials. Sample **PRESS** policy 6:230, *Library Media Program*, outlines these options for boards.

Illinois joined other states this year in requiring districts to offer full-day kindergarten. 105 ILCS 5/10-22.18, amended by P.A. 103-410, requires boards to establish a full-day kindergarten program by 2027-2028, unless a board has applied for and been granted a two-year extension by the Ill. State Board of Education (ISBE), based on specific criteria.

The legislature also passed several laws impacting curriculum:

1. 105 ILCS 5/2-3.196, added by P.A. 103-402, requires ISBE to develop a Statewide literacy plan by 1-31-24 and to make available other guidance and training opportunities for teachers.
2. 105 ILCS 5/27-20.05, added by P.A. 103-422, requires that

beginning with the 2024-2025 school year, schools provide instruction on the Native American experience and Native American history within the Midwest and Illinois.

3. 105 ILCS 5/27-13.2(c), added by P.A. 103-365, mandates that beginning with the 2024-2025 school year, health instruction in grades 9-12 include instruction on the dangers of fentanyl.
4. 105 ILCS 110/3, amended by P.A. 103-212, eff. 1-1-24, requires that beginning with the 2024-2025 school year, health instruction in grades 9-12 include instruction on the dangers of allergies.

The following **PRESS** materials are updated in response to this legislation:

5:50, Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition
6:30, Organization of Instruction
6:60, Curriculum Content
6:60-AP1, Comprehensive Health Education Program
6:230, Library Media Program
6:230-AP, Responding to Complaints About Library Media Resources

Student Attendance

Several laws were enacted related to student attendance and residency:

1. 105 ILCS 5/24-2(a), amended by P.A. 103-467, adds 2024 General Election Day (11-5-24) as a school holiday.
2. 105 ILCS 5/24(c), amended by P.A. 103-15, adds Constitution Day (Sept. 17) as a commemorative holiday.
3. 105 ILCS 5/10-20.12a, amended by P.A. 103-111, permits boards to adopt a policy to waive non-resident tuition if the student is the child of a district employee.

Previously, districts had to submit a waiver application to ISBE for this purpose.

4. 705 ILCS 405/3-33.5, amended by P.A. 103-379, prohibits juvenile courts from imposing fines in contempt proceedings to enforce a truancy order.

The following **PRESS** materials are updated in response to this legislation:

6:20, School Year Calendar and Day
7:60, Residence
7:70, Attendance and Truancy

Student Health, Appearance, and Behavior

In response to a recent request from ISBE's Nutrition Dept., sample **PRESS** policy 6:50, *School Wellness*, is updated to include school-based activities to clearly show that this topic is addressed in policy as required by 7 C.F.R. §210.3 and as detailed in ISBE's *Local Wellness Policy Checklist* at www.isbe.net/Documents/Local-Wellness-Policy-Content-Checklist.pdf.

In the area of student behavior, a new sample administrative procedure, 7:190-AP9, *Administrative Transfer to Regional Safe School Program*, is created to address the *Safe Schools Law*, 105 ILCS 5/13A, amended by P.A. 103-473, which now requires districts to follow specific procedures when administratively transferring a disruptive student to an ISBE regional safe school. Additionally, in response to subscriber feedback and the increasing impact of artificial intelligence

(AI) on education, optional language prohibiting student use of artificial intelligence to complete schoolwork is included in **PRESS** sample policy 7:190, *Student Behavior*.

The General Assembly also passed legislation to address issues related to student appearance and health:

1. 20 ILCS 1705/76.2, added by P.A. 103-222, eff. 1-1-24, requires the Ill. Dept. of Human Services to work with ISBE to provide technical assistance for the provision of mental health care for students during the school day.
2. 105 ILCS 5/10-22.25b, amended by P.A. 103-463, requires districts to permit students to wear or accessorize their graduation attire with items associated with their cultural, ethnic, or religious identity, or other category protected by the Ill. Human Rights Act.

3. 105 ILCS 5/10-22.21b(c), amended by P.A. 103-175, replaces references to the recently retired *Illinois Food Allergy Emergency Action Plan and Treatment Authorization Form* with the more generic term “allergy emergency action plan.”
4. 105 ILCS 5/22-30(f), amended by P.A. 103-348, eff. 1-1-24, requires districts to maintain a supply of undesignated opioid antagonists, unless there is a shortage, in which case a district must make reasonable efforts to maintain a supply. Certain opioid antagonists can now be obtained without a prescription.
5. 105 ILCS 5/22-30(f), amended by P.A. 103-196, eff. 1-1-24, permits districts that have special educational facilities to maintain a supply of undesignated oxygen tanks.
6. 105 ILCS 5/10-20.76, amended by P.A. 103-143, requires districts that issue ID cards to students to include the Safe2Help Illinois helpline on student ID cards, in addition to the contact information for the National Suicide Prevention Lifeline and the Crisis Text Line.

The following **PRESS** materials are created or updated in response to this legislation:

6:50, School Wellness
 6:65, Student Social and Emotional Development
 7:50, School Admissions and Student Transfers To and From Non-District Schools
 7:160, Student Appearance
 7:165, School Uniforms
 7:190, Student Behavior
 7:190-AP9, Administrative Transfer to Regional Safe School Program - **NEW**
 7:270, Administering Medicines to Students
 7:270-AP2, Checklist for District Supply of Undesignated ~~Asthma Medication(s), Epinephrine Injectors, Opioid Antagonists, and/or Glucagon~~ - **RENAMED**
 7:285, Anaphylaxis Prevention, Response, and Management Program
 7:285-AP, Anaphylaxis Prevention, Response, and Management Program
 7:290, Suicide and Depression Awareness and Prevention
 7:290-AP, Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program

Miscellaneous

The following **PRESS** materials are updated due to legislation, administrative rule and/or continuous improvement changes, including subscriber feedback. These are also detailed in the [Revisions to Policies, Administrative Procedures, and Exhibits Table](#) in numerical order beginning on p. 7.

The following **PRESS** materials are updated:

2:20, Powers and Duties of the School Board; Indemnification
 2:150-AP, Superintendent Committees
 6:15, School Accountability
 6:270, Guidance and Counseling Program
 6:280, Grading and Promotion
 7:250, Student Support Services

PRM Five-Year Reviews

PRESS Editors have a quality assurance goal to ensure that a review of each piece of the 1450+ page IASB **PRESS PRM** occurs once every five years. The **PRM** contains approximately 470 separate pieces of material, including policies, administrative procedures, and related exhibits. These are also detailed in the [Revisions to Policies, Administrative Procedures, and Exhibits Table](#) in numerical order beginning on p. 7.

The following **PRESS** material is updated in response to a five-year review:

4:130-E, Free and Reduced-Price Food Services; Meal Charge Notifications

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

PRESS Issue 113 Trivia

343 PRM pages • 81,779 words • 66 PRM materials

Progress Report - The contents of this table frequently change.

Topics	Our Response
<p>Final Title IX Regulations Expected October 2023 or Later</p> <p>The U.S. Department of Education is expected to release final Title IX regulations in October 2023 or later. These regulations would replace 2020 Title IX regulations and would require extensive updates to existing policies and procedures governing discrimination based on sex, including sexual harassment.</p>	<p>Relevant PRESS materials, including sample policy 2:265, <i>Title IX Sexual Harassment Grievance Procedure</i>, and its accompanying materials will be updated once the final regulations are issued.</p>
<p>Public Act 103-47 Will Require Bullying Policy Updates</p> <p>105 ILCS 5/27-23.7, amended by P.A. 103-47, made significant changes to bullying policy requirements that became effective 6-9-23 and yet it also charged ISBE with posting a template for a model bullying prevention policy nearly six months later, by 1-1-24. On 8-31-23, ISBE sent an email to districts informing them that changes made by P.A. 103-47 did not have to be included in bullying policy submissions due by 9-30-23. ISBE expects to release its template for a model bullying prevention policy before 1-1-24, and we are collaborating with ISBE to ensure that updates to PRESS sample policy 7:180, <i>Prevention of and Response to Bullying, Intimidation, and Harassment</i>, and its accompanying materials align with the pending ISBE template. Given the overall immediate effective date of P.A. 103-47, please consult your board attorney to determine the appropriate timeline for your district to update its bullying policy.</p>	<p>The 7:180 suite of PRESS materials will be updated in PRESS Issue 114.</p>
<p>Public Act 103-542 Streamlines School Staff Training Requirements</p> <p>P.A. 103-542 significantly streamlines school staff training requirements into the following categories: (1) health conditions of students; (2) social-emotional learning; (3) developing cultural competency; (4) identifying warning signs of mental illness and suicidal behavior in youth; (5) domestic and sexual violence and needs of expectant and parenting youth; (6) protections and accommodations for students; (7) educator ethics; (8) responding to child sexual abuse and grooming behavior; and (9) effective instruction in violence prevention and conflict resolution. Though P.A. 103-542 is to be effective on 1-1-24, most of its changes become operative on 7-1-24. As a result, legislative action is expected during Veto Session to amend the effective date of P.A. 103-542 to 7-1-24.</p>	<p>Affected PRESS materials, including 5:100, <i>Staff Development</i>, will be updated in PRESS Issue 114.</p>
<p>Final Pregnancy Workers Fairness Act Regulations Expected by End of 2023</p> <p>On 8-7-23, the Equal Employment Opportunity Commission (EEOC) issued proposed regulations to implement the Pregnant Workers Fairness Act (PWFA), which was signed into law on 12-29-22. The PWFA expanded federal workplace protections for pregnant and nursing employees. The PUMP for Mothers Nursing Act (PUMP Act) was also signed into law on 12-29-22 and requires covered employers to provide both non-exempt and exempt employees with reasonable break time to nurse a child or express breast milk and provide a private space (other than a bathroom) to do so, for one year after a child's birth. The PWFA requires the EEOC to issue final regulations by 12-29-23.</p>	<p>Affected PRESS materials, including 5:10, <i>Equal Employment Opportunity and Minority Recruitment</i> and 5:10-AP, <i>Workplace Accommodations for Nursing Mothers</i>, will be updated once the final regulations are issued to reflect the enactment of the PWFA, PUMP Act, and the PWFA implementing regulations.</p>

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

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

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

RENAMED. The title of the material has been amended.

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

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

Revisions to Policies, Administrative Procedures, and Exhibits

Number and Title	Revision Descriptions	
2:20, Powers and Duties of the School Board; Indemnification	The policy and footnotes are updated in response to: 1. 105 ILCS 5/10-20.21, amended by P.A. 103-8, raising the bidding threshold to \$25,00035,000; and 2. 105 ILCS 5/2-3.25f, amended by P.A. 103-175, changing state interventions available for School Improvement and District Improvement Plans. Continuous improvement updates are also made to the footnotes.	<input type="checkbox"/>
2:110, Qualifications, Term, and Duties of Board Officers	The policy is unchanged. Footnote 22 is updated in response to 105 ILCS 5/8-2, amended by P.A. 103-49, reducing the minimum amount of a treasurer bond penalty from an amount no less than 25% to an amount no less than 10%, as measured on the final day of the school district's most recent fiscal year. Continuous improvement updates are also made to the footnotes.	<input type="checkbox"/>
2:120, Board Member Development	The policy, Legal References, and footnotes are updated for continuous improvement. Footnote 3 is updated in response to 105 ILCS 5/3-11, amended by P.A. 103-413, adding definitions of <i>trauma</i> , <i>trauma-responsive learning environments</i> , and <i>whole child</i> to the School Code.	<input type="checkbox"/>
2:150-AP, Superintendent Committees	The procedure is updated in response to 105 ILCS 5/2-3.130(e), amended by P.A. 103-175, requiring <i>entities</i> , including school districts, to develop <i>school entity-specific plans</i> to reduce and eventually eliminate the use of isolated time out, time out, and physical restraint, and for continuous improvement.	<input type="checkbox"/>
2:200, Types of School Board Meetings	The policy, footnotes, and Cross References are updated. The policy is updated in response to the Open Meetings Act (OMA), 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, permitting boards to meet in closed session for hearings regarding denial of admission to school events under 105 ILCS 5/24-24. Continuous improvement updates are also made to the footnotes, and 8:30, <i>Visitors to and Conduct on School Property</i> , is added to the Cross References.	<input type="checkbox"/>
2:220, School Board Meeting Procedure	The policy, Legal References, and footnotes are updated. The policy is updated in response to 5 ILCS 120/7(a), amended by P.A. 103-311, allowing a public body to permit a member to attend remotely due to unexpected childcare obligations. The Legal References and footnotes are updated for continuous improvement.	<input type="checkbox"/>
2:220-E2, Motion to Adjourn to Closed Meeting	The exhibit is updated in response to 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, permitting boards to meet in closed session for hearings regarding denial of admission to school events under 105 ILCS 5/24-24, and for continuous improvement.	<input type="checkbox"/>

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

2:220-E6, Log of Closed Meeting Minutes	The exhibit is updated for the reasons stated in 2:220-E2, <i>Motion to Adjourn to Closed Meeting</i> , above.	<input type="checkbox"/>
3:50, Administrative Personnel Other than the Superintendent	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/24-2, adding 2024 Election Day as a school holiday, and for continuous improvement.	<input type="checkbox"/>
4:10, Fiscal and Business Management	The policy, Legal References, and footnotes 12 and 20 are updated in response to 105 ILCS 5/17-1.10, added by P.A. 103-394, requiring a board to annually present at a board meeting a written report that includes the annual average expenditures of the district's operational funds for the previous three fiscal years. Continuous improvement updates are also made to the footnotes.	<input type="checkbox"/>
4:30, Revenue and Investments	The policy and footnotes are updated in response to 30 ILCS 235/2, amended by P.A. 102-285, adding as an authorized investment obligations of certain U.S. corporations and amending requirements for investment in short-term obligations of U.S. corporations. Continuous improvement changes are also made to the footnotes.	<input type="checkbox"/>
4:60, Purchases and Contracts	The policy, Legal References, and footnotes are updated in response to: <ol style="list-style-type: none"> 105 ILCS 5/15A, added by P.A. 103-491, eff. 1-1-24, permitting boards to utilize a design-build delivery system for construction projects, provided specific procedures are followed; and 105 ILCS 5/10-20.85, added by P.A. 103-393, requiring boards to substantially present the terms of and approve new contracts for district-administered assessments at a regular board meeting. <p>The policy and footnote 4 are also updated in response to 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24, raising the bidding threshold to <u>\$25,000</u>35,000. Continuous improvement updates are also made to the footnotes.</p>	<input type="checkbox"/>
4:60-AP1, Purchases	The procedure is updated for the reasons stated in 4:60, <i>Purchases and Contracts</i> , above, and in response to guidance issued by the Ill. Dept of Public Health, <i>Compliance with the Coal Tar Sealant Disclosure Act</i> .	<input type="checkbox"/>
4:80-AP2, Fraud, Waste, and Abuse Awareness Program	The procedure is updated in response to 105 ILCS 5/10-22.39(b) and (b-35), both amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, requiring in-service training on educator ethics, teacher-student conduct, and school employee-student conduct for school personnel who work with students within six months of employment and at least once every five years thereafter.	<input type="checkbox"/>
4:90, Student Activity and Fiduciary Funds	The policy is unchanged. The footnotes are updated for the reasons stated in 2:110, <i>Qualifications, Term, and Duties of Board Officers</i> , above.	<input type="checkbox"/>
4:130, Free and Reduced-Price Food Services	REFORMATTED. The policy, Legal References, and footnotes are updated. The policy is updated in response to the School Breakfast and Lunch Program Act, 105 ILCS 125/2.3, added by P.A. 103-532, establishing the Healthy School Meals for All Program. The Legal References are updated in response to style changes. The footnotes are updated for the same reason as the policy and for continuous improvement.	<input type="checkbox"/>
4:130-E, Free and Reduced-Price Food Services; Meal Charge Notifications	The exhibit is updated in response to a five-year review.	<input type="checkbox"/>
4:160, Environmental Quality of Buildings and Grounds	The policy, Legal References, and footnote 3 are updated in response to the Pesticide Application at Schools Act, 105 ILCS 160/, added by P.A. 103-496, prohibiting schools serving students in grades K-8 from scheduling pesticide applications on school grounds during a school day when students are in attendance for instruction. The policy and footnotes are also updated for continuous improvement.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — continued

4:160-AP, Environmental Quality of Buildings and Grounds	The procedure is updated for the reasons stated in 4:160, <i>Environmental Quality of Buildings and Grounds</i> , above.	<input type="checkbox"/>
4:170, Safety	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 128/50 (final citation pending), added by P.A. 103-8, creating crisis response mapping data grants; 105 ILCS 128/50 (final citation pending), added by P.A. 103-194, eff. 1-1-24, requiring a school building's emergency and crisis response plan, protocol, and procedures to include a plan for local law enforcement to rapidly enter a school building in an emergency; and 105 ILCS 128/20(c)(4), amended by P.A. 103-197, requiring that school administrators and support personnel considering whether to exempt a student from participating in a lockdown drill will include the student's individualized education program team or 504 plan team in the decision. <p>Continuous improvement updates are also made to the footnotes. A Cross Reference to 4:190, <i>Targeted School Violence Prevention Program</i>, is added.</p>	<input type="checkbox"/>
4:170-AP1, Comprehensive Safety and Security Plan	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 128/50 (final citation pending), added by P.A. 103-194, eff. 1-1-24, requiring a school building's emergency and crisis response plan, protocol, and procedures to include a plan for local law enforcement to rapidly enter a school building in an emergency; 105 ILCS 128/20(c)(4), amended by P.A. 103-197, requiring that school administrators and support personnel considering whether to exempt a student from participating in a lockdown drill will include the student's individualized education program team or 504 plan team in the decision; 105 ILCS 5/10-20.85, added by P.A. 103-128, allowing school districts to maintain an on-site trauma kit at each school for bleeding emergencies; and 105 ILCS 5/10-27.1A(c), amended by P.A. 103-34, clarifying the reporting obligations of school officials upon receipt of a report regarding a verified incident involving a firearm on school property. <p>Subsection J. Required Notices is also updated to align with the Required Notices subhead in sample policy 7:190, <i>Student Behavior</i>. Other continuous improvement updates are made.</p>	<input type="checkbox"/>
5:30, Hiring Process and Criteria	<p>The Legal References and footnote 3 are updated in response to 820 ILCS 112/, amended by P.A. 103-539, eff. 1-1-25, requiring employers to include the "pay scale and benefits" for a position in any specific job posting. The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/22-95, amended by P.A. 103-46, eff. 1-1-24, requiring districts to prioritize the hiring or assigning of educators who hold an educator license and endorsement in physical education, music, or the visual arts when hiring or assigning educators in those areas. Guidance issued by the Equal Employment Opportunity Commission in May 2023 titled <i>Select Issues: Assessing Adverse Impact in Software, Algorithms, and Artificial Intelligence Use in Employment Selection Procedures Under Title VII of the Civil Rights Act of 1964</i>; and Continuous improvement. 	<input type="checkbox"/>
5:50, Drug- and Alcohol-Free Workplace; E-Cigarette, Tobacco, and Cannabis Prohibition	The Legal References and footnotes are updated. The Legal References are updated in response to minor style changes. Footnote 17 is updated in response to 105 ILCS 5/27-13.2, amended by P.A. 103-365, mandating instruction on the dangers of fentanyl in health education for students in grades 9-12, beginning with the 2024-2025 school year. Continuous improvement updates are also made to the footnotes.	<input type="checkbox"/>

Revisions to Policies, Administrative Procedures, and Exhibits — continued

5:90, Abused and Neglected Child Reporting	The policy is unchanged. Footnote 10 is amended and footnote 14 is deleted in response to 105 ILCS 5/10-23.12(a) and (b), whose contents were deleted by P.A. 103-542, eff. 1-1-24. The footnotes are also updated for continuous improvement.	<input type="checkbox"/>
5:90-AP1, Coordination with Children's Advocacy Center	The procedure is updated in response to 105 ILCS 5/10-22.39(b-25), added by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, supplementing school personnel training requirements for addressing issues pertaining to students who are parents, expectant parents, or victims of domestic or sexual violence.	<input type="checkbox"/>
5:120, Employee Ethics; Code of Professional Conduct; and Conflict of Interest	The policy is unchanged. The footnotes are updated in response to: <ol style="list-style-type: none"> 1. The Ill. State Board of Education (ISBE) publication of the <i>Sexual Abuse and Response Prevention Resource Guide</i> (June 2023); 2. 105 ILCS 5/10-22.39(b-35), added by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, amending <i>Erin's Law</i> training requirements currently found at 105 ILCS 5/10-22.39(f); 3. Ill. Human Rights Act, 775 ILCS 5/5A-102, amended by P.A. 103-472, eff. 8-1-24, supplementing the definition of civil rights violations in elementary and secondary schools to include harassment, sexual harassment, and failure to report; and 4. Continuous improvement. 	<input type="checkbox"/>
5:120-AP2, Employee Conduct Standards	The procedure is updated in response to: <ol style="list-style-type: none"> 1. 105 ILCS 5/10-22.39(b-35), added by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, amending <i>Erin's Law</i> training requirements currently found at 105 ILCS 5/10-22.39(f); 2. 775 ILCS 5/5A-102, amended by P.A. 103-472, eff. 8-1-24, supplementing the Ill. Human Rights Act's definition of civil rights violations in elementary and secondary schools to include harassment, sexual harassment, and failure to report; 3. 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, streamlining school staff training requirements in the educator ethics category; 4. 105 ILCS 5/27-13.2, amended by P.A. 103-365, eff. 1-1-24, requiring instruction on the dangers of fentanyl for grades 9-12 beginning with the 2024-2025 school year; and 5. Continuous improvement. 	<input type="checkbox"/>
5:150, Personnel Records	The policy is unchanged. Footnote 2 is updated in response to 820 ILCS 40/2, amended by P.A. 103-201, eff. 1-1-24, requiring employers to email or mail a copy of a personnel record to an employee upon the employee's request. The footnotes are also updated for continuous improvement.	<input type="checkbox"/>
5:150-AP, Personnel Records	The procedure is updated for the reasons stated in 5:150, <i>Personnel Records</i> , above, and in response to 820 ILCS 112/20, amended by P.A. 103-539, eff. 1-1-25, requiring employers to keep records of the pay scale, benefits, and job posting for each position for at least five years.	<input type="checkbox"/>
5:190, Teacher Qualifications	The Legal References and footnotes are updated. The Legal References are updated in response to the repeal of 105 ILCS 5/21-11.4. Footnote 3 is updated in response to 105 ILCS 5/21B-20, amended by P.A. 103-111, extending Short-Term Substitute Teaching Licenses as a type of teaching license until June 30, 2028 3 . Other continuous improvement updates are also made to the footnotes.	<input type="checkbox"/>

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

5:200, Terms and Conditions of Employment and Dismissal	<p>The policy, Legal References, and footnotes are updated. The policy is updated in response to 105 ILCS 5/22-95(a), added by P.A. 103-46, eff. 1-1-24, requiring districts, when hiring or assigning educators for physical education, music, or visual arts, to prioritize the hiring or assigning of educators who hold an educator license and endorsement in those areas.</p> <p>The Legal References are updated in response to:</p> <ol style="list-style-type: none"> 1. Pump for Mothers Nursing Mothers Act, 29 U.S.C. §218(d), added by Pub. L. 117-328, requiring employers to accommodate both exempt and nonexempt nursing employees; and 2. Pregnant Workers Fairness Act, 42 U.S.C. §2000gg <i>et seq.</i>, added by Pub. L. 117-328, requiring employers to provide reasonable accommodations for an employee's known limitations related to pregnancy, childbirth, or related medical conditions. <p>The footnotes are updated for the same reasons as the policy and Legal References and in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/24-8, amended by P.A. 103-515, requiring the Commission on Government Forecasting and Accountability to annually certify and publish the teacher minimum salary for 2024-2025 and beyond; 2. 105 ILCS 5/24-11, amended by P.A. 103-500, generally condensing the timeframe in which teachers may acquire tenure, depending upon their evaluation ratings; 3. 105 ILCS 5/24-12(d), amended by P.A. 103-354, requiring hearing officers in tenured teacher dismissal hearings to make certain procedural accommodations if the charges involve witnesses who are/were students or under the age of 18; and 4. Continuous improvement. 	<input type="checkbox"/>
5:210, Resignations	<p>The policy and footnote are updated in response to 105 ILCS 5/24-14, amended by P.A. 103-549, addressing the resignation of teachers during a school term and amending the procedures a district must follow when referring a teacher to the State Superintendent of Education due to the teacher's resignation during the school term to accept another teaching assignment. Other continuous improvement updates are also made to the footnote.</p>	<input type="checkbox"/>
5:220, Substitute Teachers	<p>The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. Ill. Pension Code, 40 ILCS 5/16-118, amended by P.A.s 103-88 and 103-525, permitting TRS annuitants to substitute teach for 120 paid days or 600 paid hours in each school year through 6-30-26; and 2. 105 ILCS 5/21B-20(3), amended by P.A. 103-193, eff. 1-1-24, permitting a board to employ a substitute teacher in a vacant position for 90 calendar days or until the end of the semester, whichever is greater, due to a lack of qualified candidates, provided certain procedures are followed. <p>The footnotes are also updated in response to 105 ILCS 5/10-20.67 and 5/21B-20(4), amended by P.A. 103-111, extending Short-Term Substitute Teaching Licenses as a type of license until June 30, 20238, and board authority to develop training programs for short-term substitute teacher in collaboration with the exclusive bargaining representative of its teachers, and for continuous improvement.</p>	<input type="checkbox"/>
5:220-AP, Substitute Teachers	<p>The procedure is updated in response to 105 ILCS 5/10-20.67 and 5/21B-20(4), amended by P.A. 103-111, extending Short-Term Substitute Teaching Licenses as a type of license until June 30, 20238, and board authority to develop training programs for short term substitute teacher in collaboration the exclusive bargaining representative of its teachers, and for continuous improvement.</p>	<input type="checkbox"/>

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

5:250, Leaves of Absence	<p>The policy, Legal References, and footnotes are updated. The policy is updated in response to:</p> <ol style="list-style-type: none"> 1. Child Extended Bereavement Leave Act (CEBLA), 820 ILCS 156/, added by P.A. 103-466, providing an unpaid leave benefit to employees who experience the loss of a child by suicide or homicide; 2. Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/, amended by P.A. 103-314, eff. 1-1-24, permitting employees to use VESSA leave to grieve attend to matters necessitated by the death of a family or household member who is killed in a crime of violence; 3. 105 ILCS 5/24-3.5, added by P.A. 103-308, eff. 1-1-24, entitling teachers to 10 days of paid leave per school term for federal advocacy work, if they are elected to represent a statewide teacher association in such work; and 4. Continuous improvement. <p>The Legal References are updated in response to:</p> <ol style="list-style-type: none"> 1. CEBLA, 820 ILCS 156/, added by P.A. 103-466, providing an unpaid leave benefit to employees who experience the loss of a child by suicide or homicide; 2. Family Bereavement Leave Act (FBLA), 820 ILCS 154/, amended by P.A. 102-1050, amending the title of the Act to ChildFamily Bereavement Leave Act; and 3. 105 ILCS 5/10-20.83, amended by P.A. 103-154, finalizing the citation in the School Code for COVID-19 paid administrative leave. <p>The footnotes are updated for the same reasons as the policy and Legal References (except for reason #2 for the Legal References).</p>
5:285-AP, Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 1. 49 C.F.R Part 382, amended by 88 Fed. Reg. 27596, allowing employers to utilize oral fluid testing for drug tests regulated by the U.S. Dept. of Transportation (including for school bus drivers), and for continuous improvement; 2. Ill. Vehicle Code, 625 ILCS 5/6-516, amended by P.A. 102-982, replacing the term <i>accident</i> with <i>crash</i> to clarify that not all crashes are accidental; and 3. Continuous improvement.
5:330, Sick Days, Vacation, Holidays, and Leaves	<p>The policy, Legal References, and footnotes are updated. The policy is updated in response to:</p> <ol style="list-style-type: none"> 1. CEBLA, 820 ILCS 156/, added by P.A. 103-466, providing an unpaid leave benefit to employees who experience the loss of a child by suicide or homicide, and for continuous improvement; and 2. 105 ILCS 5/24-2(a), amended by P.A.s 103-395, eff. 1-1-24, and 103-467, and 10 ILCS 5/1-24, added by P.A. 103-467 and scheduled to be repealed on 1-1-25, adding 2024 Election Day as a school holiday. <p>The Legal References are updated in response to:</p> <ol style="list-style-type: none"> 1. CEBLA, 820 ILCS 156/, added by P.A. 103-466, providing an unpaid leave benefit to employees who experience the loss of a child by suicide or homicide; 2. FBLA, 820 ILCS 154/, amended by P.A. 102-1050, amending the title of the Act to ChildFamily Bereavement Leave Act; and 3. 105 ILCS 5/10-20.83, amended by P.A. 103-154, finalizing the citation in the School Code for COVID-19 paid administrative leave. <p>The footnotes are updated for the same reasons as the policy and Legal References (except for reason #2 for the Legal References) and in response to:</p> <ol style="list-style-type: none"> 1. VESSA, 820 ILCS 180/, amended by P.A. 103-314, eff. 1-1-24, permitting employees to use VESSA leave to grieve and attended to attend to matters necessitated by the death of a family or household member who is killed in a crime of violence; and 2. Continuous improvement.

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

6:15, School Accountability	<p>The policy and footnotes are updated. The policy and footnote 6 are updated in response to 105 ILCS 5/2-3.25f(a), amended by P.A. 103-175, providing that ISBE “shall provide technical assistance to schools in school improvement status to assist with the development and implementation of School and District Improvement Plans.”</p> <p>The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/2-3.25a, amended by P.A. 103-175, clarifying ISBE standards for student performance and school improvement; 105 ILCS 5/2-3.25b, amended by P.A. 103-175, granting ISBE authority to implement and carry out the issuance of school improvement designations via the accountability system identified in 105 ILCS 5/2-3.25a; and 105 ILCS 5/10-17a, amended by P.A.s 103-116, 103-263, 103-413, eff. 1-1-24, and 105-503, eff. 1-1-24, adding new data elements to school district report cards. 	<input type="checkbox"/>
6:20, School Year Calendar and Day	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/24-2, amended by P.A. 103-467, adding 2024 General Election Day as a school holiday; 10 ILCS 5/1-24, added by P.A. 103-467 and scheduled to be repealed on 1-1-25, establishing 2024 General Election Day as a state holiday; 105 ILCS 5/24-2(c), amended by P.A. 103-15, adding Sept. 17 as Constitution Day, a commemorative holiday; 105 ILCS 5/10-19.05, amended by P.A. 103-560, eff. 1-1-24, expanding work-based learning experiences that count toward the calculation of clock hours of school work per day; and Continuous improvement. 	<input type="checkbox"/>
6:30, Organization of Instruction	<p>The Legal References and footnotes are updated in response to 105 ILCS 5/10-20.19a, repealed by P.A. 103-410, and 105 ILCS 5/10-22.18, amended by P.A. 103-410, to require that boards establish a full-day kindergarten program by the beginning of the 2027-2028 school year. The Cross References are updated for continuous improvement.</p>	<input type="checkbox"/>
6:50, School Wellness	<p>The policy, Legal References, and footnotes are updated. The policy is updated with new subhead Goals for Other School-Based Activities in response to a request from the ISBE Nutrition Dept. and to federal requirements in 7 C.F.R. §210.31 for local school wellness policies. The footnotes are updated for the same reason, and the Legal References and footnotes are updated for continuous improvement.</p>	<input type="checkbox"/>
6:60, Curriculum Content	<p>The policy, Legal References, and footnotes are updated. The policy is updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/27-21 and 5/27-20.3, amended by P.A. 103-422, and 105 ILCS 5/27-20.05, added by P.A. 103-422, requiring instruction on the Native American experience and Native American history starting in the 2024-2025 school year, Native American nations’ sovereignty and self-determination, and Native American genocide in North America; 105 ILCS 5/27-13.2(c), added by P.A. 103-365, eff. 1-1-24, requiring health education in grades 9-12 to include instruction on the dangers of fentanyl, beginning with the 2024-2025 school year; and Continuous improvement. <p>The Legal References are updated in response to 105 ILCS 5/27-20.05, added by P.A. 103-422, requiring instruction on the Native American experience and Native American history.</p> <p>The footnotes are updated for the same reasons as the policy and in response to:</p> <ol style="list-style-type: none"> 105 ILCS 110/3, amended by P.A. 103-212, requiring health education in grades 9-12 to include instruction on the dangers of allergies, beginning with the 2024-2025 school year; and 105 ILCS 5/2-3.196, requiring ISBE to develop a Statewide literacy plan by 1-31-24. 	<input type="checkbox"/>

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

6:60-AP1, Comprehensive Health Education Program	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/27-13.2(c), added by P.A. 103-365, eff. 1-1-24, requiring health education in grades 9-12 to include instruction on the dangers of fentanyl, beginning with the 2024-2025 school year; 105 ILCS 110/3, amended by P.A. 103-212, eff. 1-1-24, requiring health education in grades 9-12 to include instruction on the dangers of allergies, beginning with the 2024-2025 school year; and Continuous improvement. 	<input type="checkbox"/>
6:65, Student Social and Emotional Development	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 20 ILCS 1705/76.2, added by P.A. 103-222, eff. 1-1-24, requiring the Ill. Dept. of Human Services (DHS) to partner with ISBE to provide technical assistance for the provision of mental health care for students during school days; 20 ILCS 1705/11.4, added by P.A. 103-546, requiring DHS to create and maintain an online Care Portal as a central resource for families with children with significant and complex behavioral health needs; and Continuous improvement. 	<input type="checkbox"/>
6:230, Library Media Program	<p>The policy, Legal References, Cross References, and footnotes are updated. The policy, Legal References, and footnote 1 are updated in response to 75 ILCS 10/8.7, added by P.A. 103-100, eff. 1-1-24, requiring districts that wish to be eligible for State library grants to adopt the American Library Association's <i>Library Bill of Rights</i> or develop a written statement prohibiting the practice of banning books. Cross References to 2:260, <i>Uniform Grievance Procedure</i>, and 6:260, <i>Complaints About Curriculum, Instructional Materials, and Programs</i>, are added. The footnotes are also updated for continuous improvement.</p>	<input type="checkbox"/>
6:230-AP, Responding to Complaints About Library Media Resources	<p>The procedure is updated for the reasons stated in 6:230, <i>Library Media Program</i>, above.</p>	<input type="checkbox"/>
6:270, Guidance and Counseling Program	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/10-20.5a, amended by P.A. 103-204, eff. 1-1-24, requiring districts to make student directory information electronically accessible for official recruiting representatives of the armed forces and of state public institutions of higher education. The footnotes are also updated for continuous improvement.</p>	<input type="checkbox"/>
6:280, Grading and Promotion	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/2-3.25a, amended by P.A. 103-175, requiring ISBE to develop standards for student performance, and for continuous improvement.</p>	<input type="checkbox"/>
7:50, School Admissions and Student Transfers To and From Non-District Schools	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/13A, amended by P.A. 103-473, establishing specific procedures for administratively transferring a disruptive student to an ISBE regional safe school, and for continuous improvement.</p>	<input type="checkbox"/>
7:60, Residence	<p>The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to 105 ILCS 5/10-20.12a(a), amended by P.A. 103-111, permitting boards to adopt a policy to waive nonresident tuition for a student who is the <i>child</i> of a district employee, and for continuous improvement. The Legal References are updated for continuous improvement by adding citations to provisions in the School Code addressing the residency of students with disabilities.</p>	<input type="checkbox"/>

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

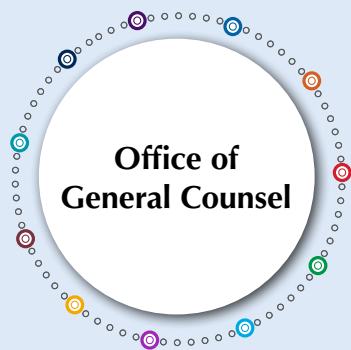
7:70, Attendance and Truancy	<p>The Legal References are updated for continuous improvement. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. Child Labor Law, 820 ILCS 205/, amended by P.A. 103-201, amending certain enforcement procedures and penalty provisions; 2. Juvenile Court Act of 1987, 705 ILCS 405/3-33.5, amended by P.A. 103-379, restricts the ability of the juvenile courts and certain county boards to assess fines, fees, assessments, and costs to minors and the minor's parents/guardians, subject to the minor's adjudication under various ordinances and statutes; and 3. Continuous improvement. 	<input type="checkbox"/>
7:160, Student Appearance	<p>The policy and footnotes are updated in response to 105 ILCS 5/10-22.25b, amended by P.A. 103-463, prohibiting schools from denying students the right to wear or accessorize their graduation attire with items associated with their culture, ethnic, or religious identity, or other characteristic or category protected under the IHRA. Continuous improvement updates are also made to the footnotes.</p>	<input type="checkbox"/>
7:165, School Uniforms	<p>The policy and footnotes are updated for the reasons stated in 7:160, <i>Student Appearance</i>, above.</p>	<input type="checkbox"/>
7:190, Student Behavior	<p>The policy, Legal References, and footnotes are updated. The policy is amended with optional language for Item #9 in the Prohibited Student Conduct subhead to prohibit academic dishonesty using a writing service and/or generative artificial intelligence technology. This optional language is further explained in new footnote 18.</p> <p>The Required Notices subhead of the policy and its accompanying footnotes are updated:</p> <ol style="list-style-type: none"> 1. To align with subsection J. Required Notices in sample administrative procedure 4:170-AP1, <i>Comprehensive Safety and Security Plan</i>; and 2. In response to 105 ILCS 5/10-27.1A(c), amended by P.A. 103-34, clarifying the reporting obligations of school officials upon receipt of a report regarding a verified incident involving a firearm on school property. <p>The Legal References citation to the Pro-Children Act is updated.</p> <p>The footnotes are also updated in response to 105 ILCS 5/13A, amended by P.A. 103-473, establishing specific procedures for administratively transferring a disruptive student to an ISBE regional safe school, and for continuous improvement.</p>	<input type="checkbox"/>
7:190-AP9, Administrative Transfer to Regional Safe School Program	<p>NEW. This procedure is created in response to 105 ILCS 5/13A, amended by P.A. 103-473, establishing specific procedures for administratively transferring a disruptive student to an ISBE regional safe school.</p>	<input type="checkbox"/>
7:250, Student Support Services	<p>The policy is unchanged. The footnotes are updated in response to 23 Ill.Admin.Code §25.48, amended by 47 Ill. Reg. 5973, making short-term emergency approval in special education available until 6-30-26 (previously 6-30-23). The footnotes are also updated for continuous improvement.</p>	<input type="checkbox"/>
7:270, Administering Medicines to Students	<p>The policy, Cross References, and footnotes are updated. The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. 105 ILCS 5/10-22.21b and 105 ILCS 5/22-30, amended by P.A. 103-175, replacing the retired <i>Illinois Food Allergy Emergency Action Plan and Treatment Authorization Form</i> with <u>allergy emergency action plan</u> in the School Code provisions regarding administration of medication to students; 2. 105 ILCS 5/22-30(f), amended by P.A. 103-348, eff. 1-1-24, requiring districts to maintain a supply of undesignated opioid antagonists to administer as necessary; and 3. 105 ILCS 5/22-30(f), amended by P.A. 103-196, eff. 1-1-24, permitting a district maintaining special education facilities to maintain a supply of undesignated oxygen tanks. <p>The footnotes are also updated for continuous improvement. The Cross References are updated in response to the renaming of 7:270-AP2, <i>Checklist for District Supply of Undesignated Asthma Medication(s), Epinephrine Injectors, Opioid Antagonists, and/or Glucagon</i>.</p>	<input type="checkbox"/>

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

7:270-AP2, Checklist for District Supply of Undesignated Asthma Medication(s), Epinephrine Injectors, Opioid Antagonists, and/or Glucagon	RENAMED. The procedure is updated for the reasons stated in 7:270, <i>Administering Medicines to Students</i> , above.	<input type="checkbox"/>
7:285, Anaphylaxis Prevention, Response, and Management Program	The Legal References and footnotes are updated in response to 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, streamlining training requirements regarding anaphylactic reactions and management for staff members who work with students. Continuous improvement updates are also made to the footnotes.	<input type="checkbox"/>
7:285-AP, Anaphylaxis Prevention, Response, and Management Program	The procedure is updated in response to: <ol style="list-style-type: none"> 105 ILCS 5/10-22.21b and 105 ILCS 5/22-30, amended by P.A. 103-175, replacing the retired <i>Illinois Food Allergy Plan and Treatment Authorization Form</i> with <u>allergy emergency action plan</u> in the School Code provisions regarding administration of medication to students; 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, streamlining training requirements regarding anaphylactic reactions and management for staff members who work with students; 105 ILCS 110/3, amended by P.A. 103-212, eff. 1-1-24, mandating that health education include instruction on the dangers of allergies, beginning with the 2024-2025 school year; Renaming of 7:270-AP2, <i>Checklist for District Supply of Undesignated Asthma Medication(s), Epinephrine Injectors, Opioid Antagonists, and/or Glucagon</i>; and Continuous improvement. 	<input type="checkbox"/>
7:290, Suicide and Depression Awareness and Prevention	The policy and footnotes are updated in response to 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, requiring teachers, administrators, and school support personnel who work with students to be trained on identifying warning signs of mental illness, trauma, and suicidal behavior in youth. The footnotes are also updated in response to 105 ILCS 5/10-20.81, amended by P.A. 103-143, requiring districts to insert contact information for the National Suicide Prevention Lifeline, the Crisis Text Line, and the Safe2Help Illinois helpline on student identification cards, and for continuous improvement.	<input type="checkbox"/>
7:290-AP, Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program	The procedure is updated in response to: <ol style="list-style-type: none"> 105 ILCS 5/10-20.81, amended by P.A. 103-143, requiring districts to insert contact information for the National Suicide Prevention Lifeline, the Crisis Text Line, and the Safe2Help Illinois helpline on student identification cards; 20 ILCS 1705/76.2, added by P.A. 103-222, eff. 1-1-24, requiring DHS to partner with ISBE to provide technical assistance for the provision of mental health care for students during school days; and Continuous improvement. 	<input type="checkbox"/>
7:345, Use of Educational Technologies; Student Data Privacy and Security	The Legal References are updated in response to a minor style change. The footnotes are updated in response to guidance documents issued by the federal government on K-12 cybersecurity, <i>Protecting Our Future: Partnering to Safeguard K-12 Organizations from Cybersecurity Threats</i> (Jan. 2023) and <i>Digital Infrastructure Briefs</i> (Aug. 2023), and for continuous improvement.	<input type="checkbox"/>
7:345-AP, Use of Educational Technologies; Student Data Privacy and Security	The procedure is updated for the reasons stated in 7:345, <i>Use of Educational Technologies; Student Data Privacy and Security</i> , above.	<input type="checkbox"/>

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

<p>8:30, Visitors to and Conduct on School Property</p>	<div data-bbox="1442 216 1479 254" style="float: right;">□</div> <p>The policy, Legal References, Cross References, and footnotes are updated. The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 1. PRESS Advisory Board member feedback requesting clarification that the scope of subhead Procedures to Deny Future Admission to Athletic or Extracurricular School Events or Meetings is limited, as specified in the new subhead title, to topics set forth in 105 ILCS 5/24-24; 2. PRESS Advisory Board member feedback requesting clarification on the authority of boards to enforce conduct rules under 105 ILCS 5/10-20.5 and under various criminal trespass statutes; and 3. OMA, 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, permitting boards to meet in closed session for hearings regarding denial of admission to school events under 105 ILCS 5/24-24. <p>The Legal References are updated to:</p> <ol style="list-style-type: none"> 1. Reflect a citation change in the Pro-Children Act; 2. Add citations to School Code provisions governing the authority of boards to enforce conduct rules; 3. Add citations to Criminal Code provisions regarding trespass violations; and 4. Implement style changes. <p>The footnotes are also updated in response to 625 ILCS 5/12-803(f), added by P.A. 103-404, prohibiting drivers from making contact with any portion of a stopped school bus or making contact with a school child within 30 feet of the school bus, and for continuous improvement.</p> <p>Policies 2:200, <i>Types of School Board Meetings</i>, and 2:230, <i>Public Participation at School Board Meetings and Petitions to the Board</i>, are added to the Cross References.</p>
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The IASB Office of General Counsel's mission is to honestly, professionally, and credibly protect and preserve IASB through legal risk management and compliance services for the IASB Board of Directors and staff; promote best practices to IASB members; create educational products and services; and maintain strong, collaborative relationships with the public education community.

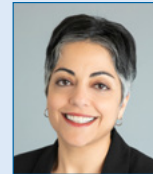
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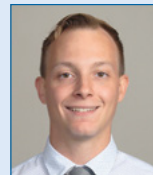
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Document Status: Draft Update

BOARD OF EDUCATION

2:20 Powers and Duties of the Board of Education; Indemnification

The major powers and duties of the Board of Education include, but are not limited to:

1. Organizing the Board after each consolidated election by electing officers and establishing its regular meeting schedule and, thereafter, taking action during lawfully called meetings to faithfully fulfill the Board's responsibilities in accordance with State and federal law.
2. Formulating, adopting, and modifying Board policies, at its sole discretion, subject only to mandatory collective bargaining agreements and State and federal law.
3. Employing a Superintendent and other personnel, making employment decisions, dismissing personnel, including determining whether an employee has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by [325 ILCS 5/](#), and establishing an equal employment opportunity policy that prohibits unlawful discrimination.
4. Directing, through policy, the Superintendent, in his or her charge of the District's administration.
5. Approving the annual budget, tax levies, major expenditures, payment of obligations, annual audit, and other aspects of the District's financial operation; and making available a statement of financial affairs as provided in State law.
6. Entering contracts in accordance with applicable federal and State law, including using the public bidding procedure when required. [PRESSPlus1](#)
7. Providing, constructing, controlling, and maintaining adequate physical facilities; making school buildings available for use as civil defense shelters; and establishing a resource conservation policy.
8. Establishing an equal educational opportunities policy that prohibits unlawful discrimination.
9. Approving the curriculum, textbooks, and educational services.
10. Evaluating the educational program and approving School Improvement ~~and District~~ [Improvement](#) Plans. [PRESSPlus2](#)
11. Presenting the District report card and School report card(s) to parents/guardians and the community; these documents report District, School and student performance.
12. Establishing and supporting student behavior policies designed to maintain an environment conducive to learning, including deciding individual student suspension or expulsion cases brought before it.
13. Establishing attendance units within the District and assigning students to the schools.
14. Establishing the school year.
15. Requiring a moment of silence to recognize veterans during any type of school event held at a District school on November 11.
16. Providing student transportation services pursuant to State law.
17. Entering into joint agreements with other boards to establish cooperative educational programs or provide educational facilities.
18. Complying with requirements in the Abused and Neglected Child Reporting Act (ANCRA). Specifically, each individual Board member must, if an allegation is raised to the member during

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

19. Notifying the State Superintendent of Education promptly and in writing of the name of a licensed teacher who was convicted of a felony, along with the conviction and the name and location of the court where the conviction occurred.
20. Notifying the Teachers' Retirement System (TRS) of the State of Ill. Board of Trustees promptly and in writing when it learns that a teacher as defined in the Ill. Pension Code was convicted of a felony, along with the name and location of the court where the conviction occurred, and the case number assigned by that court to the conviction.
21. Communicating the schools' activities and operations to the community and representing the needs and desires of the community in educational matters.

Indemnification

To the extent allowed by law, the Board shall defend, indemnify, and hold harmless Board of Education members, employees, volunteer personnel (pursuant to [105 ILCS 5/10-22.34](#), [10-22.34a](#) and [10-22.34b](#)), mentors of certified staff (pursuant to [105 ILCS 5/2-3.53a](#), [2-3.53b](#), and [105 ILCS 5/21A-5 et seq.](#)), and student teachers who, in the course of discharging their official duties imposed or authorized by law, are sued as parties in a legal proceeding. Nothing herein, however, shall be construed as obligating the Board to defend, indemnify, or hold harmless any person who engages in criminal activity, official misconduct, fraud, intentional or willful and wanton misconduct, or acts beyond the authority properly vested in the individual.

LEGAL REF.:

[105 ILCS 5/10](#), [5/17-1](#), [5/21B-85](#), and [5/27-1](#).

[115 ILCS 5/](#), Ill. Educational Labor Relations Act.

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

CROSS REF.: 1:10 (School District Legal Status), 1:20 (District Organization, Operations, and Cooperative Agreements), 2:10 (School District Governance), 2:80 (Board Member Oath and Conduct), 2:140 (Communications To and From the Board), 2:210 (Organizational Board of Education Meeting), 2:240 (Board Policy Development), 4:60 (Purchases and Contracts), 4:70 (Resource Conservation), 4:100 (Insurance Management), 4:110 (Transportation), 4:150 (Facility Management and Building Programs), 4:165 (Awareness and Prevention of Sexual Abuse and Grooming Behaviors), 4:175 (Convicted Child Sex Offender; Screening; Notifications), 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:30 (Hiring Process and Criteria), 5:90 (Abused and Neglected Child Reporting), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:150 (Personnel Records), 5:210 (Resignations), 5:290 (Employment Termination and Suspensions), 6:10 (Educational Philosophy and Objectives), 6:15 (School Accountability), 6:20 (School Year Calendar and Day), 7:10 (Equal Educational Opportunities), 7:30 (Student Assignment), 7:190 (Student Behavior), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 8:10 (Connection with the Community), 8:30 (Visitors to and Conduct on School Property)

ADOPTED: October 20, 2022

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24, raising the bidding threshold to ~~\$25,000.00~~\$35,000.00. See policy 4:60, *Purchases and Contracts*. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/2-3.25f, amended by P.A. 103-175, changing state interventions available for School Improvement and ~~District Improvement Plans~~. For more specific information about school improvement plans, see PRESS sample policy 6:10, *Educational Philosophy and Objectives*, and f/n 6 in PRESS sample policy 6:15, *School Accountability*, available at PRESS Online by logging in at www.iasb.com. **Issue 113, October 2023**

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 leadership training in education and labor law, financial oversight and accountability, fiduciary responsibilities, and ~~(beginning in the fall of 2023)~~ [PRESSPlus1](#) trauma-informed practices for students and staff within the first year of his or her first term.
2. Each Board member must complete training on the Open Meetings Act 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 the Open Meetings Act is only required once.
3. Each Board member must complete a training program on evaluations under the Performance Evaluation Reform Act (PERA) before participating in a vote on a tenured teacher's dismissal using the optional alternative evaluation dismissal process. This dismissal process is available after the District's PERA implementation date.

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

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: October 20, 2022

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 113, October 2023**

Document Status: Draft Update

BOARD OF EDUCATION

2:200 Types of Board of Education Meetings

General

For all meetings of the Board of Education and its committees, the Superintendent or designee shall satisfy all notice and posting requirements contained herein as well as in the Open Meetings Act. This shall include mailing meeting notifications to news media that have officially requested them and to others as approved by the Board. Unless otherwise specified, all meetings are held on school district premises. Board policy 2:220, *Board of Education Meeting Procedure*, governs meeting quorum requirements.

The Superintendent is designated on behalf of the Board and each Board committee to receive the training on compliance with the Open Meetings Act that is required by Section 1.05(a) of that Act. The Superintendent may identify other employees to receive the training. In addition, each Board member must complete a course of training on the Open Meetings Act as required by Section 1.05(b) or (c) of that Act.

Regular Meetings

The Board announces the time and place for its regular meetings at the beginning of each fiscal year. The Superintendent shall prepare and make available the calendar of regular Board meetings. The regular meeting calendar may be changed with 10 days' notice in accordance with State law.

A meeting agenda shall be posted at the District's main office and the Board's meeting room, or other location where the meeting is to be held, at least 48 hours before the meeting.

Closed Meetings

The Board and Board committees may meet in a closed meeting to consider the following subjects:

1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor in a park, recreational, or educational setting, or a volunteer of the public body or against legal counsel for the public body to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with [the Open Meetings Act]. [5 ILCS 120/2\(c\)\(1\)](#), ~~amended by P.A. 101-459~~.
2. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. [5 ILCS 120/2\(c\)\(2\)](#).
3. The selection of a person to fill a public office, ^{as} defined in the Open Meetings Act, including a vacancy in a public office, when the public body is given power to appoint under law or

ordinance, or the discipline, performance or removal of the occupant of a public office, when the public body is given power to remove the occupant under law or ordinance. [5 ILCS 120/2\(c\)\(3\)](#).

4. Evidence or testimony presented in open hearing, or in closed hearing where specifically authorized by law, to a quasi-adjudicative body, as defined in the Open Meetings Act, provided that the body prepares and makes available for public inspection a written decision setting forth its determinative reasoning. [5 ILCS 120/2\(c\)\(4\)](#).
5. Evidence or testimony presented to the Board regarding denial of admission to school events or property pursuant to 105 ILCS 5/24-24, provided that the Board prepares and makes available for public inspection a written decision setting forth its determinative reasoning. 5 ILCS 120/2(c)(4.5). [PRESSPlus1](#)
6. The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired. [5 ILCS 120/2\(c\)\(5\)](#).
7. The setting of a price for sale or lease of property owned by the public body. [5 ILCS 120/2\(c\)\(6\)](#).
8. The sale or purchase of securities, investments, or investment contracts. [5 ILCS 120/2\(c\)\(7\)](#).
9. Security procedures, school building safety and security, and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property. [5 ILCS 120/2\(c\)\(8\)](#).
10. Student disciplinary cases. [5 ILCS 120/2\(c\)\(9\)](#).
11. The placement of individual students in special education programs and other matters relating to individual students. [5 ILCS 120/2\(c\)\(10\)](#).
12. Litigation, when an action against, affecting or on behalf of the particular public body has been filed and is pending before a court or administrative tribunal, or when the public body finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the minutes of the closed meeting. [5 ILCS 120/2\(c\)\(11\)](#).
13. The establishment of reserves or settlement of claims as provided in the Local Governmental and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the public body or any intergovernmental risk management association or self insurance pool of which the public body is a member. [5 ILCS 120/2\(c\)\(12\)](#).
14. Self evaluation, practices and procedures or professional ethics, when meeting with a representative of a statewide association of which the public body is a member. [5 ILCS 120/2\(c\)\(16\)](#).
15. 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\(c\)\(21\)](#).
16. Meetings between internal or external auditors and governmental audit committees, finance committees, and their equivalents, when the discussion involves internal control weaknesses, identification of potential fraud risk areas, known or suspected frauds, and fraud interviews conducted in accordance with generally accepted auditing standards of the United States of America. [5 ILCS 120/2\(c\)\(29\)](#).

The Board may hold a closed meeting, or close a portion of a meeting, by a majority vote of a quorum, taken at an open meeting. The vote of each Board member present, and the reason for the closed meeting, will be publicly disclosed at the time of the meeting and clearly stated in the motion and the meeting minutes.

A single motion calling for a series of closed meetings may be adopted when such meetings will involve the same particular matters and are scheduled to be held within three months of the vote.

No final Board action will be taken at a closed meeting.

Reconvened or Rescheduled Meetings

A meeting may be rescheduled or reconvened. Public notice of a rescheduled or reconvened meeting shall be given in the same manner as that for a special meeting, except that no public notice is required when the original meeting is open to the public and: (1) is to be reconvened within 24 hours, or (2) an announcement of the time and place of the reconvened meeting was made at the original meeting and there is no change in the agenda.

Special Meetings

Special meetings may be called by the President or by any three members of the Board by giving notice thereof, in writing, stating the time, place, and purpose of the meeting to remaining Board members by mail at least 48 hours before the meeting, or by personal service at least 24 hours before the meeting.

Public notice of a special meeting is given by posting a notice at the District's main office at least 48 hours before the meeting and by notifying the news media that have filed a written request for notice. A meeting agenda shall accompany the notice.

All matters discussed by the Board at any special meeting must be related to a subject on the meeting agenda.

Emergency Meetings

Public notice of emergency meetings shall be given as soon as practical, but in any event, before the meeting to news media that have filed a written request for notice.

Posting on the District Website

In addition to the other notices specified in this policy, the Superintendent or designee shall post the following on the District website: (1) the annual schedule of regular meetings, which shall remain posted until the Board approves a new schedule of regular meetings; (2) a public notice of all Board meetings; and (3) the agenda for each meeting which shall remain posted until the meeting is concluded.

LEGAL REF.:

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

[5 ILCS 140/](#), Freedom of Information Act.

[105 ILCS 5/10-6](#) and [5/10-16](#).

CROSS REF.: 2:110 (Qualifications Term, and Duties of Board Officers), 2:120 (Board Member Development), 2:210 (Organizational Board of Education Meetings), 2:220 (Board of Education Meeting Procedure), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board), 6:235 (Access to Electronic Networks), [8:30 \(Visitors to and Conduct on School Property\)](#)

ADOPTED: October 20, 2022

PRESSPlus 1. Updated in response to the Open Meetings Act (OMA), 5 ILCS 120/2(c)(4.5), added by P.A. 103-311. **Issue 113, October 2023**

Document Status: Draft Update

BOARD OF EDUCATION

2:220 Board of Education Meeting Procedure

Agenda

The Board of Education President is responsible for focusing the Board meeting agendas on appropriate content. The Superintendent shall prepare agendas in consultation with the Board President. The President shall designate a portion of the agenda as a consent agenda for those items that usually do not require extensive discussion before Board action. Upon the request of any Board member, an item will be withdrawn from the consent agenda and placed on the regular agenda for independent consideration.

Each Board meeting agenda shall contain the general subject matter of any item that will be the subject of final action at the meeting. Any Board member may submit suggested agenda items to the Board President for his or her consideration for an upcoming meeting. District residents may suggest inclusions for the agenda. The Board will take final action only on items contained in the posted agenda; items not on the agenda may still be discussed.

The Superintendent shall provide a copy of the agenda, with adequate data and background information, to each Board member at least 48 hours before each meeting, except a meeting held in the event of an emergency. The meeting agenda shall be posted in accordance with Board policy 2:200, *Types of Board of Education Meetings*.

The Board President shall determine the order of business at regular Board meetings. Upon consent of a majority of members present, the order of business at any meeting may be changed.

Voting Method

Unless otherwise provided by law, when a vote is taken upon any measure before the Board, with a quorum being present, a majority of the votes cast shall determine its outcome. A vote of *abstain* or *present*, or a vote other than *yea* or *nay*, or a failure to vote, is counted for the purposes of determining whether a quorum is present. A vote of *abstain* or *present*, or a vote other than *yea* or *nay*, or a failure to vote, however, is not counted in determining whether a measure has been passed by the Board, unless otherwise stated in law. The sequence for casting votes is rotated.

On all questions involving the expenditure of money and on all questions involving the closing of a meeting to the public, a roll call vote shall be taken and entered in the Board's minutes. An individual Board member may request that a roll call vote be taken on any other matter; the President or other presiding officer may approve or deny the request but a denial is subject to being overturned by a majority vote of the members present.

Minutes

The Board Secretary shall keep written minutes of all Board meetings (whether open or closed), which shall be signed by the President and the Secretary. The minutes include:

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1. The meeting's date, time, and place;

2. Board members recorded as either present or absent;
3. A summary of the discussion on all matters proposed, deliberated, or decided, and a record of any votes taken;
4. On all matters requiring a roll call vote, a record of who voted *yea* and *nay*;
5. If the meeting is adjourned to another date, the time and place of the adjourned meeting;
6. The vote of each member present when a vote is taken to hold a closed meeting or portion of a meeting, and the reason for the closed meeting with a citation to the specific exception contained in the Open Meetings Act (OMA) authorizing the closed meeting;
7. A record of all motions, including individuals making and seconding motions;
8. Upon request by a Board member, a record of how he or she voted on a particular motion; and
9. The type of meeting, including any notices and, if a reconvened meeting, the original meeting's date.

The minutes shall be submitted to the Board for approval or modification at its next regularly scheduled open meeting. Minutes for open meetings must be approved within 30 days after the meeting or at the second subsequent regular meeting, whichever is later.

Every six months, or as soon after as is practicable, in an open meeting, the Board: (1) reviews minutes from all closed meetings that are currently unavailable for public release, and (2) determines which, if any, no longer require confidential treatment and are available for public inspection. This is also referred to as a *semi-annual review*. The Board may meet in a prior closed session to review the minutes from closed meetings that are currently unavailable for public release, but it reports its determination in open session.

The Board's meeting minutes must be submitted to the Board Treasurer at such times as the Treasurer may require.

The official minutes are in the custody of the Board Secretary. Open meeting minutes are available for inspection during regular office hours within 10 days after the Board's approval; they may be inspected in the District's main office, in the presence of the Secretary, the Superintendent or designee, or any Board member.

Minutes from closed meetings are likewise available, but only if the Board has released them for public inspection, except that Board members may access closed session minutes not yet released for public inspection (1) in the District's administrative offices or their official storage location, and (2) in the presence of the Recording Secretary, the Superintendent or designated administrator, or any elected Board member. The minutes, whether reviewed by members of the public or the Board, shall not be removed from the District's administrative offices or their official storage location except by vote of the Board or by court order.

The Board's open meeting minutes shall be posted on the District website within ten days after the Board approves them; the minutes will remain posted for at least 60 days.

Verbatim Record of Closed Meetings

The Superintendent, or the Board Secretary when the Superintendent is absent, shall audio record all closed meetings. If neither is present, the Board President or presiding officer shall assume this responsibility. After the closed meeting, the person making the audio recording shall label the recording with the date and store it in a secure location. The Superintendent shall ensure that: (1) an audio recording device and all necessary accompanying items are available to the Board for every closed meeting, and (2) a secure location for storing closed meeting audio recordings is maintained close to the Board's regular meeting location.

After 18 months have passed since being made, the audio recording of a closed meeting is destroyed provided the Board approved: (1) its destruction, and (2) minutes of the particular closed meeting.

Individual Board members may access verbatim recordings in the presence of the Recording Secretary, the Superintendent or designated administrator, or any elected Board member. Access to the verbatim recordings is available at the District's administrative offices or the verbatim recording's official storage location. Requests shall be made to the Superintendent or Board President. While a Board member is listening to a verbatim recording, it shall not be re-recorded or removed from the District's main office or official storage location, except by vote of the Board or by court order.

Before making such requests, Board members should consider whether such requests are germane to their responsibilities, service to District, and/or Oath of Office in policy 2:80, *Board Member Oath and Conduct*. In the interest of encouraging free and open expression by Board members during closed meetings, the recordings of closed meetings should not be used by Board members to confirm or dispute the accuracy of recollections.

Quorum and Participation by Audio or Video Means

A quorum of the Board must be physically present at all Board meetings. A majority of the full membership of the Board constitutes a quorum.

Provided a quorum is physically present, a Board member may attend a meeting by video or audio conference if he or she is prevented from physically attending because of: (1) personal illness or disability, (2) employment or District business, ~~or~~ (3) a family or other emergency, or (4) unexpected childcare obligations. [PRESSPlus1](#) If a member wishes to attend a meeting by video or audio means, he or she must notify the recording secretary or Superintendent at least 24 hours before the meeting unless advance notice is impractical. The recording secretary or Superintendent will inform the Board President and make appropriate arrangements. A Board member who attends a meeting by audio or video means, as provided in this policy, may participate in all aspects of the Board meeting including voting on any item.

No Physical Presence of Quorum and Participation by Audio or Video; Disaster Declaration

The ability of the Board to meet in person with a quorum physically present at its meeting location may be affected by the Governor or the Director of the Ill. Dept. of Public Health issuing a disaster declaration related to a public health emergency. The Board President or, if the office is vacant or the President is absent or unable to perform the office's duties, the Vice President determines that an in-person meeting or a meeting conducted under the Quorum and Participation by Audio or Video Means subhead above, is not practical or prudent because of the disaster declaration; if neither the President nor Vice President are present or able to perform this determination, the Superintendent shall serve as the duly authorized designee for purposes of making this determination. The individual who makes this determination for the Board shall put it in writing, include it on the Board's published notice and agenda for the audio or video meeting and in the meeting minutes, and ensure that the Board meets every OMA requirement for the Board to meet by video or audio conference without the physical presence of a quorum.

Rules of Order

Unless State law or Board-adopted rules apply, the Board President, as the presiding officer, will consult the most recent edition of Robert's Rules of Order Newly Revised, as a guide when a question arises concerning procedure but not as a requirement.

Broadcasting and Recording Board Meetings

Any person may record or broadcast an open Board meeting. Special requests to facilitate recording or broadcasting an open Board meeting, such as seating, writing surfaces, lighting, and access to electrical power, should be directed to the Superintendent at least 24 hours before the meeting.

Recording meetings shall not distract or disturb Board members, other meeting participants, or members of the public. The Board President may designate a location for recording equipment, may restrict the movements of individuals who are using recording equipment, or may take such other steps as are deemed necessary to preserve decorum and facilitate the meeting.

LEGAL REF.:

[5 ILCS 120/2a](#), [120/2.02](#), [120/2.05](#), [120/2.06](#), and 120/7, [Open Meetings Act](#).

[105 ILCS 5/10-6](#), [5/10-7](#), [5/10-12](#), and [5/10-16](#).

CROSS REF.: 2:80 (Board Member Oath and Conduct), 2:150 (Committees), 2:200 (Types of Board of Education Meetings), 2:210 (Organizational Board of Education Meeting), 2:230 (Public Participation at Board of Education Meetings and Petitions to the Board)

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to 5 ILCS 120/7(a), amended by P.A. 103-311. **Issue 113, October 2023**

Document Status: Draft Update

OPERATIONAL SERVICES

4:10 Fiscal and Business Management

The Chief School Business Official 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 before December 1 as required by State law.

The Chief School Business Official 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 Chief School Business Official 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 Chief School Business Official shall complete a tentative deficit reduction plan if one is required by ISBE guidelines.

Preliminary Adoption Procedures

After receiving the Chief School Business Official'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 ¹⁴³ISBE 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 Chief School Business Official 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. [PRESSPlus1](#)
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 Chief School Business Official 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: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/17-1.10(a), added by P.A. 103-394, requiring a board to present "at a board meeting" a written report that includes the annual average expenditures of its operational funds, which include the educational, transportation, and operation and maintenance funds. The average expenditures are calculated based on the district's most recently audited annual financial report (AFR). For ease of administration, this sample policy language manages presentation of the report in conjunction with the meeting at which a board adopts its levy, or earlier, if a district's AFR is available. Consult the board attorney if a district's AFR is not available before December 31 (the date by which a reserve reduction plan must be filed, if applicable); the board may need to rely upon estimated numbers in that scenario. If a district's ratio of its combined cash reserves of its operational funds to its average annual expenditures of those funds over the past three fiscal years exceeds 2.5, then the board must adopt and file a plan with the Ill. State Board of Education to reduce its cash reserves to expenditures ratio to at or below 2.5 within three years.

Delete this paragraph if the district receives federal impact funding. Federal impact aid is designed to assist local school districts that have lost a portion of their local tax base because of federal ownership of property (e.g., military bases, low-rent housing properties, or concentrations of students that have parents/guardians in the uniformed services). For more information about federal impact aid, see www.oese.ed.gov/offices/office-of-formula-grants/impact-aid-program/ and www.nafisdc.org/impact-aid-resources/impact-aid-payments/. If the district receives federal impact funding, strike this list item in Edit Mode, and select "Adopted with Additional District Edits" as the Save Status.

Issue 113, October 2023

Document Status: Draft Update

OPERATIONAL SERVICES

4:60 Purchases and Contracts

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

Standards for Purchasing and Contracting

All purchases and contracts shall be entered into in accordance with applicable federal and State law. The Board Attorney shall be consulted as needed regarding the legal requirements for purchases or contracts. All contracts shall be approved or authorized by the Board.

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

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

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

1. Supplies, materials, or work involving an expenditure in excess of \$~~35,000~~^{25,000} [PRESSPlus1](#) must comply with the State law bidding procedure, [105 ILCS 5/10-20.21](#), unless specifically exempted.
2. Construction, lease, or purchase of school buildings must comply with State law and Board policy 4:150, *Facility Management and Building Programs*.
3. Guaranteed energy savings must comply with [105 ILCS 5/19b-1](#) *et seq.*
4. Third party non-instructional services must comply with [105 ILCS 5/10-22.34c](#).
5. Goods and services that are intended to generate revenue and other remunerations for the District in excess of \$1,000, including without limitation vending machine contracts, sports and other attire, class rings, and photographic services, must comply with [105 ILCS 5/10-20.21](#)(b-5). The Superintendent or designee shall keep a record of: (1) each vendor, product, or service provided, (2) the actual net revenue and non-monetary remuneration from each contract or agreement, and (3) how the revenue was used and to whom the non-monetary remuneration was distributed. The Superintendent or designee shall report this information to the Board by completing the necessary forms that must be attached to the District's annual budget.
6. Any contract to purchase food with a bidder or offeror must comply with [105 ILCS 5/10-20.21](#)(b-10).
7. The purchase of paper and paper products must comply with [105 ILCS 5/10-20.19c](#) and Board policy 4:70, *Resource Conservation*.

8. Each contractor with the District is bound by each of the following:

- a. In accordance with [105 ILCS 5/10-21.9](#)(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in [105 ILCS 5/10-21.9](#)(c) and [5/21B-80](#)(c) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibit any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in [5/21B-80](#)(b) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.
- b. In accordance with [105 ILCS 5/22-94](#): (1) prohibit any of its employees from having *direct contact with children or students* if the contractor has not performed a sexual misconduct related employment history review (EHR) of the employee or if the District objects to the employee's assignment based on the employee's involvement in an instance of sexual misconduct as provided in [105 ILCS 5/22-94](#)(j)(3), which the contractor is required to disclose; (2) discipline, up to and including termination or denial of employment, any employee who provides false information or willfully fails to disclose information required by the EHR; (3) maintain all records of EHRs and provide the District access to such records upon request; and (4) refrain from entering into any agreements prohibited by [105 ILCS 5/22-94](#)(g).
- c. In accordance with [105 ILCS 5/24-5](#): (1) concerning each new employee of a contractor that provides services to students or in schools, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease; and (2) require any new or existing employee who provides services to students or in schools to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Ill. Dept. of Public Health rules or order of a local health official.

9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.

10. [Design-build contracts must comply with 105 ILCS 5/15A-1 et seq. ^{PRESSPlus2}](#)

11. [Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20.85. ^{PRESSPlus3}](#)

12. Purchases made with federal or State awards must comply with [2 C.F.R. Part 200](#) and [30 ILCS 708/](#), as applicable, and any terms of the award.

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

LEGAL REF.:

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

105 ILCS 5/10-20.19c, 5/10-20.21, [5/10-20.85](#), 5/10-21.9, 5/10-22.34c, [5/15A-1 et seq.](#), 5/19b-1 et seq., 5/22-94, and 5/24-5.

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

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

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

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

Adopted: May 18, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-20.21, amended by P.A. 103-8, eff. 1-1-24. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/15A-1 et seq., added by P.A. 103-491, eff. 1-1-24. Under a *design-build* delivery system for a construction project, a board contracts with a *design-build entity* that furnishes architecture, engineering, land surveying, public art or interpretive exhibits, and other construction services, as required for the project. It allows a single contractor to manage both the design and construction of a project, creating the potential for greater efficiency. Contrast this method with the traditional *design-bid-build* delivery method, in which a board contracts with multiple entities and utilizes a competitive bidding process for certain contractors, such as a general contractor. 105 ILCS 5/15A-1 et seq., added by P.A. 103-491, eff. 1-1-24, does not impact a district's ability to use a qualification-based selection process under 50 ILCS 510/, Local Government Professional Services Act (LGPSA), to select design professionals or construction managers for design-build projects. 105 ILCS 5/15A-50. See sample policy 2:170, *Procurement of Architectural, Engineering, and Land Surveying Services*, available at PRESS Online by logging in at www.iasb.com. For design-build projects, consult with the board attorney as needed to ensure the district: (1) complies with the specific procedural requirements related to requests for proposals (RFPs) and evaluation of RFP submissions for these contracts, and (2) incorporates additional criteria for requests for proposals and evaluation of proposals based on local conditions and the specific project, as permitted by the statute. Note that under 105 ILCS 5/15A-20, added by P.A. 103-491, eff. 1-1-24, a board must employ or contract with an independent design professional or public art designer (as applicable) selected under the LGPSA to assist with developing the scope and criteria for performance for a request for proposal under a design-build delivery system. **Issue 113, October 2023**

PRESSPlus 3. Updated in response to 105 ILCS 5/10-20.85, added by P.A. 103-393. See sample administrative procedure 4:60-AP1, *Purchases*, available at PRESS Online by logging in at www.iasb.com, for specific requirements. A *district-administered assessment* is one that requires all student test takers at any grade level to answer the same questions, or a selection of questions from a common bank of questions. It does *not* include the observational assessment tool used to satisfy the annual kindergarten assessment required by 105 ILCS 5/2-3.64a-10 or an assessment developed by district teachers or administrators that is used to measure student progress at an attendance center. **Issue 113, October 2023**

Document Status: Draft Update

OPERATIONAL SERVICES

4:130 Free and Reduced-Price Food Services

Notice

The Superintendent shall be responsible for implementing the District's free and reduced-price food services policy and all applicable programs.

If State funding is available for the Healthy School Meals for All Program, the Board will annually determine if it will participate in the program. [PRESSPlus1](#)

Eligibility Criteria and Selection of Children

A student's eligibility for free and reduced-price food services shall be determined by the income eligibility guidelines, family-size income standards, set annually by the U.S. Dept. of Agriculture and distributed by the Ill. State Board of Education.

Notification

At the beginning of each school year, by letter, the District shall notify students and their parents/guardians of: (1) eligibility requirements for free and reduced-price food service; (2) the application process; (3) the name and telephone number of a contact person for the program; and (4) other information required by federal law. The Superintendent shall provide the same information to: (1) informational media, the local unemployment office, and any major area employers contemplating layoffs; and (2) the District's website (if applicable), all school newsletters, or students' registration materials. Parents/guardians enrolling a child in the District for the first time, any time during the school year, shall receive the eligibility information.

Nondiscrimination Assurance

The District shall avoid publicly identifying students receiving free or reduced-price meals and shall use methods for collecting meal payments that prevent identification of children receiving assistance.

Appeal

A family may appeal the District's decision to deny an application for free and reduced-price food services or to terminate such services as outlined by the U.S. Dept. of Agriculture in [7 C.F.R. §245.7](#), Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools. The Superintendent shall establish a hearing procedure for adverse eligibility decisions and provide by mail a copy of them to the family. The District may also use these procedures to challenge a child's continued eligibility for free or reduced-price meals or milk.

During an appeal, students previously receiving food service benefits shall not have their benefits terminated. Students who were denied benefits shall not receive benefits during the appeal.

The Superintendent shall keep on file for a period of ⁴~~3~~ years a record of any appeals made and the hearing record. The District shall also maintain accurate and complete records showing the data

and method used to determine the number of eligible students served free and reduced-price food services. These records shall be maintained for three years.

LEGAL REF.:

U.S. Dept. of Agriculture, Food and Nutrition Service, National School Lunch Program, [7 C.F.R. Part 210](#).

U.S. Dept. of Agriculture, Food and Nutrition Service, Determining Eligibility for Free and Reduced-Price Meals and Free Milk in Schools, [7 C.F.R. Part 245](#).

105 ILCS 125/, [School Breakfast](#) and [Lunch Program Act](#).

[105 ILCS 126/](#), [Childhood Hunger Relief Act](#).

[23 Ill.Admin.Code §305.10](#) *et seq.*

ADOPTED: October 20, 2022

PRESSPlus Comments

PRESSPlus 1. Optional. Updated in response to 105 ILCS 125/2.3, added by P.A. 103-532. Subject to appropriation, the Ill. State Board of Education (ISBE) is required to establish the Healthy School Meals for All Program. Participating boards must offer eligible meals, without charge, to all students enrolled in schools that participate in the National School Breakfast Program (NSBP) and National School Lunch Program (NSLP). To receive State reimbursement under the Healthy School Meals for All Program, a board must: (1) annually notify ISBE of its intent to participate in the program; (2) maximize its access to federal funds for NSBP and NSLP by participating in the CEP or another special assistance alternative, if eligible, and (3) operate the NSBP and NSLP in a manner that in the opinion of ISBE, draws down the most possible federal funding for meals served in the NSBP and NSLP. If State funding is insufficient to cover reimbursement of all interested boards, ISBE is required to inform eligible schools of the impact of the inadequate funding so that boards can make an informed decision about food service administration in their districts. **Issue 113, October 2023**

Document Status: Draft Update

OPERATIONAL SERVICES

4:160 Environmental Quality of Buildings and Grounds

The Superintendent shall take all reasonable measures to protect: (1) the safety of District personnel, students, and visitors on District premises from risks associated with hazardous materials, and (2) the environmental quality of the District's buildings and grounds.

Pesticides

The application of any restricted use pesticides ~~will not be is prohibited applied~~ [PRESSPlus1](#) on or within 500 feet of school property during normal school hours. Before pesticides are used on District premises, the Superintendent or designee shall notify employees and parents/guardians of students as required by the Structural Pest Control Act, [225 ILCS 235/](#), and the Lawn Care Products Application and Notice Act, [415 ILCS 65/](#).

Coal Tar Sealant

~~Beginning on 1-1-23, b~~ Before ~~Beginning on 1-1-23, b~~ Before coal tar-based sealant products or high polycyclic aromatic hydrocarbon sealant products are used on District premises, the Superintendent or designee shall notify employees and parents/guardians of students in writing or by telephone as required by the Coal Tar Sealant Disclosure Act.

LEGAL REF.:

[105 ILCS 5/10-20.17a](#); [5/10-20.48](#).

[29 C.F.R. §1910.1030](#), Occupational Exposure to Bloodborne Pathogens, as adopted by the Illinois Department of Labor, [56 Ill.Admin.Code §350.700\(b\)](#).

[29 C.F.R. §1910.1200](#), Occupational Safety and Health Administration Hazard Communication Standards, as adopted by [820 ILCS 255/1.5](#), Toxic Substances Disclosure to Employees Act.

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

[105 ILCS 135/](#), Toxic Art Supplies in Schools Act.

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

[225 ILCS 235/](#), Structural Pest Control Act.

[415 ILCS 60/14](#), Illinois Pesticide Act.

[415 ILCS 65/](#), Lawn Care Products Application and Notice Act.

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

[820 ILCS 255/](#), Toxic Substances Disclosure to Employees Act. (inoperative)

[23 III.Admin.Code §1.330.](#)

CROSS REF.: 4:150 (Facility Management and Building Programs), 4:170 (Safety)

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 113, October 2023**

Document Status: Draft Update

Professional Personnel

5:210 Resignations

~~Tenured teachers may resign at any time with consent of the Board of Education or by written notice sent to the Board Secretary at least 30 days before the intended date of resignation. However, no~~ No teacher may resign during the school term in order to accept another teaching position without the consent of the Board. A teacher may resign outside of a school term if the teacher provides written notice to the secretary of the Board, at least 30 calendar days prior to the first student attendance day of the following school year. Teachers who resign with less than 30 days' notice prior to the first student attendance day of the following school term will be deemed to have resigned during the school term. [PRESSPlus1](#)

LEGAL REF.:

[105 ILCS 5/24-14.](#)

Park Forest Heights School Dist. v. State Teacher Certification Bd., 363 Ill.App.3d 433 (1st Dist. 2006).

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/24-14, amended by P.A.s 102-552 and 103-549, refers to a school term as commencing on the first day of student attendance. A teacher who resigns during the school term, without the board's permission, or who resigns in order to accept another teaching assignment may be referred by the board to the State Superintendent of Education, who shall convene an informal evidentiary hearing within 90 days after receipt of a district's referral. The referral to the State Superintendent must be submitted within 10 business days after the board denies acceptance of the resignation and contain: (1) a dated copy of the teacher's resignation letter; (2) a copy of the reporting district's current school year calendar; (3) proof of employment for the school year at issue; (4) documentation showing that the board did not accept the teacher's resignation; and (5) evidence that the teacher left the district in order to accept another teaching assignment. The district must also notify the teacher of the referral within five business days after submitting it to the State Superintendent.

Issue 113, October 2023

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 ~~120 days beginning with the 2021-2022 through the 2022-2023 school year, otherwise~~ 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,~~ [PRESSPlus1](#) but not more than 100 paid days in the same classroom. Beginning July 1, 2026³, 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.

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

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. [PRESSPlus2](#)

LEGAL REF.:

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

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

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

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

Adopted: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to Ill. Pension Code, 40 ILCS 5/16-118, amended by P.A.s 103-88 and 103-525, permitting TRS annuitants to substitute teach for 120 paid days or 600 paid hours in each school year through 6-30-26. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to 105 ILCS 5/21B-20(3), amended by P.A. 103-193, eff. 1-1-24. In order for a substitute teacher to remain in a vacant position for up to 90 days, or until the end of the semester, whichever is greater, the position must remain vacant and the district must continue to actively seek qualified candidates and provide documentation to the Regional Office of Education that it has provided training specific to the position, including training on meeting the needs of students with disabilities and English learners if applicable. **Issue 113, October 2023**

Document Status: Draft Update

Professional Personnel

5:250 Leaves of Absence

Each of the provisions in this policy applies to all professional personnel to the extent that it does not conflict with an applicable collective bargaining agreement or individual employment contract or benefit plan; in the event of a conflict, such provision is severable and the applicable bargaining agreement or individual agreement will control.

Sick and Bereavement Leave, Sabbatical Leave, Personal Leave, Leave of Absence Without Pay, Leaves for Service in the Military, Leaves to Serve as an Officer or Trustee of a Specific Organization

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

Each full-time professional staff member is granted 13 days sick leave each school year at full pay. Unused days are allowed to accumulate to 390 days. Sick leave is defined in State law as personal illness, mental or behavioral health complications, quarantine at home, serious illness or death in the immediate family or household, or birth, adoption, placement for adoption, or the acceptance of a child in need of foster care.

As a condition for paying sick leave after three days absence for personal illness or as the Board or Superintendent deem necessary in other cases, the Board or Superintendent may require that the staff member provide a certificate from: (1) a physician licensed in Illinois to practice medicine and surgery in all its branches, (2) a mental health professional licensed in Illinois providing ongoing care or treatment to the staff member, (3) a chiropractic physician licensed under the Medical Practice Act, (4) a licensed advanced practice registered nurse, (5) a licensed physician assistant who has been delegated the authority to perform health examinations by his or her supervising physician, or (6) if the treatment is by prayer or spiritual means, a spiritual adviser or practitioner of the employee's faith. If the Board or Superintendent requires a certificate during a leave of less than three days for personal illness, the District shall pay the expenses incurred by the employee.

Staff members are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or Superintendent may require medical certification.

For purposes of adoption, placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need of foster care. Such leave is limited to 30 days, unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Superintendent may require that the employee provide evidence that the formal adoption or foster care process is underway.

Child Extended Bereavement Leave [PRESSPlus1](#)

Unpaid leave from work is available to employees who experience the loss of a child by suicide or homicide. The Child Extended Bereavement Leave Act governs the duration, scheduling, continuity of benefits, and all other terms of the leave. Accordingly, if the District employs 250 or more employees on a full-time basis, [Q1](#) an employee is entitled to a total of 12 weeks of unpaid leave within one year after the employee notifies the District of the loss. An employee may elect to substitute other forms of leave to which the employee is entitled for the leave provided under the Child Extended Bereavement Leave Act.

Family Bereavement Leave

State law allows a maximum of 10 unpaid work days for eligible employees to take family bereavement leave. The purpose, requirements, scheduling, and all other terms of the leave are governed by the Family Bereavement Leave Act. Eligible employees may use family bereavement leave, without any adverse employment action, for: (1) attendance by the bereaved staff member at the funeral or alternative to a funeral of a covered family member, which includes an employee's child, stepchild, domestic partner, sibling, parent, mother-in-law, father-in-law, grandchild, grandparent, or stepparent (2) making arrangements necessitated by the death of the covered family member, (3) grieving the death of the covered family member, or (4) absence from work due to a Significant Event, which includes: (i) miscarriage, (ii) an unsuccessful round of intrauterine insemination or of an assisted reproductive technology procedure, (iii) a failed adoption match or an adoption that is not finalized because it is contested by another party, (iv) a failed surrogacy agreement, (v) a diagnosis that negatively impacts pregnancy or fertility, or (vi) a still birth. An employee qualifying for leave due to a Significant Event will not be required to identify which specific reason applies to the employee's request.

The leave must be completed within 60 days after the date on which the employee received notice of the death of the covered family member or the date on which an event under item (4) above occurs. However, in the event of the death of more than one covered family member in a 12-month period, an employee is entitled to up to a total of six weeks of bereavement leave during the 12-month period, subject to certain restrictions under State and federal law. Other existing forms of leave may be substituted for the leave provided in the Family Bereavement Leave Act. This policy does not create any right for an employee to take family bereavement leave that is inconsistent with the Family Bereavement Leave Act and does not create a right for an employee to take unpaid leave that exceeds the unpaid leave time permitted by the federal Family and Medical Leave Act of 1993, [20 U.S.C. 2601](#), *et. seq.*

Leave to Serve as an Election Judge

Any staff member who was appointed to serve as an election judge under State law may, after giving at least 20-days' written notice to the District, be absent without pay for the purpose of serving as an election judge. The staff member is not required to use any form of paid leave to serve as an election judge. No more than 10% of the District's employees may be absent to serve as election judges on the same Election Day.

Child-Rearing Leave

The Board may grant a professional staff member's request for a non-paid, child-rearing leave, not to exceed the balance of the school year plus one additional school year (but in no event shall such leave exceed the equivalent of three semesters), provided the request complies with this policy. Nothing in this section shall prohibit a professional staff member from using paid sick days as provided in this policy.

A teacher should request, if possible, a child-rearing leave by notifying the Superintendent in writing no later than 90 days before the requested leave's beginning date. The request should include the proposed leave dates. The leave shall end before a new school year begins or at the semester break.

Subject to the insurance carrier's approval, the teacher may maintain insurance benefits at his or her own expense during a child-rearing leave.

A professional staff member desiring to return before the leave's expiration will be assigned to an available vacancy for which the teacher is qualified, subject to scheduling efficiency and instruction continuity.

General Assembly Leave

Leaves for service in the General Assembly, as well as re-employment rights, will be granted in accordance with State and federal law. A professional staff member hired to replace one in the General Assembly does not acquire tenure.

Leave for Employment in Department of Defense

The Board may grant teachers a leave of absence to accept employment in a Dept. of Defense overseas school.

School Visitation Leave

An eligible professional staff member is entitled to eight hours during any school year, no more than four hours of which may be taken on any given day, to attend school conferences, behavioral meetings, or academic meetings related to the teacher's child, if the conference or meeting cannot be scheduled during non-work hours. Professional staff members must first use all accrued vacation leave, personal leave, compensatory leave, and any other leave that may be granted to the professional staff member, except sick, and disability leave.

The Superintendent shall develop administrative procedures implementing this policy consistent with the School Visitation Rights Act.

Leaves for Victims of Domestic Violence, Sexual Violence, Gender Violence, or Other Crime of Violence

An unpaid leave from work is available to any staff member who: (1) is a victim of domestic violence, sexual violence, gender violence, or any other crime of violence or (2) has a family or household member who is a victim of such violence whose interests are not adverse to the employee as it relates to the domestic violence, sexual violence, gender violence, or any other crime of violence. The unpaid leave allows the employee to seek medical help, legal assistance, counseling, safety planning, and other assistance, and to grieve and attend to matters necessitated by the death of a family or household member who is killed in a crime of violence, [PRESSPlus2](#) without suffering adverse employment action.

The Victims' Economic Security and Safety Act ([VESSA](#)) governs the purpose, requirements, scheduling, and continuity of benefits, and all other terms of the leave. Accordingly, if the District employs at least 50 employees, and subject to any exceptions in VESSA, an employee is entitled to a total of 12 work weeks of unpaid leave during any 12-month period. Neither the law nor this policy creates a right for an employee to take unpaid leave that exceeds the unpaid leave time allowed under, or is in addition to the unpaid leave time permitted by, the federal Family and Medical Leave Act of 1993 ([29 U.S.C. §2601 et seq.](#)).

COVID-19 Paid Administrative Leave

During any time when the Governor has declared a disaster due to a public health emergency under 20 ILCS 3305/7, When applicable, [PRESSPlus3](#) paid administrative leave related to COVID-19 will be granted is available to eligible employees in accordance with State law. if the District, State or any of its agencies, or the local health department has issued guidance, mandates, or rules related to COVID-19 that restrict an employee from being on District property for a reason outlined in State law.

For an employee to be eligible for COVID-19 paid administrative leave, the employee must be fully vaccinated against COVID-19 as defined in 105 ILCS 5/10-20.83 (final citation pending) and participate in the District's COVID-19 testing program.

The employee will receive as many days of administrative leave as required to abide by the public health guidance, mandates, and requirements issued by the Ill. Dept. of Public Health, unless a longer period has been negotiated with the exclusive bargaining representative.

As a condition of being granted COVID-19 paid administrative leave, an employee shall provide all documentation necessary to substantiate the employee's eligibility for the leave, as requested by the Superintendent or designee. An employee who is on COVID-19 paid administrative leave will receive the employee's regular rate of pay; the leave will not diminish any other leave or benefits of the employee. Employees may not accrue COVID-19 paid administrative leave.

LEGAL REF.:

105 ILCS 5/10-20.83 (final citation pending), 5/24-6, 5/24-6.1, 5/24-6.2, 5/24-6.3, 5/24-13, and 5/24-13.1.

[10 ILCS 5/13-2.5](#), Election Code.

[330 ILCS 61/](#), Service Member Employment and Reemployment Rights Act.

[820 ILCS 147/](#), School Visitation Rights Act.

820 ILCS 154/, [ChildFamily](#) Bereavement Leave Act.

[820 ILCS 156/](#), Child Extended Bereavement Leave Act.

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

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:185 (Family and Medical Leave), 5:330 (Sick Days, Vacation, Holidays, and Leaves)

Adopted: January 19, 2023

Questions and Answers:

***Required Question 1. How many full-time employees does the district employ?

- ☒ The district employs more than 250 employees. (Default)
- ☐ The district employs between 50-249 employees. (IASB will substitute the following sentence:
"Accordingly, if the District employs at least 50 but not more than 249 employees on a full-time basis,

an employee is entitled to a total of six weeks of unpaid leave within one year after the employee notifies the District of the loss.")

○ The district employs fewer than 50 employees. (IASB will delete the subhead regarding Child Extended Bereavement Leave and the Legal Reference to 820 ILCS 156/.)

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Child Extended Bereavement Leave Act, 820 ILCS 156/, added by P.A. 103-466. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to the Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/, amended by P.A. 103-314, eff. 1-1-24. Under 820 ILCS 180/20(a)(4), added by P.A. 103-314, eff. 1-1-24, an employee is not entitled to more than two work weeks (10 work days) if the leave is to attend a wake or funeral (or an alternative event), make end-of-life arrangements, or grieve due to the death of a family or household member killed in a crime of violence. In these circumstances, the leave must be completed within 60 days after the date on which the employee receives notice of the death. Employees may qualify for unpaid leave under both VESSA and the Family Bereavement Leave Act; leave taken under one act does not diminish the availability of leave under the other. **Issue 113, October 2023**

PRESSPlus 3. Updated for continuous improvement. **Issue 113, October 2023**

Document Status: Draft Update

Educational Support Personnel

5:330 Sick Days, Vacation, Holidays, and Leaves

Each of the provisions in this policy applies to all educational support personnel to the extent that it does not conflict with an applicable collective bargaining agreement or individual employment contract or benefit plan; in the event of a conflict, such provision is severable and the applicable bargaining agreement or individual agreement will control.

Sick and Bereavement Leave

Full or part-time educational support personnel who work at least 600 hours per year receive sick leave days according to the Classified Handbook schedule. Part-time employees will receive sick leave pay equivalent to their regular workday. Unused sick leave shall accumulate to a maximum of 180 days, including the leave of the current year.

Sick leave is defined in State law as personal illness, mental or behavioral complications, quarantine at home, serious illness or death in the immediate family or household, or birth, adoption, placement for adoption, or the acceptance of a child in need of foster care. The Superintendent or designee shall monitor the use of sick leave.

As a condition for paying sick leave after three days absence for personal illness or as the Board or Superintendent deem necessary in other cases, the Board or Superintendent may require that the staff member provide a certificate from: (1) a physician licensed in Illinois to practice medicine and surgery in all its branches, (2) a mental health professional licensed in Illinois providing ongoing care or treatment to the staff member, (3) a chiropractic physician licensed under the Medical Practice Act, (4) a licensed advanced practice registered nurse, (5) a licensed physician assistant who has been delegated the authority to perform health examinations by his or her supervising physician, or (6) if the treatment is by prayer or spiritual means, a spiritual adviser or practitioner of the employee's faith. If the Board or Superintendent requires a certificate during a leave of less than three days for personal illness, the District shall pay the expenses incurred by the employee.

Employees are entitled to use up to 30 days of paid sick leave because of the birth of a child that is not dependent on the need to recover from childbirth. Such days may be used at any time within the 12-month period following the birth of the child. Intervening periods of nonworking days or school not being in session, such as breaks and holidays, do not count towards the 30 working school days. As a condition of paying sick leave beyond the 30 working school days, the Board or the Superintendent may require medical certification.

For purposes of adoption, placement for adoption, or acceptance of a child in need of foster care, paid sick leave may be used for reasons related to the formal adoption or the formal foster care process prior to taking custody of the child or accepting the child in need of foster care, and for taking custody of the child or accepting the child in need to foster care. Such leave is limited to 30 days, unless a longer leave is provided in an applicable collective bargaining agreement, and need not be used consecutively once the formal adoption or foster care process is underway. The Board or Superintendent may require that the employee provide evidence that the formal adoption or foster care process is underway.

Vacation

Twelve-month employees shall be eligible for paid vacation days according to the Classified Handbook schedule.

Vacation days earned in one fiscal year must be used by the end of the following fiscal year; they do not accumulate. Employees resigning or whose employment is terminated are entitled to the monetary equivalent of all earned vacation.

Holidays

Unless the District has a waiver or modification of the School Code pursuant to [Section 2-3.25g](#) or [24-2\(b\)](#) allowing it to schedule school on a legal school holiday listed below, District employees will not be required to work on:

New Year's Day	Labor Day
Martin Luther King Jr.'s Birthday	Columbus Day
President's Day	2024 ² Election Day PRESSPlus1
Memorial Day	Thanksgiving Day
Juneteenth National Freedom Day	Christmas Day
Independence Day	

A holiday will not cause a deduction from an employee's time or compensation. The District may require educational support personnel to work on a school holiday during an emergency or for the continued operation and maintenance of facilities or property.

Personal Leave

Full-time educational support personnel have two paid personal leave day per year. The use of a personal day is subject to the approval of the Superintendent or designee and the following conditions:

1. Except in cases of emergency or unavoidable situations, a personal leave request should be submitted to the Building Principal two days before the requested date.
2. No personal leave day may be used immediately before or immediately after a holiday, or during the first and/or last three days of the school year, unless the Superintendent grants prior approval.
3. Personal leave may not be used in increments of less than one-half day.
4. Personal leave is subject to any necessary replacement's availability.
5. Personal leave may not be used when the employee's absence would create an undue hardship.

Leave to Serve as a Trustee of the Ill. Municipal Retirement Fund

Upon request, the Board will grant 20 days of paid leave of absence per year to a trustee of the Ill. Municipal Retirement Fund in accordance with State law.

Other Leaves

Educational support personnel receive the following leaves on the same terms and conditions granted professional personnel in Board policy 5:250, *Leaves of Absence*:

1. Leave for Service in the Military.
2. Leave for Service in the General Assembly.
3. School Visitation Leave.
4. Leaves for Victims of Domestic Violence, Sexual Violence, Gender Violence, or Other Crime of Violence.
5. Family Bereavement Leave.
6. Child Extended Bereavement Leave. [PRESSPlus2](#)
7. Leave to serve as an election judge.
8. COVID-19 Paid Administrative Leave.

LEGAL REF.:

105 ILCS 5/10-20.7b, 5/10-20.83 ~~(final citation pending)~~, 5/24-2, 5/24-6, and 5/24-6.3.

[10 ILCS 5/13-2.5](#), Election Code.

[330 ILCS 61/](#), Service Member Employment and Reemployment Rights Act.

820 ILCS 154/, ~~Child~~Family Bereavement Leave Act.

820 ILCS 156/, Child Extended Bereavement Leave Act.

[820 ILCS 154/](#), Child Bereavement Leave Act.

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

School Dist. 151 v. ISBE, 154 Ill.App.3d 375 (1st Dist. 1987); *Elder v. Sch. Dist. No.127 1/2*, 60 Ill.App.2d 56 (1st Dist. 1965).

CROSS REF.: 5:180 (Temporary Illness or Temporary Incapacity), 5:185 (Family and Medical Leave), 5:250 (Leaves of Absence)

Adopted: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-2(a), amended by P.A.s 103-395, eff. 1-1-24, and 103-467, and 10 ILCS 5/1-24, added by P.A. 103-467 and scheduled to be repealed on 1-1-25, adding 2024 Election Day as a school holiday. **Issue 113, October 2023**

PRESSPlus 2. Updated in response to the Child Extended Bereavement Leave Act, 820 ILCS 156/, added by P.A. 103-466. See the **Question** attached to the PRESS Plus Draft Update for policy 5:250, *Leaves of Absence*. If the district enters a response that fewer than 50 full-time employees are employed by the district, this item and the Legal Reference to 820 ILCS 156/ will be deleted by IASB. **Issue 113, October 2023**

Document Status: Draft Update

INSTRUCTION

6:15 School Accountability

According to the Illinois General Assembly, the primary purpose of schooling is the transmission of knowledge and culture through which students learn in areas necessary to their continuing development and entry into the world of work. To fulfill that purpose, the Ill. State Board of Education (ISBE) prepared *State Goals for Learning and Learning Standards*.

The Board of Education gives priority in the allocation of resources, including funds, time, personnel, and facilities, to fulfilling this purpose.

Quality Assurance

The Board continuously monitors student achievement and the quality of the District's work. The Superintendent shall supervise the following quality assurance components, in accordance with State law and ISBE rules, and continuously keep the Board informed:

1. Prepare each school's annual recognition application and quality assurance appraisal, whether internal or external, to assess each school's continuous school improvement.
2. Continuously assess the District's and each school's overall performance in terms of both academic success and equity. This includes, without limitation, a thorough analysis of ISBE's balanced accountability measure and each school's *Multiple Measure Index* and corresponding *Annual Measurable Objective* provided by ISBE.
3. If applicable, develop ~~District and~~ [PRESSPlus1](#) School Improvement Plans, present them for Board approval, and supervise their implementation.
4. Prepare a school report card, present it at a regular Board meeting, and disseminate it as provided in State law.
5. In accordance with [105 ILCS 5/2-3.153](#), annually administer a climate survey on the instructional environment within the school to, at minimum, students in grades 9 through 12 and teachers.

LEGAL REF.:

[105 ILCS 5/2-3.25](#), [5/2-3.25a](#), [5/2-3.25b](#), [5/2-3.25c](#), [5/2-3.25d-5](#), [5/2-3.25e-5](#), [5/2-3.25f](#), [5/2-3.25f-5](#), [5/2-3.63](#), [5/2-3.64a-5](#), [5/2-3.153](#), [5/10-17a](#), [5/10-21.3a](#), and [5/27-1](#).

[23 Ill.Admin.Code Part 1](#), Subpart A: Recognition Requirements.

CROSS REF.: 6:170 (Title I Programs), 6:340 (Student Testing and Assessment Program), 7:10 (Equal Educational Opportunities)

Adopted: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/2-3.25f(a), amended by P.A. 103-175, providing that the Ill. State Board of Education (ISBE) “shall provide technical assistance to schools in school improvement status to assist with the development and implementation of ~~School and District~~ Improvement Plans.” ISBE is required to provide districts with technical assistance and support by the Elementary and Secondary Education Act. 20 U.S.C. §6303. **Issue 113, October 2023**

Document Status: Draft Update

INSTRUCTION

6:50 School Wellness

Student wellness, including good nutrition and physical activity, shall be promoted in the District's educational program, school-based activities, and meal programs. This policy shall be interpreted consistently with Section 204 of the Child Nutrition and WIC Reauthorization Act of 2004 and the Healthy Hunger-Free Kids Act of 2010 (HHFKA).

The Superintendent will ensure:

1. Each school building complies with this policy;
2. The policy is available to the community on an annual basis through copies of or online access to the Board Policy Manual; and
3. The community is informed about the progress of this policy's implementation.

Goals for Nutrition Education and Nutrition Promotion

The goals for addressing nutrition education and nutrition promotion include the following:

- Schools will support and promote sound nutrition for students.
- Schools will foster the positive relationship between sound nutrition, physical activity, and the capacity of students to develop and learn.
- Nutrition education will be part of the District's comprehensive health education curriculum. See Board policy 6:60, *Curriculum Content*.

Goals for Physical Activity

The goals for addressing physical activity include the following:

- Schools will support and promote an active lifestyle for students.
- Physical education will be taught in all grades and shall include 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. See policies 6:60, *Curriculum Content* and 7:260, *Exemption from Physical Education*.
- During the school day, all students will be required to engage in a daily physical education course, unless otherwise exempted. See policies 6:60, *Curriculum Content* and 7:260, *Exemption from Physical Education*.
- The curriculum will be consistent with and incorporate relevant *Illinois Learning Standards for Physical Development and Health* as established by the Ill. State Board of Education (ISBE).

Goals for Other School-Based Activities [PRESSPlus1](#)

The goals for school-based activities include the following:

- Schools will support and promote a healthy eating environment for students.
- Schools will promote and participate in wellness activities.
- Schools will offer other school-based activities to support student health and wellness, including coordinated events and clubs.

Nutrition Guidelines for Foods Available During the School Day; Marketing Prohibited

Students will be offered and schools will promote nutritious food and beverage choices during the school day that are consistent with Board policy 4:120, *Food Services* (requiring compliance with the nutrition standards specified in the U.S. Dept. of Agriculture's (USDA) *Smart Snacks* rules).

In addition, in order to promote student health and reduce childhood obesity, the Superintendent or designee shall:

1. Restrict the sale of *competitive foods*, as defined by the USDA, in the food service areas during meal periods;
2. Comply with all ISBE rules; and
3. Prohibit marketing during the school day of foods and beverages that do not meet the standards listed in Board policy 4:120, *Food Services*, i.e., in-school marketing of food and beverage items must meet *competitive foods* standards.

Competitive foods standards do not apply to foods and beverages available, but not sold in school during the school day; e.g., brown bag lunches, foods for classroom parties, school celebrations, and reward incentives.

Exempted Fundraising Day (EFD) Requests

All food and beverages sold to students on the school campuses of participating schools during the school day must comply with the "general nutrition standards for competitive foods" specified in federal law.

The Superintendent or designee in a participating school may grant an EFD for grades 9 through 12 in participating schools. To request an EFD and learn more about the District's related procedure(s), contact the Superintendent or designee. The District's procedures are subject to change. The number of EFDs for grades 9 through 12 in participating schools is set by ISBE rule.

Guidelines for Reimbursable School Meals

Reimbursable school meals served shall meet, at a minimum, the nutrition requirements and regulations for the National School Lunch Program and/or School Breakfast Program.

Unused Food Sharing Plan

In collaboration with the District's local health department, the Superintendent or designee will:

1. Develop and support a food sharing plan (Plan) for unused food that is focused on needy students.
2. Implement the Plan throughout the District.
3. Ensure the Plan complies with the Richard B. Russell National School Lunch Act, as well as accompanying guidance from the U.S. Department of Agriculture on the Food Donation Program.

4. Ensure that any leftover food items are properly donated to combat potential food insecurity in the District's community. *Properly* means in accordance with all federal regulations and State and local health and sanitation codes.

Monitoring

At least every three years, the Superintendent shall provide implementation data and/or reports to the Board concerning this policy's implementation sufficient to allow the Board to monitor and adjust the policy (a triennial report). This triennial report must include without limitation each of the following:

- An assessment of the District's implementation of the policy
- The extent to which the District is in compliance with the policy
- The extent to which the policy compares to model local school wellness policies
- A description of the progress made in attaining the goals of the policy
- How the District will make the results of the assessment available to the public
- Where the District will retain records of the assessment

The Board will monitor and adjust the policy pursuant to policy 2:240, *Board Policy Development*.

Community Involvement

The Board and Superintendent will actively invite suggestions and comments concerning the development, implementation, periodic reviews, and updates of the school wellness policy from parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the Board of Education, school administrators, and the community. Community involvement methods shall align their suggestions and comments to policy 2:140, *Communications To and From the Board* and/or the **Community Engagement** subhead in policy 8:10, *Connection with the Community*.

Recordkeeping

The Superintendent shall retain records to document compliance with this policy, the District's records retention protocols, and the Local Records Act.

LEGAL REF.:

[Pub. L. 108-265](#), Sec. 204, Child Nutrition and WIC Reauthorization Act of 2004.

~~42 U.S.C. §1771 et seq., Child Nutrition Act of 1966.~~

42 U.S.C. §1751 et seq., [Richard B. Russell](#) National School Lunch Act.

42 U.S.C. §1758b, Pub. L. 111-296, Healthy, Hunger-Free Kids Act of 2010.

[42 U.S.C. §1771 et seq., Child Nutrition Act of 1966.](#)

[42 U.S.C. §1779](#), as implemented by [7 C.F.R. §§210.11](#) and [210.31](#).

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

[105 ILCS 5/2-3.139](#) and [5/2-3.189](#).

[23 Ill.Admin.Code Part 305](#), Food Program.

ISBE's *School Wellness Policy* Goal, adopted Oct. 2007.

CROSS REF.: 2:140 (Communications To and From the Board), 2:150 (Committees), 2:240 (Board Policy Development), 4:120 (Food Services), 5:100 (Staff Development Program), 6:60 (Curriculum Content), 7:260 (Exemption from Physical Education), 8:10 (Connection with the Community)

Adopted: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to a request from the Ill. State Board of Education (ISBE) Nutrition Dept. and to federal requirements in 7 C.F.R. §210.31 for local school wellness policies. This is a required topic, but the local board may determine what goals are appropriate. 42 USC §1758b(b)(1); 7 C.F.R. §210.31(c)(1). The third sample goal comes from ISBE's Local Wellness Policy Template for Schools, available at: www.isbe.net/Pages/Local-School-Nutrition-Wellness-Policy.aspx. **Issue 113, October 2023**

Document Status: Draft Update

INSTRUCTION

6:230 Library Media Program

The Superintendent or designee shall manage the District's library media program to comply with (1) State law and Ill. State Board of Education (ISBE) rule and (2) the following standards:

1. The program includes an organized collection of resources available to students and staff to supplement classroom instruction, foster reading for pleasure, enhance information literacy, and support research, as appropriate to students of all abilities in the grade levels served.
2. Financial resources for the program's resources and supplies are allocated to meet students' needs.
3. Students in all grades served have equitable access to library media resources.
4. The advice of an individual who is qualified according to ISBE rule is sought regarding the overall direction of the program, including the selection and organization of materials, provision of instruction in information and technology literacy, and structuring the work of library paraprofessionals.
5. The program adheres to the principles of the American Library Association's *Library Bill of Rights*, which indicate that materials should not be proscribed or removed because of partisan or doctrinal disapproval. [Q1 PRESSPlus1](#)
6. Staff members are invited to recommend additions to the collection.
7. Students may freely select resource center materials as well as receive guided selection of materials appropriate to specific, planned learning experiences.
8. ~~The program is guided by the principles of the American Library Association's *Library Bill of Rights* and its interpretation for school libraries.~~

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

The Superintendent or designee shall establish criteria consistent with this policy for the review of objections. Parents/guardians, employees, and community members with suggestions or complaints about library media program resources may complete a *Library Media Resource Objection Form*. The Superintendent or designee shall inform the parent/guardian, employee, or community member, as applicable, of the District's decision.

LEGAL REF.:

75 ILCS 10/8.7.

23 Ill.Admin.Code §1.420(o).

CROSS REF.: 2:260 (Uniform Grievance Procedure), 6:60 (Curriculum Content), 6:170 (Title I Programs), 6:210 (Instructional Materials), 6:260 (Complaints About Curriculum, Instructional Materials, and Programs)

Questions and Answers:

***Required Question 1. Updated in response to 75 ILCS 10/8.7, added by P.A. 103-100, eff. 1-1-24, requiring districts that wish to be eligible for State library grants (e.g., school library grants under 75 ILCS 10/8.4) to adopt the American Library Association's Library Bill of Rights (available at <https://www.ala.org/advocacy/intfreedom/librarybill>) or a written statement prohibiting the practice of banning books. In order to be eligible for a School Library Grant, a district must also be a member in good standing of a regional multitype library system (e.g., Illinois Heartland Library System or Reaching Across Illinois Library System) or have applied for membership and been approved for membership in such a system within specific timeframes. 23 Ill.Admin.Code §3035.120.

If the board prefers the alternative language permitted by 75 ILCS 10/8.7, added by P.A. 103-100, eff. 1-1-24, for Standard #5, it may substitute with the following: "The practice of banning books or other materials within the District's library media program is prohibited."

Which policy language has the board adopted?

- ☒ The program adheres to the principles of the American Library Association's Library Bill of Rights, which indicate that materials should not be proscribed or removed because of partisan or doctrinal disapproval. (Default)
 - ☐ The practice of banning books or other materials within the District's library media program is prohibited. (IASB will make this substitution.)
-

PRESSPlus Comments

PRESSPlus 1. Updated in response to 75 ILCS 10/8.7, added by P.A. 103-100, eff. 1-1-24. **Issue 113, October 2023**

Document Status: Draft Update

STUDENTS

7:60 Residence

Resident Students

Only students who are residents of the District may attend the District school without a tuition charge, except as otherwise provided below or in State law. A student's residence is the same as the person who has legal custody of the student.

A person asserting legal custody over a student, who is not the child's natural or adoptive parent, shall complete a signed statement, stating: (a) that he or she has assumed and exercises legal responsibility for the child, (b) the reason the child lives with him or her, other than to receive an education in the District, and (c) that he or she exercises full control over the child regarding daily educational and medical decisions in case of emergency. If the District knows the current address of the child's natural or adoptive parent, the District shall request in writing that the person complete a signed statement or affidavit stating: (a) the role and responsibility of the person with whom their child is living, and (b) that the person with whom the child is living has full control over the child regarding daily educational and medical decisions in case of emergency.

Proof of Residency within the District 124 boundaries must be verified prior to enrollment by presenting items from the following approved list. If verification is not provided within 3 school days of application, enrollment will be denied.

Each document must show the parent's or guardian's name and the address that is within the District 124 boundaries.

Homeowners must provide at least three (3) of the following documents to establish residency:

- Executed Closing Documents
- Mortgage Statement
- Most Recent Property Tax Bill
- Current Utility Bill (natural gas, electric, water, sewer, cable)
- Valid Driver's License
- Homeowners Insurance Policy
- Vehicle Insurance Policy
- Bank Statement or Credit Card Bill
- Voter Registration Card
- Public Aid Card

Renters must provide at least three (3) of the following, accompanied by the Signed Landlord Affidavit:

- Copy of Current Lease
- Current Utility Bill (natural gas, electric, water, sewer, cable)
- Valid Driver's License

- Renters Insurance Policy
- Vehicle Insurance
- Bank Statement or Credit Card Bill
- Voter Registration Card
- Public Aid Card

A student whose family moves out of the District during the school year will be permitted to attend school for the remainder of the year without payment of tuition.

When a student's change of residence is due to the military service obligation of the student's legal custodian, the student's residence is deemed to be unchanged for the duration of the custodian's military service obligation if the student's custodian made a written request. The District, however, is not responsible for the student's transportation to or from school.

If, at the time of enrollment, a dependent child of military personnel is housed in temporary housing located outside of the District, but will be living within the District within six months after the time of initial enrollment, the child is allowed to enroll, subject to the requirements of State law, and must not be charged tuition.

Residence of Students with Disabilities [PRESSPlus1](#)

The residence of a child with a disability is determined in accordance with 105 ILCS 5/14-1.11, 5.14-1.11a, and 5/14-1.11b.

Requests for Nonresident Student Admission [Q1](#)

Nonresident students may attend the District school upon the approval of a request submitted by the student's parent(s)/guardian(s) for nonresident admission. The Superintendent may approve the request subject to the following:

1. The student will attend on a year-to-year basis. Approval for any one year is not authorization to attend a following year.
2. The student will be accepted only if there is sufficient room.
3. The student's parent(s)/guardian(s) will be charged the maximum amount of tuition as allowed by State law.
4. The student's parent(s)/guardian(s) will be responsible for transporting the student to and from school.

Admission of Nonresident Students Pursuant to an Agreement or Order

Nonresident students may attend the District school ~~tuition-free~~ pursuant to:

1. A written agreement with an adjacent school district to provide for tuition-free attendance by a student of that district, provided both the Superintendent or designee and the adjacent district determine that the student's health and safety will be served by such attendance.
2. A written agreement with cultural exchange organizations and institutions supported by charity to provide for tuition-free attendance by foreign exchange students and nonresident pupils of charitable institutions.
3. According to an intergovernmental agreement.
4. Whenever any State or federal law or a court ~~order~~ mandates the acceptance of a nonresident student.

Homeless Children

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce records normally required to establish residency. Board of Education policy 6:140, *Education of Homeless Children*, and its implementing administrative procedure, govern the enrollment of homeless children.

Challenging a Student's Residence Status

If the Superintendent or designee determines that a student attending school on a tuition-free basis is a nonresident of the District for whom tuition is required to be charged, he or she on behalf of the Board of Education shall notify the person who enrolled the student of the tuition amount that is due. The notice shall detail the specific reasons why the Board believes that the student is a nonresident of the District and shall be given by certified mail, return receipt requested. The person who enrolled the student may challenge this determination and request a hearing as provided by the School Code, [105 ILCS 5/10-20.12b](#).

LEGAL REF.:

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

105 ILCS 5/10-20.12a, 5/10-20.12b, 5/10-22.5, and 5/10-22.5a, [5/14-1.11, 5/14-1.11a, and 5/14-1.11b](#).

[105 ILCS 45/](#), Education for Homeless Children Act.

[105 ILCS 70/](#), Educational Opportunity for Military Children Act.

[23 Ill.Admin.Code §1.240](#).

Israel S. by Owens v. Bd. of Educ. of Oak Park and River Forest High Sch. Dist. 200, 235 Ill.App.3d 652 (5th Dist. 1992).

Joel R. v. Board of Education of Manheim School District 83, 292 Ill.App.3d 607 (1st Dist. 1997).

Kraut v. Rachford, 51 Ill.App.3d 206 (1st Dist. 1977).

CROSS REF.: 6:140 (Education of Homeless Children), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:70 (Attendance and Truancy)

[ADOPTED: October 20, 2022](#)

Questions and Answers:

***Required Question 1. 105 ILCS 5/10-20.12a(a), amended by P.A. 103-111, allows boards to adopt a policy to waive nonresident tuition if the student is the child of a district employee. A *child* means a district employee's child who is a biological child, adopted child, foster child, stepchild, or a child for which the employee serves as legal guardian.

Does the board wish to accept requests from district employees for their nonresident children to attend school in the district on a tuition-free basis? 179

☒ No. (Default)

☐ Yes. (IASB will add the following paragraph after the numbered list: "For a nonresident student who is the child of a District employee, if the Superintendent approves the request for nonresident admission for the student, the tuition cost is waived pursuant to 105 ILCS 5/10-20.12a(a).")

PRESSPlus Comments

PRESSPlus 1. When special education services are provided, a student's resident district is determined by 105 ILCS 5/14-1.11 (when the resident district is the district in which the parent/guardian resides), 14-1.11a, amended by P.A. 102-514 (when the resident district is the district in which the student resides), and 14-1.11b (applying the provisions of 105 ILCS 5/14-1.11 and 14-1.11a to determine the resident district in all cases in which special education services and facilities are provided). **Issue 113, October 2023**

Document Status: Draft Update

STUDENTS

7:160 Student Appearance

A student's appearance, including dress and hygiene, must not disrupt the educational process or compromise standards of health and safety. The District does not prohibit hairstyles historically associated with race, ethnicity, or hair texture, including, but not limited to, protective hairstyles such as braids, locks, and twists. The District also does not prohibit the right of a student to wear or accessorize the student's graduation attire with items associated with the student's cultural, ethnic, or religious identity or other characteristic or category protected under the Ill. Human Rights Act, 775 ILCS 5/1-103(Q). [PRESSPlus1](#) Students who disrupt the educational process or compromise standards of health and safety must modify their appearance. Procedures for guiding student appearance, will be developed by the Superintendent or designee and included in the *Student Handbook(s)*.

LEGAL REF.:

[105 ILCS 5/2-3.25](#) and [5/10-22.25b](#).

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

CROSS REF.: 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior)

ADOPTED: October 20, 2022

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.25b, amended by P.A. 103-463. 775 ILCS 5/1-103(Q), which is referenced in 105 ILCS 5/10-22.25b, prohibits unlawful discrimination based on a person's actual or perceived race, color, religion, national origin, ancestry, age, sex, marital status, order of protection status, disability, military status, sexual orientation, pregnancy, or unfavorable discharge from military service. **Issue 113, October 2023**

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. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Prohibited conduct specifically includes, without limitation, creating, sending, sharing, viewing, receiving, or possessing an indecent visual depiction of oneself or another person through the use of a computer, electronic communication device, or cellular phone. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered-off or silenced and out-of-sight during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP); (c) it is used, with headphones, during passing periods, during the student's lunch period, or during the student's study hall, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
- 6. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
- 7. 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.

8. 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, [PRESSPlus1](#) wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
9. 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.
10. 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.
11. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
12. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
13. Entering school property or a school facility without proper authorization.
14. 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.
15. Being absent without a recognized excuse; State law and Board of Education policy regarding truancy control will be used with chronic and habitual truants.
16. 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.
17. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
18. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
19. 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.
20. 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.
21. 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.

Corporal punishment is prohibited. Corporal punishment is defined as 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 needed to maintain safety for students, staff, or other persons, or for the purpose of self-defense or defense of property.

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](#), State Board of Education rules ([23 Ill.Admin.Code §§ 1.280, 1.285](#)), and the District's procedure(s).

Weapons

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

1. A *firearm*, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code ([18 U.S.C. § 921](#)), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act ([430 ILCS 65/](#)), or firearm as defined in Section 24-1 of the Criminal Code of ~~1964~~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 [PRESSPlus2](#)

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; 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. ~~Upon receiving such a report, the Building Principal or designee shall immediately notify the local law enforcement agency, Ill. State Police (ISP), and any involved student's parent/guardian.~~ 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 ~~such a report of (1), above,~~ the Building Principal or designee shall immediately notify ~~the local law enforcement.~~ In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee ~~agency, Ill. State Police (ISP),~~ and any involved student's parent/guardian. [Q1](#)

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 incidents involving battery against staff members to the Ill. State Board of Education through its web-based School Incident Reporting System as they occur during the year and no later than August 1 for the preceding school year. [PRESSPlus3](#)

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 certificated [licensed] educational employees, and other persons providing a related service for or with respect to a student, may use reasonable force as needed to maintain safety for other students, school personnel, or other persons, or for the purpose of self-defense or defense of property. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Superintendent, Building Principal, Assistant Building Principal, or Dean of Students 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.

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

LEGAL REF.:

20 U.S.C. §~~608~~7971, Pro-Children Act of ~~2004~~1994.

[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](#), [5/24-24](#), [5/26-12](#), [5/27-23.7](#), 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 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), 7:315 (Restrictions on Publications; High Schools), 8:30 (Visitors to and Conduct on School Property)

ADOPTED: October 20, 2022

Questions and Answers:

***Required Question 1. The building principal must notify the student's parent/guardian only when the alleged offense is firearm possession. 105 ILCS 5/27.1A(b). The policy expands this notification duty to include drug-related incidents and battery of a staff member.

Would the board like to expand the notification duty, or align it with 105 ILCS 5/27.1A(b)?

☐ Expand the notification duty to include drug-related incidents and battery of a staff member. (Default)

☒ Align notification duty to 105 ILCS 5/27.1A(b). (IASB will amend the second sentence as follows: "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, if a student is reportedly in possession of a firearm, also any involved student's parent/guardian.")

PRESSPlus 1. Optional. Generative artificial intelligence (AI) is a broad label used to describe any AI system that generates, with varying levels of autonomy, content such as complex text, images, audio, or video. When not used for academic dishonesty purposes, generative AI tools may present innovative learning opportunities for students and teaching opportunities for educators. For further information, see the International Society for Technology in Education webpage on AI exploration for educators at: www.iste.org/areas-of-focus/AI-in-education. **Issue 113, October 2023**

PRESSPlus 2. This subhead is updated to align with subsection **J. Required Notices** in sample administrative procedure 4:170-AP1, *Comprehensive Safety and Security Plan*. **Issue 113, October 2023**

PRESSPlus 3. Updated in response to 105 ILCS 5/10-27.1A(c), amended by P.A. 103-34, 5/10-27.1B(b), and 5/10-21.7, amended by P.A. 102-894. To satisfy the reporting requirement, ISBE created the School Incident Reporting System (SIRS), a web-based application on IVAS for schools to report incidents electronically. See subhead **J. Required Notices** of sample administrative procedure 4:170-AP1, *Comprehensive Safety and Security Plan*, available at PRESS Online by logging in at www.iasb.com. Reporting on SIRS does not satisfy the requirement to report incidents to local law enforcement authorities. **Issue 113, October 2023**

Document Status: Draft Update

STUDENTS

7:270 Administering Medicines to Students

Students should not take medication during school hours or during school-related activities unless it is necessary for a student's health and well-being. When a student's licensed health care provider and parent/guardian believe that it is necessary for the student to take a medication during school hours or school-related activities, the parent/guardian must request that the school dispense the medication to the child and otherwise follow the District's procedures on dispensing medication.

No School District employee shall administer to any student, or supervise a student's self-administration of, any prescription or non-prescription medication until a completed and signed *School Medication Authorization Form (SMA Form)* is submitted by the student's parent/guardian. No student shall possess or consume any prescription or non-prescription medication on school grounds or at a school-related function other than as provided for in this policy and its implementing procedures.

Nothing in this policy shall prohibit any school employee from providing emergency assistance to students, including administering medication.

The Building Principal shall include this policy in the Student Handbook and shall provide a copy to the parents/guardians of students.

Self-Administration of Medication

A student may possess and self-administer an epinephrine injector, e.g., EpiPen®, and/or asthma medication prescribed for use at the student's discretion, provided the student's parent/guardian has completed and signed an *SMA Form*. The Superintendent or designee will ensure an Emergency Action Plan is developed for each self-administering student.

A student may self-administer medication required under a *qualifying plan*, provided the student's parent/guardian has completed and signed an *SMA Form*. A qualifying plan means: (1) an asthma action plan, (2) an Individual Health Care Action Plan, (3) an allergy emergency action plan, Food Allergy Emergency Action Plan and Treatment Authorization Form, PRESSPlus1 (4) a plan pursuant to Section 504 of the federal Rehabilitation Act of 1973, or (5) a plan pursuant to the federal Individuals with Disabilities Education Act.

The District shall incur no liability, except for willful and wanton conduct, as a result of any injury arising from a student's self-administration of medication, including asthma medication or epinephrine injectors, or medication required under a qualifying plan. A student's parent/guardian must indemnify and hold harmless the District and its employees and agents, against any claims, except a claim based on willful and wanton conduct, arising out of a student's self-administration of an epinephrine injector, asthma medication, and/or a medication required under a qualifying plan.

School District Supply of Undesignated Asthma Medication

The Superintendent or designee shall implement ¹⁹⁰105 ILCS 5/22-30(f) and maintain a supply of

undesigned asthma medication in the name of the District and provide or administer them as necessary according to State law. *Undesignated asthma medication* means an asthma medication prescribed in the name of the District or one of its schools. A school nurse or trained personnel, as defined in State law, may administer an undesigned asthma medication to a person when they, in good faith, believe a person is having *respiratory distress*. Respiratory distress may be characterized as *mild-to-moderate* or *severe*. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law.

School District Supply of Undesignated Epinephrine Injectors

The Superintendent or designee shall implement [105 ILCS 5/22-30\(f\)](#) and maintain a supply of undesigned epinephrine injectors in the name of the District and provide or administer them as necessary according to State law. *Undesignated epinephrine injector* means an epinephrine injector prescribed in the name of the District or one of its schools. A school nurse or trained personnel, as defined in State law, may administer an undesigned epinephrine injector to a person when they, in good faith, believe a person is having an anaphylactic reaction. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law.

School District Supply of Undesignated Opioid Antagonists

The Superintendent or designee shall implement [105 ILCS 5/22-30\(f\)](#)^{PRESSPlus2} and maintain a supply of undesigned opioid antagonists ~~in the name of the District~~ and provide or administer them as necessary according to State law. *Opioid antagonist* means a drug that binds to opioid receptors and blocks or inhibits the effect of opioids acting on those receptors, including, but not limited to, naloxone hydrochloride or any other similarly acting drug approved by the U.S. Food and Drug Administration. *Undesignated opioid antagonist* is not defined by the School Code; for purposes of this policy it means an opioid antagonist prescribed in the name of the District or one of its schools or obtained by the District without a prescription. A school nurse or trained personnel, as defined in State law, may administer an undesigned opioid antagonist to a person when they, in good faith, believe a person is having an opioid overdose. Each building administrator and/or his or her corresponding school nurse shall maintain the names of trained personnel who have received a statement of certification pursuant to State law. See the website for the Ill. Dept. of Human Services for information about opioid prevention, abuse, public awareness, and a toll-free number to provide information and referral services for persons with questions concerning substance abuse treatment.

School District Supply of Undesignated Oxygen Tanks^{Q1}

In schools where the District maintains special educational facilities, the Superintendent or designee shall implement 105 ILCS 5/22-30(f) and maintain a supply of undesigned oxygen tanks in the name of the District and provide or administer them as necessary. The supply shall be maintained in accordance with manufacturer instructions and local fire department rules.

School District Supply of Undesignated Glucagon

The Superintendent or designee shall implement [105 ILCS 145/27](#) and maintain a supply of undesigned glucagon in the name of the District in accordance with manufacturer's instructions.

When a student's prescribed glucagon is not available or has expired, a school nurse or delegated care aide may administer undesigned glucagon only if he or she is authorized to do so by a student's diabetes care plan.

Administration of Medical Cannabis

The Compassionate Use of Medical Cannabis Program Act allows a *medical cannabis infused product* to be administered to a student by one or more of the following individuals:

1. A parent/guardian of a student who is a minor who registers with the Ill. Dept. of Public Health (IDPH) as a *designated caregiver* to administer medical cannabis to their child. A designated caregiver may also be another individual other than the student's parent/guardian. Any designated caregiver must be at least 21 years old and is allowed to administer a *medical cannabis infused product* to a child who is a student on the premises of his or her school or on his or her school bus if:
 - a. Both the student and the designated caregiver possess valid registry identification cards issued by IDPH;
 - b. Copies of the registry identification cards are provided to the District;
 - c. That student's parent/guardian completed, signed, and submitted a *School Medication Authorization Form - Medical Cannabis*; and
 - d. After administering the product to the student, the designated caregiver immediately removes it from school premises or the school bus.
2. A properly trained school nurse or administrator, who shall be allowed to administer the *medical cannabis infused product* to the student on the premises of the child's school, at a school-sponsored activity, or before/after normal school activities, including while the student is in before-school or after-school care on school-operated property or while being transported on a school bus.
3. The student him or herself when the self-administration takes place under the direct supervision of a school nurse or administrator.

Medical cannabis infused product (product) includes oils, ointments, foods, and other products that contain usable cannabis but are not smoked or vaped. Smoking and/or vaping medical cannabis is prohibited.

The product may not be administered in a manner that, in the opinion of the District or school, would create a disruption to the educational environment or cause exposure of the product to other students. A school employee shall not be required to administer the product.

Discipline of a student for being administered a product by a designated caregiver, or by a school nurse or administrator, or who self-administers a product under the direct supervision of a school nurse or administrator pursuant to this policy is prohibited. The District may not deny a student attendance at a school solely because he or she requires administration of the product during school hours.

Void Policy

The **School District Supply of Undesignated Asthma Medication** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for undesignated asthma medication from a physician or advanced practice nurse licensed to practice medicine in all its branches, or (2) fill the District's prescription for undesignated school asthma medication.

The **School District Supply of Undesignated Epinephrine Injectors** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District

a prescription for undesignated epinephrine injectors from a physician or advanced practice nurse licensed to practice medicine in all its branches, or (2) fill the District's prescription for undesignated school epinephrine injectors.

The **School District Supply of Undesignated Opioid Antagonists** section of the policy is void whenever the Superintendent or designee is, ~~for whatever reason,~~ unable to: (1) obtain a supply of opioid antagonists due to a shortage, in which case the District shall make reasonable efforts to maintain a supply. ~~for the District a prescription for opioid antagonists from a health care professional who has been delegated prescriptive authority for opioid antagonists in accordance with Section 5-23 of the Substance Use Disorder Act, or (2) fill the District's prescription for undesignated school opioid antagonists.~~

The **School District Supply of Undesignated Oxygen Tanks** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for oxygen tanks from a qualifying prescriber, [PRESSPlus3](#) or (2) fill the District's prescription for undesignated oxygen tanks.

The **School District Supply of Undesignated Glucagon** section of the policy is void whenever the Superintendent or designee is, for whatever reason, unable to: (1) obtain for the District a prescription for glucagon from a qualifying prescriber, or (2) fill the District's prescription for undesignated school glucagon.

The **Administration of Medical Cannabis** section of the policy is void and the District reserves the right not to implement it if the District or school is in danger of losing federal funding.

Administration of Undesignated Medication

Upon any administration of an undesignated medication permitted by State law, the Superintendent or designee(s) must ensure all notifications required by State law and administrative procedures occur.

Undesignated Medication Disclaimers

Upon implementation of this policy, the protections from liability and hold harmless provisions applicable under State law apply.

No one, including without limitation, parents/guardians of students, should rely on the District for the availability of undesignated medication. This policy does not guarantee the availability of undesignated medications. Students and their parents/guardians should consult their own physician regarding these medication(s).

LEGAL REF.:

[105 ILCS 5/10-20.14b](#), [5/10-22.21b](#), [5/22-30](#), and [5/22-33](#).

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

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

[720 ILCS 550/](#), Cannabis Control Act.

[23 Ill.Admin.Code §1.540](#).

CROSS REF.: 7:285 (Anaphylaxis Prevention, Response, and Management Program)

Questions and Answers:

***Required Question 1. 105 ILCS 5/22-30(f), amended by P.A. 103-196, eff. 1-1-24, permits a district maintaining special educational facilities to maintain a supply of undesignated oxygen tanks in a secure location that is accessible before, during, and after school where a person with developmental disabilities is most at risk, including, but not limited to classrooms and lunchrooms. *Special educational facility* is not specifically defined in 105 ILCS 5/14-4.01; consult the board attorney for advice regarding this term and if it is limited to separate buildings, self-contained classrooms, and/or programs attended solely by students with disabilities. For example, this option may not be available if a district utilizes a special education cooperative for all of its special education programming. There is a reference to *special education facilities* in 105 ILCS 5/14-12.01, which may provide some guidance; it addresses reimbursement for the construction and maintenance of "special education facilities designed and utilized to house instructional program, diagnostic services" and "other special education services for children with disabilities." 105 ILCS 22-30(f), amended by P.A. 103-196, eff. 1-1-24, does not specify who can administer undesignated oxygen, nor does it specify any training requirements for its use in schools. To minimize potential liability and ensure proper administration, a best practice is to restrict who can administer undesignated oxygen to school nurses and other school personnel who have received appropriate training on the emergency use and storage of oxygen. See sample administrative procedure 7:270-AP2, *Checklist for District Supply of Undesignated Medication(s)*, available at PRESS Online by logging in at www.iasb.com.

Consult the board attorney about the consequences of informing the community that the district will obtain a prescription for a supply of undesignated oxygen tanks and implement a plan for their use, and then not doing it, as doing so may be fraught with legal liabilities. Also fraught with legal liabilities is if the district provides them, but does not have them accessible before, during, and after school where a person with development disabilities is most at risk as required by 105 ILCS 5/22-30(f), amended by P.A. 103-196, eff. 1-1-24. See *In re Estate of Stewart*, 406 Ill.Dec. 345 (2nd Dist. 2016) (denying tort immunity to district, finding its response to a student's asthma attack was *willful* and *wanton* (which district disputed as a possible heart attack)); *In re Estate of Stewart*, 412 Ill.Dec. 914 (Ill. 2017)(school district's appeal denied).

Does the district maintain special educational facilities for children with disabilities under 105 ILCS 5/14-4.01?

- ☒ No. (IASB will delete the subhead regarding School District Supply of Undesignated Oxygen Tanks.)
- ☐ Yes. If yes, does the board want the district to maintain a supply of undesignated oxygen tanks in the name of the District and provide or administer them as necessary? Type "yes" or "no." If no, IASB will delete the subhead regarding School District Supply of Undesignated Oxygen Tanks.):

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.21b and 105 ILCS 5/22-30, amended by P.A. 103-175, replacing the retired *Illinois Food Allergy Emergency Action Plan and Treatment Authorization Form* with allergy emergency action plan in the School Code provisions regarding administration of medication to students. **Issue 113, October 2023**

PRESSPlus 2. Required by 105 ILCS 5/22-30(f), amended by P.A. 103-348, eff. 1-1-24. In the case of a shortage of opioid antagonists, a district must make reasonable efforts to maintain a supply. At least one opioid antagonist, a naloxone nasal spray, has been approved by the U.S. Federal Food and Drug Administration for over-the-counter, nonprescription use. A district must obtain a prescription for a supply of opioid antagonists from a *health care professional* with prescriptive authority under the Substance Use Disorder Act, 20 ILCS 301/5-23, unless it is able to secure a supply without a prescription. *Health care professional* means a physician licensed to practice medicine in all its branches, a licensed physician assistant with prescriptive authority, a licensed advanced practice registered nurse with prescriptive authority, or an advanced practice registered nurse who practices in a hospital or ambulatory surgical treatment center and possesses appropriate clinical privileges in accordance with the Nurse Practice Act, 20 ILCS 301/5-23(d)(4). **Issue 113, October 2023**

PRESSPlus 3. 105 ILCS 22-30(f), amended by P.A. 103-196, eff. 1-1-24, provides that a physician, a physician assistant who has prescriptive authority under the Physician Assistant Practice Act of 1987 (225 ILCS 95/7.5), or an advanced practice registered nurse who has prescriptive authority under the Nurse Practice Act (225 ILCS 65-40) may prescribe undesignated oxygen tanks in the name of the district to be maintained for use when necessary. **Issue 113, October 2023**

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 5/27-7](#) (requiring education for students to develop a sound mind and a healthy body).
 - 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:
 1. The training required by [105 ILCS 5/10-22.39](#) for ~~licensed school personnel and administrators~~ ^{all District staff} [PRESSPlus1](#) 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
 2. 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 ¹⁹⁶questioning (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-recommend 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 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](#), [5/27-7](#).

[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: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, requiring teachers, administrators, and school support personnel who work with students to be trained on identifying warning signs of mental illness, trauma, and suicidal behavior in youth. Such training must include, but is not limited to, appropriate intervention and referral techniques, including resources and guidelines as outlined in 105 ILCS 5/3.166. 105 ILCS 5/10-22.39, amended by P.A. 103-542, eff. 1-1-24 and operative 7-1-24, uses the phrase *teachers, administrators, and school support personnel*, but for brevity this material uses the phrase *all District staff*. **Issue 113, October 2023**

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

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

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

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

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

consumption is 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 certified employee, shall supervise a child sex offender whenever the offender is in a child's vicinity.

Exclusive Bargaining Representative Agent

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

For employees whose collective bargaining agreement does not address this subject:

Upon notifying the Building Principal's office, authorized agents of an exclusive bargaining representative will be provided reasonable access to employees in the bargaining unit they represent in accordance with State law. Such access shall be conducted in a manner that will not impede the normal operations of the District.

Enforcement

Any staff member may request identification from any person on school property; refusal to provide such information is a criminal act. The Building Principal or designee shall seek the immediate removal of any person who refuses to provide requested identification.

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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. [PRESSPlus1](#) The person ~~is~~ also may be subject to being denied admission to school athletic or extracurricular events ~~or meetings~~ for up to one calendar year in accordance with the procedures below.

Procedures to Deny Future Admission to Athletic or Extracurricular School Events ~~or Meetings~~ [PRESSPlus2](#)

Before any person may be denied admission to athletic or extracurricular school events ~~or meetings~~ ~~as provided in this policy~~, 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.:

Nuding v. Cerro Gordo Community Unit School Dist., 313 Ill. App.3d 344 (4th Dist. 2000).

20 U.S.C. § ~~797181~~ et seq., Pro-Children Act of ~~20011994~~.

105 ILCS 5/10-20.5, 10-20.5b, 5/10-22.10, 5/22-33, 5/24-25, and 5/27-23.7(a).

[115 ILCS 5/3](#)(c), Ill. Educational Labor Relations Act.

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

~~430 ILCS 66/, Firearm Concealed Carry 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: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to PRESS Advisory Board member feedback requesting clarification on the authority of boards to enforce conduct rules under 105 ILCS 5/10-20.5 and under various criminal trespass statutes. Applicable criminal trespass laws include: 720 ILCS 5/21-1 (criminal damage to property); 5/21-1.2 (institutional vandalism); 5/21-3 (criminal trespass to real

property); 5/21-5 (criminal trespass to State supported land); 5/21-5.5 (criminal trespass to a safe school zone); 5/21-9 (criminal trespass to a place of public amusement); 5/21-11 (distributing or delivering written or printed solicitation on school property). **Issue 113, October 2023**

PRESSPlus 2. Updated in response to PRESS Advisory Board member feedback requesting clarification that the scope of subhead **Procedures to Deny Future Admission to Athletic or Extracurricular School Events or Meetings** is limited, as specified in the new subhead title, to topics set forth in 105 ILCS 5/24-24.

If a violator is a student, the hearing should be held in a closed meeting. 5 ILCS 120/2(c)(9). Otherwise, a hearing regarding denial of admission to *school events or property* pursuant to 105 ILCS 5/24-24 may take place in an open meeting or in a closed meeting so long as the board prepares and makes available for public inspection a written decision setting forth its determinative reasoning. 5 ILCS 120/2(c)(4.5), added by P.A. 103-311. Note: while 5 ILCS 120/2(c)(4.5), added by P.A. 103-311, refers to *school events or property*, 105 ILCS 5/24-24 only authorizes boards to deny admission to athletic and extracurricular *events*. The term *events* is arguably broader than *property* as school events may take place offsite; consult the board attorney for guidance.

Some boards prefer an open meeting hearing to make it publicly known what alleged conduct could result in someone being denied admission to athletic or extracurricular events, while others prefer a closed meeting hearing so as not to provide a public platform to someone alleged to have engaged in prohibited conduct. Consult the board attorney to determine the best approach for the district and to ensure alignment with local practices and conditions.

Consult the board attorney if the district would like to deny an individual admission to board meetings. **Issue 113, October 2023**

2023 Resolutions Committee Report

For the 2023 Delegate Assembly meeting
on Saturday, November 18, 2023

SEPTEMBER 2023



For further information please contact
Bryan Soady at (217) 553-1599

2921 Baker Drive
Springfield, IL 62703
(217) 528-9688
Fax (217) 528-2831

One Imperial Place
1 East 22nd Street, Suite 310
Lombard, IL 60148-6120
(630) 629-3776
Fax (630) 629-3940

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Delegate Assembly

Saturday, November 18, 2023
10:30 a.m.

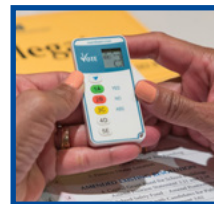
Regency A/B/C, Hyatt West
Tower

Delegate Assembly Registration & Credentials for Attending Delegates

- All participants are strongly encouraged to pre-register using the online registration. Online registration can be completed by your district registrar at www.iasb.com. If you have any questions regarding registration, please contact registrar@iasb.com.
- In-person registration will take place in the IASB Info Center on Friday, November 17 as well as in front of Regency A/B/C of the Hyatt West Tower on Saturday morning.
- Credentials are required for delegates to be seated. Credentials will include the **2023 Delegate pin** as well as a brightly colored sheet of cardstock with the word “Delegate” and your school district name on it. Credentials will be inside the delegate packet which can be picked up in the Info Center during Conference hours on Friday and in front of the Delegate Assembly location on Saturday morning. Once you have your credentials in hand, you can go directly into the Delegate Assembly.

Voting at Delegate Assembly

The same vendor as last year has been chosen for the voting portion of the Delegate Assembly. Physical clickers will be handed out to all delegates. The device will have a button to vote yes and a button to vote no. The delegate will receive confirmation that their vote has been counted once received.



Webinar Scheduled Prior to Conference

Tuesday, October 31, 2023, Noon

Description: The annual Delegate Assembly is the meeting where school board members vote on the proposals submitted by local school boards. Each school board that is a member of the Association is entitled to one voting delegate at the Delegate Assembly. Every member board is advised to select one individual board member to serve as its delegate, and to review proposed resolutions with the full board before determining its vote. Join the IASB Governmental Relations team on October 31 at noon for a webinar to learn more about the proposed resolutions to be voted on, and to get your Delegate Assembly process questions answered.

September 2023

Board Presidents and Administrators,

This report outlines proposals to be acted upon at the annual meeting of the IASB Delegate Assembly on Saturday, November 18, 2023, in Chicago. Through the Resolutions Process and Delegate Assembly, IASB member districts provide critical direction as IASB represents members' interests before state and national policymakers.

Every member district is entitled to one voting delegate. This year delegates will vote for the election of IASB officers and adoption of IASB Position Statements on issues that reflect the interests of boards of education across the state.

Please discuss with your board the topics that will come before the Delegate Assembly for action. Identify and prepare your district's delegate representative to vote on behalf of your board. The decisions made by the Delegate Assembly will set the course for IASB's legislative initiatives.

We look forward to our work together in November.

Sincerely,



Mark Harms, Resolutions Committee Chair



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SERVICE OF THE FOLLOWING SCHOOL BOARD MEMBERS ON THE 2023 RESOLUTIONS COMMITTEE IS ACKNOWLEDGED WITH SINCERE APPRECIATION



**CHAIR,
RESOLUTIONS**
IASB Vice President
Mark Harms



IASB PRESIDENT
Simon Kampwerth Jr.



**IMMEDIATE PAST
PRESIDENT**
Thomas Neeley



ABE LINCOLN
Amy Reynolds



BLACKHAWK
Julie Wagner



**CENTRAL ILLINOIS
VALLEY**
Jason Cowen



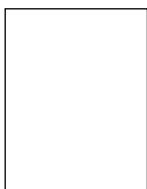
CORN BELT
Alex Williams



DUPAGE
James Blair



EGYPTIAN
Vacant



ILLINI
Vacant



KASKASKIA
Dan Nichols



KISHWAUKEE
Evelyn Meeks



LAKE
Odie Pahl



NORTH COOK
Anna Klimkowicz



NORTHWEST
Steve Snider



SHAWNEE
Vernon L. Stubblefield



SOUTH COOK
Wilbur Tillman



SOUTHWESTERN
Jeff Hewitt



STARVED ROCK
Carol Alcorn



THREE RIVERS
Chris Trzeciak



TWO RIVERS
Lisa Schwartz



WABASH VALLEY
Chad Weaver



WEST COOK
Jim Lima



WESTERN
Scott Vogler



DELEGATE ASSEMBLY AGENDA

1. Call to Order
2. Report of the Credentials Committee
3. Approval of the Delegate Assembly Business Rules
4. President's Report, Simon Kampwerth Jr.
5. Executive Director's Report, Kimberly Small, J.D.
6. Financial Report, Tim Custis
7. Election of Officers
 - A. Nominating Committee Report, Thomas Neeley, Nominating Committee Chair
8. Resolutions Committee Report, Mark Harms, Resolutions Committee Chair
 - A. Consent Agenda
 - B. New Resolutions
9. Adjournment



2023 DELEGATE ASSEMBLY BUSINESS RULES

1. **Business Procedures** — Robert's Rules of Order Newly Revised shall govern.
2. **Credentials** — Delegates shall be registered with the Credentials Committee and must display their credentials.
3. **Delegate Seating** — Only those delegates seated in the reserved section will be permitted to participate in the business session.
4. **Recognition by Chair** — Delegates wishing to speak on a motion shall rise and be recognized by the Chair before speaking. They shall give their full name and the name of the board they represent.
5. **Debate on the Floor** — No delegate shall speak in debate more than twice on the same question and no longer than five minutes at one time. No delegate shall speak a second time on the same question until all persons have had an opportunity to speak at least once.
6. **Calls for the Question** — A delegate may “call for the question” to end debate on a motion. The delegate may not make such a motion if, immediately preceding the motion, he or she has engaged in discussion of the motion or otherwise participated in the debate. A motion, a second, and a 2/3 majority vote is required to end debate.
7. **Consent Agenda** — Use of a Consent Agenda to expedite the proceedings is authorized. Proposed resolutions which have been recommended “Do Adopt” by the Resolutions Committee may appear on a Consent Agenda.
8. **Appeals** — Those delegates wishing to appeal a “Do Not Adopt” recommendation of the Resolutions Committee, and have met the notice provisions required by Article IX, Section 5 of the IASB Constitution, shall have a period of time not to exceed five minutes in which to explain why the proposed action should be considered by the Delegate Assembly. Appeals shall only be accepted from the submitter of the proposed resolution that has received the negative recommendation of its proposal. Those proposed resolutions that have received a “Do Not Adopt” recommendation from the Resolutions Committee, and of which the committee has not received a timely written appeal of the negative recommendation from the submitting entity, will not be considered by the Delegate Assembly.
9. **Other Recognition** — Members of the Resolutions Committee and IASB staff shall be given the privilege of the floor at the discretion of the presiding officer.
10. **Voting** — The indications to signify voting shall be specified by the presiding officer.
11. **Nomination** — The consent of any nominee from the floor during the election of officers must be secured in writing prior to presentation to the Delegate Assembly, as required in Article IV, Section 1, of the IASB Constitution.



RESOLUTIONS PROCEDURES

1. **Types of Resolutions** — (Article IX, Section 1) Resolutions should be in the form of a position statement. Position statements address issues affecting or concerning local boards of education; they direct the Association's advocacy efforts
2. **Proposals** — (Article IX, Section 2) Resolutions for proposed position statements may be proposed by any Active Member, Association Division, the Association's Board of Directors, or the Resolutions Committee. Resolutions to be published and distributed to the Active Members must be submitted to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly.
3. **Presentation of Resolutions** — (Article IX, Section 3) The Resolutions Committee shall review all proposed resolutions, distribute a final draft of proposed resolutions to the membership not less than 45 days prior to the Annual Meeting of the Delegate Assembly, and may recommend the approval or disapproval of any resolution to the Delegate Assembly. The Resolutions Committee has the prerogative to determine which resolutions are to be presented to the Delegate Assembly; and whether they are presented as position statements. However, all resolutions that are timely submitted to the Resolutions Committee according to Section 2 above, must be distributed to Active Members not less than 45 days prior to the Annual Meeting of the Delegate Assembly. All proposals require a two-thirds affirmative vote by the Delegate Assembly for passage. Note, this Resolutions Committee Report fulfills Article IX, Section 3.
4. **Annual Review** — (Article IX, Section 4) The Resolutions Committee shall annually review currently in force position statements to determine whether they are consistent with the current positions of Association members. The Resolutions Committee shall recommend that the Delegate Assembly amend or rescind any position statement that is not consistent with the current positions of Association members. All position statements currently in force will be published annually and distributed to Active Members prior to the Annual Meeting of the Delegate Assembly.
5. **Appeals** — (Article IX, Section 5) Any Active Member, Association Division, or Association Board of Directors, that has submitted a proposal that has received a negative recommendation from the Resolutions Committee, shall have the right to appeal the decisions of the Resolutions Committee at the Annual Meeting of the Delegate Assembly. Notice of appeal must be submitted in writing to the Resolutions Committee. An appeal must be filed in accordance with the rules established by the Resolutions Committee and approved by the Board of Directors. All appeals require a two-thirds affirmative vote by the Delegate Assembly for consideration.
6. **Amendments to Resolutions** — (Article IX, Section 6) Any proposed amendment to a resolution that does not meet the time requirements as set in Section 3 above shall be immediately remanded to the Resolutions Committee for consideration.
7. **Late Resolutions** — (Article IX, Section 7), Resolutions which are not presented to the Resolutions Committee at least 150 days prior to the Annual Meeting of the Delegate Assembly may be considered only by the following procedure: Such resolutions may be proposed by an Active Member, Association Division, Association Board of Directors, or the Resolutions Committee and submitted in writing to the Resolutions Committee. Any resolution which is not submitted in the manner described above shall not be considered by the Delegate Assembly. Late resolutions shall be considered for approval by the Resolutions Committee. The Resolutions Committee may recommend approval or disapproval of the late resolution to the Delegate Assembly. Any such resolution disapproved by the Resolutions Committee may be appealed by a seventy-five (75) percent majority vote of the delegates present. Delegates seeking authority to present late resolutions at the Annual Meeting of the Delegate Assembly shall provide copies for all delegates present at the meeting, including rationale and relevant supporting documentation.
8. **Order of Resolutions** — Each resolution to be adopted will be considered in the following order of categories: Educational Programs, Financing Public Education, Legislative Activity, Board Operations and Duties, Board Employee Relations, Local State Federal Relations, and District Organization and Elections. Amendment or deletion of existing positions will be done with a single motion unless a delegate wishes a particular position or positions to be considered separately.



ADVOCACY CORE VALUES

The Advocacy Core Values, legislative priorities, and Position Statements guide the IASB Advocacy agenda in support of its membership and ensure a strong collective voice on the highest priority issues and concerns.

IASB is committed to an advocacy program that

- Supports locally elected, non-partisan, and volunteer school board members in providing excellence in local school board governance based upon the Association's Foundational Principles of Effective Governance.
- Supports and protects adequate and equitable funding necessary to provide all students with access to an excellent public education.
- Promotes excellence in student achievement for all Illinois students and fair accountability for academic progress.
- Advocates for legislation that supports the physical and emotional well-being of students and staff.
- Supports a safe and secure learning environment for all; including, but not limited to one in which all are free from bullying, harassment, discrimination, and violence.
- Supports the Association's commitment to educational equity for every student.
- Promotes non-partisan member engagement and provides the tools to enhance advocacy efforts.



NOMINATING COMMITTEE REPORT

AUGUST 2023

The 2023 Nominating Committee proposes the following officer slate for Delegate Assembly consideration, 10:30 a.m., Saturday, November 18, 2023.

President Mark Harms

Flanagan-Cornell Unit District 74

Vice President Tracie Sayre

Triopia Community Unit School District 27

2023 Nominating Committee Membership

Tom Neeley, Chair

Immediate Past President

Chris Buikema

Director, Northwest Division

Mark Christ

Director, Southwestern Division

Linda Eades

Director, Kaskaskia Division

Alva Kreutzer

Director, North Cook Division

Bob Geddeis, Alternate

Director, Kishwaukee Division

Lisa Irvin, Alternate

Director, Egyptian Division

NEW RESOLUTIONS

1. Industrial Construction
2. School Resource Officer Funding
3. Bus Driver Regulations
4. Employment History Review
5. Alternative Safe School Funding

LOCAL – STATE - FEDERAL RELATIONS

1. Industrial Construction

Submitting District: Pleasantdale School District 107

Statement of Resolution: Be it resolved that the Illinois Association of School Boards shall support and encourage legislation that prohibits the construction of industrial facilities near schools. Industrial facilities have negative consequences on schools that are three-fold:

- 1) The health and safety of all students, faculty, and staff,
- 2) The learning outcomes of students, and
- 3) The learning environment of students.

The health consequences and educational barriers associated with industrial zones near schools including, but not limited to pollution, noise, and hazardous diesel exhaust, are well-documented and can have serious long-term effects on the health and well-being of students, faculty, and staff. Furthermore, the presence of industrial zones near schools can negatively impact the quality of education by creating distractions and disruptions. Finally, learning outcomes also have shown to suffer as a result of industrial facility proximity to schools. We urge policymakers and stakeholders to take immediate action to ensure that schools are located in safe environments free from the risks posed by industrial facilities.

District Rationale: Numerous studies have proven that school proximity to industrial zones directly impacts student health risks, academic outcomes, and impedes the learning environment.^{1, 2}

Specifically, studies have shown that schools located closer to highways and industrial facilities had higher risks of respiratory and neurological diseases than those located farther away.³

The health and safety of students, faculty, and staff as well as the promotion of an enriching, distraction-free learning environment is at the core of IASB advocacy. This proposed resolution meets two of the IASB Advocacy Core Values. It advocates for legislation that supports the physical well-being of students and staff. It also supports a safe and secure learning environment for all. In 2011, the United States Environmental Protection Agency (“EPA”) published, “School Siting Guidelines” that confirms, “The overriding

purpose of a school building is provide a safe, healthy and supportive environment in which children can learn.”⁴

This environment includes both indoors and out. The EPA specifically lists industrial pollutants as a contaminant that should be avoided in proximity to a school in principles 1.4, 2.2, 4.3.1, 5.2, 5.6.2, 5.7.2, 6.4, 8.11, 9.6 and refers to sites in close proximity to industrial facilities as “incompatible land” for a school location site. The potential hazards identified included air pollution, soil contamination, ground water contamination, surface water contamination, accidental releases/spills of hazardous chemicals, odors, and heavy vehicular traffic.⁵

Noise distraction due to high-traffic roads or roads with heavy diesel truck traffic were also cited as potential hazards regarding the siting of a school and the EPA recommended distancing schools from such distractions.⁶


Finally, studies have shown that performance rates of schools near industrial facilities also suffer.^{7,8}

The negative impact of industrial facilities is well-documented by both academics and government agencies. The need to protect the health, safety, performance and environment of our students, faculty and staff is great and we ask for the IASB’s support. Additional sources available upon request.

1. Kweon, B. S., Mohai, P., Lee, S., & Sametshaw, A. M. (2018). Proximity of public schools to major highways and industrial facilities, and students’ school performance and health hazards. *Environment and Planning B: Urban Analytics and City Science*, 45(2), 312-329. [Sage Journals](#)
2. [School Siting Guidelines](#). United States Environmental Protection Agency. Office of Children’s Health Protection.
3. Kweon, B. S., Mohai, P., Lee, S., & Sametshaw, A. M. (2018). Proximity of public schools to major highways and industrial facilities, and students’ school performance and health hazards. *Environment and Planning B: Urban Analytics and City Science*, 45(2), 312-329. [Sage Journals](#)
4. [School Siting Guidelines](#). United States Environmental Protection Agency. Office of Children’s Health Protection.
5. Id.

6. Id. at 57.
7. Kweon, B. S., Mohai, P., Lee, S., & Sametshaw, A. M. (2018). Proximity of public schools to major highways and industrial facilities, and students' school performance and health hazards. *Environment and Planning B: Urban Analytics and City Science*, 45(2), 312-329. [Sage Journals](#)
8. Mohai, P., Kweon, B. S., Lee, S., & Ard, K. (2011). Air pollution around schools is linked to poorer student health and academic performance. *Health Affairs*, 30(5), 852-862.

Resolutions Committee Analysis: The committee discussed how industrial construction does not affect most IASB members and some small communities depend on income from industrial facilities with space only available near schools, which would ultimately harm small communities that want the facilities. This should remain under local control. The committee also noted that if it is truly a health concern for children, the Environmental Protection Agency (EPA) should be brought in to deliberate zoning.

 The Resolutions Committee recommends DO NOT ADOPT.

BOARD-EMPLOYEE RELATIONS

School Resource Officer Funding

Submitting District: Homer CCSD 33C

Statement of Resolution: The Illinois Association of School Boards shall request that the Illinois legislature consider legislation providing educational funding to all school districts to offset the cost of a school resource officer.

District Rationale: The safety of our students and staff is the number one priority of every school and an expectation of all parents who send their children to school each day. According to Education Week, there were 51 school shootings last year in K-12 institutions across the nation which resulted in injuries or deaths. This is an increase from the previous four years with 35, 10, 24 and 24 school shootings, respectively. Illinois school districts are mandated to practice lockdown drills twice a year. One of those drills is required to be in conjunction with local law enforcement. Many schools take additional steps to ensure their buildings are secure and safe such as installing secured vestibules, security cameras, shatter-resistant film on doors and windows, and panic buttons to contact police in an emergency. Some schools have incorporated school shooting training such as ALICE or Run Hide Fight.

All of the above safety measures are important ways to deter or impede a school shooter. In many cases, these measures are not enough. A school resource officer on site who is trained in tactical measures is a critical measure to save lives. Unfortunately, the costs associated with resource officers prohibit schools from implementing this safety measure. If we all want to make safety a top priority, the state and federal governments should provide educational funding to allow schools to hire resource officers.

Resolutions Committee Analysis: The committee agreed that the presence of a School Resource Officer (SRO) helps protect the safety of the children and that there needs to be more funding to help offset the cost of hiring the SROs. Even with grant money to help cover the cost, school districts are left to pick up the remaining cost of the SRO and could use additional funding.

 The Resolutions Committee recommends DO ADOPT.

BOARD-EMPLOYEE RELATIONS

Bus Driver Regulations

Submitting District: Mercer County SD 404

Statement of Resolution: The Illinois Association of School Boards shall support changes to the Federal and State school transportation regulations that return licensing requirements and driver trainer liability back to pre-February 2023 levels at minimum; allow LOCAL training and testing for bus driver candidates; and increase the transportation reimbursement rate from the State of Illinois to 100%.

Regulations that need to be changed, improved, or eliminated altogether include:

1. Local (in-district or ROE) "Behind the Wheel" and classroom required hours should be accepted, not just those from nationally recognized trainers that are only available in commercial driving programs.
2. Remove liability that is borne by new driver trainers concerning the drivers they certify.

District Rationale: School transportation is an issue that varies widely across our state as well as the nation. Some districts are not required to offer bus transportation to their students, while others must transport most of theirs. Those districts who are very large in terms of square miles shoulder a huge physical and financial burden that others do not. Problems with school transportation disproportionately affect rural districts with a large geographic area. The most common problem facing transportation in school districts is the shortage of drivers.

Mercer County School District is the 5th largest district by area in the state of Illinois. Our buses travel 1,931 miles per day on average, totaling 337,965 miles per year. Driving that many miles can take you around the circumference of the earth 13.5 times! In order to get our routes completed by the start of the school day, we often have buses with their first pick-ups at 6:20 to 6:30 a.m. Those students are leaving home a full hour and a half before the first bell even rings. Why are our routes so long in miles and time? Because we cannot hire enough drivers.

Buses and equipment are not the issue. Our recent switch from owning buses to a leasing program has been extremely beneficial. If it was possible to recruit more drivers, we would simply increase the number of bus leases and shorten our routes that way. As most of you may know, there is a nationwide shortage of drivers, with one state going so far as


to assign their National Guardsmen to driving a bus route for their local schools. Why is this happening across the country? What can the Federal and State government do to alleviate the problem?

Driving a school bus is an unusual career. The work is not year-round, and the hours are early but split into two shifts in one day. Between finishing a route in the morning and starting the drop off route in the afternoon doesn't really allow time for a second job. Attracting people to this position requires a decent wage and a licensing process that isn't insurmountable. Since February of this year, the process for licensing bus drivers has become MORE difficult.

Licensing is determined primarily at the federal level. Changes were implemented in February that required additional behind the wheel hours from nationally recognized trainers typically only available through commercial driving programs. This has not only affected bus drivers, but also the entire trucking industry as well. In the past, our Transportation Supervisor was able to give potential drivers their behind the wheel hours and work with them to learn and practice. That is no longer the case. We have been forced to seek out trainers who fulfill these new 2023 requirements outside of our district. With the increased liability placed on new driver trainers, many are hesitant to train candidates who they do not know well or can vouch for personally. Many ROE trainers have quit working with other districts due to this increased liability that makes them personally liable for any driver who trained with them and then has an accident in the future. Why, when there is a national shortage of bus drivers, are we making the process for licensing them much more complicated and out of reach for schools?

As for the transportation reimbursement rate issue also listed above - since the state requires school districts to transport any student living 1.5 miles away from their school building, it should also pay for 100% of the costs associated with bussing them. Busing in the school districts of Illinois varies wildly across the state. Many have \$0 in transportation expenses, while others like Mercer County accrue costs in millions (\$1.4 million at Mercer County in the 2022-2023 school year). Since the transportation burden is so vastly different between districts, and the requirements for such are mandated by the state of Illinois, the transportation costs should be the responsibility of the state as well.

Resolutions Committee Analysis: The committee agreed that the bus driver shortage is affecting most school districts and trying to find a way to help alleviate that is important. The committee felt that helping to ease the requirements and training to become a bus driver will help to improve the shortage that districts are facing.

 The Resolutions Committee recommends DO ADOPT.

BOARD-EMPLOYEE RELATIONS

Employment History Review


Submitting District: Unity Point School District 140

Statement of Resolution: Be it resolved that the Illinois Association of School Boards shall request the Illinois legislature consider using the Illinois Department of Child and Family Services (IL-DCFS) Child Abuse and Neglect Tracking System (CANTS) as a means to fulfill the Employment History Review (EHR) (105 ILCS 5/22-94) of Faith's Law.

District Rationale: As it will apply, Faith's Law will require a district to contact employers listed in the EHR form and conduct a review for sexual misconduct allegations. This approach to hiring may prove time consuming and financially limiting for some districts, requiring the addition of personnel, or utilizing outside firms to complete the process. With no findings provided toward this end, another option needs to be considered. At this point there is no guidance on the due diligence process that will be completed for a district to have confidence they are approving an applicant for all employees, contractors, substitutes, and all those with direct contact with students. This lack of guidance could leave districts open for lawsuits based on an individual human resource officer's choice to proceed or deny employment based on the verbal response of a prior employer.

Alternatively, the DCFS CANTS system is an established system that is currently required within the standard FBI and IL State police background checks for all DCFS background checks. The CANTS system would provide an unbiased system to examine allegations of sexual misconduct, giving districts a clear answer on prior misconduct. Additionally, this system could have documented cases outside of employment history, potentially providing a more thorough look into the applicant as a whole. Lastly, as this is a statewide database, employees and contractors that work in multiple districts will not have to reapply through the Illinois State Board of Education's employment history check with each district they will work in. This could alleviate the time constraints that are anticipated with the EHR process.

Resolutions Committee Analysis: The committee understood and agreed that finding a way to help districts implement Faith's Law is important, but they felt this was not the right system to use to fix the issue.

 The Resolutions Committee recommends DO NOT ADOPT.

FINANCING PUBLIC EDUCATION - LOCAL

Alternative Safe School Funding

Submitting District: Geneseo CUSD 228

Statement of Resolution: Be it resolved that the Illinois Association of School Boards shall advocate for additional funding to be provided for regional alternative safe schools to allow for an elementary-appropriate program, additional funding and approved certification programs for board certified behavior analysts (BCBA) in school districts, and additional flexibility with student discipline to help local districts provide the safest learning environment possible. We also ask that the state legislature review SB100 and make any necessary changes to allow for more local control as it relates to student discipline post-Covid, especially at the elementary and middle school levels.

District Rationale: Area school districts are observing an increase in immature and aggressive behavior in students,

especially at the elementary and middle school levels post-COVID. Local districts are doing the best they can with the resources available but are not equipped to handle the rise in these student characteristics. The state has increased funding, awareness, and resources to address Social Emotional Learning (SEL) but has not done the same for these specific student characteristics or concerns.

Resolutions Committee Analysis: The committee discussed the current IASB Position Statement 2.33 that already states IASB will advocate using Evidence-Based Funding (EBF) to support funding for alternative schools. Members also discussed a possible review of SB 100, which encouraged limiting student suspensions and expulsions and established a parent-teacher advisory committee that would develop, with the school board, policy guidelines on pupil discipline.



The Resolutions Committee recommends DO NOT ADOPT.

DO NOT PRESENT

1. Delegate Assembly Mail-In Voting
2. Schools As Polling Place Choice
3. Fully Fund IDEA
4. Suicide Prevention Education

Delegate Assembly Mail-in Voting

Submitting District: Fremont SD 79

Statement of Resolution: Be it resolved that the Illinois Association of School Boards shall support and amend that all delegates from all the school boards that are members of the Association are represented every year at the Delegate Assembly either by being in person or by their official signed ballots.

Resolutions Committee Analysis: The committee agreed that having more districts attend at the annual Delegate Assembly meeting is very important, but they had concerns about the proposed timeline to get the votes in, along with concerns that hearing floor discussion at the meeting could change some districts votes. Casting the vote before the meeting would not allow for the districts participating in mail-in ballots to hear deliberation in those discussions.

There was concern from the committee regarding the timeline proposed to receive the mail-in ballots along with concerns about solidifying quorum and validating the registered delegate is casting the vote for their corresponding district. Other concerns include how quorum would be established and the uncertainty of validating who was voting virtually. It was noted that it is not clear how many districts cannot afford to send a delegate to vote. The only way to make a change to Delegate Assembly voting would be through a Constitutional amendment.

✗ The Resolutions Committee recommends DO NOT PRESENT.

Schools as Polling Place Choice

Submitting Districts: Wilmette SD 39 and Wheeling CCSD 21

Statement of Resolution: Be it resolved that the Illinois Association of School Boards shall work to request that the Illinois General Assembly amend Illinois Compiled Statute 10 ILCS 5/11-4.1 (from Ch. 46, par. 11-4.1) such that school districts will have the right to refuse to have their schools used as polling places during any election cycle.

Resolutions Committee Analysis: While the committee agreed and understood that it should be up to the schools whether their facilities are used as polling places, the committee pointed out that IASB already has Position Statement, 7.08, stating that IASB will support legislation that allows school districts to refuse to be used as a polling place.

✗ The Resolutions Committee recommends DO NOT PRESENT.

Fully Fund Individuals with Disabilities Education Act (IDEA)

Submitting District: Naperville CUSD 203

Statement of Resolution: The Illinois Association of School Boards will strongly advocate for increased federal funding for the Individuals with Disabilities Education Act (IDEA), and full funding of IDEA in the next ten years.

Resolutions Committee Analysis: The committee agreed that more funding for IDEA is needed but they did not feel that having a time constraint of ten years was feasible. The committee felt that the current IASB Position statement, 2.04, that already advocates for adequate funding for IDEA made this resolution redundant.

✗ The Resolutions Committee recommends DO NOT PRESENT.

Suicide Prevention Education

Submitting District: Warren THSD 121

Statement of Resolution: Be it resolved that the Illinois Association of School Boards (IASB) shall advocate for the adoption of state legislation to strongly encourage and fund district suicide prevention education measures including but not limited to:

- Legislation strongly encouraging and funding school district provision of education materials to K-12 families on safe gun storage and suicide prevention.
- Legislation strongly encouraging and funding schools and police authorities to provide no-cost or low-cost gun storage solutions to the community.

Resolutions Committee Analysis: The committee agreed that education on suicide prevention is important, but they do not feel that advocating for gun storage should be included in the language of this resolution.

✗ The Resolutions Committee recommends DO NOT PRESENT.

MY BOARD'S RECOMMENDATION

<div>Agree</div> <div>Disagree</div>		NEW RESOLUTIONS
<input type="checkbox"/>	<input type="checkbox"/>	1. Industrial Construction (Do not Adopt)
<input type="checkbox"/>	<input type="checkbox"/>	2. School Resource Officer Funding (Do Adopt)
<input type="checkbox"/>	<input type="checkbox"/>	3. Bus Driver Regulations (Do Adopt)
<input type="checkbox"/>	<input type="checkbox"/>	4. Employment History Review (Do not Adopt)
<input type="checkbox"/>	<input type="checkbox"/>	5. Alternative Safe School Funding (Do not Adopt)

Click [here](#) for link to current Position Statements



2921 Baker Drive
Springfield, IL 62703
(217) 528-9688
Fax (217) 528-2831

One Imperial Place
1 East 22nd Street, Suite 310
Lombard, IL 60148-6120
(630) 629-3776
Fax (630) 629-3940

Principal's Report to the Board of Education
Jeremy Schmidt, Principal
November 2023

Elyssa's Mission

As previously reported to the School Board in October, this past month the Student Services Team continued our ongoing efforts to educate and screen students using the evidence-based program Signs of Suicide (SOS). A crucial part of the educational program, students completed the program's screening tool that identifies at-risk students so those students and their families can be linked to services.

One of the ancillary benefits of the program is that Elyssa's Mission provides local and comparative data after each administration.

During this administration, 190 students were screened. 32 of the 190, or 17%, were flagged for follow-up. This is near the 16% average Elyssa's Mission typically has been seeing.

Of the 32 "flagged" students for follow-up, 23 students were referred on for some kind of additional support. That equates to 72%. Alyssa's Mission typically sees this referral rate at 50%.

Overall, 12% of the screened population (23 out of 190) was referred on for needed services, 4% above the program average of 8%. It is also noteworthy that 78% of these referrals were for new services - either students not getting any services at all prior to SOS or students referred for a higher level of service than what they were previously getting. Typically, about 60% of the SOS referrals are new.

Ultimately, because of this program, we were able to connect 18 new students to needed school- or community-based supports.

Medical Suspension Update

As reported at the November Board of Education meeting, October 15 was the State-mandated deadline when all public schools were required to exclude students from campus activities via medical suspension if they have not received their required health documentation. I am pleased to report that all necessary health documentation has been provided and all students have been cleared to return to campus. The teamwork of the Nurse's Office, Deans, and Student Services was imperative and appreciated in meeting this requirement.

Parent-Student-Teacher Conferences

Parent-Student-Teacher Conferences were successfully held on the evening of October 26 and the morning of October 27. Parents/guardians met in-person and virtually with teachers to support their student's academic development.

The past several years, we have been able to collect reliable year-over-year data on parental involvement in this event and this year's data will be shared at this month's school board meeting.

Community Engagement: Parent University

On November 1, parents and students were welcomed onto campus to our annual Advanced Placement Night. This year, with the addition of multiple dual credit courses, the evening's focus broadened to include all accelerated course placement options. The primary focus of this event is to provide information to families considering taking accelerated courses next year. Information was shared about the requirements and benefits of taking AP and Dual Credit classes along with guidelines and course information for the 2024-2025 school year. After a general information session, students and their parents were able to attend up to four separate break-out presentations. Break-out rooms were led by Grant Advanced Placement teachers, Grant Dual Credit teachers, and a College of Lake County representative who explained their courses and helped students make informed decisions about enrolling in these classes. The timing of this night coincides with our first group of students, Juniors, beginning to enroll in classes for next year.

Student Future Scheduling Requests

The student registration process is now underway. Beginning Monday, November 6, school counselors met with junior classes to preview course offerings and detail the Skyward course request process. This is now the fifth year that students are making their future course requests via Skyward Student Access. This process improves efficiency, mirrors collegiate course selection, and increases student ownership in their academics. We have been pleased with the process, as it changed the dynamic of student-counselor registration meetings.

This process allows students, along with their parents/guardians, to easily make course requests during TEAM, lunch, study hall, or outside of school hours from anywhere with internet access before meeting individually with school counselors for registration meetings. Registrations begin with current juniors who will be followed by sophomores and freshmen in the winter and early spring respectively.

Student Representative to the Board of Education November Report

Activities

Freshman Class Council

- Hosted the Dodgeball Tournament, which was a big hit, and congratulations to the Dodgeball Academy for taking first place.

Sports

Color Guard

- Winter Color Guard is gearing up for their season and is looking for new members! They hosted a Color Guard Open Floor on Monday, October 30, welcoming all levels of students.
- They also hosted a fundraiser, partnering with Culvers to raise money for providing scholarships for eligible seniors.

Dance Team

- Hosted a fundraiser with Lour Malnati's Pizzeria, as they prepare for the upcoming dance season.

Football

- This year, football made it all the way to the state playoffs! Congratulations to the team for this amazing achievement and incredible season.

Cross Country

- Hosted Regionals this year, where they placed fifth, and the boys team advanced to the Hoffman Estates Sectional! Congratulations to the team for a great season.
- Had tryouts two weeks ago for the competitive season, and are ready to get to practice!

Wrestling

- Attended pre-season nationals, with Sammy Myatt placing 7th! Good job to everyone who attended.

Events

Senior Night

- At the last home football game on October 20, Grant football, marching band, dance team, and cheer team all had their senior night. Thank you to the seniors for your participation in these activities!

Winter Sports

- Many are starting up soon, with girls basketball hosting tryouts on October 30. Boys basketball, wrestling, and girls bowling will be hosting their tryouts next week.

Blood Drive

- The blood drive was held two weeks ago, with a large student participation. Thank you to everyone who donated!



Grant Community High School District 124



2024

CALENDAR

2025

Aug. 7	Freshmen Orientation
Aug. 8, 9	Institute Days, No Student Attendance
Aug. 12	1st Day of Student Attendance
Aug. 14, 21, 28	School Improvement 9:25am Flex Time Start
Aug. 27	Back to School Night
Sept. 2	Labor Day, Legal School Holiday
Sept. 4, 11, 18, 25	School Improvement 9:25am Flex Time Start
Sept. 11	Progress Report
Sept. 20	Homecoming
Oct. 2, 9, 16, 23, 30	School Improvement Meetings, 9:25am Flex Time Start
Oct. 11	Institute Day, No Student Attendance
Oct. 14	Columbus Day, Legal School Holiday
Oct. 15	Progress Report
Oct. 22	PSAT/NMSQT Testing
Oct. 24	Parent/Teacher Conferences, 5:00 to 8:00 pm
Oct. 25	Parent/Teacher Conf., 8:00am-Noon, No Student Attend.
Nov. 5	Election Day, No School
Nov. 6, 13, 20	School Improvement 9:25am Flex Time Start
Nov. 18	Progress Report
Nov. 27, 28, 29	Thanksgiving Recess, No School
Dec. 4, 11	School Improvement 9:25am Flex Time Start
Dec. 18, 19, 20	Semester Exams
Dec. 23 - Jan 3	Winter Break

Jan. 6	School Resumes, 2nd Semester Begins
Jan. 8, 15, 22, 29	School Improvement 9:25am Flex Time Start
Jan. 20	Martin Luther King's Birthday, Legal School Holiday
Feb. 5	Progress Report
Feb. 5, 12, 19, 26	School Improvement 9:25am Flex Time Start
Feb. 14	Institute Day, No Student Attendance
Feb. 17	Presidents' Day Observed, No School
Mar. 5, 12, 19	School Improvement 9:25am Flex Time Start
Mar. 11	Progress Report
Mar. 24-28	Spring Break
Apr. 2, 9, 16, 23, 30	School Improvement 9:25am Flex Time Start
Apr. TBD	PSAT/SAT Testing
Apr. 17	Progress Report
Apr. 18	No School
May 7 & 14	School Improvement 9:25am Flex Time Start
May 2	Prom, 1:35pm Early Release
May 13, 14	Senior Final Exams
May 16	Graduation Practice, 1:35pm Early Release
May 18	Graduation
May 20, 21, 22	Freshmen, Sophomore, Junior Final Exams
May 23, 27, 28, 29, 30	- Emergency Days, if necessary
May 26	Memorial Day

◇ Freshmen Orientation

☆ First Day of School

○ Parent/Teacher Conf.

✕ No Student Attendance

△ Flex Time Start-9:25am

□ End of Semester

⊙ Graduation

August '24	September '24	October '24	November '24	December '24
Su M Tu W Th F Sa	Su M Tu W Th F Sa	Su M Tu W Th F Sa	Su M Tu W Th F Sa	Su M Tu W Th F Sa
1 2 3	1 2 3 4 5 6 7	1 2 3 4 5	1 2	1 2 3 4 5 6 7
4 5 6 7 8 9 10	8 9 10 11 12 13 14	6 7 8 9 10 11 12	3 4 5 6 7 8 9	8 9 10 11 12 13 14
11 12 13 14 15 16 17	15 16 17 18 19 20 21	13 14 15 16 17 18 19	10 11 12 13 14 15 16	15 16 17 18 19 20 21
18 19 20 21 22 23 24	22 23 24 25 26 27 28	20 21 22 23 24 25 26	17 18 19 20 21 22 23	22 23 24 25 26 27 28
25 26 27 28 29 30 31	29 30	27 28 29 30 31	24 25 26 27 28 29 30	29 30 31
January '25	February '25	March '25	April '25	May '25
Su M Tu W Th F Sa	Su M Tu W Th F Sa	Su M Tu W Th F Sa	Su M Tu W Th F Sa	Su M Tu W Th F Sa
1 2 3 4	1	1	1 2 3 4 5	1 2 3
5 6 7 8 9 10 11	2 3 4 5 6 7 8	2 3 4 5 6 7 8	6 7 8 9 10 11 12	4 5 6 7 8 9 10
12 13 14 15 16 17 18	9 10 11 12 13 14 15	9 10 11 12 13 14 15	13 14 15 16 17 18 19	11 12 13 14 15 16 17
19 20 21 22 23 24 25	16 17 18 19 20 21 22	16 17 18 19 20 21 22	20 21 22 23 24 25 26	18 19 20 21 22 23 24
26 27 28 29 30 31	23 24 25 26 27 28	23 24 25 26 27 28 29 30 31	27 28 29 30	25 26 27 28 29 30 31

Calendar is subject to revision
Updated: 10/17/2023

2024-2025 Proposed Public School Calendar for Grant CHSD 124, Draft, as of 10/3/2023

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

Total Days of Attendance: 178 Regular Day:
7:40AM - 3:10PM
Instruct. Day Lgth:
6 Hrs. 15 Mins.

July 2024							August 2024							September 2024						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
24	25	26	27	28	29	30	29	30	31	1	2	3	4	26	27	28	29	30	31	1
1	2	3	4 HOL	5	6	7	5	6	7	8 TI	9 TI	10	11	2 HOL	3 X	4 X	5 X	6 X	7	8
8	9	10	11	12	13	14	12 X	13 X	14 X	15 X	16 X	17	18	9 X	10 X	11 X	12 X	13 X	14	15
15	16	17	18	19	20	21	19 X	20 X	21 X	22 X	23 X	24	25	16 X	17 X	18 X	19 X	20 X	21	22
22	23	24	25	26	27	28	26 X	27 X	28 X	29 X	30 X	31	1	23 X	24 X	25 X	26 X	27 X	28	29
29	30	31	1	2	3	4	2	3	4	5	6	7	8	30 X	1	2	3	4	5	6

July Atnd: 0

Accum: 0

Aug Atnd: 15

Accum: 15

Sept Atnd: 20

Accum: 35

October 2024							November 2024							December 2024						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	1 X	2 X	3 X	4 X	5	6	28	29	30	31	1 X	2	3	25	26	27	28	29	30	1
7 X	8 X	9 X	10 X	11 TI	12	13	4 X	5 HOL	6 X	7 X	8 X	9	10	2 X	3 X	4 X	5 X	6 X	7	8
14 HOL	15 X	16 X	17 X	18 X	19	20	11 X	12 X	13 X	14 X	15 X	16	17	9 X	10 X	11 X	12 X	13 X	14	15
21 X	22 X	23 X	24 X	25 FPT	26	27	18 X	19 X	20 X	21 X	22 X	23	24	16 X	17 X	18 X	19 X	20 X	21	22
28 X	29 X	30 X	31 X	1	2	3	25 X	26 X	27 NIA	28 HOL	29 NIA	30	1	23 NIA	24 NIA	25 HOL	26 NIA	27 NIA	28	29
4	5	6	7	8	9	10	2	3	4	5	6	7	8	30 NIA	31 NIA	1	2	3	4	5

Oct Atnd: 21

Accum: 56

Nov Atnd: 17

Accum: 73

Dec Atnd: 15

Accum: 88

January 2025							February 2025							March 2025						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
30	31	1 HOL	2 NIA	3 NIA	4	5	27	28	29	30	31	1	2	24	25	26	27	28	1	2
6 X	7 X	8 X	9 X	10 X	11	12	3 X	4 X	5 X	6 X	7 X	8	9	3 X	4 X	5 X	6 X	7 X	8	9
13 X	14 X	15 X	16 X	17 X	18	19	10 X	11 X	12 X	13 X	14 TI	15	16	10 X	11 X	12 X	13 X	14 X	15	16
20 HOL	21 X	22 X	23 X	24 X	25	26	17 NIA	18 X	19 X	20 X	21 X	22	23	17 X	18 X	19 X	20 X	21 X	22	23
27 X	28 X	29 X	30 X	31 X	1	2	24 X	25 X	26 X	27 X	28 X	1	2	24 NIA	25 NIA	26 NIA	27 NIA	28 NIA	29	30
3	4	5	6	7	8	9	3	4	5	6	7	8	9	31 X	1	2	3	4	5	6

Jan Atnd: 19

Accum: 107

Feb Atnd: 18

Accum: 125

Mar Atnd: 16

Accum: 141

April 2025							May 2025							June 2025						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
31	1 X	2 X	3 X	4 X	5	6	28	29	30	1 X	2 X	3	4	26	27	28	29	30	31	1
7 X	8 X	9 X	10 X	11 X	12	13	5 X	6 X	7 X	8 X	9 X	10	11	2	3	4	5	6	7	8
14 X	15 X	16 X	17 X	18 NIA	19	20	12 X	13 X	14 X	15 X	16 X	17	18	9	10	11	12	13	14	15
21 X	22 X	23 X	24 X	25 X	26	27	19 X	20 X	21 X	22 X	23 XED	24	25	16	17	18	19 HOL	20	21	22
28 X	29 X	30 X	1	2	3	4	26 HOL	27 XED	28 XED	29 XED	30 XED	31	1	23	24	25	26	27	28	29
5	6	7	8	9	10	11	2	3	4	5	6	7	8	30	1	2	3	4	5	6

Apr Atnd: 21

Accum: 162

May Atnd: 16

Accum: 178

June Atnd: 0

Accum: 178

Out of State or Overnight Athletics Trip Request

Name of Event	Ironman Wrestling Tournament
Coach in Charge	Mark Jolcover
Sport	Wrestling
Destination (City and State)	Cuyahoga Falls, Ohio
Destination (Location of Event)	Wasish Jesuit High School
Dates of Event	12/8-12/10
Number of student-athletes attending	The IronMan is a Invitation Only Wrestling Tournament in Ohio. Ayane Jasinski has been invited to compete in this tournament for the 2023-2024 season. 1
Total cost of the trip	Approximately \$400-600 Food, Gas, Hotels
How will You Fund the Event	Funds will be rasied thru the Grant Wrestling Activity Fund.
Value to the Athletes	This tournament will allow Ayane see some of the toughest competition in the country at a prestiguous invitation only tournament. This will help her in her quest to repeat as the Illinois State High School Wrestling Champion
Names of Chaperones	Anthony Johnson and Parent of Wrestler
Date and Time Leaving for the Event	Depart from Grant on 12/8
Date and Time Returning from the Event	Arrive back to Grant on 12/10
Approval from Athletic Director	<i>Anthony Johnson</i> 11/3/23
Approval from Principal	<i>Joe Adolph</i> 11/3/23

Dear Grant Community High School,

Nov 3, 2023

I am writing to inform you that I will be retiring from Grant High school at the end of this school year, 2023-2024. This decision comes with a heavy heart. In my 15 years here, I'd like to take this time to thank you personally for making my experience here so special. I have had a wonderful work experience, not only have the kids enlighten me with their smiles, daily drama and kindness each and every day but all my wonderful colleagues throughout the building, that I have developed so many wonderful relationships with. So, thank you all for allowing me the opportunity to be part of this amazing community.

Many exciting plans are awaiting me shortly, including time away with my husband and traveling to see our kids on both coasts. Although I will miss the bulldog family team, I am excited about the quality time I'll get to spend with my family and friends. In saying that, I do hope to continue to work in some part-time capacity, perhaps subbing in the offices and or the classroom.

I understand that you may want to hire for my position and that it could take some time. So as directed by Dr. Schmidt a few years back, I created my file to track and manage my responsibilities. If there is any way I can be of assistance to you or the bulldog team in finding a replacement, please don't hesitate to ask.

I wish only the best to the bulldog family,

Sincerely,

Katy Rueb

October 24th, 2023

Sienna Kallner
128 Heritage Trail
Hainesville, IL 60030

Dear Grant Community High School District 124,

Please accept this letter as my formal resignation from my position as full time substitute.

Thank you for giving me the opportunity to work in a place that shaped me into the person I am today. I am grateful to have had this experience, but understand that I can no longer fill the needs of this position.

Sincerely,

Sienna Kallner

Olk, Kris

From: Reich, Beth
Sent: Wednesday, November 1, 2023 4:16 PM
To: Olk, Kris
Cc: Sefcik, Christine; Geist, Ryan; Michelle Soenksen
Subject: FW: Resign due to health issues

Kris,
Please add Yareli Garcia's resignation to the Personnel Report for next week.
Thank you,
Beth

Beth Reich (she/her/hers)
Business Manager/CSBO
Grant Community High School District 124
25700 W Old Grand Avenue
Ingleside, IL 60041
p. 847-587-2561 ext 3402
f. 847-587-7098
www.grantbulldogs.org

-----Original Message-----

From: yareli garcia <yareligarcia141@gmail.com>
Sent: Wednesday, November 1, 2023 4:06 PM
To: Geist, Ryan <rgeist@grantbulldogs.org>
Subject: Resign due to health issues

Caution: This email was sent from an external domain.

Hello Ryan, I writing to let you know that I will be resigning my position as safety guard for the moment due to some health issues. Hopefully you guys can take me back once I feel better. Thank you.

Sent from my iPhone

FAMILY AND MEDICAL LEAVE REQUEST FORM

Name: Allison Barker
Title: English Teacher
Seniority Date: August 3, 2020
Date of Request: November 2, 2023

PURPOSE OF LEAVE (check one):

☒

Birth of Child

☐

Expected placement of child for adoption

☐

Expected placement of child for foster care

☐

Serious illness of family member

Name of family member: _____

Relationship to employee: _____

☐

Employee's serious illness

LEAVE DATES Beginning: **February 15, 2024** Ending: **April 10, 2024**

TYPE OF LEAVE (check one):

☒

Continuous

☐

Intermittent basis

Schedule requested: _____

☐

Reduced schedule

Schedule requested: _____

This form is to be completed either by the employee requesting leave or the employer's designated representative to whom the request is made. Attach any written leave requests from the employee to this form.



Grant Community High School District 124

285 East Grand Avenue, Fox Lake, Illinois 60020

847-587-2561 • fax 847-587-2991

Christine A. Sefcik, Ed.D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

FAMILY AND MEDICAL LEAVE REQUEST APPROVAL FORM

TO: Allison Barker

The Board of Education is in receipt of your request for a leave pursuant to the federal Family and Medical Leave Act (the "Act") of 1993. This is to notify you that your leave request has been granted. Your leave is scheduled to **begin on February 15, 2024** and is scheduled to **end on April 10, 2024**. The stated purpose for your leave is **birth of a child** and it will be taken on the following basis:

☒

Continuous basis

☐

Intermittent basis

Schedule of leave: _____

☐

Reduced schedule

Schedule of leave: _____

This is also to notify you that the Board will require you to substitute n/a (days) (weeks) of your accrued paid n/a time for n/a (days) (weeks) of your unpaid FMLA leave.

President, Board of Education

Date

FY 2024 Property Tax Relief Grant

Hypothetical FY 2025 Percent of Adequacy Calculator*

105 ILCS 5/2-3.170

↓ Select Your District ID from the Drop Down

3404912401600

If you do not know your district ID number, please refer to the District List tab of this tool.

District Name:

GRANT COMM H S DISTRICT 124

Calculating Final Resources			
(% of Adequacy NUMERATOR)			
Actual Final Resources		Hypothetical Final Resources with PTRG Grant	
		Maximum PTRG Grant Possible**	1,886,525.00
Final Adjusted Base Funding Minimum	5,710,958.47	Adjusted Base Funding Minimum	5,710,958.47
Final Local Capacity Target	12,575,312.90	Final Local Capacity Target	12,575,312.90
Corporate Personal Property Replacement Taxes	1,040,129.05	Corporate Personal Property Replacement Taxes	1,040,129.05
Total Final Resources as Calculated	19,326,400.42	Total Hypothetical Resources	21,212,925.42
Adequacy Target			
(% of Adequacy DENOMINATOR)			
Actual Adequacy Target		Hypothetical Adequacy Target	
	As Calculated	As Calculated	
	28,701,098.21		28,701,098.21
Actual Percent of Adequacy	67.34%	Hypothetical Percent of Adequacy	73.91%

* The results produced by this tool are for informational purposes only and may not be relied upon as a predictor of Percent of Adequacy in future fiscal years due to the limited number of variables considered.

** This assumes the district applies for the maximum abatement amount.

FINANCE, BUDGETS & FUNDING ([HTTPS://WWW.ISBE.NET/PAGES/FINANCE-BUDGETS-AND-FUNDING.ASPX](https://www.isbe.net/PAGES/FINANCE-BUDGETS-AND-FUNDING.ASPX))

Evidence-Based Funding (<https://www.isbe.net/Pages/EvidenceBasedFunding.aspx>)

Property Tax Relief Grant

FINANCE, BUDGETS & FUNDING

PROPERTY TAX RELIEF GRANT

The FY 2024 PTRG application period is now open.

Click here to apply in IWAS (<https://apps.isbe.net/iwas/asp/login.asp?js=true>).

The Property Tax Relief Grant (PTRG) was created with the passage of Evidence-Based Funding and modified by Public Act 101 – 0017. Districts are ranked in order of grant priority by a value of district Adjusted Operating Tax Rate divided by the Average Operating Tax Rate for districts within each organization type. Grants will be awarded in the order of that ranking.

Determining the maximum possible abatement amount will now be completed in 2 steps:

Step 1: ISBE must calculate a district's Real Adjusted EAV amount multiplied by a factor that varies by organization type. That factor is 1% for a Unit, 0.69% for an Elementary and 0.31% for a High School.

Step 2: The value determined in Step 1 is further modified by multiplying that value by the Local Capacity Percentage Multiplier. This value is equal to $(1 - \text{Local Capacity Percentage})$.

These 2 steps result in the Maximum Abatement amount. Calculating the grant amount is equal to the Maximum Abatement multiplied by the Property Tax Multiplier or $(1 - \text{LCP}^2)$.

If there are insufficient funds available to fully fund the initial possible grant amount of the last district to qualify for the grant, a revised calculation is made. The final district qualifying may receive a grant equal to the remaining funds appropriated for PTRG. The abatement amount for that district is backed into by dividing the grant amount possible by the Property Tax Multiplier.

Property Tax Relief Grant amounts received in FY 2024 will be included in future calculations of those districts' Base Funding Minimum amounts, per 18-8.15 of the School Code. Per Public Act 101 – 0017, participating districts are required to abate taxes for 2 consecutive years to receive the grant in their Base Funding Minimum. Failure to abate in the second year will result in the removal of the grant from the district's Base Funding Minimum in the following and all future years.

Future grant amounts are subject to appropriations.

There will be \$49.3 million in new Property Tax Relief Grants (PTRG) for FY 2024. All prior year grant recipients will continue to receive the PTRG in their Base Funding Minimum.

News and Updates



Resources



Prior Year Grants



Frequently Asked Questions



CONTACT INFORMATION

State Funding and Forecasting (<mailto:sff@isbe.net>)

Springfield Office (217) 782-0249

Springfield Fax (217) 782-1844

Illinois State Board of Education

FY 24 Preliminary Property Tax Relief Grant Calculations

Data Based on Tax Year 2021 Real EAV Amounts and Adjusted Operating Tax Rates

Per Statute, Districts Are Ranked by Adjusted Operating Tax Rate, Divided by Average Adjusted Operating Tax Rate by Organization Type

Prepared by State Funding & Forecasting Staff, October 2023

FY 24 PTRG Funds
\$ 49,339,292.68

Elementary Average 2021 OTR	0.0316374
High School Average 2021 OTR	0.0229750
Unit Average 2021 OTR	0.0398025

	1	2	3	4	5	6	7	8	9				
						A	B	C	= A x B x C				
	District ID	District Name	County	Organization Type	Local Capacity Percentage (LCP)	2021 Real EAV	% of Tax Relief by Org Type	LCP Multiplier (1 - LCP)	Initial Maximum Tax Abatement Possible (Max Application Amount)	Property Tax Multiplier (Grant as a % of Abatement)	Initial Grant Amount Possible (If Max Abatement is Applied For)	2021 Adjusted OTR	District Adjusted OTR Divided by Average OTR by Org Type
1	0701616300200	PARK FOREST SCHOOL DIST 163	COOK	Elementary	7.37%	70,338,648	0.0069	92.63%	449,567	99.4568%	\$ 447,125.00	0.1116931	3.5304
2	0701616900200	FORD HEIGHTS SCHOOL DISTRICT 169	COOK	Elementary	12.02%	37,744,737	0.0069	87.98%	229,133	98.5552%	\$ 225,822.00	0.1097918	3.4703
3	0701613300200	GEN GEO PATTON SCHOOL DIST 133	COOK	Elementary	16.75%	25,529,620	0.0069	83.25%	146,648	97.1944%	\$ 142,533.00	0.0889346	2.8111
4	0701622701700	RICH TWP H S DISTRICT 227	COOK	High School	18.15%	1,004,470,560	0.0031	81.85%	2,548,693	96.7058%	\$ 2,464,733.00	0.0557525	2.4267
5	0701620501700	THORNTON TWP H S DIST 205	COOK	High School	14.28%	1,311,884,310	0.0031	85.72%	3,486,096	97.9608%	\$ 3,415,008.00	0.0543175	2.3642
6	0701615700200	HOOVER-SCHRUM MEMORIAL SD 157	COOK	Elementary	15.72%	99,566,024	0.0069	84.28%	579,008	97.5288%	\$ 564,699.00	0.0700125	2.2130
7	0701623301600	HOMEWOOD FLOSSMOOR C H S D 233	COOK	High School	14.97%	724,662,283	0.0031	85.03%	1,910,159	97.7590%	\$ 1,867,352.00	0.0505204	2.1989
8	0701614800200	DOLTON SCHOOL DISTRICT 148	COOK	Elementary	10.46%	171,086,144	0.0069	89.54%	1,057,014	98.9059%	\$ 1,045,449.00	0.0691332	2.1852
9	0701621501700	THORNTON FRACTIONAL T H S D 215	COOK	High School	10.56%	631,552,368	0.0031	89.44%	1,751,067	98.8849%	\$ 1,731,540.00	0.0481521	2.0958
10	0701615800200	LANSING SCHOOL DISTRICT 158	COOK	Elementary	14.87%	284,977,174	0.0069	85.13%	1,673,947	97.7888%	\$ 1,636,933.00	0.0661047	2.0894
11	0701615900200	ELEM SCHOOL DISTRICT 159	COOK	Elementary	49.77%	475,634,024	0.0069	50.23%	1,648,485	75.2295%	\$ 1,240,146.00	0.0619832	1.9592
12	0701615250200	HAZEL CREST SCHOOL DIST 152-5	COOK	Elementary	15.11%	100,630,871	0.0069	84.89%	589,436	97.7169%	\$ 575,978.00	0.0613008	1.9376
13	3404900600200	ZION ELEMENTARY SCHOOL DISTRICT 6	LAKE	Elementary	12.13%	230,024,015	0.0069	87.87%	1,394,642	98.5286%	\$ 1,374,121.00	0.0575050	1.8176
14	0701616200200	MATTESON ELEM SCHOOL DIST 162	COOK	Elementary	23.44%	377,747,567	0.0069	76.56%	1,995,504	94.5057%	\$ 1,885,864.00	0.0557284	1.7615
15	0701623101600	EVERGREEN PARK COMM HI SCH D 231	COOK	High School	28.42%	447,775,901	0.0031	71.58%	993,605	91.9230%	\$ 913,351.00	0.0393590	1.7131
16	0701622801600	BREMEN COMM H S DISTRICT 228	COOK	High School	13.52%	1,344,567,171	0.0031	86.48%	3,604,623	98.1721%	\$ 3,538,733.00	0.0382842	1.6663
17	0701616100200	FLOSSMOOR SCHOOL DISTRICT 161	COOK	Elementary	27.40%	413,194,937	0.0069	72.60%	2,069,858	92.4924%	\$ 1,914,461.00	0.0522132	1.6504
18	0701616800400	COMM CONS SCHOOL DIST 168	COOK	Elementary	8.21%	72,289,811	0.0069	91.79%	457,848	99.3260%	\$ 454,761.00	0.0521518	1.6484
19	0601609600200	RIVERSIDE SCHOOL DIST 96	COOK	Elementary	70.15%	520,380,184	0.0069	29.85%	1,071,801	50.7898%	\$ 544,365.00	0.0518186	1.6379
20	0601608400200	FRANKLIN PARK SCHOOL DIST 84	COOK	Elementary	49.48%	368,156,546	0.0069	50.52%	1,283,349	75.5173%	\$ 969,150.00	0.0508604	1.6076
21	1601942802600	DEKALB COMM UNIT SCH DIST 428	DEKALB	Unit	25.47%	870,643,402	0.0100	74.53%	6,488,905	93.5128%	\$ 6,067,956.00	0.0638678	1.6046
22	0501606900200	SKOKIE SCHOOL DIST 69	COOK	Elementary	38.41%	454,709,261	0.0069	61.59%	1,932,382	85.2467%	\$ 1,647,292.00	0.0507101	1.6029
23	0501607350200	SKOKIE SCHOOL DIST 73-5	COOK	Elementary	56.05%	326,740,714	0.0069	43.95%	990,857	68.5840%	\$ 679,569.00	0.0503129	1.5903
24	0701611700200	NORTH PALOS SCHOOL DIST 117	COOK	Elementary	26.74%	670,296,390	0.0069	73.26%	3,388,308	92.8497%	\$ 3,146,034.00	0.0500963	1.5835
25	1902201500200	MARQUARDT SCHOOL DISTRICT 15	DUPAGE	Elementary	43.32%	666,196,159	0.0069	56.68%	2,605,439	81.2338%	\$ 2,116,496.00	0.0498807	1.5766
26	0701614600400	TINLEY PARK COMM SCH DIST 146	COOK	Elementary	55.65%	664,445,337	0.0069	44.35%	2,033,302	69.0308%	\$ 1,403,604.00	0.0497703	1.5731
27	0701612700200	WORTH SCHOOL DISTRICT 127	COOK	Elementary	19.91%	190,843,506	0.0069	80.09%	1,054,641	96.0359%	\$ 1,012,834.00	0.0497033	1.5710
28	0701615100200	SOUTH HOLLAND SCHOOL DIST 151	COOK	Elementary	18.11%	252,218,080	0.0069	81.89%	1,425,135	96.7203%	\$ 1,378,394.00	0.0495141	1.5650
29	5008218702600	CAHOKIA COMM UNIT SCH DIST 187	ST CLAIR	Unit	6.46%	77,094,720	0.0100	93.54%	721,144	99.5827%	\$ 718,134.00	0.0622347	1.5636
30	0701614000200	KIRBY SCHOOL DIST 140	COOK	Elementary	47.25%	853,485,517	0.0069	52.75%	3,106,473	77.6744%	\$ 2,412,933.00	0.0493635	1.5603
31	0701610800200	WILLOW SPRINGS SCHOOL DIST 108	COOK	Elementary	26.55%	75,248,378	0.0069	73.45%	381,362	92.9510%	\$ 354,479.00	0.0493225	1.5590
32	0601609200200	LINDOP SCHOOL DISTRICT 92	COOK	Elementary	47.36%	121,785,221	0.0069	52.64%	442,343	77.5703%	\$ 343,126.00	0.0491411	1.5533
33	0410112202200	HARLEM UNIT DIST 122	WINNEBAGO	Unit	27.45%	712,349,829	0.0100	72.55%	5,168,098	92.4650%	\$ 4,778,680.00	0.0616027	1.5477
34	0601608300200	MANNHEIM SCHOOL DIST 83	COOK	Elementary	60.92%	886,709,442	0.0069	39.08%	2,391,029	62.8875%	\$ 1,503,659.00	0.0486745	1.5385
35	0701617100200	SUNNYBROOK SCHOOL DISTRICT 171	COOK	Elementary	18.88%	132,942,028	0.0069	81.12%	744,113	96.4355%	\$ 717,588.00	0.0486344	1.5372
36	0808914502200	FREEPORT SCHOOL DIST 145	STEPHENSON	Unit	18.57%	324,907,286	0.0100	81.43%	2,645,720	96.5516%	\$ 2,554,483.00	0.0606977	1.5250
37	3404902400400	MILLBURN C C SCHOOL DIST 24	LAKE	Elementary	43.04%	239,443,147	0.0069	56.96%	941,069	81.4756%	\$ 766,741.00	0.0481899	1.5232
38	0410132202600	DURAND C U SCH DIST 322	WINNEBAGO	Unit	55.82%	92,137,497	0.0100	44.18%	407,063	68.8413%	\$ 280,227.00	0.0604058	1.5176

39	3404912701600	GRAYSLAKE COMM HIGH SCH DIST 127	LAKE	High School	22.57%	1,137,968,408	0.0031	77.43%	2,731,499	94.9060%	\$ 2,592,355.00	0.0347790	1.5138
40	0701620601700	BLOOM TWP HIGH SCH DIST 206	COOK	High School	14.25%	804,159,428	0.0031	85.75%	2,137,656	97.9694%	\$ 2,094,248.00	0.0342298	1.4899
41	0701613200200	CALUMET PUBLIC SCHOOLS DIST 132	COOK	Elementary	12.96%	105,570,275	0.0069	87.04%	634,029	98.3204%	\$ 623,379.00	0.0470628	1.4876
42	0701617000200	CHICAGO HEIGHTS SCHOOL DIST 170	COOK	Elementary	12.22%	263,367,030	0.0069	87.78%	1,595,166	98.5067%	\$ 1,571,345.00	0.0470258	1.4864
43	3404912601700	ZION-BENTON TWP H S DIST 126	LAKE	High School	15.45%	764,897,608	0.0031	84.55%	2,004,834	97.6130%	\$ 1,956,978.00	0.0339525	1.4778
44	0701613000200	COOK COUNTY SCHOOL DIST 130	COOK	Elementary	24.83%	581,987,721	0.0069	75.17%	3,018,613	93.8347%	\$ 2,832,506.00	0.0467173	1.4766
45	0410132302600	WINNEBAGO C U SCH DIST 323	WINNEBAGO	Unit	37.48%	188,147,666	0.0100	62.52%	1,176,299	85.9525%	\$ 1,011,058.00	0.0586640	1.4739
46	4406300300300	FOX RIVER GROVE CONS S D 3	MCHENRY	Elementary	55.20%	125,419,784	0.0069	44.80%	387,697	69.5296%	\$ 269,564.00	0.0464816	1.4692
47	0701615300200	HOMEWOOD SCHOOL DISTRICT 153	COOK	Elementary	27.54%	323,322,108	0.0069	72.46%	1,616,526	92.4155%	\$ 1,493,920.00	0.0464544	1.4683
48	0701612400200	EVERGREEN PK ELEM SCH DIST 124	COOK	Elementary	38.30%	447,775,901	0.0069	61.70%	1,906,316	85.3311%	\$ 1,626,680.00	0.0463559	1.4652
49	0501602100400	WHEELING C C SCHOOL DIST 21	COOK	Elementary	52.86%	2,011,037,544	0.0069	47.14%	6,541,221	72.0582%	\$ 4,713,486.00	0.0461861	1.4599
50	0701621801600	COMMUNITY HIGH SCHOOL DIST 218	COOK	High School	24.02%	2,502,508,483	0.0031	75.98%	5,894,358	94.2304%	\$ 5,554,276.00	0.0331284	1.4419
51	0701614400200	PRAIRIE-HILLS ELEM SCH DIST 144	COOK	Elementary	13.46%	265,613,089	0.0069	86.54%	1,586,044	98.1883%	\$ 1,557,309.00	0.0454038	1.4351
52	1902201600200	QUEEN BEE SCHOOL DISTRICT 16	DUPAGE	Elementary	36.94%	432,214,075	0.0069	63.06%	1,880,623	86.3544%	\$ 1,624,000.00	0.0451389	1.4268
53	0501621901700	NILES TWP COMM HIGH SCH DIST 219	COOK	High School	74.24%	4,460,674,532	0.0031	25.76%	3,562,116	44.8842%	\$ 1,598,828.00	0.0326917	1.4229
54	2404711502600	YORKVILLE COMM UNIT SCH DIST 115	KENDALL	Unit	34.21%	1,037,119,558	0.0100	65.79%	6,823,209	88.2968%	\$ 6,024,672.00	0.0565792	1.4215
55	0701615400200	THORNTON SCHOOL DISTRICT 154	COOK	Elementary	35.86%	56,724,274	0.0069	64.14%	251,042	87.1406%	\$ 218,759.00	0.0448959	1.4191
56	0701615000200	SOUTH HOLLAND SCHOOL DIST 150	COOK	Elementary	36.51%	183,656,391	0.0069	63.49%	804,563	86.6702%	\$ 697,316.00	0.0446383	1.4109
57	0701616700200	BROOKWOOD SCHOOL DIST 167	COOK	Elementary	17.00%	154,843,819	0.0069	83.00%	886,790	97.1100%	\$ 861,161.00	0.0446104	1.4101
58	56099365U2600	VALLEY VIEW CUSD #365U	WILL	Unit	40.35%	2,857,910,045	0.0100	59.65%	17,047,433	83.7188%	\$ 14,271,902.00	0.0559271	1.4051
59	56099201U2600	CRETE MONEE C U SCHOOL DIST 201U	WILL	Unit	33.68%	710,562,615	0.0100	66.32%	4,712,451	88.6566%	\$ 4,177,897.00	0.0559075	1.4046
60	2606218502600	MACOMB COMM UNIT SCH DIST 185	MCDONOUGH	Unit	38.08%	258,312,252	0.0100	61.92%	1,599,469	85.4991%	\$ 1,367,532.00	0.0558824	1.4040
61	0701621701600	ARGO COMM H S DIST 217	COOK	High School	18.30%	796,357,988	0.0031	81.70%	2,016,935	96.6511%	\$ 1,949,389.00	0.0319779	1.3919
62	0601609700200	OAK PARK ELEM SCHOOL DIST 97	COOK	Elementary	51.83%	1,870,149,740	0.0069	48.17%	6,215,872	73.1365%	\$ 4,546,071.00	0.0436029	1.3782
63	3104530102600	CENTRAL COMM UNIT SCH DIST 301	KANE	Unit	41.80%	837,465,586	0.0100	58.20%	4,874,049	82.5276%	\$ 4,022,435.00	0.0544343	1.3676
64	3003909500200	CARBONDALE ELEM SCH DIST 95	JACKSON	Elementary	37.48%	303,836,229	0.0069	62.52%	1,310,713	85.9525%	\$ 1,126,590.00	0.0432512	1.3671
65	5309008500200	ROBEIN SCHOOL DISTRICT 85	TAZEWELL	Elementary	36.45%	29,220,726	0.0069	63.55%	128,131	86.7140%	\$ 111,107.00	0.0430442	1.3605
66	3505042502600	LOSTANT COMM UNIT SCH DIST 425	LASALLE	Unit	90.00%	31,783,810	0.0100	10.00%	31,783	19.0000%	\$ 6,038.00	0.0541469	1.3604
67	0701612300200	OAK LAWN-HOMETOWN SCH DIST 123	COOK	Elementary	35.75%	732,209,052	0.0069	64.25%	3,246,065	87.2194%	\$ 2,831,197.00	0.0429853	1.3587
68	3505000102600	LELAND COMM UNIT SCH DIST 1	LASALLE	Unit	80.72%	61,990,667	0.0100	19.28%	119,518	34.8428%	\$ 41,643.00	0.0540181	1.3572
69	4406320002600	WOODSTOCK C U SCHOOL DIST 200	MCHENRY	Unit	35.48%	997,510,313	0.0100	64.52%	6,435,936	87.4117%	\$ 5,625,760.00	0.0539920	1.3565
70	3203800302600	DONOVAN COMM UNIT SCHOOL DIST 3	IROQUOIS	Unit	58.69%	51,951,977	0.0100	41.31%	214,613	65.5548%	\$ 140,689.00	0.0539617	1.3557
71	0701612600200	ALSIP-HAZLGRN-OAKLWN S DIST 126	COOK	Elementary	63.92%	557,154,652	0.0069	36.08%	1,387,047	59.1423%	\$ 820,331.00	0.0428690	1.3550
72	4406301500400	MCHENRY C C SCHOOL DIST 15	MCHENRY	Elementary	45.08%	1,218,114,120	0.0069	54.92%	4,616,019	79.6779%	\$ 3,677,948.00	0.0427556	1.3514
73	0701615500200	CALUMET CITY SCHOOL DISTRICT 155	COOK	Elementary	11.15%	103,382,469	0.0069	88.85%	633,801	98.7568%	\$ 625,921.00	0.0427402	1.3509
74	2602900102600	ASTORIA COMM UNIT SCH DIST 1	FULTON	Unit	31.66%	32,681,288	0.0100	68.34%	223,343	89.9764%	\$ 200,956.00	0.0537052	1.3493
75	0601608450200	RHODES SCHOOL DIST 84-5	COOK	Elementary	73.58%	229,739,320	0.0069	26.42%	418,810	45.8598%	\$ 192,065.00	0.0426678	1.3487
76	3404903400400	ANTIOCH C C SCHOOL DISTRICT 34	LAKE	Elementary	46.73%	661,556,239	0.0069	53.27%	2,431,635	78.1631%	\$ 1,900,640.00	0.0426395	1.3478
77	0701610400200	SUMMIT SCHOOL DIST 104	COOK	Elementary	17.55%	272,877,970	0.0069	82.45%	1,552,416	96.9200%	\$ 1,504,601.00	0.0425707	1.3456
78	1902209300400	COMMUNITY CONSOLIDATED S D 93	DUPAGE	Elementary	76.85%	1,393,331,139	0.0069	23.15%	2,225,637	40.9408%	\$ 911,193.00	0.0424636	1.3422
79	0601609100200	FOREST PARK SCHOOL DIST 91	COOK	Elementary	90.00%	399,214,764	0.0069	10.00%	275,458	19.0000%	\$ 52,337.00	0.0424538	1.3419
80	0601609500200	BROOKFIELD SCHOOL DIST 95	COOK	Elementary	32.28%	255,152,854	0.0069	67.72%	1,192,247	89.5800%	\$ 1,068,015.00	0.0424248	1.3410
81	0701615600200	LINCOLN ELEM SCHOOL DIST 156	COOK	Elementary	7.41%	44,502,052	0.0069	92.59%	284,310	99.4509%	\$ 282,748.00	0.0423783	1.3395
82	0601621201600	LEYDEN COMM H S DIST 212	COOK	High School	51.71%	2,638,088,144	0.0031	48.29%	3,949,191	73.2608%	\$ 2,893,207.00	0.0307734	1.3394
83	0410120502500	ROCKFORD SCHOOL DIST 205	WINNEBAGO	Unit	16.67%	2,504,887,140	0.0100	83.33%	20,873,224	97.2211%	\$ 20,293,180.00	0.0532315	1.3374
84	2602900202600	V I T COMM UNIT SCH DISTRICT 2	FULTON	Unit	47.19%	53,260,852	0.0100	52.81%	281,270	77.7310%	\$ 218,634.00	0.0531654	1.3357
85	1705307402700	FLANAGAN-CORNELL UNIT 74	LIVINGSTON	Unit	46.56%	50,533,164	0.0100	53.44%	270,049	78.3217%	\$ 211,506.00	0.0530935	1.3339
86	5310206002600	ROANOKE BENSON C U S DIST 60	WOODFORD	Unit	72.25%	94,100,620	0.0100	27.75%	261,129	47.7994%	\$ 124,818.00	0.0530100	1.3318
87	0808920102600	DAKOTA COMM UNIT SCH DIST 201	STEPHENSON	Unit	44.45%	118,182,343	0.0100	55.55%	656,502	80.2420%	\$ 526,790.00	0.0528131	1.3269
88	0601610000200	BERWYN SOUTH SCHOOL DISTRICT 100	COOK	Elementary	20.51%	494,495,086	0.0069	79.49%	2,712,211	95.7934%	\$ 2,598,119.00	0.0419411	1.3257
89	4406304600300	PRAIRIE GROVE C SCH DIST 46	MCHENRY	Elementary	74.65%	272,006,843	0.0069	25.35%	475,780	44.2738%	\$ 210,645.00	0.0418266	1.3221
90	3203824902600	CRESCENT-IROQUOIS	IROQUOIS	Unit	86.38%	26,910,929	0.0100	13.62%	36,652	25.3850%	\$ 9,304.00	0.0525959	1.3214
91	0701619400200	STEGER SCHOOL DISTRICT 194	COOK	Elementary	19.31%	202,216,060	0.0069	80.69%	1,125,860	96.2712%	\$ 1,083,879.00	0.0417184	1.3186

92	0501602600200	RIVER TRAILS SCHOOL DIST 26	COOK	Elementary	75.34%	566,995,717	0.0069	24.66%	964,765	43.2388%	\$ 417,153.00	0.0415380	1.3129
93	3104530202600	KANELAND C U SCHOOL DIST 302	KANE	Unit	68.74%	946,496,581	0.0100	31.26%	2,958,748	52.7481%	\$ 1,560,684.00	0.0521141	1.3093
94	3404918702600	NORTH CHICAGO SCHOOL DIST 187	LAKE	Unit	10.69%	214,158,136	0.0100	89.31%	1,912,646	98.8572%	\$ 1,890,789.00	0.0519822	1.3060
95	0901011602200	URBANA SCHOOL DIST 116	CHAMPAIGN	Unit	44.23%	713,041,652	0.0100	55.77%	3,976,633	80.4371%	\$ 3,198,687.00	0.0519496	1.3052
96	4705227102600	PAW PAW CUSD 271	LEE	Unit	90.00%	54,600,343	0.0100	10.00%	54,600	19.0000%	\$ 10,374.00	0.0518665	1.3031
97	3404907600200	DIAMOND LAKE SCHOOL DIST 76	LAKE	Elementary	61.41%	308,839,357	0.0069	38.59%	822,349	62.2881%	\$ 512,225.00	0.0411762	1.3015
98	1902203300200	WEST CHICAGO SCHOOL DIST 33	DUPAGE	Elementary	29.79%	915,341,690	0.0069	70.21%	4,434,363	91.1256%	\$ 4,040,838.00	0.0411404	1.3004
99	0601620001300	OAK PARK & RIVER FOREST DIST 200	COOK	High School	60.64%	2,464,469,279	0.0031	39.36%	3,007,046	63.2279%	\$ 1,901,292.00	0.0298489	1.2992
100	2800630302600	LA MOILLE C U SCHOOL DIST 303	BUREAU	Unit	90.00%	54,967,589	0.0100	10.00%	54,967	19.0000%	\$ 10,443.00	0.0515217	1.2944
101	5309070902600	MORTON C U SCHOOL DISTRICT 709	TAZEWELL	Unit	65.20%	599,725,338	0.0100	34.80%	2,087,044	57.4896%	\$ 1,199,833.00	0.0515121	1.2942
102	3404911602600	ROUND LAKE AREA SCHS - DIST 116	LAKE	Unit	9.97%	500,071,504	0.0100	90.03%	4,502,143	99.0060%	\$ 4,457,391.00	0.0514874	1.2936
103	0400420002600	NORTH BOONE C U SCH DIST 200	BOONE	Unit	23.22%	183,297,469	0.0100	76.78%	1,407,357	94.6083%	\$ 1,331,476.00	0.0514819	1.2934
104	3104510102200	BATAVIA UNIT SCHOOL DIST 101	KANE	Unit	80.84%	1,380,268,535	0.0100	19.16%	2,644,594	34.6489%	\$ 916,323.00	0.0513983	1.2913
105	0601610300200	LYONS SCHOOL DIST 103	COOK	Elementary	23.36%	471,645,313	0.0069	76.64%	2,494,135	94.5431%	\$ 2,358,032.00	0.0407286	1.2874
106	4707114400300	KINGS CONSOLIDATED SCH DIST 144	OGLE	Elementary	80.20%	30,505,372	0.0069	19.80%	41,676	35.6796%	\$ 14,869.00	0.0405306	1.2811
107	0701615450200	BURNHAM SCHOOL DISTRICT 154-5	COOK	Elementary	12.69%	18,836,326	0.0069	87.31%	113,477	98.3896%	\$ 111,649.00	0.0404524	1.2786
108	3104530302600	ST CHARLES C U SCHOOL DIST 303	KANE	Unit	85.22%	3,239,114,315	0.0100	14.78%	4,787,410	27.3755%	\$ 1,310,578.00	0.0507247	1.2744
109	0902700502600	GIBSON CITY-MELVIN-SIBLEY CUSD 5	FORD	Unit	48.85%	155,002,480	0.0100	51.15%	792,837	76.1368%	\$ 603,640.00	0.0507078	1.2740
110	0901013700200	RANTOUL CITY SCHOOL DIST 137	CHAMPAIGN	Elementary	9.89%	131,521,566	0.0069	90.11%	817,747	99.0219%	\$ 809,748.00	0.0402855	1.2734
111	0501621101700	TOWNSHIP H S DIST 211	COOK	High School	49.59%	8,015,236,835	0.0031	50.41%	12,525,490	75.4083%	\$ 9,445,261.00	0.0292379	1.2726
112	3404911802600	WAUCONDA COMM UNIT S DIST 118	LAKE	Unit	47.07%	855,853,920	0.0100	52.93%	4,530,034	77.8442%	\$ 3,526,366.00	0.0506395	1.2723
113	1902206800200	WOODRIDGE SCHOOL DIST 68	DUPAGE	Elementary	63.16%	985,609,562	0.0069	36.84%	2,505,380	60.1081%	\$ 1,505,937.00	0.0402350	1.2718
114	0701611100200	BURBANK SCHOOL DISTRICT 111	COOK	Elementary	32.95%	833,902,261	0.0069	67.05%	3,858,007	89.1430%	\$ 3,439,142.00	0.0400988	1.2674
115	5309070302600	DELANAN COMM UNIT DIST 703	TAZEWELL	Unit	45.82%	64,522,458	0.0100	54.18%	349,582	79.0053%	\$ 276,188.00	0.0503847	1.2659
116	0501606400400	PARK RIDGE C C SCHOOL DIST 64	COOK	Elementary	81.54%	1,745,572,043	0.0069	18.46%	2,223,404	33.5123%	\$ 745,113.00	0.0400261	1.2652
117	1601942602600	HIAWATHA C U SCHOOL DIST 426	DEKALB	Unit	64.67%	90,606,766	0.0100	35.33%	320,113	58.1779%	\$ 186,235.00	0.0503553	1.2651
118	1902202500200	BENJAMIN SCHOOL DISTRICT 25	DUPAGE	Elementary	86.19%	267,971,738	0.0069	13.81%	255,347	25.7128%	\$ 65,656.00	0.0399730	1.2635
119	0701612750200	CHICAGO RIDGE SCHOOL DIST 127-5	COOK	Elementary	13.15%	173,824,320	0.0069	86.85%	1,041,668	98.2708%	\$ 1,023,655.00	0.0399508	1.2628
120	2404708802600	PLANO COMM UNIT SCHOOL DIST 88	KENDALL	Unit	21.80%	290,927,767	0.0100	78.20%	2,275,055	95.2476%	\$ 2,166,935.00	0.0501662	1.2604
121	0701614900200	DOLTON SCHOOL DISTRICT 149	COOK	Elementary	13.67%	273,468,326	0.0069	86.33%	1,628,987	98.1313%	\$ 1,598,546.00	0.0398108	1.2583
122	0601640102600	ELMWOOD PARK C U SCH DIST 401	COOK	Unit	25.11%	480,370,939	0.0100	74.89%	3,597,497	93.6949%	\$ 3,370,670.00	0.0500811	1.2582
123	0701616000200	COUNTRY CLUB HILLS SCH DIST 160	COOK	Elementary	13.52%	131,583,167	0.0069	86.48%	785,172	98.1721%	\$ 770,819.00	0.0397808	1.2574
124	5108418602500	SPRINGFIELD SCHOOL DISTRICT 186	SANGAMON	Unit	41.91%	2,003,892,971	0.0100	58.09%	11,640,614	82.4355%	\$ 9,596,000.00	0.0500108	1.2565
125	3204606100200	BRADLEY SCHOOL DIST 61	KANKAKEE	Elementary	33.32%	253,218,654	0.0069	66.68%	1,165,038	88.8978%	\$ 1,035,692.00	0.0397421	1.2562
126	0106901102600	MEREDOSIA-CHAMBERSBURG CUSD 11	MORGAN	Unit	39.85%	27,029,088	0.0100	60.15%	162,579	84.1198%	\$ 136,761.00	0.0498110	1.2515
127	5008200902600	LEBANON COMM UNIT SCH DIST 9	ST CLAIR	Unit	52.17%	92,622,202	0.0100	47.83%	443,011	72.7829%	\$ 322,436.00	0.0498066	1.2513
128	5008204002600	MARISSA C U SCH DIST 40	ST CLAIR	Unit	18.45%	40,629,719	0.0100	81.55%	331,335	96.5960%	\$ 320,056.00	0.0497901	1.2509
129	3404911701600	ANTIOCH COMM HIGH SCH DIST 117	LAKE	High School	34.90%	1,296,302,469	0.0031	65.10%	2,616,068	87.8199%	\$ 2,297,428.00	0.0286982	1.2491
130	3104530402600	GENEVA COMM UNIT SCH DIST 304	KANE	Unit	90.00%	1,561,905,228	0.0100	10.00%	1,561,905	19.0000%	\$ 296,761.00	0.0496790	1.2481
131	3003908600300	DESOTO CONS SCHOOL DISTRICT 86	JACKSON	Elementary	20.68%	21,639,034	0.0069	79.32%	118,432	95.7234%	\$ 113,367.00	0.0394765	1.2478
132	3404905000400	WOODLAND C C SCHOOL DIST 50	LAKE	Elementary	61.91%	1,726,509,129	0.0069	38.09%	4,537,628	61.6715%	\$ 2,798,424.00	0.0394184	1.2459
133	4406305002600	HARVARD C U SCHOOL DIST 50	MCHENRY	Unit	16.93%	289,144,897	0.0100	83.07%	2,401,926	97.1338%	\$ 2,333,080.00	0.0495459	1.2448
134	0701614500200	ARBOR PARK SCHOOL DISTRICT 145	COOK	Elementary	29.25%	208,136,481	0.0069	70.75%	1,016,070	91.4444%	\$ 929,138.00	0.0392990	1.2422
135	3404904600400	GRAYSLAKE C C SCHOOL DISTRICT 46	LAKE	Elementary	28.12%	751,853,771	0.0069	71.88%	3,728,984	92.0927%	\$ 3,434,120.00	0.0392011	1.2391
136	0501603800200	KENILWORTH SCHOOL DIST 38	COOK	Elementary	90.00%	336,324,920	0.0069	10.00%	232,064	19.0000%	\$ 44,092.00	0.0391901	1.2387
137	3505015000200	MARSEILLES ELEM SCHOOL DIST 150	LASALLE	Elementary	21.42%	65,138,405	0.0069	78.58%	353,181	95.4118%	\$ 336,976.00	0.0391346	1.2370
138	3104504602200	SCHOOL DISTRICT 46	KANE	Unit	16.96%	5,377,586,602	0.0100	83.04%	44,655,479	97.1236%	\$ 43,371,001.00	0.0491898	1.2358
139	3404912501300	ADLAI E STEVENSON DIST 125	LAKE	High School	75.61%	3,654,736,311	0.0031	24.39%	2,763,309	42.8313%	\$ 1,183,560.00	0.0283810	1.2353
140	1706400302600	TRI VALLEY C U SCHOOL DISTRICT 3	MCLEAN	Unit	55.99%	176,710,596	0.0100	44.01%	777,703	68.6512%	\$ 533,902.00	0.0491350	1.2345
141	1601943202600	SOMONAUK C U SCHOOL DIST 432	DEKALB	Unit	61.41%	159,619,417	0.0100	38.59%	615,971	62.2881%	\$ 383,676.00	0.0490882	1.2333
142	3203800602600	CISSNA PARK COMM UNIT SCH DIST 6	IROQUOIS	Unit	45.19%	44,139,643	0.0100	54.81%	241,929	79.5786%	\$ 192,523.00	0.0490565	1.2325
143	5306018902600	ILLINI CENTRAL C U SCH DIST 189	MASON	Unit	54.74%	112,494,413	0.0100	45.26%	509,149	70.0353%	\$ 356,584.00	0.0489385	1.2295
144	0701614700200	W HARVEY-DIXMOOR PUB SCH DIST147	COOK	Elementary	13.30%	93,497,024	0.0069	86.70%	559,327	98.2311%	\$ 549,433.00	0.0388969	1.2295

145	3404909600400	KILDEER COUNTRYSIDE C C S DIST 96	LAKE	Elementary	85.81%	1,322,672,055	0.0069	14.19%	1,295,041	26.3664%	\$ 341,456.00	0.0388873	1.2292
146	0501606200400	DES PLAINES C C SCH DIST 62	COOK	Elementary	85.02%	1,981,861,390	0.0069	14.98%	2,048,491	27.7160%	\$ 567,759.00	0.0387765	1.2257
147	0701612500200	ATWOOD HEIGHTS DISTRICT 125	COOK	Elementary	34.10%	133,176,253	0.0069	65.90%	605,565	88.3719%	\$ 535,149.00	0.0387740	1.2256
148	2009700102600	GRAYVILLE C U SCHOOL DIST 1	WHITE	Unit	26.69%	27,715,267	0.0100	73.31%	203,180	92.8764%	\$ 188,706.00	0.0487752	1.2254
149	0701622901600	OAK LAWN COMM H S DIST 229	COOK	High School	29.25%	895,857,069	0.0031	70.75%	1,964,838	91.4444%	\$ 1,796,733.00	0.0281521	1.2253
150	0100906402600	VIRGINIA C U SCH DIST 64	CASS	Unit	48.28%	47,967,662	0.0100	51.72%	248,088	76.6904%	\$ 190,259.00	0.0487535	1.2249
151	1601942702600	SYCAMORE C U SCHOOL DIST 427	DEKALB	Unit	40.79%	643,548,057	0.0100	59.21%	3,810,448	83.3618%	\$ 3,176,456.00	0.0486338	1.2219
152	2106103802600	JOPPA-MAPLE GROVE UNIT DIST 38	MASSAC	Unit	32.59%	29,435,893	0.0100	67.41%	198,427	89.3789%	\$ 177,351.00	0.0484858	1.2182
153	3404900100200	WINTHROP HARBOR SCHOOL DIST 1	LAKE	Elementary	35.59%	134,173,014	0.0069	64.41%	596,303	87.3335%	\$ 520,772.00	0.0385204	1.2176
154	4406301902400	ALDEN HEBRON SCHOOL DIST 19	MCHENRY	Unit	55.48%	93,410,855	0.0100	44.52%	415,865	69.2197%	\$ 287,860.00	0.0483920	1.2158
155	5310201102600	EL PASO-GRIDLEY CUSD 11	WOODFORD	Unit	52.06%	200,453,322	0.0100	47.94%	960,973	72.8976%	\$ 700,525.00	0.0483322	1.2143
156	5008218802200	BROOKLYN UNIT DISTRICT 188	ST CLAIR	Unit	7.99%	4,951,449	0.0100	92.01%	45,558	99.3616%	\$ 45,267.00	0.0482794	1.2130
157	3404907500200	MUNDELEIN ELEM SCHOOL DIST 75	LAKE	Elementary	34.79%	393,475,500	0.0069	65.21%	1,770,439	87.8966%	\$ 1,556,154.00	0.0383331	1.2116
158	3404905600200	GURNEE SCHOOL DIST 56	LAKE	Elementary	53.72%	584,127,073	0.0069	46.28%	1,865,304	71.1416%	\$ 1,327,007.00	0.0383271	1.2114
159	4709830101700	ROCK FALLS TWP H S DIST 301	WHITESIDE	High School	20.31%	189,150,913	0.0031	79.69%	467,276	95.8750%	\$ 448,001.00	0.0278203	1.2109
160	4707122002600	OREGON C U SCHOOL DIST-220	OGLE	Unit	47.53%	223,393,530	0.0100	52.47%	1,172,145	77.4090%	\$ 907,345.00	0.0481848	1.2106
161	1705300612600	TRI POINT C U SCH DIST 6-J	LIVINGSTON	Unit	90.00%	109,473,351	0.0100	10.00%	109,473	19.0000%	\$ 20,799.00	0.0480760	1.2079
162	4000704202600	BRUSSELS COMM UNIT SCHOOL DIST 42	CALHOUN	Unit	84.68%	27,473,015	0.0100	15.32%	42,088	28.2930%	\$ 11,907.00	0.0480379	1.2069
163	0501605400400	SCHAUMBURG C C SCHOOL DIST 54	COOK	Elementary	59.59%	4,914,053,642	0.0069	40.41%	13,701,806	64.4903%	\$ 8,836,338.00	0.0381767	1.2067
164	3404922002600	BARRINGTON C U SCHOOL DIST 220	LAKE	Unit	90.00%	2,876,364,466	0.0100	10.00%	2,876,364	19.0000%	\$ 546,509.00	0.0479619	1.2050
165	0601609000200	RIVER FOREST SCHOOL DIST 90	COOK	Elementary	90.00%	594,319,539	0.0069	10.00%	410,080	19.0000%	\$ 77,915.00	0.0380828	1.2037
166	0804312002200	GALENA UNIT SCHOOL DIST 120	JO DAVIESS	Unit	89.61%	225,654,058	0.0100	10.39%	234,454	19.7005%	\$ 46,188.00	0.0478656	1.2026
167	0601608100200	SCHILLER PARK SCHOOL DIST 81	COOK	Elementary	45.08%	373,916,905	0.0069	54.92%	1,416,950	79.6779%	\$ 1,128,996.00	0.0380404	1.2024
168	2602900302600	COMM UNIT SCH DIST 3 FULTON CTY	FULTON	Unit	37.97%	53,591,201	0.0100	62.03%	332,426	85.5828%	\$ 284,499.00	0.0478170	1.2014
169	2602900402600	SPOON RIVER VALLEY C U S DIST 4	FULTON	Unit	72.30%	55,576,068	0.0100	27.70%	153,945	47.7271%	\$ 73,473.00	0.0477831	1.2005
170	5309060600400	SPRING LAKE C C SCH DIST 606	TAZEWELL	Elementary	53.94%	13,465,999	0.0069	46.06%	42,796	70.9048%	\$ 30,344.00	0.0379749	1.2003
171	1902220302600	NAPERVILLE C U DIST 203	DUPAGE	Unit	90.00%	5,333,623,674	0.0100	10.00%	5,333,623	19.0000%	\$ 1,013,388.00	0.0477079	1.1986
172	0804320502600	WARREN COMM UNIT SCHOOL DIST 205	JO DAVIESS	Unit	50.05%	73,496,412	0.0100	49.95%	367,114	74.9500%	\$ 275,151.00	0.0476775	1.1979
173	5310200602600	FIELDCREST CUSD #6	WOODFORD	Unit	70.20%	186,572,926	0.0100	29.80%	555,987	50.7196%	\$ 281,994.00	0.0474991	1.1934
174	0800839902600	CHADWICK-MILLEDGEVILLE CUSD 399	CARROLL	Unit	63.81%	76,901,212	0.0100	36.19%	278,305	59.2828%	\$ 164,987.00	0.0474510	1.1922
175	0100926202600	A C CENTRAL CUSD 262	CASS	Unit	58.81%	66,687,837	0.0100	41.19%	274,687	65.4138%	\$ 179,683.00	0.0474406	1.1919
176	5008203000300	ST LIBORY CONS SCH DIST 30	ST CLAIR	Elementary	47.65%	13,767,832	0.0069	52.35%	49,731	77.2948%	\$ 38,439.00	0.0377028	1.1917
177	5008218100200	SIGNAL HILL SCH DIST 181	ST CLAIR	Elementary	24.47%	41,515,485	0.0069	75.53%	216,360	94.0122%	\$ 203,404.00	0.0375666	1.1874
178	5409200702600	ROSSVILLE-ALVIN CU SCH DIST 7	VERMILION	Unit	34.85%	47,963,280	0.0100	65.15%	312,480	87.8548%	\$ 274,528.00	0.0472142	1.1862
179	0701617200200	SANDRIDGE SCHOOL DISTRICT 172	COOK	Elementary	17.18%	66,936,463	0.0069	82.82%	382,513	97.0485%	\$ 371,223.00	0.0375248	1.1861
180	3505000902600	EARLVILLE COMM UNIT SCH DIST 9	LASALLE	Unit	61.52%	73,683,634	0.0100	38.48%	283,534	62.1529%	\$ 176,224.00	0.0472012	1.1859
181	5108400802600	PLEASANT PLAINS C U SCHOOL DIST 8	SANGAMON	Unit	64.99%	245,044,627	0.0100	35.01%	857,901	57.7630%	\$ 495,549.00	0.0471873	1.1855
182	1902200200200	BENSENVILLE SCHOOL DISTRICT 2	DUPAGE	Elementary	54.86%	755,781,480	0.0069	45.14%	2,354,002	69.9038%	\$ 1,645,536.00	0.0374883	1.1849
183	1902220402600	INDIAN PRAIRIE C U SCH DIST 204	DUPAGE	Unit	64.51%	6,095,279,842	0.0100	35.49%	21,632,148	58.3846%	\$ 12,629,842.00	0.0471028	1.1834
184	1706400202600	LEROY COMMUNITY UNIT SCH DIST 2	MCLEAN	Unit	50.74%	118,184,945	0.0100	49.26%	582,179	74.2545%	\$ 432,294.00	0.0470950	1.1832
185	4005600502600	MOUNT OLIVE C U SCHOOL DIST 5	MACOUPIN	Unit	22.79%	44,560,581	0.0100	77.21%	344,052	94.8062%	\$ 326,182.00	0.0470043	1.1809
186	4000704002600	CALHOUN COMM UNIT SCH DIST 40	CALHOUN	Unit	27.16%	54,621,212	0.0100	72.84%	397,860	92.6233%	\$ 368,511.00	0.0469521	1.1796
187	1705342600400	CORNELL C C SCH DIST 426	LIVINGSTON	Elementary	50.97%	28,569,870	0.0069	49.03%	96,653	74.0206%	\$ 71,543.00	0.0373169	1.1795
188	0501605700200	MOUNT PROSPECT SCHOOL DIST 57	COOK	Elementary	71.09%	704,064,937	0.0069	28.91%	1,404,461	49.4621%	\$ 694,676.00	0.0372124	1.1762
189	0601608700200	BERKELEY SCHOOL DIST 87	COOK	Elementary	27.07%	528,711,348	0.0069	72.93%	2,660,565	92.6722%	\$ 2,465,602.00	0.0371883	1.1755
190	56099033C0400	HOMER COMM CONS SCH DIST 33C	WILL	Elementary	72.30%	1,260,422,817	0.0069	27.70%	2,409,046	47.7271%	\$ 1,149,767.00	0.0371729	1.1750
191	0400410002600	BELVIDERE C U SCH DIST 100	BOONE	Unit	26.08%	995,415,690	0.0100	73.92%	7,358,112	93.1983%	\$ 6,857,637.00	0.0467194	1.1738
192	5409251202600	SALT FORK CUD 512	VERMILION	Unit	44.74%	124,420,094	0.0100	55.26%	687,545	79.9833%	\$ 549,921.00	0.0465906	1.1705
193	3404900300400	BEACH PARK C C SCHOOL DIST 3	LAKE	Elementary	23.27%	400,700,579	0.0069	76.73%	2,121,457	94.5851%	\$ 2,006,581.00	0.0369570	1.1681
194	5609908900200	FAIRMONT SCHOOL DISTRICT 89	WILL	Elementary	35.86%	83,540,884	0.0069	64.14%	369,723	87.1406%	\$ 322,178.00	0.0369471	1.1678
195	0804320602600	STOCKTON C U SCHOOL DIST 206	JO DAVIESS	Unit	54.97%	104,401,331	0.0100	45.03%	470,119	69.7830%	\$ 328,063.00	0.0464764	1.1677
196	0106911702200	JACKSONVILLE SCHOOL DIST 117	MORGAN	Unit	39.18%	441,024,892	0.0100	60.82%	2,682,313	84.6493%	\$ 2,270,558.00	0.0464471	1.1669
197	0800831402600	WEST CARROLL	CARROLL	Unit	46.33%	144,577,375	0.0100	53.67%	775,946	78.5353%	\$ 609,391.00	0.0463613	1.1648

198	1705300802600	PRAIRIE CENTRAL C U SCHOOL DIST 8	LIVINGSTON	Unit	52.57%	301,029,408	0.0100	47.43%	1,427,782	72.3640%	\$ 1,033,199.00	0.0463039	1.1633
199	1705408800200	NEW HOLLAND-MIDDLETOWN E DIST 88	LOGAN	Elementary	90.00%	61,886,351	0.0069	10.00%	42,701	19.0000%	\$ 8,113.00	0.0367997	1.1632
200	2803722502600	ALWOOD COMM UNIT SCH DIST 225	HENRY	Unit	90.00%	95,750,780	0.0100	10.00%	95,750	19.0000%	\$ 18,192.00	0.0462612	1.1623
201	0501601500400	PALATINE C C SCHOOL DIST 15	COOK	Elementary	64.72%	3,619,746,577	0.0069	35.28%	8,811,621	58.1132%	\$ 5,120,716.00	0.0367677	1.1622
202	4908104102500	ROCK ISLAND SCHOOL DISTRICT 41	ROCK ISLAND	Unit	21.63%	601,252,781	0.0100	78.37%	4,712,018	95.3214%	\$ 4,491,562.00	0.0462209	1.1613
203	56099200U2600	BEECHER C U SCH DIST 200U	WILL	Unit	40.40%	183,063,360	0.0100	59.60%	1,091,057	83.6784%	\$ 912,979.00	0.0462005	1.1607
204	0410113100400	KINNICKINNICK C C SCH DIST 131	WINNEBAGO	Elementary	43.04%	357,548,606	0.0069	56.96%	1,405,251	81.4756%	\$ 1,144,936.00	0.0366820	1.1595
205	4105701300200	EAST ALTON SCHOOL DISTRICT 13	MADISON	Elementary	14.67%	66,264,945	0.0069	85.33%	390,152	97.8479%	\$ 381,755.00	0.0366430	1.1582
206	4406304700400	CRYSTAL LAKE C C SCH DIST 47	MCHENRY	Elementary	49.94%	2,044,290,407	0.0069	50.06%	7,061,265	75.0600%	\$ 5,300,182.00	0.0366428	1.1582
207	2800650501600	OHIO COMMUNITY H S DIST 505	BUREAU	High School	90.00%	53,941,773	0.0031	10.00%	16,721	19.0000%	\$ 3,176.00	0.0265911	1.1574
208	1705402102600	HARTSBURG EMDEN C U S DIST 21	LOGAN	Unit	72.59%	48,744,662	0.0100	27.41%	133,609	47.3069%	\$ 63,206.00	0.0460271	1.1564
209	5609911400200	MANHATTAN SCHOOL DIST 114	WILL	Elementary	35.16%	357,374,267	0.0069	64.84%	1,598,878	87.6377%	\$ 1,401,220.00	0.0365731	1.1560
210	2803722702600	CAMBRIDGE C U SCH DIST 227	HENRY	Unit	45.76%	66,078,336	0.0100	54.24%	358,408	79.0602%	\$ 283,358.00	0.0459672	1.1549
211	2606210302600	WEST PRAIRIE	MCDONOUGH	Unit	71.18%	134,503,261	0.0100	28.82%	387,638	49.3341%	\$ 191,237.00	0.0458639	1.1523
212	0601610200200	LA GRANGE SCHOOL DIST 102	COOK	Elementary	67.81%	1,000,554,081	0.0069	32.19%	2,222,340	54.0180%	\$ 1,200,464.00	0.0364288	1.1514
213	3905500902600	SANGAMON VALLEY CUSD 9	MACON	Unit	49.31%	102,221,774	0.0100	50.69%	518,162	75.6852%	\$ 392,172.00	0.0458121	1.1510
214	4705227502600	ASHTON COMM UNIT SCH DIST 275	LEE	Unit	74.10%	114,906,969	0.0100	25.90%	297,609	45.0919%	\$ 134,197.00	0.0458017	1.1507
215	1706400702600	LEXINGTON C U SCH DIST 7	MCLEAN	Unit	63.81%	106,000,453	0.0100	36.19%	383,615	59.2828%	\$ 227,417.00	0.0457566	1.1496
216	1702001802600	BLUE RIDGE COMM UNIT SCH DIST 18	DEWITT	Unit	87.45%	168,862,047	0.0100	12.55%	211,921	23.5250%	\$ 49,854.00	0.0455717	1.1449
217	4707122302600	MERIDIAN C U SCH DIST 223	OGLE	Unit	40.01%	206,493,736	0.0100	59.99%	1,238,755	83.9920%	\$ 1,040,455.00	0.0455664	1.1448
218	3003918602600	MURPHYSBORO C U SCH DIST 186	JACKSON	Unit	18.88%	165,965,918	0.0100	81.12%	1,346,315	96.4355%	\$ 1,298,325.00	0.0455604	1.1447
219	1706400402600	HEYWORTH C U SCH DIST 4	MCLEAN	Unit	33.63%	104,738,963	0.0100	66.37%	695,152	88.6902%	\$ 616,531.00	0.0455044	1.1433
220	1304120902700	WOODLAWN UNIT DIST 209	JEFFERSON	Unit	19.19%	53,114,427	0.0100	80.81%	429,217	96.3174%	\$ 413,410.00	0.0454732	1.1425
221	4807232502600	PEORIA HGHTS C U SCH DIST 325	PEORIA	Unit	42.64%	107,840,432	0.0100	57.36%	618,572	81.8183%	\$ 506,105.00	0.0454366	1.1416
222	0501620701700	MAINE TOWNSHIP H S DIST 207	COOK	High School	63.75%	5,072,371,351	0.0031	36.25%	5,700,077	59.3594%	\$ 3,383,530.00	0.0261802	1.1395
223	3404903600200	GRASS LAKE SCHOOL DIST 36	LAKE	Elementary	90.00%	101,078,932	0.0069	10.00%	69,744	19.0000%	\$ 13,251.00	0.0359753	1.1371
224	4908104002200	MOLINE UNIT SCHOOL DISTRICT 40	ROCK ISLAND	Unit	31.66%	902,575,678	0.0100	68.34%	6,168,202	89.9764%	\$ 5,549,928.00	0.0451962	1.1355
225	1601942502600	INDIAN CREEK COMM UNIT DIST 425	DEKALB	Unit	81.50%	195,179,271	0.0100	18.50%	361,081	33.5775%	\$ 121,241.00	0.0451845	1.1352
226	3404909502600	LAKE ZURICH C U SCH DIST 95	LAKE	Unit	90.00%	1,723,218,851	0.0100	10.00%	1,723,218	19.0000%	\$ 327,411.00	0.0451237	1.1337
227	1902220202600	LISLE C U SCH DIST 202	DUPAGE	Unit	90.00%	667,511,519	0.0100	10.00%	667,511	19.0000%	\$ 126,827.00	0.0450282	1.1313
228	0410113400400	SHIRLAND C C SCHOOL DIST 134	WINNEBAGO	Elementary	76.94%	36,036,613	0.0069	23.06%	57,339	40.8024%	\$ 23,395.00	0.0357771	1.1308
229	0701615200200	HARVEY SCHOOL DISTRICT 152	COOK	Elementary	9.16%	114,552,066	0.0069	90.84%	718,007	99.1609%	\$ 711,982.00	0.0357734	1.1307
230	2800634002600	BUREAU VALLEY CUSD 340	BUREAU	Unit	76.98%	222,095,751	0.0100	23.02%	511,264	40.7408%	\$ 208,293.00	0.0449876	1.1303
231	2808810002600	STARK COUNTY C U SCH DIST 100	STARK	Unit	65.14%	129,918,244	0.0100	34.86%	452,894	57.5678%	\$ 260,721.00	0.0449471	1.1293
232	5008211000400	GRANT COMM CONS SCH DIST 110	ST CLAIR	Elementary	39.79%	115,448,278	0.0069	60.21%	479,628	84.1676%	\$ 403,691.00	0.0356889	1.1281
233	2603432700400	DALLAS ESD 327	HANCOCK	Elementary	30.55%	27,902,919	0.0069	69.45%	133,712	90.6670%	\$ 121,232.00	0.0356629	1.1272
234	5309070102600	DEER CREEK-MACKINAW CUSD 701	TAZEWELL	Unit	39.68%	132,733,925	0.0100	60.32%	800,651	84.2550%	\$ 674,588.00	0.0448617	1.1271
235	4705227202600	AMBOY COMM UNIT SCHOOL DIST 272	LEE	Unit	76.85%	171,224,055	0.0100	23.15%	396,383	40.9408%	\$ 162,282.00	0.0447669	1.1247
236	3104530002600	COMM UNIT SCH DIST 300	KANE	Unit	44.57%	4,239,969,740	0.0100	55.43%	23,502,152	80.1352%	\$ 18,833,484.00	0.0446941	1.1229
237	2404730802600	OSWEGO COMM UNIT SCHOOL DIST 308	KENDALL	Unit	27.07%	2,317,001,674	0.0100	72.93%	16,897,893	92.6722%	\$ 15,659,640.00	0.0446648	1.1222
238	3203800902600	IROQUOIS CO C U SCHOOL DIST 9	IROQUOIS	Unit	24.20%	88,572,618	0.0100	75.80%	671,380	94.1436%	\$ 632,061.00	0.0446648	1.1222
239	4406303600200	HARRISON SCHOOL DISTRICT 36	MCHENRY	Elementary	31.56%	92,283,184	0.0069	68.44%	435,794	90.0397%	\$ 392,387.00	0.0354120	1.1193
240	5310202102600	LOWPOINT-WASHBURN C U S DIST 21	WOODFORD	Unit	60.09%	61,833,183	0.0100	39.91%	246,776	63.8919%	\$ 157,669.00	0.0445092	1.1183
241	5309030801600	WASHINGTON COMM H S DIST 308	TAZEWELL	High School	26.36%	506,827,255	0.0031	73.64%	1,157,005	93.0515%	\$ 1,076,610.00	0.0256722	1.1174
242	0410132002600	SOUTH BELOIT C U SCH DIST 320	WINNEBAGO	Unit	18.07%	85,594,753	0.0100	81.93%	701,277	96.7348%	\$ 678,378.00	0.0444685	1.1172
243	3203812402600	MILFORD AREA PUBLIC SCHL DIST 124	IROQUOIS	Unit	64.45%	104,905,826	0.0100	35.55%	372,940	58.4620%	\$ 218,028.00	0.0444485	1.1167
244	3204600502600	MANTENO COMM UNIT SCH DIST 5	KANKAKEE	Unit	48.62%	310,082,051	0.0100	51.38%	1,593,201	76.3610%	\$ 1,216,583.00	0.0444082	1.1157
245	3404912801600	LIBERTYVILLE COMM H SCH DIST 128	LAKE	High School	85.18%	3,167,948,262	0.0031	14.82%	1,455,418	27.4437%	\$ 399,420.00	0.0256284	1.1155
246	3003916501600	CARBONDALE COMM H S DISTRICT 165	JACKSON	High School	33.63%	440,355,534	0.0031	66.37%	906,018	88.6902%	\$ 803,549.00	0.0255846	1.1136
247	0601608800200	BELLWOOD SCHOOL DIST 88	COOK	Elementary	19.95%	362,044,461	0.0069	80.05%	1,999,734	96.0200%	\$ 1,920,144.00	0.0351382	1.1107
248	3304827602600	ABINGDON - AVON CUSD 276	KNOX	Unit	33.42%	113,663,394	0.0100	66.58%	756,770	88.8310%	\$ 672,246.00	0.0441226	1.1085
249	1902204400200	LOMBARD SCHOOL DISTRICT 44	DUPAGE	Elementary	83.64%	1,380,998,201	0.0069	16.36%	1,558,926	30.0435%	\$ 468,355.00	0.0350582	1.1081
250	4005603402600	NORTH MAC CUSD 34	MACOUPIN	Unit	33.74%	147,847,537	0.0100	66.26%	979,637	88.6161%	\$ 868,116.00	0.0440443	1.1066

251	3204600202600	HERSCHER COMM UNIT SCH DIST 2	KANKAKEE	Unit	67.56%	340,546,742	0.0100	32.44%	1,104,733	54.3565%	\$ 600,493.00	0.0439866	1.1051
252	4807232602600	PRINCEVILLE C U SCH DIST 326	PEORIA	Unit	52.46%	108,806,558	0.0100	47.54%	517,266	72.4795%	\$ 374,911.00	0.0439568	1.1044
253	0501607000200	MORTON GROVE SCHOOL DIST 70	COOK	Elementary	75.11%	344,240,208	0.0069	24.89%	591,201	43.5849%	\$ 257,674.00	0.0348615	1.1019
254	4807232202600	ELMWOOD C U SCHOOL DISTRICT 322	PEORIA	Unit	44.51%	91,089,131	0.0100	55.49%	505,453	80.1886%	\$ 405,315.00	0.0438372	1.1014
255	1108702102600	CENTRAL A & M C U DIST #21	SHELBY	Unit	51.14%	115,705,680	0.0100	48.86%	565,337	73.8470%	\$ 417,484.00	0.0438284	1.1011
256	5309009800200	RANKIN COMMUNITY SCHOOL DIST 98	TAZEWELL	Elementary	87.83%	68,226,284	0.0069	12.17%	57,291	22.8589%	\$ 13,096.00	0.0348239	1.1007
257	1705402302600	MT PULASKI COMM UNIT DIST 23	LOGAN	Unit	90.00%	164,801,785	0.0100	10.00%	164,801	19.0000%	\$ 31,312.00	0.0436698	1.0972
258	0306800202600	PANHANDLE COMM UNIT SCH DIST 2	MONTGOMERY	Unit	64.77%	91,241,455	0.0100	35.23%	321,443	58.0485%	\$ 186,592.00	0.0436402	1.0964
259	0301100102600	MORRISONVILLE C U SCH DIST 1	CHRISTIAN	Unit	61.36%	55,310,762	0.0100	38.64%	213,720	62.3495%	\$ 133,253.00	0.0436317	1.0962
260	3104512902200	AURORA WEST UNIT SCHOOL DIST 129	KANE	Unit	29.10%	1,913,188,325	0.0100	70.90%	13,564,505	91.5319%	\$ 12,415,849.00	0.0435277	1.0936
261	1601943002600	SANDWICH C U SCHOOL DIST 430	DEKALB	Unit	46.50%	352,821,625	0.0100	53.50%	1,887,595	78.3775%	\$ 1,479,449.00	0.0434839	1.0925
262	0601610500200	LA GRANGE SCHOOL DIST 105 (SOUTH)	COOK	Elementary	90.00%	683,887,644	0.0069	10.00%	471,882	19.0000%	\$ 89,657.00	0.0345545	1.0922
263	1601942902600	HINCKLEY BIG ROCK C U S D 429	DEKALB	Unit	67.76%	185,826,340	0.0100	32.24%	599,104	54.0858%	\$ 324,030.00	0.0434704	1.0922
264	4707116100400	CRESTON COMM CONS SCHOOL DIST 161	OGLE	Elementary	90.00%	39,577,874	0.0069	10.00%	27,308	19.0000%	\$ 5,188.00	0.0345503	1.0921
265	56099157C0400	FRANKFORT C C SCH DIST 157C	WILL	Elementary	82.55%	936,241,983	0.0069	17.45%	1,127,282	31.8550%	\$ 359,095.00	0.0345120	1.0909
266	0106902702600	TRIOPIA C U SCHOOL DISTRICT 27	MORGAN	Unit	51.66%	61,709,505	0.0100	48.34%	298,303	73.3124%	\$ 218,693.00	0.0432812	1.0874
267	3404906002600	WAUKEGAN C U SCHOOL DIST 60	LAKE	Unit	8.19%	1,049,657,369	0.0100	91.81%	9,636,904	99.3292%	\$ 9,572,263.00	0.0432653	1.0870
268	3204600602600	GRANT PARK C U SCHOOL DIST 6	KANKAKEE	Unit	58.69%	89,870,216	0.0100	41.31%	371,253	65.5548%	\$ 243,374.00	0.0432575	1.0868
269	0601620801700	RIVERSIDE BROOKFIELD TWP DIST 208	COOK	High School	39.02%	865,361,272	0.0031	60.98%	1,635,861	84.7744%	\$ 1,386,791.00	0.0249381	1.0854
270	2803722402600	GALVA COMM UNIT SCH DIST 224	HENRY	Unit	62.34%	88,996,199	0.0100	37.66%	335,159	61.1372%	\$ 204,906.00	0.0431939	1.0852
271	5310214002600	EUREKA C U DIST 140	WOODFORD	Unit	49.48%	240,452,480	0.0100	50.52%	1,214,765	75.5173%	\$ 917,357.00	0.0431790	1.0848
272	0701622001700	REAVIS TWP H S DIST 220	COOK	High School	28.81%	1,064,821,057	0.0031	71.19%	2,349,942	91.6998%	\$ 2,154,893.00	0.0248998	1.0838
273	0701614300200	MIDLOTHIAN SCHOOL DIST 143	COOK	Elementary	16.89%	208,883,792	0.0069	83.11%	1,197,862	97.1473%	\$ 1,163,690.00	0.0342580	1.0828
274	0808920302600	ORANGEVILLE C U SCHOOL DIST 203	STEPHENSON	Unit	54.57%	53,796,236	0.0100	45.43%	244,396	70.2212%	\$ 171,617.00	0.0430728	1.0822
275	0501621401700	TOWNSHIP HIGH SCHOOL DIST 214	COOK	High School	60.09%	9,458,250,705	0.0031	39.91%	11,701,842	63.8919%	\$ 7,476,531.00	0.0248604	1.0821
276	5609920202200	PLAINFIELD SCHOOL DIST 202	WILL	Unit	34.53%	3,913,997,881	0.0100	65.47%	25,624,944	88.0768%	\$ 22,569,628.00	0.0430671	1.0820
277	3306640402600	MERCER COUNTY SD 404	MERCER	Unit	42.14%	188,376,088	0.0100	57.86%	1,089,944	82.2422%	\$ 896,393.00	0.0430601	1.0818
278	4908103700200	EAST MOLINE SCHOOL DISTRICT 37	ROCK ISLAND	Elementary	22.27%	387,566,844	0.0069	77.73%	2,078,664	95.0405%	\$ 1,975,572.00	0.0341929	1.0808
279	0701612200200	RIDGELAND SCHOOL DISTRICT 122	COOK	Elementary	34.90%	541,865,259	0.0069	65.10%	2,434,004	87.8199%	\$ 2,137,539.00	0.0340839	1.0773
280	1705402700200	LINCOLN ELEM SCHOOL DIST 27	LOGAN	Elementary	18.42%	124,813,731	0.0069	81.58%	702,578	96.6070%	\$ 678,739.00	0.0340790	1.0772
281	3404903300200	EMMONS SCHOOL DISTRICT 33	LAKE	Elementary	85.68%	123,430,059	0.0069	14.32%	121,958	26.5894%	\$ 32,427.00	0.0340246	1.0755
282	0100500102600	BROWN COUNTY C U SCH DIST 1	BROWN	Unit	57.23%	122,025,784	0.0100	42.77%	521,904	67.2473%	\$ 350,966.00	0.0426697	1.0720
283	4507900102200	COULTERVILLE UNIT SCHOOL DIST 1	RANDOLPH	Unit	21.30%	19,019,545	0.0100	78.70%	149,683	95.4631%	\$ 142,892.00	0.0426419	1.0713
284	0804321102600	SCALES MOUND C U SCH DISTRICT 211	JO DAVIESS	Unit	90.00%	107,479,756	0.0100	10.00%	107,479	19.0000%	\$ 20,421.00	0.0425303	1.0685
285	4807232702600	ILLINI BLUFFS CU SCH DIST 327	PEORIA	Unit	45.76%	124,882,932	0.0100	54.24%	677,365	79.0602%	\$ 535,526.00	0.0424489	1.0665
286	5008206002600	NEW ATHENS C U SCHOOL DIST 60	ST CLAIR	Unit	42.08%	68,977,930	0.0100	57.92%	399,520	82.2927%	\$ 328,775.00	0.0424053	1.0654
287	3304820802600	R O W V A COMM UNIT SCH DIST 208	KNOX	Unit	59.81%	108,270,209	0.0100	40.19%	435,137	64.2276%	\$ 279,478.00	0.0423874	1.0649
288	0901000402600	CHAMPAIGN COMM UNIT SCH DIST 4	CHAMPAIGN	Unit	74.84%	2,522,163,322	0.0100	25.16%	6,345,762	43.9897%	\$ 2,791,484.00	0.0423533	1.0641
289	5609916100200	SUMMIT HILL SCHOOL DIST 161	WILL	Elementary	83.85%	963,074,491	0.0069	16.15%	1,073,202	29.6918%	\$ 318,652.00	0.0336532	1.0637
290	2009620002600	NORTH WAYNE C U SCHOOL DIST 200	WAYNE	Unit	34.16%	49,399,725	0.0100	65.84%	325,247	88.3309%	\$ 287,293.00	0.0423372	1.0637
291	0501602500200	ARLINGTON HEIGHTS SCH DIST 25	COOK	Elementary	72.97%	1,947,586,766	0.0069	27.03%	3,632,385	46.7538%	\$ 1,698,277.00	0.0336443	1.0634
292	1706408702500	BLOOMINGTON SCH DIST 87	MCLEAN	Unit	49.88%	866,354,430	0.0100	50.12%	4,342,168	75.1199%	\$ 3,261,830.00	0.0423223	1.0633
293	2800650201700	HALL HIGH SCH DIST 502	BUREAU	High School	22.79%	141,333,189	0.0031	77.21%	338,282	94.8062%	\$ 320,712.00	0.0244111	1.0625
294	0107501202600	WESTERN CUSD 12	PIKE	Unit	41.30%	70,411,979	0.0100	58.70%	413,318	82.9431%	\$ 342,818.00	0.0422845	1.0624
295	3404910900200	DEERFIELD SCHOOL DIST 109	LAKE	Elementary	90.00%	1,640,715,085	0.0069	10.00%	1,132,093	19.0000%	\$ 215,097.00	0.0336030	1.0621
296	3505004001700	STREATOR TWP H S DIST 40	LASALLE	High School	18.57%	242,876,218	0.0031	81.43%	613,099	96.5516%	\$ 591,956.00	0.0243849	1.0614
297	2808800102600	BRADFORD COMM UNIT SCH DIST 1	STARK	Unit	90.00%	76,213,787	0.0100	10.00%	76,213	19.0000%	\$ 14,480.00	0.0422214	1.0608
298	3404910200400	APTAKISIC-TRIPP C C S DIST 102	LAKE	Elementary	80.84%	986,537,621	0.0069	19.16%	1,304,242	34.6489%	\$ 451,906.00	0.0335495	1.0604
299	1705343800400	SAUNEMIN C CONSOL SCH DIST 438	LIVINGSTON	Elementary	11.20%	27,149,613	0.0069	88.80%	166,351	98.7456%	\$ 164,264.00	0.0335486	1.0604
300	2803719000200	COLONA SCHOOL DISTRICT 190	HENRY	Elementary	19.55%	43,654,899	0.0069	80.45%	242,330	96.1780%	\$ 233,068.00	0.0335245	1.0596
301	4406315701600	RICHMOND-BURTON COMM H SC D 157	MCHENRY	High School	53.77%	414,022,065	0.0031	46.23%	593,347	71.0879%	\$ 421,797.00	0.0243100	1.0581
302	0108600202600	SCOTT-MORGAN C U SCHOOL DIST 2	SCOTT	Unit	41.63%	28,049,067	0.0100	58.37%	163,722	82.6694%	\$ 135,348.00	0.0421001	1.0577
303	5310212201700	METAMORA TWP H S DIST 122	WOODFORD	High School	34.63%	388,214,435	0.0031	65.37%	786,704	88.0076%	\$ 692,359.00	0.0242944	1.0574

304	1107030202600	OKAW Valley CUSD 302	MOULTRIE	Unit	71.43%	102,946,537	0.0100	28.57%	294,118	48.9776%	\$ 144,051.00	0.0420599	1.0567
305	0804311902200	EAST DUBUQUE UNIT SCH DIST 119	JO DAVIESS	Unit	64.88%	119,235,907	0.0100	35.12%	418,756	57.9059%	\$ 242,484.00	0.0420598	1.0567
306	0501607400200	LINCOLNWOOD SCHOOL DIST 74	COOK	Elementary	90.00%	689,622,446	0.0069	10.00%	475,839	19.0000%	\$ 90,409.00	0.0334035	1.0558
307	0501602300200	PROSPECT HEIGHTS SCHOOL DIST 23	COOK	Elementary	76.68%	554,709,239	0.0069	23.32%	892,571	41.2018%	\$ 367,755.00	0.0332532	1.0511
308	4707126900400	ESWOOD C C DISTRICT 269	OGLE	Elementary	90.00%	33,603,274	0.0069	10.00%	23,186	19.0000%	\$ 4,405.00	0.0332403	1.0507
309	1705342500400	ROOKS CREEK C C SCH DIST 425	LIVINGSTON	Elementary	81.19%	23,780,888	0.0069	18.81%	30,864	34.0818%	\$ 10,519.00	0.0332085	1.0497
310	3204611102500	KANKAKEE SCHOOL DIST 111	KANKAKEE	Unit	13.12%	361,252,287	0.0100	86.88%	3,138,559	98.2787%	\$ 3,084,533.00	0.0417615	1.0492
311	2606217002600	BUSHNELL PRAIRIE CITY CUS D 170	MCDONOUGH	Unit	32.59%	76,187,758	0.0100	67.41%	513,581	89.3789%	\$ 459,033.00	0.0416864	1.0473
312	1601942402600	GENOA KINGSTON C U S DIST 424	DEKALB	Unit	29.74%	221,931,294	0.0100	70.26%	1,559,289	91.1553%	\$ 1,421,374.00	0.0416708	1.0469
313	2803722602600	ANNAWAN COMM UNIT SCH DIST 226	HENRY	Unit	68.33%	64,634,869	0.0100	31.67%	204,698	53.3101%	\$ 109,124.00	0.0416320	1.0460
314	4406315501600	COMMUNITY HIGH SCHOOL DIST 155	MCHEPNRY	High School	37.54%	3,163,427,829	0.0031	62.46%	6,125,218	85.9075%	\$ 5,262,020.00	0.0240245	1.0457
315	0410132102600	PECATONICA C U SCH DIST 321	WINNEBAGO	Unit	30.70%	109,520,013	0.0100	69.30%	758,973	90.5751%	\$ 687,440.00	0.0416046	1.0453
316	4406315802200	HUNTLEY CONS SCHOOL DIST 158	MCHEPNRY	Unit	44.45%	1,555,133,490	0.0100	55.55%	8,638,766	80.2420%	\$ 6,931,916.00	0.0415937	1.0450
317	0808920202600	LENA WINSLOW C U SCH DIST 202	STEPHENSON	Unit	42.92%	117,332,477	0.0100	57.08%	669,733	81.5787%	\$ 546,359.00	0.0415481	1.0439
318	2602909702600	LEWISTOWN SCHOOL DIST 97	FULTON	Unit	30.95%	71,881,853	0.0100	69.05%	496,344	90.4210%	\$ 448,799.00	0.0415460	1.0438
319	5409207602600	OAKWOOD COMM UNIT DIST #76	VERMILION	Unit	27.31%	95,875,276	0.0100	72.69%	696,917	92.5416%	\$ 644,938.00	0.0414271	1.0408
320	2800610302200	DEPUE UNIT SCHOOL DIST 103	BUREAU	Unit	7.23%	9,809,444	0.0100	92.77%	91,002	99.4773%	\$ 90,526.00	0.0414135	1.0405
321	0501606500400	EVANSTON C C SCHOOL DIST 65	COOK	Elementary	84.41%	3,512,163,606	0.0069	15.59%	3,778,069	28.7495%	\$ 1,086,176.00	0.0329016	1.0400
322	4709800302600	PROPHETSTOWN-LYNDON-TAMPICO CUSD3	WHITESIDE	Unit	45.99%	117,830,657	0.0100	54.01%	636,403	78.8492%	\$ 501,798.00	0.0413756	1.0395
323	3907405702600	DELAND-WELDON C U SCH DIST 57	PIATT	Unit	90.00%	73,383,903	0.0100	10.00%	73,383	19.0000%	\$ 13,942.00	0.0413654	1.0393
324	3203801002600	IROQUOIS WEST C U S DIST 10	IROQUOIS	Unit	30.04%	104,905,405	0.0100	69.96%	733,918	90.9760%	\$ 667,689.00	0.0413633	1.0392
325	5409211802400	DANVILLE C C SCHOOL DIST 118	VERMILION	Unit	14.77%	346,896,367	0.0100	85.23%	2,956,597	97.8185%	\$ 2,892,097.00	0.0413581	1.0391
326	3203800402600	CENTRAL COMM UNIT SCHOOL DIST 4	IROQUOIS	Unit	46.33%	153,983,704	0.0100	53.67%	826,430	78.5353%	\$ 649,039.00	0.0413567	1.0390
327	1706401602600	OLYMPIA C U SCHOOL DIST 16	MCLEAN	Unit	63.86%	324,887,833	0.0100	36.14%	1,174,144	59.2190%	\$ 695,316.00	0.0413467	1.0388
328	2106100102600	MASSAC UNIT DISTRICT #1	MASSAC	Unit	17.40%	145,498,027	0.0100	82.60%	1,201,813	96.9724%	\$ 1,165,426.00	0.0413467	1.0388
329	1902208900400	GLEN ELLYN C C SCHOOL DIST 89	DUPAGE	Elementary	86.63%	902,936,566	0.0069	13.37%	832,986	24.9524%	\$ 207,850.00	0.0328087	1.0370
330	5409200102600	BISMARCK HENNING C U SCHOOL DIST	VERMILION	Unit	30.09%	94,316,815	0.0100	69.91%	659,368	90.9459%	\$ 599,668.00	0.0412744	1.0370
331	3505900502600	HENRY-SENACHWINE CUSD 5	MARSHALL	Unit	76.41%	113,520,626	0.0100	23.59%	267,795	41.6151%	\$ 111,443.00	0.0412075	1.0353
332	5309008600200	EAST PEORIA SCHOOL DISTRICT 86	TAZEWELL	Elementary	61.80%	382,075,178	0.0069	38.20%	1,007,073	61.8076%	\$ 622,447.00	0.0326485	1.0320
333	1902220002600	COMMUNITY UNIT SCHOOL DIST 200	DUPAGE	Unit	83.96%	3,463,415,711	0.0100	16.04%	5,555,318	29.5072%	\$ 1,639,217.00	0.0410318	1.0309
334	3404904100400	LAKE VILLA C C SCHOOL DIST 41	LAKE	Elementary	40.18%	568,319,866	0.0069	59.82%	2,345,785	83.8557%	\$ 1,967,073.00	0.0325950	1.0303
335	2403207400300	SOUTH WILMINGTON CONS SCH DIST 74	GRUNDY	Elementary	54.11%	21,866,029	0.0069	45.89%	69,236	70.7211%	\$ 48,964.00	0.0325198	1.0279
336	3907400502600	BEMENT COMM UNIT SCHOOL DIST 5	PIATT	Unit	87.15%	75,051,539	0.0100	12.85%	96,441	24.0488%	\$ 23,192.00	0.0408952	1.0275
337	5309070202600	TREMONT COMM UNIT DIST 702	TAZEWELL	Unit	41.07%	131,825,498	0.0100	58.93%	776,847	83.1326%	\$ 645,812.00	0.0408865	1.0272
338	4003101002600	GREENFIELD C U SCHOOL DIST 10	GREENE	Unit	46.16%	71,145,646	0.0100	53.84%	383,048	78.6925%	\$ 301,430.00	0.0408556	1.0265
339	1102300602600	EDGAR COUNTY C U DIST 6	EDGAR	Unit	73.77%	64,760,481	0.0100	26.23%	169,866	45.5799%	\$ 77,424.00	0.0408477	1.0263
340	1101500502600	OAKLAND C U SCHOOL DIST 5	COLES	Unit	57.07%	46,660,962	0.0100	42.93%	200,315	67.4302%	\$ 135,072.00	0.0408415	1.0261
341	5309010800200	PEKIN PUBLIC SCHOOL DIST 108	TAZEWELL	Elementary	26.64%	474,990,047	0.0069	73.36%	2,404,323	92.9031%	\$ 2,233,690.00	0.0324335	1.0252
342	24032002C0200	MAZON-VERONA-KINSMAN ESD 2C	GRUNDY	Elementary	75.52%	110,158,094	0.0069	24.48%	186,070	42.9673%	\$ 79,949.00	0.0324191	1.0247
343	0501603600200	WINNETKA SCHOOL DIST 36	COOK	Elementary	90.00%	1,327,154,565	0.0069	10.00%	915,736	19.0000%	\$ 173,989.00	0.0324112	1.0245
344	0501607300200	EAST PRAIRIE SCHOOL DIST 73	COOK	Elementary	73.54%	233,751,358	0.0069	26.46%	426,769	45.9187%	\$ 195,966.00	0.0323710	1.0232
345	5008219602600	DUPO COMM UNIT SCH DISTRICT 196	ST CLAIR	Unit	19.59%	82,649,202	0.0100	80.41%	664,582	96.1623%	\$ 639,077.00	0.0406970	1.0225
346	0701623001300	CONS HIGH SCHOOL DISTRICT 230	COOK	High School	48.68%	4,933,799,994	0.0031	51.32%	7,849,281	76.3026%	\$ 5,989,203.00	0.0234808	1.0220
347	4105701202600	MADISON COMM UNIT SCH DIST 12	MADISON	Unit	8.01%	23,361,887	0.0100	91.99%	214,905	99.3584%	\$ 213,526.00	0.0406460	1.0212
348	0410114000400	ROCKTON SCH DIST 140	WINNEBAGO	Elementary	30.45%	268,271,312	0.0069	69.55%	1,287,420	90.7280%	\$ 1,168,050.00	0.0322768	1.0202
349	0501603500200	GLENCOE SCHOOL DIST 35	COOK	Elementary	90.00%	868,633,793	0.0069	10.00%	599,357	19.0000%	\$ 113,877.00	0.0322648	1.0198
350	1304131802700	BLUFORD UNIT DIST 318	JEFFERSON	Unit	19.19%	31,534,093	0.0100	80.81%	254,827	96.3174%	\$ 245,442.00	0.0405830	1.0196
351	2008300202600	CARRIER MILLS-STONEFORT CUSD 2	SALINE	Unit	10.88%	22,130,997	0.0100	89.12%	197,231	98.8163%	\$ 194,896.00	0.0405659	1.0192
352	0100100402600	COMMUNITY UNIT SCHOOL DIST 4	ADAMS	Unit	43.66%	99,053,922	0.0100	56.34%	558,069	80.9380%	\$ 451,690.00	0.0405372	1.0185
353	4406301202600	JOHNSBURG C U SCHOOL DIST 12	MCHEPNRY	Unit	66.52%	432,230,209	0.0100	33.48%	1,447,106	55.7509%	\$ 806,774.00	0.0405324	1.0183
354	3505900702600	MIDLAND COMMUNITY UNIT DIST 7	MARSHALL	Unit	59.03%	124,781,427	0.0100	40.97%	511,229	65.1546%	\$ 333,089.00	0.0403893	1.0147
355	1902202000200	KEENEYVILLE SCHOOL DISTRICT 20	DUPAGE	Elementary	53.32%	477,821,416	0.0069	46.68%	1,539,024	71.5698%	\$ 1,101,476.00	0.0320920	1.0144
356	3905506102500	DECATUR SCHOOL DISTRICT 61	MACON	Unit	18.80%	714,729,711	0.0100	81.20%	5,803,605	96.4656%	\$ 5,598,482.00	0.0402714	1.0118

357	5409201102600	HOOPESTON AREA C U SCH DIST 11	VERMILION	Unit	18.19%	93,972,771	0.0100	81.81%	768,791	96.6912%	\$ 743,353.00	0.0402573	1.0114
358	4707122202600	POLO COMM UNIT SCHOOL DIST 222	OGLE	Unit	52.63%	99,897,297	0.0100	47.37%	473,213	72.3008%	\$ 342,136.00	0.0402509	1.0113
359	3404911400200	FOX LAKE GRADE SCHOOL DIST 114	LAKE	Elementary	77.81%	252,276,724	0.0069	22.19%	386,263	39.4560%	\$ 152,404.00	0.0319756	1.0107
360	2603432802400	HAMILTON C C SCHOOL DIST 328	HANCOCK	Unit	39.79%	76,929,736	0.0100	60.21%	463,193	84.1676%	\$ 389,858.00	0.0401946	1.0099
361	1902220102600	WESTMONT C U SCHOOL DIST 201	DUPAGE	Unit	90.00%	576,273,888	0.0100	10.00%	576,273	19.0000%	\$ 109,491.00	0.0401944	1.0098
362	2800609800200	DALZELL SCHOOL DISTRICT 98	BUREAU	Elementary	25.47%	9,159,487	0.0069	74.53%	47,103	93.5128%	\$ 44,047.00	0.0319108	1.0086
363	0107500402600	GRIGGSVILLE-PERRY C U SCH DIST 4	PIKE	Unit	45.08%	52,428,883	0.0100	54.92%	287,939	79.6779%	\$ 229,423.00	0.0401090	1.0077
364	1902204100200	GLEN ELLYN SCHOOL DISTRICT 41	DUPAGE	Elementary	89.82%	1,524,926,924	0.0069	10.18%	1,071,139	19.3237%	\$ 206,983.00	0.0318613	1.0071
365	4406300200300	NIPPERSINK SCHOOL DISTRICT 2	MCHENRY	Elementary	74.56%	414,022,065	0.0069	25.44%	726,757	44.4081%	\$ 322,738.00	0.0318513	1.0068
366	0804321002600	RIVER RIDGE C U SCH DIST 210	JO DAVIESS	Unit	90.00%	173,018,305	0.0100	10.00%	173,018	19.0000%	\$ 32,873.00	0.0400633	1.0066
367	0501603900200	WILMETTE SCHOOL DIST 39	COOK	Elementary	90.00%	1,791,125,341	0.0069	10.00%	1,235,876	19.0000%	\$ 234,816.00	0.0318327	1.0062
368	0501606300200	EAST MAINE SCHOOL DIST 63	COOK	Elementary	52.29%	1,145,498,556	0.0069	47.71%	3,770,969	72.6576%	\$ 2,739,894.00	0.0318317	1.0061
369	4908103400200	SILVIS SCHOOL DISTRICT 34	ROCK ISLAND	Elementary	20.96%	81,987,858	0.0069	79.04%	447,142	95.6068%	\$ 427,498.00	0.0317958	1.0050
370	0601608550200	RIVER GROVE SCHOOL DIST 85-5	COOK	Elementary	30.45%	136,969,537	0.0069	69.55%	657,309	90.7280%	\$ 596,363.00	0.0317854	1.0047
371	2803722902600	KEWANEE COMM UNIT SCH DIST 229	HENRY	Unit	9.99%	86,916,092	0.0100	90.01%	782,331	99.0020%	\$ 774,523.00	0.0399274	1.0031
372	1102130602600	ARCOLA C U SCHOOL DISTRICT 306	DOUGLAS	Unit	41.58%	102,319,125	0.0100	58.42%	597,748	82.7110%	\$ 494,403.00	0.0399185	1.0029
373	3404911301700	TOWNSHIP HIGH SCHOOL DIST 113	LAKE	High School	90.00%	4,229,279,557	0.0031	10.00%	1,311,076	19.0000%	\$ 249,104.00	0.0229983	1.0010
374	3309423802600	MONMOUTH-ROSEVILLE	WARREN	Unit	20.76%	156,507,032	0.0100	79.24%	1,240,161	95.6902%	\$ 1,186,712.00	0.0398354	1.0008
375	4705217002200	DIXON UNIT SCHOOL DIST 170	LEE	Unit	44.85%	403,861,594	0.0100	55.15%	2,227,296	79.8848%	\$ 1,779,270.00	0.0397992	0.9999
376	4807206600200	BARTONVILLE SCHOOL DIST 66	PEORIA	Elementary	25.43%	31,099,463	0.0069	74.57%	160,016	93.5332%	\$ 149,668.00	0.0316315	0.9998
377	0701613500200	ORLAND SCHOOL DISTRICT 135	COOK	Elementary	87.45%	2,211,000,304	0.0069	12.55%	1,914,615	23.5250%	\$ 450,412.00	0.0315597	0.9975
378	1304100102600	WALTONVILLE C U SCHOOL DIST 1	JEFFERSON	Unit	24.25%	37,925,894	0.0100	75.75%	287,288	94.1194%	\$ 270,393.00	0.0396712	0.9967
379	3404911200200	NORTH SHORE SD 112	LAKE	Elementary	90.00%	2,373,443,666	0.0069	10.00%	1,637,676	19.0000%	\$ 311,158.00	0.0315255	0.9965
380	5409200402600	GEORGETOWN-RIDGE FARM C U D 4	VERMILION	Unit	20.19%	80,492,487	0.0100	79.81%	642,410	95.9236%	\$ 616,223.00	0.0396517	0.9962
381	0701614200200	FOREST RIDGE SCHOOL DIST 142	COOK	Elementary	29.10%	265,769,627	0.0069	70.90%	1,300,171	91.5319%	\$ 1,190,071.00	0.0315012	0.9957
382	0100901502600	BEARDSTOWN C U SCH DIST 15	CASS	Unit	9.77%	70,953,096	0.0100	90.23%	640,209	99.0455%	\$ 634,098.00	0.0396005	0.9949
383	56099030C0400	TROY COMM CONS SCH DIST 30C	WILL	Elementary	64.24%	1,330,167,447	0.0069	35.76%	3,282,108	58.7322%	\$ 1,927,655.00	0.0314623	0.9945
384	2110000202600	MARION COMM UNIT SCH DIST 2	WILLIAMSON	Unit	48.10%	619,410,442	0.0100	51.90%	3,214,740	76.8639%	\$ 2,470,974.00	0.0395731	0.9942
385	1705309001700	PONTIAC TWP H S DIST 90	LIVINGSTON	High School	22.49%	252,483,221	0.0031	77.51%	606,669	94.9420%	\$ 575,983.00	0.0228306	0.9937
386	2603431602600	WARSAW COMM UNIT SCH DISTRICT 316	HANCOCK	Unit	32.74%	47,468,813	0.0100	67.26%	319,275	89.2809%	\$ 285,051.00	0.0394898	0.9921
387	3009106602200	DONGOLA SCH UNIT DIST 66	UNION	Unit	17.14%	20,541,854	0.0100	82.86%	170,209	97.0622%	\$ 165,208.00	0.0394448	0.9910
388	4807232102600	IL VALLEY CENTRAL UNIT DIST 321	PEORIA	Unit	41.91%	274,054,064	0.0100	58.09%	1,591,980	82.4355%	\$ 1,312,356.00	0.0393050	0.9875
389	0106900602600	WAVERLY C U SCHOOL DIST 6	MORGAN	Unit	52.40%	63,501,914	0.0100	47.60%	302,269	72.5424%	\$ 219,273.00	0.0392841	0.9870
390	4105700802600	BETHALTO C U SCHOOL DIST 8	MADISON	Unit	24.38%	242,229,111	0.0100	75.62%	1,831,736	94.0562%	\$ 1,722,860.00	0.0392774	0.9868
391	0701610900200	INDIAN SPRINGS SCHOOL DIST 109	COOK	Elementary	22.83%	476,503,011	0.0069	77.17%	2,537,249	94.7879%	\$ 2,405,005.00	0.0311909	0.9859
392	0501602700200	NORTHBROOK ELEM SCHOOL DIST 27	COOK	Elementary	90.00%	910,939,681	0.0069	10.00%	628,548	19.0000%	\$ 119,424.00	0.0311814	0.9856
393	1101500202600	MATTOON C U SCHOOL DIST 2	COLES	Unit	28.81%	357,254,796	0.0100	71.19%	2,543,296	91.6998%	\$ 2,332,198.00	0.0392090	0.9851
394	1902201200200	ROSELLE SCHOOL DISTRICT 12	DUPAGE	Elementary	81.92%	308,885,661	0.0069	18.08%	385,341	32.8911%	\$ 126,743.00	0.0311437	0.9844
395	3404907300400	HAWTHORN C C SCHOOL DIST 73	LAKE	Elementary	76.50%	1,419,092,547	0.0069	23.50%	2,301,058	41.4775%	\$ 954,421.00	0.0311231	0.9837
396	5106520002600	GREENVIEW C U SCH DIST 200	MENARD	Unit	65.36%	52,392,807	0.0100	34.64%	181,488	57.2807%	\$ 103,957.00	0.0391309	0.9831
397	5008211600200	HIGH MOUNT SCHOOL DIST 116	ST CLAIR	Elementary	24.34%	49,723,764	0.0069	75.66%	259,584	94.0756%	\$ 244,205.00	0.0311027	0.9831
398	1102300402600	PARIS COMM UNIT SCHOOL DIST 4	EDGAR	Unit	68.12%	123,301,961	0.0100	31.88%	393,086	53.5967%	\$ 210,680.00	0.0390765	0.9818
399	0808920002600	PEARL CITY C U SCH DIST 200	STEPHENSON	Unit	36.13%	60,092,000	0.0100	63.87%	383,807	86.9462%	\$ 333,705.00	0.0390200	0.9803
400	2803722302600	ORION COMM UNIT SCHOOL DIST 223	HENRY	Unit	56.05%	166,984,347	0.0100	43.95%	733,896	68.5840%	\$ 503,335.00	0.0389561	0.9787
401	0601620901700	PROVISO TWP H S DIST 209	COOK	High School	32.33%	2,751,938,447	0.0031	67.67%	5,772,933	89.5477%	\$ 5,169,529.00	0.0224746	0.9782
402	0301101402400	SOUTH FORK SCHOOL DISTRICT 14	CHRISTIAN	Unit	16.00%	21,136,041	0.0100	84.00%	177,542	97.4400%	\$ 172,996.00	0.0388413	0.9759
403	2603434700400	LA HARPE CUSD 347	HANCOCK	Elementary	63.00%	55,214,293	0.0069	37.00%	140,962	60.3100%	\$ 85,014.00	0.0308427	0.9749
404	0901019301700	RANTOUL TOWNSHIP H S DIST 193	CHAMPAIGN	High School	14.64%	236,461,749	0.0031	85.36%	625,715	97.8567%	\$ 612,304.00	0.0223736	0.9738
405	5008218902200	EAST ST LOUIS SCHOOL DIST 189	ST CLAIR	Unit	6.31%	107,777,949	0.0100	93.69%	1,009,771	99.6018%	\$ 1,005,750.00	0.0387487	0.9735
406	1102130202600	VILLA GROVE C U SCH DIST 302	DOUGLAS	Unit	34.32%	82,143,800	0.0100	65.68%	539,520	88.2214%	\$ 475,971.00	0.0387134	0.9726
407	5008217500200	HARMONY EMGE SCHOOL DIST 175	ST CLAIR	Elementary	34.74%	139,815,256	0.0069	65.26%	629,579	87.9313%	\$ 553,597.00	0.0307679	0.9725
408	1301418600200	NORTH WAMAC SCHOOL DISTRICT 186	CLINTON	Elementary	10.04%	8,992,360	0.0069	89.96%	55,817	98.9920%	\$ 55,254.00	0.0307595	0.9723
409	56099255U2600	REED CUSTER C U SCH DIST 255U	WILL	Unit	90.00%	693,181,673	0.0100	10.00%	693,181	19.0000%	\$ 131,704.00	0.0386940	0.9721

410	5409200202600	WESTVILLE C U SCHOOL DIST 2	VERMILION	Unit	10.85%	59,775,999	0.0100	89.15%	532,903	98.8228%	\$ 526,629.00	0.0386910	0.9721
411	130410800200	MOUNT VERNON SCHOOL DIST 80	JEFFERSON	Elementary	23.71%	203,954,561	0.0069	76.29%	1,073,618	94.3784%	\$ 1,013,263.00	0.0307327	0.9714
412	1309501100400	IRVINGTON C C SCH DISTRICT 11	WASHINGTON	Elementary	37.86%	13,068,607	0.0069	62.14%	56,033	85.6662%	\$ 48,001.00	0.0307242	0.9711
413	4908102900200	HAMPTON SCHOOL DISTRICT 29	ROCK ISLAND	Elementary	41.80%	47,120,065	0.0069	58.20%	189,224	82.5276%	\$ 156,162.00	0.0307120	0.9707
414	0301100802600	PANA COMM UNIT SCHOOL DIST 8	CHRISTIAN	Unit	26.69%	130,329,544	0.0100	73.31%	955,445	92.8764%	\$ 887,383.00	0.0386148	0.9702
415	5609908100200	UNION SCHOOL DIST 81	WILL	Elementary	90.00%	118,698,006	0.0069	10.00%	81,901	19.0000%	\$ 15,561.00	0.0306516	0.9688
416	3505007900400	TONICA COMM CONS SCH DIST 79	LASALLE	Elementary	88.14%	49,384,065	0.0069	11.86%	40,412	22.3134%	\$ 9,017.00	0.0306248	0.9680
417	5409201002600	POTOMAC C U SCH DIST 10	VERMILION	Unit	35.27%	25,720,595	0.0100	64.73%	166,489	87.5603%	\$ 145,778.00	0.0384635	0.9664
418	3304821002600	WILLIAMSFIELD C U S DIST 210	KNOX	Unit	90.00%	100,637,083	0.0100	10.00%	100,637	19.0000%	\$ 19,121.00	0.0384567	0.9662
419	5306012602600	HAVANA COMM UNIT SCHOOL DIST 126	MASON	Unit	28.22%	90,314,022	0.0100	71.78%	648,274	92.0363%	\$ 596,647.00	0.0384361	0.9657
420	0601610600200	LAGRANGE HIGHLANDS SCH DIST 106	COOK	Elementary	90.00%	450,819,249	0.0069	10.00%	311,065	19.0000%	\$ 59,102.00	0.0305378	0.9652
421	0100100102600	PAYSON COMM UNIT SCHOOL DIST 1	ADAMS	Unit	40.68%	71,584,462	0.0100	59.32%	424,639	83.4514%	\$ 354,367.00	0.0384099	0.9650
422	0601623401600	RIDGEWOOD COMM H S DIST 234	COOK	High School	55.71%	662,309,854	0.0031	44.29%	909,344	68.9640%	\$ 627,119.00	0.0221690	0.9649
423	1706400502600	MCLEAN COUNTY UNIT DIST NO 5	MCLEAN	Unit	60.31%	2,322,811,978	0.0100	39.69%	9,219,240	63.6270%	\$ 5,865,929.00	0.0384029	0.9648
424	0601609800200	BERWYN NORTH SCHOOL DIST 98	COOK	Elementary	11.70%	302,390,646	0.0069	88.30%	1,842,375	98.6311%	\$ 1,817,154.00	0.0305088	0.9643
425	4807231001600	LIMESTONE COMM HIGH SCH DIST 310	PEORIA	High School	25.47%	325,610,827	0.0031	74.53%	752,301	93.5128%	\$ 703,497.00	0.0221270	0.9631
426	4707122102600	FORRESTVILLE VALLEY C U S D 221	OGLE	Unit	50.05%	126,225,732	0.0100	49.95%	630,497	74.9500%	\$ 472,557.00	0.0383334	0.9631
427	0901000302600	MAHOMET-SEYMOUR C U SCH DIST 3	CHAMPAIGN	Unit	32.69%	396,677,157	0.0100	67.31%	2,670,033	89.3136%	\$ 2,384,703.00	0.0383017	0.9623
428	4908103600200	CARBON CLIFF-BARSTOW SCH DIST 36	ROCK ISLAND	Elementary	16.53%	29,151,197	0.0069	83.47%	167,894	97.2676%	\$ 163,306.00	0.0304410	0.9622
429	5309005000200	DISTRICT 50 SCHOOLS	TAZEWELL	Elementary	24.16%	88,565,563	0.0069	75.84%	463,460	94.1629%	\$ 436,407.00	0.0304142	0.9613
430	5609920401700	JOLIET TWP HS DIST 204	WILL	High School	29.45%	3,497,651,266	0.0031	70.55%	7,649,538	91.3270%	\$ 6,986,091.00	0.0220823	0.9611
431	2803723002600	WETHERSFIELD C U SCH DIST 230	HENRY	Unit	33.00%	63,111,877	0.0100	67.00%	422,849	89.1100%	\$ 376,800.00	0.0382232	0.9603
432	0901000102600	FISHER C U SCHOOL DISTRICT 1	CHAMPAIGN	Unit	38.41%	90,615,581	0.0100	61.59%	558,101	85.2467%	\$ 475,762.00	0.0381545	0.9586
433	4807230902600	BRIMFIELD C U SCHOOL DIST 309	PEORIA	Unit	70.25%	125,820,162	0.0100	29.75%	374,314	50.6494%	\$ 189,587.00	0.0381421	0.9583
434	5108400502600	BALL CHATHAM C U SCHOOL DIST 5	SANGAMON	Unit	58.13%	825,353,571	0.0100	41.87%	3,455,755	66.2090%	\$ 2,288,021.00	0.0381157	0.9576
435	5609912200200	NEW LENOX SCHOOL DIST 122	WILL	Elementary	70.15%	1,569,603,509	0.0069	29.85%	3,232,833	50.7898%	\$ 1,641,948.00	0.0302901	0.9574
436	4709802000200	EAST COLOMA - NELSON CESD 20	WHITESIDE	Elementary	61.52%	63,094,055	0.0069	38.48%	167,522	62.1529%	\$ 104,119.00	0.0302754	0.9569
437	2800611500200	PRINCETON ELEM SCHOOL DIST 115	BUREAU	Elementary	61.85%	277,348,510	0.0069	38.15%	730,078	61.7458%	\$ 450,792.00	0.0302691	0.9568
438	2603432502600	NAUVOO-COLUSA C U S DIST 325	HANCOCK	Unit	88.40%	62,435,088	0.0100	11.60%	72,424	21.8544%	\$ 15,827.00	0.0380205	0.9552
439	1902220502600	ELMHURST SCHOOL DIST 205	DUPAGE	Unit	90.00%	3,047,008,303	0.0100	10.00%	3,047,008	19.0000%	\$ 578,931.00	0.0379986	0.9547
440	3204630201600	ST ANNE COMM H S DIST 302	KANKAKEE	High School	23.84%	78,529,158	0.0031	76.16%	185,404	94.3165%	\$ 174,866.00	0.0219255	0.9543
441	4807207000200	MONROE SCHOOL DIST 70	PEORIA	Elementary	35.75%	50,468,644	0.0069	64.25%	223,740	87.2194%	\$ 195,144.00	0.0301846	0.9541
442	4807226502600	FARMINGTON CENTRAL C U S D 265	PEORIA	Unit	43.60%	173,358,248	0.0100	56.40%	977,740	80.9904%	\$ 791,875.00	0.0379651	0.9538
443	0300300202600	BOND CO C U SCHOOL DIST 2	BOND	Unit	32.49%	204,656,256	0.0100	67.51%	1,381,634	89.4440%	\$ 1,235,788.00	0.0379591	0.9537
444	2008300102600	GALATIA C U SCHOOL DIST 1	SALINE	Unit	29.60%	44,849,311	0.0100	70.40%	315,739	91.2384%	\$ 288,075.00	0.0379411	0.9532
445	5309030901600	EAST PEORIA COMM H S DIST 309	TAZEWELL	High School	37.43%	463,766,098	0.0031	62.57%	899,553	85.9900%	\$ 773,525.00	0.0218945	0.9530
446	0601609250200	WESTCHESTER SCHOOL DIST 92-5	COOK	Elementary	76.94%	426,420,748	0.0069	23.06%	678,495	40.8024%	\$ 276,841.00	0.0301385	0.9526
447	0501602800200	NORTHBROOK SCHOOL DIST 28	COOK	Elementary	90.00%	1,272,363,168	0.0069	10.00%	877,930	19.0000%	\$ 166,806.00	0.0301279	0.9523
448	3505000202600	COMMUNITY UNIT SCH DIST 2	LASALLE	Unit	90.00%	184,657,999	0.0100	10.00%	184,657	19.0000%	\$ 35,084.00	0.0378976	0.9521
449	0501603000200	NORTHBROOK/GLENVIEW SCH DIST 30	COOK	Elementary	90.00%	899,515,705	0.0069	10.00%	620,665	19.0000%	\$ 117,926.00	0.0300735	0.9506
450	5609909100200	LOCKPORT SCHOOL DIST 91	WILL	Elementary	56.27%	180,303,552	0.0069	43.73%	544,042	68.3369%	\$ 371,781.00	0.0300721	0.9505
451	4105701002600	COLLINSVILLE C U SCH DIST 10	MADISON	Unit	34.16%	868,544,470	0.0100	65.84%	5,718,496	88.3309%	\$ 5,051,201.00	0.0377238	0.9478
452	1201700302600	PALESTINE C U SCHOOL DIST 3	CRAWFORD	Unit	34.74%	38,164,244	0.0100	65.26%	249,059	87.9313%	\$ 219,000.00	0.0376974	0.9471
453	1201700102600	HUTSONVILLE C U SCHOOL DIST 1	CRAWFORD	Unit	26.55%	31,458,248	0.0100	73.45%	231,060	92.9510%	\$ 214,772.00	0.0376242	0.9453
454	5008211800200	BELLEVILLE SCHOOL DIST 118	ST CLAIR	Elementary	16.39%	373,404,127	0.0069	83.61%	2,154,202	97.3137%	\$ 2,096,333.00	0.0298517	0.9436
455	3309430402600	UNITED CUSD 304	WARREN	Unit	79.96%	217,327,886	0.0100	20.04%	435,525	36.0640%	\$ 157,067.00	0.0375508	0.9434
456	2800601700400	OHIO COMM CONS SCHOOL DIST 17	BUREAU	Elementary	90.00%	52,433,469	0.0069	10.00%	36,179	19.0000%	\$ 6,874.00	0.0298371	0.9431
457	3404910300200	LINCOLNSHIRE-PRAIRIEVIEW S D 103	LAKE	Elementary	90.00%	1,029,018,435	0.0069	10.00%	710,022	19.0000%	\$ 134,904.00	0.0298268	0.9428
458	2800608400400	MALDEN COMM CONS SCH DIST 84	BUREAU	Elementary	69.04%	24,003,413	0.0069	30.96%	51,277	52.3348%	\$ 26,835.00	0.0298228	0.9426
459	0501620201700	EVANSTON TWP H S DIST 202	COOK	High School	60.03%	3,512,163,606	0.0031	39.97%	4,351,816	63.9640%	\$ 2,783,595.00	0.0216554	0.9426
460	0901000802600	HERITAGE COMM UNIT SCH DIST 8	CHAMPAIGN	Unit	90.00%	112,523,070	0.0100	10.00%	112,523	19.0000%	\$ 21,379.00	0.0375044	0.9423
461	1204000102600	JASPER COUNTY COMM UNIT DIST 1	JASPER	Unit	52.63%	204,921,533	0.0100	47.37%	970,713	72.3008%	\$ 701,833.00	0.0374441	0.9407
462	0410120701600	HONONEGAH COMM H S DIST 207	WINNEBAGO	High School	30.34%	808,682,838	0.0031	69.66%	1,746,318	90.7948%	\$ 1,585,566.00	0.0215958	0.9400

463	1201301002600	CLAY CITY COMM UNIT DIST 10	CLAY	Unit	37.65%	38,190,347	0.0100	62.35%	238,116	85.8248%	\$ 204,362.00	0.0373400	0.9381
464	1102130102600	TUSCOLA C U SCHOOL DIST 301	DOUGLAS	Unit	43.60%	140,939,376	0.0100	56.40%	794,898	80.9904%	\$ 643,791.00	0.0373389	0.9381
465	0107500302600	PLEASANT HILL C U SCH DIST 3	PIKE	Unit	25.20%	35,488,284	0.0100	74.80%	265,452	93.6496%	\$ 248,594.00	0.0373329	0.9380
466	5008201902600	MASCOUTAH C U DISTRICT 19	ST CLAIR	Unit	16.42%	280,081,500	0.0100	83.58%	2,340,921	97.3038%	\$ 2,277,805.00	0.0373326	0.9379
467	4807215002500	PEORIA SCHOOL DISTRICT 150	PEORIA	Unit	22.79%	1,284,137,007	0.0100	77.21%	9,914,821	94.8062%	\$ 9,399,860.00	0.0373182	0.9376
468	1101500102600	CHARLESTON C U SCHOOL DIST 1	COLES	Unit	35.91%	366,511,717	0.0100	64.09%	2,348,973	87.1047%	\$ 2,046,066.00	0.0373137	0.9375
469	4807206800200	OAK GROVE SCHOOL DIST 68	PEORIA	Elementary	47.13%	60,466,923	0.0069	52.87%	220,585	77.7876%	\$ 171,587.00	0.0296504	0.9372
470	0306801202600	LITCHFIELD C U SCHOOL DIST 12	MONTGOMERY	Unit	30.85%	158,795,382	0.0100	69.15%	1,098,070	90.4828%	\$ 993,564.00	0.0372712	0.9364
471	4908130002600	ROCKRIDGE C U SCHOOL DIST 300	ROCK ISLAND	Unit	79.40%	237,742,014	0.0100	20.60%	489,748	36.9564%	\$ 180,993.00	0.0372651	0.9363
472	2003000702600	GALLATIN C U SCHOOL DISTRICT 7	GALLATIN	Unit	27.79%	78,294,635	0.0100	72.21%	565,365	92.2772%	\$ 521,702.00	0.0372642	0.9362
473	3009108402600	SHAWNEE C U SCH DIST 84	UNION	Unit	73.54%	63,254,259	0.0100	26.46%	167,370	45.9187%	\$ 76,854.00	0.0372109	0.9349
474	0601610100200	WESTERN SPRINGS SCHOOL DIST 101	COOK	Elementary	90.00%	611,502,761	0.0069	10.00%	421,936	19.0000%	\$ 80,167.00	0.0295502	0.9340
475	4005600902600	SOUTHWESTERN C U SCH DIST 9	MACOUPIN	Unit	34.85%	163,930,211	0.0100	65.15%	1,068,005	87.8548%	\$ 938,293.00	0.0371748	0.9340
476	1706401902600	RIDGEVIEW COMM UNIT SCH DIST 19	MCLEAN	Unit	87.21%	148,788,864	0.0100	12.79%	190,300	23.9442%	\$ 45,565.00	0.0371498	0.9334
477	4908120002600	SHERRARD COMM UNIT SCH DIST 200	ROCK ISLAND	Unit	40.96%	190,930,049	0.0100	59.04%	1,127,251	83.2228%	\$ 938,129.00	0.0371138	0.9324
478	5306019102600	MIDWEST CENTRAL CUSD 191	MASON	Unit	33.84%	109,509,943	0.0100	66.16%	724,517	88.5485%	\$ 641,549.00	0.0370838	0.9317
479	4105701500300	WOOD RIVER-HARTFORD ELEM S D 15	MADISON	Elementary	43.32%	127,656,390	0.0069	56.68%	499,253	81.2338%	\$ 405,562.00	0.0294757	0.9317
480	4406302600400	CARY C C SCHOOL DIST 26	MCHENRY	Elementary	53.26%	721,710,795	0.0069	46.74%	2,327,560	71.6337%	\$ 1,667,317.00	0.0294599	0.9312
481	0410113300400	PRAIRIE HILL C C SCH DIST 133	WINNEBAGO	Elementary	37.32%	147,259,682	0.0069	62.68%	636,886	86.0722%	\$ 548,181.00	0.0294093	0.9296
482	3404912001300	MUNDELEIN CONS HIGH SCH DIST 120	LAKE	High School	45.65%	1,530,596,801	0.0031	54.35%	2,578,826	79.1608%	\$ 2,041,418.00	0.0213221	0.9281
483	0106900102600	FRANKLIN C U SCHOOL DISTRICT 1	MORGAN	Unit	77.38%	84,523,091	0.0100	22.62%	191,191	40.1234%	\$ 76,712.00	0.0369264	0.9277
484	0501602900200	SUNSET RIDGE SCHOOL DIST 29	COOK	Elementary	90.00%	487,002,321	0.0069	10.00%	336,031	19.0000%	\$ 63,845.00	0.0293488	0.9277
485	1705342900400	PONTIAC C C SCHOOL DIST 429	LIVINGSTON	Elementary	34.16%	204,115,709	0.0069	65.84%	927,289	88.3309%	\$ 819,083.00	0.0293485	0.9277
486	4105700902600	GRANITE CITY C U SCHOOL DIST 9	MADISON	Unit	20.76%	571,250,365	0.0100	79.24%	4,526,587	95.6902%	\$ 4,331,501.00	0.0369221	0.9276
487	4105700702600	EDWARDSVILLE C U SCHOOL DIST 7	MADISON	Unit	74.19%	1,622,262,527	0.0100	25.81%	4,187,059	44.9584%	\$ 1,882,436.00	0.0369157	0.9275
488	4105700502600	HIGHLAND COMM UNIT SCH DIST 5	MADISON	Unit	49.82%	447,281,875	0.0100	50.18%	2,244,460	75.1797%	\$ 1,687,377.00	0.0368475	0.9258
489	3204605300200	BOURBONNAIS SCHOOL DIST 53	KANKAKEE	Elementary	39.35%	491,128,145	0.0069	60.65%	2,055,297	84.5158%	\$ 1,737,050.00	0.0292574	0.9248
490	4709800602600	MORRISON COMM UNIT SCH DIST 6	WHITESIDE	Unit	41.46%	135,124,124	0.0100	58.54%	791,016	82.8107%	\$ 655,045.00	0.0368042	0.9247
491	2102811500400	EWING NORTHERN C C DISTRICT 115	FRANKLIN	Elementary	18.00%	31,292,526	0.0069	82.00%	177,053	96.7600%	\$ 171,316.00	0.0292400	0.9242
492	2102817402600	THOMPSONVILLE CUSD 174	FRANKLIN	Unit	19.27%	25,295,788	0.0100	80.73%	204,212	96.2867%	\$ 196,628.00	0.0366700	0.9213
493	1108700402600	SHELBYVILLE C U SCHOOL DIST 4	SHELBY	Unit	30.04%	141,457,895	0.0100	69.96%	989,639	90.9760%	\$ 900,333.00	0.0366371	0.9205
494	2104400102600	GOREVILLE COMM UNIT DIST 1	JOHNSON	Unit	32.38%	68,680,789	0.0100	67.62%	464,419	89.5154%	\$ 415,726.00	0.0365681	0.9187
495	0301100302600	TAYLORVILLE C U SCH DIST 3	CHRISTIAN	Unit	42.47%	334,092,885	0.0100	57.53%	1,922,036	81.9630%	\$ 1,575,358.00	0.0365398	0.9180
496	5008213000400	SMITHTON C C SCHOOL DIST 130	ST CLAIR	Elementary	46.22%	116,665,665	0.0069	53.78%	432,925	78.6371%	\$ 340,439.00	0.0290331	0.9177
497	3404912401600	GRANT COMM H S DISTRICT 124	LAKE	High School	31.61%	988,614,180	0.0031	68.39%	2,095,951	90.0081%	\$ 1,886,525.00	0.0210806	0.9175
498	4908110002600	RIVERDALE C U SCHOOL DIST 100	ROCK ISLAND	Unit	56.33%	177,168,620	0.0100	43.67%	773,695	68.2693%	\$ 528,196.00	0.0364843	0.9166
499	1304107900200	SUMMERSVILLE SCHOOL DIST 79	JEFFERSON	Elementary	16.18%	26,699,568	0.0069	83.82%	154,419	97.3821%	\$ 150,376.00	0.0289885	0.9163
500	4105700102600	ROXANA COMM UNIT SCHOOL DIST 1	MADISON	Unit	90.00%	536,939,102	0.0100	10.00%	536,939	19.0000%	\$ 102,018.00	0.0364222	0.9151
501	3204600102600	MOMENCE COMM UNIT SCH DIST 1	KANKAKEE	Unit	32.95%	138,797,535	0.0100	67.05%	930,637	89.1430%	\$ 829,597.00	0.0364014	0.9146
502	4105700202600	TRIAD COMM UNIT SCHOOL DIST 2	MADISON	Unit	47.07%	605,698,413	0.0100	52.93%	3,205,961	77.8442%	\$ 2,495,653.00	0.0363979	0.9145
503	0501620301700	NEW TRIER TWP H S DIST 203	COOK	High School	90.00%	5,310,879,777	0.0031	10.00%	1,646,372	19.0000%	\$ 312,810.00	0.0209968	0.9139
504	3505012400200	PERU ELEM SCHOOL DISTRICT 124	LASALLE	Elementary	46.85%	198,296,002	0.0069	53.15%	727,220	78.0508%	\$ 567,600.00	0.0289110	0.9138
505	5108400102600	TRI CITY COMM UNIT SCH DIST 1	SANGAMON	Unit	51.08%	91,174,819	0.0100	48.92%	446,027	73.9083%	\$ 329,651.00	0.0363394	0.9130
506	0601608600200	UNION RIDGE SCHOOL DIST 86	COOK	Elementary	56.16%	213,839,799	0.0069	43.84%	646,856	68.4605%	\$ 442,841.00	0.0288600	0.9122
507	5609901700200	CHANNNAHON SCHOOL DISTRICT 17	WILL	Elementary	90.00%	675,900,183	0.0069	10.00%	466,371	19.0000%	\$ 88,610.00	0.0288595	0.9122
508	2008300402600	ELDORADO COMM UNIT DISTRICT 4	SALINE	Unit	13.77%	65,419,061	0.0100	86.23%	564,108	98.1039%	\$ 553,411.00	0.0362969	0.9119
509	0501603100200	WEST NORTHFIELD SCHOOL DIST 31	COOK	Elementary	90.00%	622,047,682	0.0069	10.00%	429,212	19.0000%	\$ 81,550.00	0.0288415	0.9116
510	1902204500200	VILLA PARK SCHOOL DIST 45	DUPAGE	Elementary	62.18%	1,275,218,847	0.0069	37.82%	3,327,785	61.3365%	\$ 2,041,146.00	0.0288189	0.9109
511	3507853502600	PUTNAM CO C U SCHOOL DIST 535	PUTNAM	Unit	67.19%	148,285,112	0.0100	32.81%	486,523	54.8550%	\$ 266,882.00	0.0362174	0.9099
512	4807232302600	DUNLAP C U SCHOOL DIST 323	PEORIA	Unit	64.67%	869,642,507	0.0100	35.33%	3,072,446	58.1779%	\$ 1,787,484.00	0.0362113	0.9098
513	2602906602500	CANTON UNION SCHOOL DIST 66	FULTON	Unit	25.57%	213,832,143	0.0100	74.43%	1,591,552	93.4618%	\$ 1,487,492.00	0.0361117	0.9073
514	4807231600400	LIMESTONE WALTERS C C S DIST 316	PEORIA	Elementary	64.02%	50,464,030	0.0069	35.98%	125,283	59.0144%	\$ 73,935.00	0.0286507	0.9056
515	1705323200200	DWIGHT COMMON SCHOOL DIST 232	LIVINGSTON	Elementary	65.36%	138,382,969	0.0069	34.64%	330,757	57.2807%	\$ 189,459.00	0.0286452	0.9054

516	0601609400200	KOMAREK SCHOOL DIST 94	COOK	Elementary	65.83%	187,110,918	0.0069	34.17%	441,157	56.6641%	\$ 249,977.00	0.0286443	0.9054
517	1705343500400	ODELL COMM CONS SCHOOL DIST 435	LIVINGSTON	Elementary	23.89%	33,575,361	0.0069	76.11%	176,324	94.2927%	\$ 166,260.00	0.0285949	0.9038
518	3505018500400	WALTHAM C C SCHOOL DIST 185	LASALLE	Elementary	90.00%	82,229,453	0.0069	10.00%	56,738	19.0000%	\$ 10,780.00	0.0285791	0.9033
519	3404903700200	GAVIN SCHOOL DIST 37	LAKE	Elementary	37.37%	202,392,111	0.0069	62.63%	874,631	86.0348%	\$ 752,487.00	0.0285781	0.9033
520	1902208701700	GLENBARD TWP H S DIST 87	DUPAGE	High School	57.57%	6,300,603,064	0.0031	42.43%	8,287,372	66.8570%	\$ 5,540,684.00	0.0207254	0.9021
521	3905500302600	MT ZION COMM UNIT SCH DIST 3	MACON	Unit	37.16%	307,214,176	0.0100	62.84%	1,930,533	86.1913%	\$ 1,663,952.00	0.0358496	0.9007
522	1902203400200	WINFIELD SCHOOL DISTRICT 34	DUPAGE	Elementary	90.00%	170,044,323	0.0069	10.00%	117,330	19.0000%	\$ 22,292.00	0.0284726	0.9000
523	2110000102600	JOHNSTON CITY C U SCH DIST 1	WILLIAMSON	Unit	18.15%	85,166,135	0.0100	81.85%	697,084	96.7058%	\$ 674,120.00	0.0357742	0.8988
524	4105700302600	VENICE COMM UNIT SCHOOL DIST 3	MADISON	Unit	22.23%	8,884,507	0.0100	77.77%	69,094	95.0583%	\$ 65,679.00	0.0357387	0.8979
525	0501622501700	NORTHFIELD TWP HIGH SCH DIST 225	COOK	High School	90.00%	6,108,201,412	0.0031	10.00%	1,893,542	19.0000%	\$ 359,772.00	0.0206237	0.8977
526	4005600802600	BUNKER HILL C U SCHOOL DIST 8	MACOUPIN	Unit	24.70%	60,506,260	0.0100	75.30%	455,612	93.8991%	\$ 427,815.00	0.0356619	0.8960
527	0306802202600	NOKOMIS COMM UNIT SCH DIST 22	MONTGOMERY	Unit	32.49%	71,156,946	0.0100	67.51%	480,380	89.4440%	\$ 429,671.00	0.0356192	0.8949
528	5309030301600	PEKIN COMM H S DIST 303	TAZEWELL	High School	25.43%	642,099,552	0.0031	74.57%	1,484,322	93.5332%	\$ 1,388,333.00	0.0205244	0.8933
529	1301406200200	DAMIANSVILLE SCHOOL DISTRICT 62	CLINTON	Elementary	50.68%	20,855,649	0.0069	49.32%	70,973	74.3154%	\$ 52,743.00	0.0282189	0.8919
530	0100100202600	LIBERTY COMM UNIT SCHOOL DIST 2	ADAMS	Unit	41.91%	85,538,771	0.0100	58.09%	496,894	82.4355%	\$ 409,617.00	0.0354563	0.8908
531	5008211900200	BELLE VALLEY SCHOOL DIST 119	ST CLAIR	Elementary	14.74%	99,874,341	0.0069	85.26%	587,554	97.8273%	\$ 574,788.00	0.0281764	0.8906
532	4709800502600	STERLING C U DIST 5	WHITESIDE	Unit	25.71%	346,058,462	0.0100	74.29%	2,570,868	93.3900%	\$ 2,400,932.00	0.0354241	0.8900
533	5108401602600	COMMUNITY UNIT SCHOOL DIST 16	SANGAMON	Unit	78.90%	211,891,730	0.0100	21.10%	447,091	37.7479%	\$ 168,767.00	0.0353589	0.8884
534	0601620401700	LYONS TWP H S DIST 204	COOK	High School	74.42%	3,514,376,604	0.0031	25.58%	2,786,830	44.6166%	\$ 1,243,389.00	0.0203982	0.8878
535	1305872202600	ODIN C U SCHOOL DIST 722	MARION	Unit	12.72%	16,128,859	0.0100	87.28%	140,772	98.3820%	\$ 138,494.00	0.0353350	0.8878
536	1902201300200	BLOOMINGDALE SCHOOL DISTRICT 13	DUPAGE	Elementary	90.00%	625,636,464	0.0069	10.00%	431,689	19.0000%	\$ 82,020.00	0.0280706	0.8873
537	1304120101700	MT VERNON TWP H S DIST 201	JEFFERSON	High School	24.61%	426,823,129	0.0031	75.39%	997,524	93.9435%	\$ 937,108.00	0.0203828	0.8872
538	0301100402600	EDINBURG C U SCH DIST 4	CHRISTIAN	Unit	62.29%	53,261,627	0.0100	37.71%	200,849	61.1996%	\$ 122,918.00	0.0353061	0.8870
539	3304820202600	KNOXVILLE C U SCHOOL DIST 202	KNOX	Unit	35.32%	125,949,846	0.0100	64.68%	814,643	87.5250%	\$ 713,016.00	0.0352477	0.8856
540	3404906800200	OAK GROVE SCHOOL DIST 68	LAKE	Elementary	90.00%	561,987,465	0.0069	10.00%	387,771	19.0000%	\$ 73,676.00	0.0280080	0.8853
541	2603433702600	SOUTHEASTERN C U SCH DIST 337	HANCOCK	Unit	57.07%	85,115,920	0.0100	42.93%	365,402	67.4302%	\$ 246,391.00	0.0352185	0.8848
542	2110000502600	CARTERVILLE C U SCH DIST 5	WILLIAMSON	Unit	23.67%	219,520,098	0.0100	76.33%	1,675,596	94.3973%	\$ 1,581,717.00	0.0352021	0.8844
543	5609909200200	WILL COUNTY SCHOOL DISTRICT 92	WILL	Elementary	90.00%	847,297,510	0.0069	10.00%	584,635	19.0000%	\$ 111,080.00	0.0279771	0.8843
544	3007300500200	TAMAROA SCHOOL DIST 5	PERRY	Elementary	17.33%	10,308,307	0.0069	82.67%	58,800	96.9967%	\$ 57,034.00	0.0279762	0.8843
545	5106521302600	ATHENS COMM UNIT SCH DIST 213	MENARD	Unit	39.68%	142,359,952	0.0100	60.32%	858,715	84.2550%	\$ 723,510.00	0.0351919	0.8842
546	5008211300200	WOLF BRANCH SCH DIST 113	ST CLAIR	Elementary	61.52%	196,780,434	0.0069	38.48%	522,475	62.1529%	\$ 324,733.00	0.0279711	0.8841
547	3905501502600	MERIDIAN COMM UNIT SCH DIST 15	MACON	Unit	41.30%	134,255,137	0.0100	58.70%	788,077	82.9431%	\$ 653,655.00	0.0351877	0.8841
548	5106520202600	PORTA COMM UNIT SCHOOL DIST 202	MENARD	Unit	56.50%	182,567,095	0.0100	43.50%	794,166	68.0775%	\$ 540,648.00	0.0351877	0.8841
549	5008207701600	FREEBURG COMM H S DIST 77	ST CLAIR	High School	37.10%	316,468,997	0.0031	62.90%	617,082	86.2359%	\$ 532,146.00	0.0203107	0.8840
550	1705440401600	LINCOLN COMM H S DIST 404	LOGAN	High School	34.37%	383,805,597	0.0031	65.63%	780,864	88.1870%	\$ 688,620.00	0.0203062	0.8838
551	3505012500200	OGLESBY ELEM SCH DIST 125	LASALLE	Elementary	26.26%	62,964,249	0.0069	73.74%	320,365	93.1041%	\$ 298,273.00	0.0278937	0.8817
552	2110000402600	HERRIN C U SCH DIST 4	WILLIAMSON	Unit	17.66%	184,251,537	0.0100	82.34%	1,517,127	96.8812%	\$ 1,469,811.00	0.0350646	0.8810
553	4709800202600	RIVER BEND COMM UNIT DIST 2	WHITESIDE	Unit	42.81%	130,098,492	0.0100	57.19%	744,033	81.6730%	\$ 607,674.00	0.0350387	0.8803
554	51084003A2600	ROCHESTER COMM UNIT SCH DIST 3A	SANGAMON	Unit	42.08%	287,755,339	0.0100	57.92%	1,666,678	82.2927%	\$ 1,371,554.00	0.0350316	0.8801
555	4807206900200	PLEASANT HILL SCHOOL DIST 69	PEORIA	Elementary	12.87%	15,761,871	0.0069	87.13%	94,759	98.3436%	\$ 93,189.00	0.0277668	0.8777
556	4406315401600	MARENGO COMM HS DIST 154	MCHENRY	High School	37.32%	401,103,620	0.0031	62.68%	779,376	86.0722%	\$ 670,825.00	0.0201625	0.8776
557	0701611800400	PALOS COMM CONS SCHOOL DIST 118	COOK	Elementary	82.88%	805,822,101	0.0069	17.12%	951,901	31.3091%	\$ 298,031.00	0.0277500	0.8771
558	0501605900400	COMM CONS SCH DIST 59	COOK	Elementary	88.57%	3,195,562,953	0.0069	11.43%	2,520,244	21.5536%	\$ 543,202.00	0.0277485	0.8771
559	3404907900200	FREMONT SCHOOL DIST 79	LAKE	Elementary	88.87%	941,477,791	0.0069	11.13%	723,026	21.0212%	\$ 151,988.00	0.0277402	0.8768
560	2009700502600	CARM-WHITE COUNTY C U S DIST 5	WHITE	Unit	34.63%	161,854,617	0.0100	65.37%	1,058,043	88.0076%	\$ 931,158.00	0.0348573	0.8758
561	5108401402600	RIVERTON C U SCHOOL DIST 14	SANGAMON	Unit	25.02%	127,366,509	0.0100	74.98%	954,994	93.7400%	\$ 895,211.00	0.0348494	0.8756
562	1705323001700	DWIGHT TWP H S DIST 230	LIVINGSTON	High School	63.38%	152,615,887	0.0031	36.62%	173,252	59.8298%	\$ 103,656.00	0.0201149	0.8755
563	1301400302600	WESCLIN C U SCHOOL DISTRICT 3	CLINTON	Unit	32.49%	163,363,260	0.0100	67.51%	1,102,865	89.4440%	\$ 986,446.00	0.0347912	0.8741
564	5309010200200	N PEKIN & MARQUETTE HGHT S D 102	TAZEWELL	Elementary	29.99%	66,798,970	0.0069	70.01%	322,685	91.0060%	\$ 293,662.00	0.0276213	0.8731
565	2404701801600	NEWARK COMM H S DIST 18	KENDALL	High School	67.45%	131,856,006	0.0031	32.55%	133,049	54.5050%	\$ 72,518.00	0.0200366	0.8721
566	0501603700200	AVOCA SCHOOL DIST 37	COOK	Elementary	90.00%	500,581,249	0.0069	10.00%	345,401	19.0000%	\$ 65,626.00	0.0275690	0.8714
567	2608500502600	SCHUYLER-INDUSTRY	SCHUYLER	Unit	52.97%	161,843,082	0.0100	47.03%	761,148	71.9418%	\$ 547,583.00	0.0346746	0.8712
568	3505014100200	OTTAWA ELEM SCHOOL DIST 141	LASALLE	Elementary	34.63%	323,646,681	0.0069	65.37%	1,459,818	88.0076%	\$ 1,284,751.00	0.0275491	0.8708

569	0701612800200	PALOS HEIGHTS SCHOOL DIST 128	COOK	Elementary	90.00%	309,142,475	0.0069	10.00%	213,308	19.0000%	\$ 40,528.00	0.0275473	0.8707
570	3905500102600	ARGENTA-OREANA COMM UNIT SCH D 1	MACON	Unit	48.68%	144,899,984	0.0100	51.32%	743,626	76.3026%	\$ 567,405.00	0.0346529	0.8706
571	2803722802600	GENESEO COMM UNIT SCH DIST 228	HENRY	Unit	54.51%	411,372,658	0.0100	45.49%	1,871,334	70.2866%	\$ 1,315,297.00	0.0346124	0.8696
572	2102810301300	BENTON CONS HIGH SCHOOL DIST 103	FRANKLIN	High School	14.48%	187,514,341	0.0031	85.52%	497,123	97.9033%	\$ 486,699.00	0.0199431	0.8680
573	4005600202600	NORTHWESTERN C U SCH DIST 2	MACOUPIN	Unit	24.29%	52,784,671	0.0100	75.71%	399,632	94.1000%	\$ 376,053.00	0.0345402	0.8678
574	3505023000400	RUTLAND C C SCHOOL DIST 230	LASALLE	Elementary	90.00%	37,685,465	0.0069	10.00%	26,002	19.0000%	\$ 4,940.00	0.0274222	0.8668
575	3404907000200	LIBERTYVILLE SCHOOL DIST 70	LAKE	Elementary	90.00%	1,124,116,350	0.0069	10.00%	775,640	19.0000%	\$ 147,371.00	0.0273766	0.8653
576	4506700502600	WATERLOO COMM UNIT SCH DIST 5	MONROE	Unit	65.14%	536,209,117	0.0100	34.86%	1,869,224	57.5678%	\$ 1,076,071.00	0.0344355	0.8652
577	56099070C0400	LARAWAY C C SCHOOL DIST 70C	WILL	Elementary	90.00%	384,887,593	0.0069	10.00%	265,572	19.0000%	\$ 50,458.00	0.0273123	0.8633
578	1705300502600	WOODLAND C U S DIST 5	LIVINGSTON	Unit	32.33%	67,461,500	0.0100	67.67%	456,511	89.5477%	\$ 408,795.00	0.0343559	0.8632
579	3303623502600	WEST CENTRAL	HENDERSON	Unit	78.57%	170,826,585	0.0100	21.43%	366,081	38.2676%	\$ 140,090.00	0.0343046	0.8619
580	0306800302600	HILLSBORO COMM UNIT SCH DIST 3	MONTGOMERY	Unit	30.85%	174,724,458	0.0100	69.15%	1,208,219	90.4828%	\$ 1,093,230.00	0.0342968	0.8617
581	2110000302600	CRAB ORCHARD C U SCH DIST 3	WILLIAMSON	Unit	19.03%	41,157,212	0.0100	80.97%	333,249	96.3786%	\$ 321,180.00	0.0342576	0.8607
582	3907410002600	CERRO GORDO C U SCHOOL DIST 100	PIATT	Unit	65.89%	84,533,691	0.0100	34.11%	288,344	56.5851%	\$ 163,159.00	0.0341883	0.8589
583	0800830802600	EASTLAND COMM UNIT SCH DIST 308	CARROLL	Unit	90.00%	216,682,726	0.0100	10.00%	216,682	19.0000%	\$ 41,169.00	0.0341370	0.8577
584	3204625600400	ST ANNE C C SCHOOL DIST 256	KANKAKEE	Elementary	39.29%	60,741,831	0.0069	60.71%	254,446	84.5630%	\$ 215,167.00	0.0271240	0.8573
585	1902206100200	DARIEN SCHOOL DIST 61	DUPAGE	Elementary	79.56%	562,881,036	0.0069	20.44%	793,864	36.7021%	\$ 291,364.00	0.0270892	0.8562
586	11012003C2600	MARTINSVILLE C U SCH DIST 3C	CLARK	Unit	30.55%	44,929,090	0.0100	69.45%	312,032	90.6670%	\$ 282,909.00	0.0340618	0.8558
587	3505004400200	STREATOR ELEM SCHOOL DIST 44	LASALLE	Elementary	15.65%	158,527,400	0.0069	84.35%	922,653	97.5508%	\$ 900,055.00	0.0270428	0.8548
588	1102300102600	SHILOH COMM UNIT SCH DIST 1	EDGAR	Unit	90.00%	140,828,507	0.0100	10.00%	140,828	19.0000%	\$ 26,757.00	0.0339969	0.8541
589	11012004C2600	CASEY-WESTFIELD C U SCH DIST 4C	CLARK	Unit	31.51%	108,390,194	0.0100	68.49%	742,364	90.0712%	\$ 668,656.00	0.0339830	0.8538
590	1208000102600	EAST RICHLAND C U SCH DIST 1	RICHLAND	Unit	31.31%	262,319,308	0.0100	68.69%	1,801,871	90.1968%	\$ 1,625,230.00	0.0339334	0.8525
591	2404709000400	USBON COMM CONS SCH DIST 90	KENDALL	Elementary	70.39%	37,193,865	0.0069	29.61%	75,990	50.4525%	\$ 38,338.00	0.0269459	0.8517
592	0901014200400	LUDLOW C C SCHOOL DIST 142	CHAMPAIGN	Elementary	59.87%	21,810,558	0.0069	40.13%	60,392	64.1558%	\$ 38,744.00	0.0268543	0.8488
593	4406315601600	MCHENRY COMM H S DIST 156	MCHEHRY	High School	33.63%	1,291,924,008	0.0031	66.37%	2,658,094	88.6902%	\$ 2,357,469.00	0.0194873	0.8482
594	4705222000200	STEWART ELEM SCHOOL DIST 220	LEE	Elementary	90.00%	32,811,904	0.0069	10.00%	22,640	19.0000%	\$ 4,301.00	0.0267990	0.8471
595	5609915900200	MOKENA SCHOOL DIST 159	WILL	Elementary	90.00%	643,274,726	0.0069	10.00%	443,859	19.0000%	\$ 84,333.00	0.0267961	0.8470
596	5309005100200	CENTRAL SCHOOL DISTRICT 51	TAZEWELL	Elementary	47.42%	269,907,526	0.0069	52.58%	979,229	77.5134%	\$ 759,034.00	0.0267614	0.8459
597	1201303502600	FLORA COMM UNIT SCH DIST 35	CLAY	Unit	21.09%	115,418,177	0.0100	78.91%	910,764	95.5521%	\$ 870,254.00	0.0336540	0.8455
598	5108401102600	PAWNEE COMM UNIT SCHOOL DIST 11	SANGAMON	Unit	51.43%	87,120,449	0.0100	48.57%	423,144	73.5496%	\$ 311,220.00	0.0336427	0.8452
599	2009601700400	JASPER COMM CONS SCHOOL DIST 17	WAYNE	Elementary	12.87%	15,136,608	0.0069	87.13%	91,000	98.3436%	\$ 89,492.00	0.0267188	0.8445
600	5008207000400	FREEBURG C C SCHOOL DIST 70	ST CLAIR	Elementary	52.57%	183,806,571	0.0069	47.43%	601,538	72.3640%	\$ 435,296.00	0.0266994	0.8439
601	0501603400400	GLENVIEW C C SCHOOL DIST 34	COOK	Elementary	90.00%	2,408,359,819	0.0069	10.00%	1,661,768	19.0000%	\$ 315,735.00	0.0266766	0.8432
602	0108600102600	WINCHESTER C U SCH DIST 1	SCOTT	Unit	32.43%	68,099,412	0.0100	67.57%	460,147	89.4830%	\$ 411,753.00	0.0335256	0.8423
603	4406316500300	MARENGO-UNION ELEM CONS DIST 165	MCHEHRY	Elementary	38.69%	271,130,330	0.0069	61.31%	1,146,987	85.0308%	\$ 975,292.00	0.0266384	0.8420
604	2102809100400	AKIN COMM CONS SCHOOL DIST 91	FRANKLIN	Elementary	90.00%	58,708,834	0.0069	10.00%	40,509	19.0000%	\$ 7,696.00	0.0265870	0.8404
605	1102309502500	PARIS-UNION SCHOOL DIST 95	EDGAR	Unit	16.93%	87,958,422	0.0100	83.07%	730,670	97.1338%	\$ 709,727.00	0.0334096	0.8394
606	3304820502600	GALESBURG C U SCHOOL DIST 205	KNOX	Unit	28.71%	471,861,632	0.0100	71.29%	3,363,901	91.7574%	\$ 3,086,626.00	0.0333854	0.8388
607	2404706600400	NEWARK COMM CONS SCH DIST 66	KENDALL	Elementary	81.34%	89,096,526	0.0069	18.66%	114,715	33.8380%	\$ 38,817.00	0.0265039	0.8377
608	5008210400200	CENTRAL SCHOOL DIST 104	ST CLAIR	Elementary	75.02%	195,564,670	0.0069	24.98%	337,079	43.7200%	\$ 147,370.00	0.0264919	0.8374
609	3003913000400	GIANT CITY C C SCHOOL DIST 130	JACKSON	Elementary	42.25%	42,870,038	0.0069	57.75%	170,826	82.1494%	\$ 140,332.00	0.0264778	0.8369
610	0501606800200	SKOKIE SCHOOL DIST 68	COOK	Elementary	90.00%	1,034,400,231	0.0069	10.00%	713,736	19.0000%	\$ 135,609.00	0.0264544	0.8362
611	3505014001700	OTTAWA TWP H S DIST 140	LASALLE	High School	44.51%	674,854,439	0.0031	55.49%	1,160,877	80.1886%	\$ 930,891.00	0.0191813	0.8349
612	3204625800400	ST GEORGE C C SCHOOL DIST 258	KANKAKEE	Elementary	50.22%	93,632,693	0.0069	49.78%	321,611	74.7795%	\$ 240,499.00	0.0263937	0.8343
613	1102130502600	ARTHUR C U SCHOOL DIST 305	PIATT	Unit	81.38%	255,158,529	0.0100	18.62%	475,105	33.7730%	\$ 160,457.00	0.0332034	0.8342
614	1309504900400	NASHVILLE C C SCH DISTRICT 49	WASHINGTON	Elementary	53.72%	142,253,876	0.0069	46.28%	454,262	71.1416%	\$ 323,169.00	0.0263554	0.8330
615	0901019700400	PRAIRIEVIEW-OGDEN CCSD 197	CHAMPAIGN	Elementary	84.44%	93,246,423	0.0069	15.56%	100,113	28.6989%	\$ 28,731.00	0.0263062	0.8315
616	0107501002600	PIKELAND C U SCH DIST 10	PIKE	Unit	34.10%	144,835,380	0.0100	65.90%	954,465	88.3719%	\$ 843,478.00	0.0330606	0.8306
617	4105701102600	ALTON COMM UNIT SCHOOL DIST 11	MADISON	Unit	33.37%	780,715,777	0.0100	66.63%	5,201,909	88.8644%	\$ 4,622,646.00	0.0330382	0.8301
618	0601609900200	CICERO SCHOOL DISTRICT 99	COOK	Elementary	8.27%	790,912,714	0.0069	91.73%	5,005,979	99.3161%	\$ 4,971,741.00	0.0262136	0.8286
619	1301414150200	ST ROSE SCHOOL DISTRICT 14-15	CLINTON	Elementary	48.39%	37,915,165	0.0069	51.61%	135,019	76.5841%	\$ 103,403.00	0.0261820	0.8276
620	2009334802600	WABASH C U SCH DIST 348	WABASH	Unit	29.50%	159,846,856	0.0100	70.50%	1,126,920	91.2975%	\$ 1,028,849.00	0.0329017	0.8266
621	5008208500200	SHILOH VILLAGE SCHOOL DIST 85	ST CLAIR	Elementary	34.16%	103,562,623	0.0069	65.84%	470,480	88.3309%	\$ 415,579.00	0.0261487	0.8265

622	0100100302600	CAMP POINT C U SCHOOL DIST 3	ADAMS	Unit	44.00%	129,870,534	0.0100	56.00%	727,274	80.6400%	\$ 586,473.00	0.0328906	0.8263
623	1902210801600	LAKE PARK COMM H S DIST 108	DUPAGE	High School	68.63%	2,394,311,663	0.0031	31.37%	2,328,396	52.8992%	\$ 1,231,703.00	0.0189651	0.8255
624	4709814500400	MONTMORENCY C C SCH DIST 145	WHITESIDE	Elementary	55.76%	54,145,844	0.0069	44.24%	165,283	68.9082%	\$ 113,893.00	0.0261042	0.8251
625	0601620101700	J S MORTON H S DISTRICT 201	COOK	High School	10.35%	1,951,118,436	0.0031	89.65%	5,422,450	98.9288%	\$ 5,364,363.00	0.0189149	0.8233
626	3404912101700	WARREN TWP HIGH SCH DIST 121	LAKE	High School	42.31%	2,272,634,275	0.0031	57.69%	4,064,356	82.0986%	\$ 3,336,780.00	0.0188416	0.8201
627	3505008200400	DEER PARK C C SCHOOL DIST 82	LASALLE	Elementary	90.00%	41,062,284	0.0069	10.00%	28,332	19.0000%	\$ 5,383.00	0.0259284	0.8195
628	5310206900200	GERMANTOWN HILLS SCHOOL DIST 69	WOODFORD	Elementary	44.28%	159,503,141	0.0069	55.72%	613,238	80.3928%	\$ 492,999.00	0.0259128	0.8191
629	1205101002600	RED HILL C U SCHOOL DIST 10	LAWRENCE	Unit	20.80%	80,395,224	0.0100	79.20%	636,730	95.6736%	\$ 609,182.00	0.0325866	0.8187
630	4507914002600	SPARTA C U SCHOOL DIST 140	RANDOLPH	Unit	23.44%	120,046,387	0.0100	76.56%	919,075	94.5057%	\$ 868,577.00	0.0325596	0.8180
631	1301400102600	CARLYLE C U SCHOOL DISTRICT 1	CLINTON	Unit	50.74%	172,257,650	0.0100	49.26%	848,541	74.2545%	\$ 630,080.00	0.0325230	0.8171
632	3404903800200	BIG HOLLOW SCHOOL DIST 38	LAKE	Elementary	35.32%	419,907,700	0.0069	64.68%	1,874,014	87.5250%	\$ 1,640,230.00	0.0258276	0.8164
633	5108401502600	WILLIAMSVILLE C U SCHOOL DIST 15	SANGAMON	Unit	42.92%	206,497,877	0.0100	57.08%	1,178,689	81.5787%	\$ 961,559.00	0.0324096	0.8143
634	5409222501700	ARMSTRONG TWP HS DIST 225	VERMILION	High School	90.00%	71,784,191	0.0031	10.00%	22,253	19.0000%	\$ 4,228.00	0.0186918	0.8136
635	1902209401600	COMMUNITY HIGH SCH DISTRICT 94	DUPAGE	High School	34.53%	1,353,357,751	0.0031	65.47%	2,746,734	88.0768%	\$ 2,419,235.00	0.0186871	0.8134
636	1902210001600	FENTON COMM H S DIST 100	DUPAGE	High School	65.09%	1,366,702,738	0.0031	34.91%	1,479,059	57.6329%	\$ 852,424.00	0.0186863	0.8133
637	0302502002600	BEECHER CITY C U SCHOOL DIST 20	EFFINGHAM	Unit	78.23%	78,247,533	0.0100	21.77%	170,344	38.8007%	\$ 66,094.00	0.0323278	0.8122
638	2009622501600	FAIRFIELD COMM H S DIST 225	WAYNE	High School	16.60%	116,601,472	0.0031	83.40%	301,461	97.2444%	\$ 293,153.00	0.0186481	0.8117
639	3204630701600	BRADLEY BOURBONNAIS C HS D 307	KANKAKEE	High School	29.74%	837,963,919	0.0031	70.26%	1,825,135	91.1553%	\$ 1,663,707.00	0.0186371	0.8112
640	5309005200200	WASHINGTON SCHOOL DIST 52	TAZEWELL	Elementary	38.25%	156,511,403	0.0069	61.75%	666,855	85.3694%	\$ 569,289.00	0.0256376	0.8104
641	4707123100400	ROCHELLE COMM CONS DIST 231	OGLE	Elementary	42.14%	327,421,257	0.0069	57.86%	1,307,176	82.2422%	\$ 1,075,050.00	0.0255930	0.8089
642	2008300302600	HARRISBURG C U SCHOOL DIST 3	SALINE	Unit	17.96%	144,089,210	0.0100	82.04%	1,182,107	96.7744%	\$ 1,143,976.00	0.0321961	0.8089
643	1305810002600	PATOKA COMM UNIT SCH DIST 100	MARION	Unit	78.90%	53,651,367	0.0100	21.10%	113,204	37.7479%	\$ 42,732.00	0.0321660	0.8081
644	5309007600200	CREVE COEUR SCHOOL DISTRICT 76	TAZEWELL	Elementary	18.80%	59,361,940	0.0069	81.20%	332,593	96.4656%	\$ 320,837.00	0.0255638	0.8080
645	1902206300200	CASS SCHOOL DIST 63	DUPAGE	Elementary	90.00%	375,891,461	0.0069	10.00%	259,365	19.0000%	\$ 49,279.00	0.0255527	0.8077
646	3007330002600	DU QUOIN C U SCHOOL DISTRICT 300	PERRY	Unit	15.41%	100,399,723	0.0100	84.59%	849,281	97.6253%	\$ 829,113.00	0.0321306	0.8073
647	1309501002600	WEST WASHINGTON CO C U DIST 10	WASHINGTON	Unit	26.45%	77,452,052	0.0100	73.55%	569,659	93.0040%	\$ 529,805.00	0.0320840	0.8061
648	2403207301700	GARDNER S WILMINGTON THS DIST 73	GRUNDY	High School	25.75%	68,800,327	0.0031	74.25%	158,361	93.3694%	\$ 147,860.00	0.0184950	0.8050
649	3007320400400	COMMUNITY CONS SCH DIST 204	PERRY	Elementary	47.82%	40,962,794	0.0069	52.18%	147,483	77.1325%	\$ 113,757.00	0.0254348	0.8039
650	11087005A2600	STEWARDSON-STRASBURG CU DIST 5A	SHELBY	Unit	34.85%	49,818,394	0.0100	65.15%	324,566	87.8548%	\$ 285,146.00	0.0319297	0.8022
651	1309500100400	OAKDALE C C SCHOOL DISTRICT 1	WASHINGTON	Elementary	53.54%	15,772,049	0.0069	46.46%	50,561	71.3347%	\$ 36,067.00	0.0253727	0.8020
652	2603431700400	CARTHAGE ESD 317	HANCOCK	Elementary	50.05%	94,797,707	0.0069	49.95%	326,725	74.9500%	\$ 244,880.00	0.0253651	0.8017
653	3003914000400	UNITY POINT C C SCHOOL DIST 140	JACKSON	Elementary	22.83%	76,821,450	0.0069	77.17%	409,053	94.7879%	\$ 387,732.00	0.0253611	0.8016
654	5008216000400	MILLSTADT C C SCH DIST 160	ST CLAIR	Elementary	74.70%	223,179,426	0.0069	25.30%	389,604	44.1991%	\$ 172,201.00	0.0253574	0.8015
655	4707121201700	ROCHELLE TWP HIGH SCH DIST 212	OGLE	High School	40.07%	451,887,255	0.0031	59.93%	839,529	83.9440%	\$ 704,733.00	0.0183874	0.8003
656	3505009500400	GRAND RIDGE C C SCHOOL DIST 95	LASALLE	Elementary	90.00%	93,960,601	0.0069	10.00%	64,832	19.0000%	\$ 12,318.00	0.0252451	0.7980
657	4507913400400	PRAIRIE DU ROCHER C C S D 134	RANDOLPH	Elementary	17.59%	15,389,131	0.0069	82.41%	87,507	96.9059%	\$ 84,799.00	0.0252359	0.7977
658	5108401002600	AUBURN COMM UNIT SCHOOL DIST 10	SANGAMON	Unit	30.04%	136,566,275	0.0100	69.96%	955,417	90.9760%	\$ 869,200.00	0.0316963	0.7963
659	0501606700200	GOLF ELEM SCHOOL DIST 67	COOK	Elementary	88.76%	354,102,144	0.0069	11.24%	274,627	21.2166%	\$ 58,266.00	0.0251808	0.7959
660	2102809902600	CHRISTOPHER UNIT 99	FRANKLIN	Unit	10.17%	36,882,433	0.0100	89.83%	331,314	98.9657%	\$ 327,887.00	0.0315933	0.7938
661	4003100302600	NORTH GREENE UNIT SCHOOL DIST 3	GREENE	Unit	25.71%	86,090,604	0.0100	74.29%	639,567	93.3900%	\$ 597,291.00	0.0315773	0.7933
662	24032024C0400	NETTLE CREEK C C SCH DIST 24C	GRUNDY	Elementary	90.00%	45,446,940	0.0069	10.00%	31,358	19.0000%	\$ 5,958.00	0.0250959	0.7932
663	2102819602600	SESSER-VALIER COMM UNIT S D 196	FRANKLIN	Unit	13.24%	40,521,817	0.0100	86.76%	351,567	98.2470%	\$ 345,404.00	0.0315318	0.7922
664	5310200200400	RIVERVIEW C C SCHOOL DISTRICT 2	WOODFORD	Elementary	46.27%	47,186,788	0.0069	53.73%	174,938	78.5909%	\$ 137,485.00	0.0250554	0.7920
665	1201700402600	OBLONG C U SCHOOL DIST 4	CRAWFORD	Unit	30.24%	63,927,664	0.0100	69.76%	445,959	90.8554%	\$ 405,177.00	0.0314807	0.7909
666	2403207500200	BRACEVILLE SCHOOL DIST 75	GRUNDY	Elementary	28.81%	21,413,871	0.0069	71.19%	105,187	91.6998%	\$ 96,456.00	0.0250189	0.7908
667	3505019500400	WALLACE C C SCHOOL DIST 195	LASALLE	Elementary	74.52%	107,786,322	0.0069	25.48%	189,501	44.4677%	\$ 84,266.00	0.0249474	0.7885
668	1902218000400	COMMUNITY CONS SCH DIST 180	DUPAGE	Elementary	90.00%	340,567,225	0.0069	10.00%	234,991	19.0000%	\$ 44,648.00	0.0249331	0.7881
669	0302620302600	VANDALIA C U SCH DIST 203	FAYETTE	Unit	23.93%	137,963,518	0.0100	76.07%	1,049,488	94.2736%	\$ 989,389.00	0.0313671	0.7881
670	0302620202600	ST ELMO C U SCHOOL DIST 202	FAYETTE	Unit	21.13%	38,007,761	0.0100	78.87%	299,767	95.5352%	\$ 286,383.00	0.0313521	0.7877
671	11087003A2600	COWDEN-HERRICK CUD 3A	SHELBY	Unit	21.34%	31,326,729	0.0100	78.66%	246,416	95.4460%	\$ 235,194.00	0.0313329	0.7872
672	0901000702600	TOLONO C U SCHOOL DIST 7	CHAMPAIGN	Unit	36.18%	233,237,796	0.0100	63.82%	1,488,523	86.9101%	\$ 1,293,676.00	0.0312850	0.7860
673	1108700102600	WINDSOR COMM UNIT SCH DIST 1	SHELBY	Unit	37.37%	55,621,871	0.0100	62.63%	348,359	86.0348%	\$ 299,710.00	0.0312355	0.7848
674	4807206300200	NORWOOD ELEM SCHOOL DIST 63	PEORIA	Elementary	22.36%	51,979,165	0.0069	77.64%	278,460	95.0003%	\$ 264,537.00	0.0248060	0.7841

675	1902206000200	MAERCKER SCHOOL DISTRICT 60	DUPAGE	Elementary	90.00%	710,327,293	0.0069	10.00%	490,125	19.0000%	\$ 93,123.00	0.0247922	0.7836
676	2603430701600	ILLINI WEST H S DIST 307	HANCOCK	High School	40.57%	173,442,724	0.0031	59.43%	319,538	83.5408%	\$ 266,944.00	0.0180007	0.7835
677	1305820001700	CENTRALIA H S DIST 200	MARION	High School	15.76%	219,517,482	0.0031	84.24%	573,256	97.5162%	\$ 559,017.00	0.0179821	0.7827
678	4807206200200	PLEASANT VALLEY SCH DIST 62	PEORIA	Elementary	14.54%	43,900,545	0.0069	85.46%	258,870	97.8859%	\$ 253,397.00	0.0247157	0.7812
679	3000200102200	CAIRO UNIT SCHOOL DISTRICT 1	ALEXANDER	Unit	13.21%	18,054,989	0.0100	86.79%	156,699	98.2550%	\$ 153,964.00	0.0310923	0.7812
680	1201700202600	ROBINSON C U SCHOOL DIST 2	CRAWFORD	Unit	86.32%	384,039,011	0.0100	13.68%	525,365	25.4886%	\$ 133,908.00	0.0310700	0.7806
681	3505028001700	MENDOTA TWP H S DIST 280	LASALLE	High School	36.72%	248,778,451	0.0031	63.28%	488,023	86.5164%	\$ 422,220.00	0.0178953	0.7789
682	4004210002600	JERSEY C U SCH DIST 100	JERSEY	Unit	44.74%	373,046,869	0.0100	55.26%	2,061,456	79.9833%	\$ 1,648,821.00	0.0308964	0.7762
683	0302505002600	TEUTOPOLIS C U SCHOOL DIST 50	EFFINGHAM	Unit	49.42%	169,934,750	0.0100	50.58%	859,529	75.5766%	\$ 649,603.00	0.0308278	0.7745
684	5609908600500	JOLIET SCHOOL DIST 86	WILL	Elementary	11.90%	1,194,801,410	0.0069	88.10%	7,263,078	98.5839%	\$ 7,160,225.00	0.0244932	0.7742
685	4507913802600	STEELEVILLE C U SCH DIST 138	RANDOLPH	Unit	29.89%	51,525,856	0.0100	70.11%	361,247	91.0659%	\$ 328,972.00	0.0307765	0.7732
686	0100117202200	QUINCY SCHOOL DISTRICT 172	ADAMS	Unit	46.62%	1,002,382,884	0.0100	53.38%	5,350,719	78.2658%	\$ 4,187,780.00	0.0307581	0.7728
687	5008209000400	O FALLON C C SCHOOL DIST 90	ST CLAIR	Elementary	41.46%	774,269,692	0.0069	58.54%	3,127,476	82.8107%	\$ 2,589,884.00	0.0243707	0.7703
688	2007600102600	POPE CO COMM UNIT DIST 1	POPE	Unit	33.74%	63,446,940	0.0100	66.26%	420,399	88.6161%	\$ 372,541.00	0.0306488	0.7700
689	5609920501700	LOCKPORT TWP HS DIST 205	WILL	High School	58.64%	2,885,448,371	0.0031	41.36%	3,699,606	65.6135%	\$ 2,427,441.00	0.0176824	0.7696
690	3505012001700	LA SALLE-PERU TWP H S D 120	LASALLE	High School	39.74%	602,491,861	0.0031	60.26%	1,125,490	84.2073%	\$ 947,745.00	0.0176143	0.7667
691	3003917602600	TRICO COMM UNIT SCH DISTRICT 176	JACKSON	Unit	23.71%	87,482,050	0.0100	76.29%	667,400	94.3784%	\$ 629,881.00	0.0304736	0.7656
692	2009601400400	GEFF C C SCHOOL DISTRICT 14	WAYNE	Elementary	14.58%	9,250,905	0.0069	85.42%	54,524	97.8742%	\$ 53,364.00	0.0242189	0.7655
693	1705406100400	CHESTER-EAST LINCOLN CCS DIST 61	LOGAN	Elementary	80.60%	97,667,405	0.0069	19.40%	130,737	35.0364%	\$ 45,805.00	0.0242144	0.7654
694	0302503002600	DIETERICH COMM UNIT SCH DIST 30	EFFINGHAM	Unit	22.53%	53,829,917	0.0100	77.47%	417,020	94.9240%	\$ 395,852.00	0.0303681	0.7630
695	4506700302600	VALMEYER COMM UNIT SCH DIST 3	MONROE	Unit	58.30%	72,747,034	0.0100	41.70%	303,355	66.0111%	\$ 200,247.00	0.0303649	0.7629
696	1102300302600	KANSAS COMM UNIT SCHOOL DIST 3	EDGAR	Unit	83.78%	45,323,428	0.0100	16.22%	73,514	29.8091%	\$ 21,913.00	0.0303576	0.7627
697	1304100600400	GRAND PRAIRIE C C SCH DIST 6	JEFFERSON	Elementary	30.50%	14,747,581	0.0069	69.50%	70,722	90.6975%	\$ 64,143.00	0.0240980	0.7617
698	3505012200200	LASALLE ELEM SCHOOL DIST 122	LASALLE	Elementary	15.79%	96,750,173	0.0069	84.21%	562,165	97.5068%	\$ 548,148.00	0.0240813	0.7612
699	4506700402600	COLUMBIA COMM UNIT SCH DIST 4	MONROE	Unit	71.09%	420,534,793	0.0100	28.91%	1,215,766	49.4621%	\$ 601,343.00	0.0302891	0.7610
700	0302501002600	ALTAMONT COMM UNIT SCH DIST 10	EFFINGHAM	Unit	35.22%	93,643,228	0.0100	64.78%	606,620	87.5955%	\$ 531,371.00	0.0302717	0.7605
701	56099088A0200	RICHLAND SCHOOL DIST 88A	WILL	Elementary	77.63%	354,614,098	0.0069	22.37%	547,357	39.7358%	\$ 217,496.00	0.0240489	0.7601
702	2403211101600	MINOOKA COMM H S DISTRICT 111	GRUNDY	High School	44.11%	1,600,728,840	0.0031	55.89%	2,773,406	80.5431%	\$ 2,233,786.00	0.0174342	0.7588
703	5309013700200	SOUTH PEKIN SCHOOL DIST 137	TAZEWELL	Elementary	14.25%	15,324,744	0.0069	85.75%	90,672	97.9694%	\$ 88,830.00	0.0239857	0.7581
704	1305850102600	SANDOVAL C U SCHOOL DIST 501	MARION	Unit	12.10%	24,646,571	0.0100	87.90%	216,643	98.5359%	\$ 213,471.00	0.0300986	0.7562
705	0302504002600	EFFINGHAM COMM UNIT SCH DIST 40	EFFINGHAM	Unit	67.25%	501,934,591	0.0100	32.75%	1,643,835	54.7744%	\$ 900,400.00	0.0300565	0.7551
706	0302620102600	BROWNSTOWN C U SCH DIST 201	FAYETTE	Unit	15.83%	28,071,253	0.0100	84.17%	236,275	97.4941%	\$ 230,354.00	0.0300179	0.7542
707	5609920300400	ELWOOD C C SCH DIST 203	WILL	Elementary	90.00%	202,068,639	0.0069	10.00%	139,427	19.0000%	\$ 26,491.00	0.0238503	0.7539
708	56099209U2600	WILMINGTON C U SCH DIST 209U	WILL	Unit	53.54%	263,516,439	0.0100	46.46%	1,224,297	71.3347%	\$ 873,348.00	0.0299614	0.7528
709	2403220100400	MINOOKA COMM CONS S DIST 201	GRUNDY	Elementary	49.25%	1,100,475,057	0.0069	50.75%	3,853,588	75.7444%	\$ 2,918,876.00	0.0238109	0.7526
710	4507913202600	RED BUD C U SCHOOL DIST 132	RANDOLPH	Unit	77.76%	212,892,195	0.0100	22.24%	473,472	39.5338%	\$ 187,181.00	0.0299193	0.7517
711	5008210500200	PONTIAC-W HOLLIDAY SCH DIST 105	ST CLAIR	Elementary	88.68%	244,523,607	0.0069	11.32%	190,992	21.3586%	\$ 40,793.00	0.0237815	0.7517
712	0601608900200	MAYWOOD-MELROSE PARK-BROADVIEW-89	COOK	Elementary	14.18%	606,916,082	0.0069	85.82%	3,593,902	97.9893%	\$ 3,521,638.00	0.0237629	0.7511
713	3404906500200	LAKE BLUFF ELEM SCHOOL DIST 65	LAKE	Elementary	90.00%	675,391,654	0.0069	10.00%	466,020	19.0000%	\$ 88,543.00	0.0237348	0.7502
714	4105701401600	EAST ALTON-WOOD RIVER C H S D 14	MADISON	High School	22.23%	193,942,704	0.0031	77.77%	467,570	95.0583%	\$ 444,463.00	0.0172221	0.7496
715	4707122602600	BYRON COMM UNIT SCHOOL DIST 226	OGLE	Unit	90.00%	677,146,786	0.0100	10.00%	677,146	19.0000%	\$ 128,657.00	0.0298070	0.7489
716	1702001502600	CLINTON C U SCHOOL DIST 15	DEWITT	Unit	90.00%	510,420,107	0.0100	10.00%	510,420	19.0000%	\$ 96,979.00	0.0297905	0.7485
717	3009104300400	JONESBORO C C SCHOOL DIST 43	UNION	Elementary	15.11%	30,977,855	0.0069	84.89%	181,449	97.7169%	\$ 177,306.00	0.0236780	0.7484
718	5008211500200	WHITESIDE SCHOOL DIST 115	ST CLAIR	Elementary	44.34%	258,559,910	0.0069	55.66%	993,009	80.3396%	\$ 797,779.00	0.0236348	0.7471
719	0302620402600	RAMSEY COMM UNIT SCH DIST 204	FAYETTE	Unit	20.72%	36,377,243	0.0100	79.28%	288,398	95.7068%	\$ 276,016.00	0.0297113	0.7465
720	0601607900200	PENNOYER SCHOOL DIST 79	COOK	Elementary	75.34%	173,183,680	0.0069	24.66%	294,678	43.2388%	\$ 127,415.00	0.0235468	0.7443
721	2800650001500	PRINCETON HIGH SCH DIST 500	BUREAU	High School	50.91%	298,173,147	0.0031	49.09%	453,756	74.0817%	\$ 336,150.00	0.0170662	0.7428
722	1305800200300	KELL CONSOLIDATED SCHOOL DIST 2	MARION	Elementary	20.31%	13,921,476	0.0069	79.69%	76,548	95.8750%	\$ 73,390.00	0.0234721	0.7419
723	3505016001700	SENECA TWP H S DIST 160	LASALLE	High School	90.00%	732,748,732	0.0031	10.00%	227,152	19.0000%	\$ 43,158.00	0.0170349	0.7415
724	3009108101600	ANNA JONESBORO COMM H S DIST 81	UNION	High School	18.30%	141,743,282	0.0031	81.70%	358,993	96.6511%	\$ 346,970.00	0.0170181	0.7407
725	1301407101600	CENTRAL COMMUNITY H S DIST 71	CLINTON	High School	53.09%	376,501,725	0.0031	46.91%	547,512	71.8145%	\$ 393,193.00	0.0170033	0.7401
726	4709801300200	ROCK FALLS ELEMENTARY SCH DIST 13	WHITESIDE	Elementary	13.27%	74,243,093	0.0069	86.73%	444,298	98.2391%	\$ 436,474.00	0.0233903	0.7393
727	1309501500400	ASHLEY C C SCH DISTRICT 15	WASHINGTON	Elementary	61.52%	31,312,460	0.0069	38.48%	83,138	62.1529%	\$ 51,672.00	0.0232795	0.7358

728	2800609400400	LADD COMM CONS SCHOOL DIST 94	BUREAU	Elementary	51.14%	43,621,625	0.0069	48.86%	147,063	73.8470%	\$ 108,601.00	0.0232476	0.7348
729	2003301002600	HAMILTON CO C U SCHOOL DIST 10	HAMILTON	Unit	28.17%	128,139,979	0.0100	71.83%	920,429	92.0645%	\$ 847,388.00	0.0290469	0.7298
730	1305860001600	SALEM COMM H S DIST 600	MARION	High School	19.11%	215,402,609	0.0031	80.89%	540,141	96.3481%	\$ 520,415.00	0.0167649	0.7297
731	3007310101600	PINCKNEYSVILLE COMM H S DIST 101	PERRY	High School	23.40%	151,229,780	0.0031	76.60%	359,110	94.5244%	\$ 339,446.00	0.0167225	0.7279
732	2002400102600	EDWARDS COUNTY C U SCH DIST 1	EDWARDS	Unit	26.45%	89,899,251	0.0100	73.55%	661,208	93.0040%	\$ 614,949.00	0.0289013	0.7261
733	1107030002600	SULLIVAN C U SCHOOL DIST 300	MOULTRIE	Unit	32.74%	138,478,221	0.0100	67.26%	931,404	89.2809%	\$ 831,566.00	0.0289002	0.7261
734	5609909000200	TAFT SCHOOL DISTRICT 90	WILL	Elementary	40.01%	77,119,099	0.0069	59.99%	319,219	83.9920%	\$ 268,118.00	0.0229503	0.7254
735	1902201100200	MEDINAH SCHOOL DISTRICT 11	DUPAGE	Elementary	90.00%	369,409,940	0.0069	10.00%	254,892	19.0000%	\$ 48,429.00	0.0229252	0.7246
736	1305840102600	SOUTH CENTRAL COMM UNIT DIST 401	MARION	Unit	29.84%	76,159,967	0.0100	70.16%	534,338	91.0957%	\$ 486,759.00	0.0287812	0.7231
737	1305800700400	IUKA COMM CONS SCHOOL DIST 7	MARION	Elementary	14.97%	27,836,523	0.0069	85.03%	163,318	97.7590%	\$ 159,658.00	0.0228442	0.7221
738	56099207U2600	PEOTONE C U SCH DIST 207U	WILL	Unit	90.00%	413,259,352	0.0100	10.00%	413,259	19.0000%	\$ 78,519.00	0.0287353	0.7219
739	0901013000400	THOMASBORO C C SCHOOL DIST 130	CHAMPAIGN	Elementary	35.00%	31,895,577	0.0069	65.00%	143,051	87.7500%	\$ 125,527.00	0.0227309	0.7185
740	3007710102600	MERIDIAN C U SCH DISTRICT 101	PULASKI	Unit	13.27%	28,801,018	0.0100	86.73%	249,791	98.2391%	\$ 245,392.00	0.0285463	0.7172
741	3404910600200	BANNOCKBURN SCHOOL DIST 106	LAKE	Elementary	90.00%	215,120,806	0.0069	10.00%	148,433	19.0000%	\$ 28,202.00	0.0226162	0.7149
742	1902218100400	HINSDALE C C SCHOOL DIST 181	DUPAGE	Elementary	90.00%	2,888,429,455	0.0069	10.00%	1,993,016	19.0000%	\$ 378,673.00	0.0226106	0.7147
743	2009610002600	WAYNE CITY C U SCHOOL DIST 100	WAYNE	Unit	34.16%	65,630,545	0.0100	65.84%	432,111	88.3309%	\$ 381,687.00	0.0283770	0.7129
744	2009700302600	NORRIS CITY-OMAHA-ENFIELD CUSD 3	WHITE	Unit	23.09%	66,174,826	0.0100	76.91%	508,950	94.6685%	\$ 481,815.00	0.0283585	0.7125
745	2102804700400	BENTON COMM CONS SCH DIST 47	FRANKLIN	Elementary	17.40%	114,932,765	0.0069	82.60%	655,047	96.9724%	\$ 635,214.00	0.0225232	0.7119
746	1501629902500	CITY OF CHICAGO SCHOOL DIST 299	COOK	Unit	50.57%	96,918,460,195	0.0100	49.43%	479,067,948	74.4268%	\$ 356,554,708.00	0.0281490	0.7072
747	0701621001700	LEMONT TWP H S DIST 210	COOK	High School	80.72%	1,282,155,922	0.0031	19.28%	766,318	34.8428%	\$ 267,006.00	0.0162408	0.7069
748	0902701002600	PAXTON-BUCKLEY-LODA CU DIST 10	FORD	Unit	43.26%	199,491,099	0.0100	56.74%	1,131,912	81.2857%	\$ 920,082.00	0.0280455	0.7046
749	3907402502600	MONTICELLO C U SCHOOL DIST 25	PIATT	Unit	60.53%	287,793,526	0.0100	39.47%	1,135,921	63.3612%	\$ 719,733.00	0.0280195	0.7040
750	2009301702400	ALLENDALE C C SCHOOL DIST 17	WABASH	Unit	22.57%	16,566,794	0.0100	77.43%	128,276	94.9060%	\$ 121,741.00	0.0280139	0.7038
751	1301406300200	ALBERS SCHOOL DISTRICT 63	CLINTON	Elementary	33.47%	28,527,711	0.0069	66.53%	130,958	88.7976%	\$ 116,287.00	0.0221668	0.7007
752	4709800102600	ERIE COMM UNIT SCH DIST 1	WHITESIDE	Unit	90.00%	343,820,790	0.0100	10.00%	343,820	19.0000%	\$ 65,325.00	0.0277270	0.6966
753	4005600602600	STAUNTON COMM UNIT SCH DIST 6	MACOUPIN	Unit	26.69%	134,709,354	0.0100	73.31%	987,554	92.8764%	\$ 917,204.00	0.0277196	0.6964
754	3905501102600	WARRENSBURG-LATHAM C U DIST 11	MACON	Unit	54.23%	158,952,654	0.0100	45.77%	727,526	70.5911%	\$ 513,568.00	0.0277053	0.6961
755	1902208801600	DU PAGE HIGH SCHOOL DIST 88	DUPAGE	High School	56.05%	3,455,000,264	0.0031	43.95%	4,707,265	68.5840%	\$ 3,228,429.00	0.0159863	0.6958
756	0901018800400	GIFFORD C C SCHOOL DIST 188	CHAMPAIGN	Elementary	73.68%	56,622,860	0.0069	26.32%	102,831	45.7126%	\$ 47,006.00	0.0219921	0.6951
757	5008220301700	O FALLON TWP HIGH SCH DIST 203	ST CLAIR	High School	34.58%	1,107,037,143	0.0031	65.42%	2,245,093	88.0422%	\$ 1,976,630.00	0.0159507	0.6943
758	0601608000200	NORRIDGE SCHOOL DIST 80	COOK	Elementary	72.73%	434,451,575	0.0069	27.27%	817,477	47.1035%	\$ 385,060.00	0.0219303	0.6932
759	1305811100200	SALEM SCHOOL DIST 111	MARION	Elementary	18.00%	111,672,135	0.0069	82.00%	631,840	96.7600%	\$ 611,368.00	0.0219170	0.6928
760	3104513102200	AURORA EAST UNIT SCHOOL DIST 131	KANE	Unit	8.54%	938,817,057	0.0100	91.46%	8,586,420	99.2707%	\$ 8,523,797.00	0.0275309	0.6917
761	4005600102600	CARLINVILLE C U SCHOOL DIST 1	MACOUPIN	Unit	35.81%	186,579,969	0.0100	64.19%	1,197,656	87.1764%	\$ 1,044,073.00	0.0275042	0.6910
762	1101800302600	NEOGA COMM UNIT SCHOOL DIST 3	CUMBERLAND	Unit	43.38%	87,977,872	0.0100	56.62%	498,130	81.1818%	\$ 404,390.00	0.0273941	0.6883
763	1304117800400	SPRING GARDEN CONS SCHL DIST 178	JEFFERSON	Elementary	22.31%	32,968,552	0.0069	77.69%	176,731	95.0226%	\$ 167,934.00	0.0217142	0.6863
764	5310200100400	METAMORA C C SCH DIST 1	WOODFORD	Elementary	51.43%	181,524,506	0.0069	48.57%	608,348	73.5496%	\$ 447,437.00	0.0216999	0.6859
765	11012002C2600	MARSHALL C U SCHOOL DIST 2C	CLARK	Unit	29.99%	144,190,441	0.0100	70.01%	1,009,477	91.0060%	\$ 918,684.00	0.0272853	0.6855
766	3505028900400	MENDOTA C C SCHOOL DIST 289	LASALLE	Elementary	44.74%	246,682,484	0.0069	55.26%	940,585	79.9833%	\$ 752,311.00	0.0216866	0.6855
767	4807232800300	HOLLIS CONS SCHOOL DIST 328	PEORIA	Elementary	68.68%	21,470,186	0.0069	31.32%	46,398	52.8306%	\$ 24,512.00	0.0216752	0.6851
768	3905500202600	MAROA FORSYTH C U SCH DIST 2	MACON	Unit	70.39%	230,937,640	0.0100	29.61%	683,806	50.4525%	\$ 344,997.00	0.0272675	0.6851
769	1902209901600	COMMUNITY HIGH SCHOOL DIST 99	DUPAGE	High School	83.96%	5,232,663,664	0.0031	16.04%	2,601,889	29.5072%	\$ 767,744.00	0.0157167	0.6841
770	0501607200200	SKOKIE FAIRVIEW SCHOOL DIST 72	COOK	Elementary	90.00%	501,588,159	0.0069	10.00%	346,095	19.0000%	\$ 65,758.00	0.0216075	0.6830
771	2403200102600	COAL CITY C U SCHOOL DISTRICT 1	GRUNDY	Unit	90.00%	844,675,524	0.0100	10.00%	844,675	19.0000%	\$ 160,488.00	0.0271325	0.6817
772	4908103001700	UNITED TWP HS DISTRICT 30	ROCK ISLAND	High School	21.34%	589,480,863	0.0031	78.66%	1,437,425	95.4460%	\$ 1,371,965.00	0.0156478	0.6811
773	5609908400200	ROCKDALE SCHOOL DISTRICT 84	WILL	Elementary	63.75%	87,047,361	0.0069	36.25%	217,727	59.3594%	\$ 129,241.00	0.0214820	0.6790
774	1902200400200	ADDISON SCHOOL DIST 4	DUPAGE	Elementary	52.80%	1,407,190,310	0.0069	47.20%	4,582,937	72.1216%	\$ 3,305,287.00	0.0214318	0.6774
775	0601610700200	PLEASANTDALE SCHOOL DIST 107	COOK	Elementary	90.00%	630,606,566	0.0069	10.00%	435,118	19.0000%	\$ 82,672.00	0.0212704	0.6723
776	1205102002600	LAWRENCE CO C U DISTRICT 20	LAWRENCE	Unit	20.07%	98,077,868	0.0100	79.93%	783,936	95.9720%	\$ 752,358.00	0.0267013	0.6708
777	24032072C0400	GARDNER COMM CONS SCH DIST 72C	GRUNDY	Elementary	29.65%	25,723,370	0.0069	70.35%	124,865	91.2088%	\$ 113,887.00	0.0209455	0.6620
778	0601609300200	HILLSIDE SCHOOL DIST 93	COOK	Elementary	90.00%	341,504,698	0.0069	10.00%	235,638	19.0000%	\$ 44,771.00	0.0209203	0.6613
779	5609921001600	LINCOLN WAY COMM H S DIST 210	WILL	High School	55.88%	4,427,876,420	0.0031	44.12%	6,056,095	68.7743%	\$ 4,165,034.00	0.0151494	0.6594
780	07016113A0200	LEMONT-BROMBEREK CSD 113A	COOK	Elementary	90.00%	1,267,507,591	0.0069	10.00%	874,580	19.0000%	\$ 166,170.00	0.0208312	0.6584

781	2102818802600	ZEIGLER-ROYALTON C U S DIST 188	FRANKLIN	Unit	10.67%	29,626,039	0.0100	89.33%	264,649	98.8615%	\$ 261,636.00	0.0261670	0.6574
782	1305801000400	SELMAVILLE C C SCH DIST 10	MARION	Elementary	28.81%	38,441,921	0.0069	71.19%	188,830	91.6998%	\$ 173,156.00	0.0206791	0.6536
783	2104405500200	VIENNA SCHOOL DIST 55	JOHNSON	Elementary	17.40%	42,555,928	0.0069	82.60%	242,543	96.9724%	\$ 235,199.00	0.0206592	0.6530
784	1902200700200	WOOD DALE SCHOOL DISTRICT 7	DUPAGE	Elementary	90.00%	610,997,761	0.0069	10.00%	421,588	19.0000%	\$ 80,101.00	0.0206447	0.6525
785	1309509901600	NASHVILLE COMM H S DISTRICT 99	WASHINGTON	High School	33.68%	180,532,502	0.0031	66.32%	371,160	88.6566%	\$ 329,057.00	0.0149357	0.6501
786	2104413301700	VIENNA H S DISTRICT 133	JOHNSON	High School	16.64%	88,379,692	0.0031	83.36%	228,387	97.2311%	\$ 222,063.00	0.0149245	0.6496
787	1101807702600	CUMBERLAND C U SCHOOL DIST 77	CUMBERLAND	Unit	25.71%	104,923,236	0.0100	74.29%	779,474	93.3900%	\$ 727,950.00	0.0257813	0.6477
788	2009611200400	FAIRFIELD PUBLIC SCHOOL DIST 112	WAYNE	Elementary	17.48%	64,507,463	0.0069	82.52%	367,297	96.9445%	\$ 356,074.00	0.0204151	0.6453
789	3007710002600	CENTURY COMM UNIT SCH DIST 100	PULASKI	Unit	15.31%	23,488,312	0.0100	84.69%	198,922	97.6560%	\$ 194,259.00	0.0255514	0.6420
790	2403210101600	MORRIS COMM HIGH SCH DIST 101	GRUNDY	High School	39.79%	515,237,074	0.0031	60.21%	961,695	84.1676%	\$ 809,435.00	0.0147409	0.6416
791	3003919602600	ELVERADO C U SCHOOL DIST 196	JACKSON	Unit	17.59%	33,369,607	0.0100	82.41%	274,998	96.9059%	\$ 266,489.00	0.0255347	0.6415
792	0901030501600	ST JOSEPH OGDEN C H S DIST 305	CHAMPAIGN	High School	43.72%	227,476,609	0.0031	56.28%	396,873	80.8856%	\$ 321,013.00	0.0147337	0.6413
793	1902206600200	CENTER CASS SCHOOL DIST 66	DUPAGE	Elementary	90.00%	604,306,807	0.0069	10.00%	416,971	19.0000%	\$ 79,224.00	0.0201641	0.6374
794	1305800100300	RACCOON CONS SCHOOL DIST 1	MARION	Elementary	27.11%	38,477,406	0.0069	72.89%	193,518	92.6505%	\$ 179,295.00	0.0201575	0.6371
795	4005600702600	GILLESPIE COMM UNIT SCH DIST 7	MACOUPIN	Unit	12.37%	87,198,959	0.0100	87.63%	764,124	98.4698%	\$ 752,431.00	0.0252242	0.6337
796	2800609900400	SPRING VALLEY C C SCH DIST 99	BUREAU	Elementary	20.03%	76,419,232	0.0069	79.97%	421,675	95.9880%	\$ 404,757.00	0.0199986	0.6321
797	4507913902600	CHESTER COMM UNIT SCH DIST 139	RANDOLPH	Unit	24.07%	110,867,153	0.0100	75.93%	841,814	94.2064%	\$ 793,042.00	0.0251162	0.6310
798	1301405700200	BARTELHO SCHOOL DISTRICT 57	CLINTON	Elementary	35.59%	29,545,767	0.0069	64.41%	131,309	87.3335%	\$ 114,676.00	0.0199518	0.6306
799	1902201000200	ITASCA SCHOOL DIST 10	DUPAGE	Elementary	90.00%	612,481,679	0.0069	10.00%	422,612	19.0000%	\$ 80,296.00	0.0198762	0.6283
800	3009103700400	ANNA C C SCH DIST 37	UNION	Elementary	26.45%	89,505,766	0.0069	73.55%	454,237	93.0040%	\$ 422,458.00	0.0197480	0.6242
801	4003100102600	CARROLLTON C U SCHOOL DIST 1	GREENE	Unit	42.76%	86,610,547	0.0100	57.24%	495,758	81.7158%	\$ 405,112.00	0.0248429	0.6242
802	5008220101700	BELLEVILLE TWP HS DIST 201	ST CLAIR	High School	24.38%	1,707,304,714	0.0031	75.62%	4,002,297	94.0562%	\$ 3,764,406.00	0.0143373	0.6240
803	0701611000200	CENTRAL STICKNEY SCH DIST 110	COOK	Elementary	90.00%	242,176,185	0.0069	10.00%	167,101	19.0000%	\$ 31,749.00	0.0197114	0.6230
804	0501607100200	NILES ELEM SCHOOL DIST 71	COOK	Elementary	90.00%	516,552,957	0.0069	10.00%	356,421	19.0000%	\$ 67,719.00	0.0194742	0.6155
805	3009101702200	COBDEN SCH UNIT DIST 17	UNION	Unit	18.15%	40,695,590	0.0100	81.85%	333,093	96.7058%	\$ 322,120.00	0.0244202	0.6135
806	0300300102600	MULBERRY GROVE C U SCH DIST 1	BOND	Unit	32.02%	43,491,630	0.0100	67.98%	295,656	89.7472%	\$ 265,342.00	0.0244170	0.6135
807	5609908800200	CHANEY-MONGE SCH DISTRICT 88	WILL	Elementary	18.61%	81,456,049	0.0069	81.39%	457,449	96.5367%	\$ 441,606.00	0.0193207	0.6107
808	0901016900400	ST JOSEPH C C SCHOOL DIST 169	CHAMPAIGN	Elementary	40.68%	151,188,646	0.0069	59.32%	618,827	83.4514%	\$ 516,419.00	0.0192692	0.6091
809	1705409200400	WEST LINCOLN-BROADWELL E S D #92	LOGAN	Elementary	90.00%	98,147,858	0.0069	10.00%	67,722	19.0000%	\$ 12,867.00	0.0192103	0.6072
810	2104403200300	NEW SIMPSON HILL CONS DIST 32	JOHNSON	Elementary	21.97%	25,581,963	0.0069	78.03%	137,735	95.1732%	\$ 131,086.00	0.0191467	0.6052
811	5409206100300	ARMSTRONG-ELLIS CONS SCH DIST 61	VERMILION	Elementary	90.00%	49,436,919	0.0069	10.00%	34,111	19.0000%	\$ 6,481.00	0.0190042	0.6007
812	24032060C0400	SARATOGA COMM CONS S DIST 60C	GRUNDY	Elementary	70.79%	266,372,607	0.0069	29.21%	536,871	49.8878%	\$ 267,832.00	0.0189276	0.5983
813	2102816802600	FRANKFORT COMM UNIT SCH DIST 168	FRANKLIN	Unit	12.60%	102,515,246	0.0100	87.40%	895,983	98.4124%	\$ 881,758.00	0.0236323	0.5937
814	1902208601700	HINSDALE TWP H S DIST 86	DUPAGE	High School	90.00%	6,238,463,818	0.0031	10.00%	1,933,923	19.0000%	\$ 367,445.00	0.0136280	0.5932
815	1304101200400	MCCLELLAN C C SCHOOL DIST 12	JEFFERSON	Elementary	63.81%	20,553,886	0.0069	36.19%	51,325	59.2828%	\$ 30,426.00	0.0185172	0.5853
816	2009600600400	NEW HOPE C C SCHOOL DIST 6	WAYNE	Elementary	24.02%	27,977,977	0.0069	75.98%	146,677	94.2304%	\$ 138,214.00	0.0183499	0.5800
817	3404911501600	LAKE FOREST COMM H S DISTRICT 115	LAKE	High School	90.00%	2,966,938,417	0.0031	10.00%	919,750	19.0000%	\$ 174,752.00	0.0132277	0.5757
818	3000200502600	EGYPTIAN COMM UNIT SCH DIST 5	ALEXANDER	Unit	13.74%	23,383,839	0.0100	86.26%	201,708	98.1121%	\$ 197,900.00	0.0229132	0.5757
819	3505006500400	Allen Otter Creek CCSD 65	LASALLE	Elementary	90.00%	80,773,848	0.0069	10.00%	55,733	19.0000%	\$ 10,589.00	0.0181936	0.5751
820	1902205800200	DOWNERS GROVE GRADE SCH DIST 58	DUPAGE	Elementary	90.00%	3,222,039,148	0.0069	10.00%	2,223,207	19.0000%	\$ 422,409.00	0.0181716	0.5744
821	0601607800200	ROSEMONT ELEM SCHOOL DIST 78	COOK	Elementary	90.00%	510,665,437	0.0069	10.00%	352,359	19.0000%	\$ 66,948.00	0.0174633	0.5520
822	1304108200200	BETHEL SCHOOL DISTRICT 82	JEFFERSON	Elementary	22.96%	22,940,408	0.0069	77.04%	121,945	94.7284%	\$ 115,516.00	0.0174516	0.5516
823	1301406000200	GERMANTOWN SCHOOL DISTRICT 60	CLINTON	Elementary	41.80%	45,050,814	0.0069	58.20%	180,915	82.5276%	\$ 149,304.00	0.0173319	0.5478
824	1301402100200	AVISTON SCHOOL DISTRICT 21	CLINTON	Elementary	34.53%	70,245,208	0.0069	65.47%	317,327	88.0768%	\$ 279,491.00	0.0172792	0.5462
825	1304100300400	FIELD COMM CONS SCHOOL DIST 3	JEFFERSON	Elementary	23.93%	34,726,494	0.0069	76.07%	182,273	94.2736%	\$ 171,835.00	0.0172361	0.5448
826	3505021000400	MILLER TWP CC SCH DIST 210	LASALLE	Elementary	80.56%	63,813,818	0.0069	19.44%	85,597	35.1009%	\$ 30,045.00	0.0172346	0.5448
827	3404907200200	RONDOUT SCHOOL DIST 72	LAKE	Elementary	90.00%	312,331,745	0.0069	10.00%	215,508	19.0000%	\$ 40,946.00	0.0171362	0.5416
828	1301401200400	BREESE SCHOOL DISTRICT 12	CLINTON	Elementary	54.86%	144,361,411	0.0069	45.14%	449,636	69.9038%	\$ 314,312.00	0.0170754	0.5397
829	1201302502600	NORTH CLAY C U SCHOOL DISTRICT 25	CLAY	Unit	28.32%	64,690,753	0.0100	71.68%	463,703	91.9798%	\$ 426,512.00	0.0208142	0.5229
830	0701614350200	POSEN-ROBBINS EL SCH DIST 143-5	COOK	Elementary	11.76%	117,434,460	0.0069	88.24%	715,006	98.6170%	\$ 705,117.00	0.0164649	0.5204
831	4507912201900	CHESTER N H SCHOOL DIST 122	RANDOLPH	High School	16.85%	15,389,131	0.0031	83.15%	39,667	97.1608%	\$ 38,540.00	0.0119278	0.5192
832	1304100200400	ROME COMM CONS SCHOOL DIST 2	JEFFERSON	Elementary	16.89%	38,122,789	0.0069	83.11%	218,618	97.1473%	\$ 212,381.00	0.0162754	0.5144
833	2104406400200	CYPRESS SCHOOL DIST 64	JOHNSON	Elementary	14.67%	10,430,301	0.0069	85.33%	61,411	97.8479%	\$ 60,089.00	0.0160503	0.5073

834	1305813300200	CENTRAL CITY SCHOOL DIST 133	MARION	Elementary	9.19%	23,074,430	0.0069	90.81%	144,581	99.1554%	\$ 143,359.00	0.0157310	0.4972
835	3009101600400	LICK CREEK C C SCH DISTRICT 16	UNION	Elementary	31.61%	21,213,032	0.0069	68.39%	100,102	90.0081%	\$ 90,099.00	0.0156445	0.4945
836	1902206200200	GOWER SCHOOL DIST 62	DUPAGE	Elementary	90.00%	826,714,989	0.0069	10.00%	570,433	19.0000%	\$ 108,382.00	0.0155612	0.4919
837	2003500102600	HARDIN CO COMM UNIT DIST 1	HARDIN	Unit	15.34%	36,678,511	0.0100	84.66%	310,520	97.6468%	\$ 303,212.00	0.0195483	0.4911
838	3404906700500	LAKE FOREST SCHOOL DIST 67	LAKE	Elementary	90.00%	2,291,430,466	0.0069	10.00%	1,581,087	19.0000%	\$ 300,406.00	0.0154317	0.4878
839	1304100500400	OPDYKE-BELLE-RIVE CC SCH DIST 5	JEFFERSON	Elementary	22.79%	27,002,542	0.0069	77.21%	143,855	94.8062%	\$ 136,383.00	0.0152684	0.4826
840	3007305000200	PINCKNEYVILLE SCH DIST 50	PERRY	Elementary	34.95%	100,901,813	0.0069	65.05%	452,892	87.7850%	\$ 397,571.00	0.0147359	0.4658
841	3204625900400	PEMBROKE C C SCHOOL DISTRICT 259	KANKAKEE	Elementary	13.30%	17,787,327	0.0069	86.70%	106,409	98.2311%	\$ 104,526.00	0.0141122	0.4461
842	2403205400200	MORRIS SCHOOL DISTRICT 54	GRUNDY	Elementary	40.57%	246,326,474	0.0069	59.43%	1,010,103	83.5408%	\$ 843,847.00	0.0140973	0.4456
843	1301404600200	WILLOW GROVE SCHOOL DISTRICT 46	CLINTON	Elementary	12.63%	14,140,349	0.0069	87.37%	85,245	98.4048%	\$ 83,885.00	0.0134497	0.4251
844	3505001750400	DIMMICK C C SCHOOL DIST 175	LASALLE	Elementary	90.00%	130,926,671	0.0069	10.00%	90,339	19.0000%	\$ 17,164.00	0.0134170	0.4241
845	3505017000400	SENECA COMM CONS SCH DIST 170	LASALLE	Elementary	90.00%	579,868,168	0.0069	10.00%	400,109	19.0000%	\$ 76,020.00	0.0131500	0.4156
846	1304109900400	FARRINGTON C C SCHOOL DIST 99	JEFFERSON	Elementary	26.17%	10,072,633	0.0069	73.83%	51,312	93.1513%	\$ 47,797.00	0.0128420	0.4059
847	1902204800200	SALT CREEK SCHOOL DIST 48	DUPAGE	Elementary	90.00%	772,591,107	0.0069	10.00%	533,087	19.0000%	\$ 101,286.00	0.0124751	0.3943
848	4406301800400	RILEY C C SCHOOL DIST 18	MCHENRY	Elementary	88.62%	129,973,290	0.0069	11.38%	102,057	21.4650%	\$ 21,906.00	0.0123468	0.3903
849	2104404300300	BUNCOMBE CONS SCHOOL DIST 43	JOHNSON	Elementary	23.22%	9,887,597	0.0069	76.78%	52,382	94.6083%	\$ 49,557.00	0.0110899	0.3505
850	1902205300200	BUTLER SCHOOL DISTRICT 53	DUPAGE	Elementary	90.00%	969,008,837	0.0069	10.00%	668,616	19.0000%	\$ 127,037.00	0.0108674	0.3435
851	1305813500200	CENTRALIA SCHOOL DIST 135	MARION	Elementary	17.00%	135,056,076	0.0069	83.00%	773,466	97.1100%	\$ 751,112.00	0.0103841	0.3282
		Totals			40368.12%	543,493,583,769	6.6999	44731.88%	1,682,535,069	60272.1996%	\$ 1,283,449,499.00	29.2349546	851.0015



Qmlativ Transition Plan

The following pricing for software and services is provided specifically for you. If you would like information on a product or service not included below, please contact your Account Executive.

Traditional Pricing - 3 Year Locked Rate

Currently Hosted at ISCorp

This district will be migrating their current product licenses to the Skyward Qmlativ product licenses.
Project Management will work with your district to determine a go live date.
This plan covers the transition to our Qmlativ solution.

¹ Qmlativ Transition Plan		1,856 Students			
		Initial Investment	Services	Full 12-Month Recurring Fees	Total
Combined Database					
School Business Suite and Student Management Suite					
² Qmlativ Migration Service - Standard		\$ -	\$ 18,560.00	\$ -	\$ 18,560.00
<i>Includes: Project Management, Data Migration Services, Training Resources via the Professional Development Center, access to the monthly QA Sessions, and conversion of existing eSignatures</i>					
Installation					
³ Secure Cloud SMS 2.0 to Secure Cloud Qmlativ Migration and Setup		-	600.00	-	600.00
Subtotal Qmlativ Transition Plan		\$ -	\$ 19,160.00	\$ -	\$ 19,160.00
^{4,5} Total				\$	19,160.00

PR-23

If Grant Cmty High School District 124 successfully migrates to Qmlativ in 2024 they will receive a 15% credit on the Qmlativ migration service fees (\$2,784), for a total Qmlativ Transition Plan of \$16,376.
If Grant Cmty High School District 124 successfully migrates to Qmlativ in 2025 they will receive a 10% credit on the Qmlativ migration service fees (\$1,856), for a total Qmlativ Transition Plan of \$17,304.
This discount only applies to the Qmlativ migration service fees and is not applied to the installation fees.

The Qmlativ Business Suite Core Package includes:
Finance, Employee Access, Staff Planning (was Salary Negotiations), Payroll, Position Management (was Employee Management), Professional Development Center, Substitute Tracking and Time Off

The Qmlativ Student Management Suite Core Package includes:
Student Management, Behavior Management, Family and Student Access, Graduation Requirements, Gradebook (was Educator Gradebook), Health Services (was Health Records), Professional Development Center, Student Interventions (was Response to Intervention), and Test Score Import

	Current SMS 2.0 Recurring Fees	Future Qmlativ Recurring Fees
^{6,7} School Business Suite Core Package	\$ 14,788.00 / year	\$ 15,349.94 / year
^{6,7} Student Management Suite Core Package	\$ 7,483.00 / year	\$ 7,767.35 / year
Fee Management (was Fee Tracking)	1,454.00 / year	1,509.25 / year
Food Service	1,413.00 / year	1,466.69 / year
⁸ OneRoster API with Writeback (was LMS/OneRoster API)	1,205.00 / year	1,205.00 / year
Special Education	1,454.00 / year	1,509.25 / year
⁹ Total	\$ 27,797.00 / year	\$ 28,807.50 / year

The customer recognizes and acknowledges the recurring fees presented above, both SMS 2.0 and Qmlativ, will be prorated accordingly based on Go-Live date of the Qmlativ Migration through the end of that current fiscal year.
The following fiscal year, Qmlativ Recurring Fees will be billed based on your contract term.
SMS 2.0 Recurring Fees will no longer be invoiced after the migration is completed.
Skyward reserves the right to revise the Future Qmlativ Recurring Fees that were originally presented on the migration proposal if the customer does not migrate to Qmlativ until a full fiscal year after the migration was initially scheduled.

Secure Cloud Computing Services

This district currently hosts their School Business and Student Management databases at ISCorp.

Implementation and Training

Implementation Schedule

Skyward will establish a mutually agreed upon implementation schedule. Failure by the customer to adhere to the implementation schedule may result in delays and additional costs. The customer may be required to repurchase items if the delay causes Skyward to replicate completed items. Skyward and the customer will subsequently agree on a revised implementation schedule.

Project Management

This is going to be a significant project, and you need a professional to manage it. Skyward's Qmlativ Migrations Team will facilitate the flow of information to make your implementation a success. We are heavily versed in project management best practices and apply these in conjunction with our unique industry expertise for a smooth transition.

Training

To assist with the transition the district will have access to the monthly QA sessions as well as the Professional Development Center.

Pricing Footnotes

¹ This proposal will migrate your district to the Skyward Qmlativ product licenses. The rate per year for the recurring fees for the products listed will remain unchanged as stated above for the initial 3 fiscal years upon transition to the Qmlativ product licenses. The annual increase for the Skyward recurring fees for Years 0 through 3 will be locked at 0%. In year 4 and beyond, the standard increase will be applied to all Skyward recurring fees.

² The Qmlativ Migration Service includes Project Management, Data Migration Services, Training Resources via the Professional Development Center, access to the monthly QA sessions, and conversion of existing eSignatures.

³ **Secure Cloud Computing (SCC) Setup Assistance**

Installation/Setup Services

Assistance with 3rd Party Integration Setup

⁴ As part of the SMS 2.0 to Qmlativ Migration, a conversion utility will be available to convert essential data from the SMS 2.0 database to the Qmlativ Database.

- As long as there is an equivalent placeholder to store the data in Qmlativ, both current and historical data (with limitations) will be migrated from SMS 2.0 to Qmlativ.
- If there is data in SMS 2.0, but there is not an equivalent area to store that data in Qmlativ, then that data will not be converted.
- Any current data that is in a work in progress status, will not be converted. This includes transactions such as unapproved TimeOff Requests, unsubmitted Requisitions, etc.
- Setup/Configuration Data must be reconfigured in Qmlativ.
- During the migration process, Skyward makes every effort to quality check data that is migrated from SMS 2.0 to Qmlativ, however the school district must be responsible for data verification. Final verification for accuracy of data resides on the school District.

For the Skyward Business Suite, data included in the migration:

- Accounting/Payroll History will be limited to the last 10 years of activity
- Employee Demographic Data
- Accounting Activity
- Purchase Order/AP Invoice History
- Payroll Checking History
- Assets
- Positions
- Warehouse Items only
- State Reporting Requirements

Notable exceptions for the Skyward Business Suite include:

- Warehouse history
- Saved Reports will not be migrated

Subsystems that are not included in the migration:

- Applicant Tracking

⁴ As part of the SMS 2.0 to Qmlativ Migration, a conversion utility will be available to convert essential data from the SMS 2.0 database to the Qmlativ Database.

- As long as there is an equivalent placeholder to store the data in Qmlativ, both current and historical data (with limitations) will be migrated from SMS 2.0 to Qmlativ.
- If there is data in SMS 2.0, but there is not an equivalent area to store that data in Qmlativ, then that data will not be converted.
- Any current data that is in a work in progress status, will not be converted.
- Setup/Configuration Data must be reconfigured in Qmlativ.
- During the migration process, Skyward makes every effort to quality check data that is migrated from SMS 2.0 to Qmlativ, however the school district must be responsible for data verification. Final verification for accuracy of data resides on the school District.

For the Skyward Student Management Suite, this includes:

- All current Students, along with all Students that have graduated within the last 10 years, will be converted
- Student Demographic Data
- Entry/Withdrawal History
- Grade History
- Attendance History
- Discipline History
- Health Records
- State Reporting Requirements



Pricing Footnotes, continued from previous page

- Notable exceptions for the Skyward Student Management Suite include:
- Only current year Gradebook Assignments and Assignment Scores will be migrated. Historical Term Grades will be converted, but only current year Gradebook Assignment and Assignment Scores will be migrated.
- Subsystems that are not included in the migration:
- Standards Gradebook
 - Graduation Requirements
- ⁵ All districts will be required to sign a License Agreement.
- ⁶ The Qmlativ Business Suite Core Package includes Finance, Employee Access, Staff Planning (was Salary Negotiations), Payroll, Position Management (was Employee Management), Professional Development Center, Substitute Tracking and Time Off. These products will be licensed and sold as a package. The recurring fees for the Qmlativ Business Suite Core Package will be billed as outlined in the pricing section above.
- ⁶ The Qmlativ Student Management Suite Core Package includes Student Management, Behavior Management, Family and Student Access, Graduation Requirements, Gradebook (was Educator Gradebook), Health Services (was Health Records), Professional Development Center, Student Interventions (was Response to Intervention), and Test Score Import. These products will be licensed and sold as a package. The recurring fees for the Qmlativ Student Management Suite Core Package will be billed as outlined in the pricing section above.
- ⁷ Skyward’s Professional Development Center (PDC) is included in the core package. The PDC is a self-paced learning center to assist in training all staff. It includes online tutorials, simulations, and testing options. Your entire staff will have unlimited access to Skyward’s on-line library and training materials for select modules.
- ⁸ The functionality and performance of each LMS system or education application is the sole responsibility of the supplying vendor.
- ⁹ This pricing does not include third party product recurring fees, which will remain unchanged. Future years will renew as indicated by the third party vendor.

Custom Forms (Checks, W-2's, etc.) and Peripherals

Nelco is the exclusively recommended supplier of preprinted, blank laser, pressure seal (blank and preprinted) checks and MICR toner cartridges. To request free samples or to place your order, visit www.skywardforms.com or contact Nelco's customer service center at 1-800-266-4669.

School Technology Associates, Inc. has been a mutually exclusive partner with Skyward since 1992 and offers a complete line of hardware, software, service, and support for peripheral equipment needed to run Skyward's Student, Food Service, and TrueTime/Time Tracking software. Popular products include Tardy Kiosk, Positive Attendance, ID Badging, Time Clocks, and more! All items have been completely tested by Skyward and are in use by Skyward customers nationwide. If the district opts to use an optional third-party solution, please contact School Technology for approved hardware and system quotes. These integrated solutions are sold independently of Skyward.

For more information or to request a quote please visit our website at www.k12sta.com. You can also contact us via email: sales@k12sta.com or phone: 877-436-4657

Recurring Fee Information

- Your Recurring Fees Include:
- Unlimited software support requests for designated support contacts
 - Periodic product webinars
 - Quarterly customer newsletter
 - Product updates throughout the year
 - State and Federal required reports

Terms and Conditions

- See attached Terms and Conditions page for further information.
The Terms and Conditions page must be executed by an authorized representative.
- The License Agreement will be sent to you for execution.
The License Agreement page must be executed by both Skyward and an authorized representative to be valid.



TERMS AND CONDITIONS

All proposals are valid for 30 days from date of proposal.

Payment Terms:

- 1. **Skyward Qmlativ Migration Services & Installation (includes: Training, Data Migration, Web Server Install or SCC Setup Assistance & Project Management):** 100% Billed upon access to the Qmlativ Training Database; Payment due upon Go-Live Date (determined by customer and the Project Manager). Services provided are non-refundable.
- 2. **Skyward Installation (includes: Web Server Install or SCC Setup Assistance):** 100% Billed and due upon access to the Qmlativ Training Database. Services provided are non-refundable.
- 3. **On-Premises Database Support Fee / Managed Services Recurring Fee:** Billed upon access to the Qmlativ Training Database; Payment due at that time. Skyward 12-Month Recurring Fees will be prorated from date of access to the Qmlativ Training Database through June 30th or August 31st as designated within the signature section below. The recurring fees will auto-renew at the then-current rate at the end of the term.
- 4. **Third Party Software, Hardware and Related Services:** Payment due upon delivery of product and/or services.
- 5. **Taxes:** If any authority imposes a duty, tax, levy or fee, excluding those based on Skyward's net income, upon the Skyward products, materials, or Skyward services, then Customer agrees to pay the amount specified, and Customer is solely responsible for any personal property taxes for the Skyward products from the date they were acquired.

Customer agrees to the terms and conditions listed above and set forth in the Proposal. First Day of Fiscal Year: _____

Customer Signature Printed Name Date

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124

FOX LAKE, ILLINOIS

**"DRAFT"
FOR DISCUSSION
PURPOSES ONLY**

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant Community High School District No. 124, as of and for the year ending June 30, 2023, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, as listed in the table of contents. We have also audited the individual fund financial statements presented as audited individual fund financial statements as of and for the year ended June 30, 2023, as listed in the table of contents.

In our opinion, the basic and individual fund, financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of the Grant Community High School District No. 124, as of June 30, 2023, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Grant Community High School District No. 124 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.

Responsibility of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Grant Community High School District No. 124'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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Prior Period Adjustment and Change in Accounting Principle

As described in Note 14 to the financial statements, during the year ended June 30, 2023, the District converted to the accrual basis and modified accrual basis of accounting for financial reporting purposes in the entity wide and fund financial statements, respectively. Our opinions are not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information 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 operation, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and

other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Grant Community High School District No. 124's basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis, and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 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 individual fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November xx, 2023, on our consideration of Grant Community High School District No. 124'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 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 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 Grant Community High School District No. 124's internal control over financial reporting and compliance.

EvoY, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

November xx, 2023
Waukegan, Illinois

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

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant Community High School District No. 124 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Grant Community High School District No. 124's basic financial statements, and have issued our report thereon dated November xx, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grant Community High School District No. 124'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 Grant Community High School District No. 124's internal control. Accordingly, we do not express an opinion on the effectiveness of Grant Community High School District No. 124'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.

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

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Grant Community High School District No. 124's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grant Community High School District No. 124's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Evooy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

November xx, 2023
Waukegan, Illinois

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Grant Community High School District No. 124's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Grant Community High School District No. 124's major federal programs for the year ended June 30, 2023. Grant Community High School District No. 124's major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings and questioned costs.

In our opinion Grant Community High School District No. 124, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United State of America; the standards applicable to financial audits contained in *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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Grant Community High School District No. 124 and meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Grant Community High School District No. 124's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulation, rules, and provisions of contracts or grant agreements applicable to Grant Community High School District No. 124's federal programs.

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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Grant Community High School District No. 124's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about Grant Community High School District No. 124's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Grant Community High School District No. 124's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Grant Community High School District No. 124's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Grant Community High School District No. 124's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

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Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

EvoY, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

November xx, 2023
Waukegan, Illinois

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023

Our discussion and analysis of the Grant Community High School District No. 124's (the District) financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the District's financial statements, which begin on page 14.

FINANCIAL HIGHLIGHTS

- During the fiscal year ended June 30, 2023, the District changed to reporting its financial statements on the accrual basis of accounting. Prior year's information is reported on the modified cash basis of accounting.
- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at June 30, 2023 by \$75,526,716 (net position). Of this amount, \$3,623,903 (unrestricted net position) may be used to finance the District's day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements.
- The District's total net position increased by \$873,551, without regard to the prior period adjustment of (\$27,791,239) which reduced beginning net assets due to the change to the accrual basis of accounting.
- At June 30, 2023, the District's governmental funds reported combined fund balances of \$26,360,572, which was a current year decrease of (\$745,978), without regard to the prior period adjustment of (\$9,385,445) due to the change to the modified accrual basis of accounting over the prior year. Approximately 78.8% of this amount, \$20,784,347, may be used to finance day-to-day operations (unassigned fund balance), which was approximately 56.9% of General (Education) Fund expenditures.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 14 and 15) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements start on page 16. For the governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds. The remaining statements provide financial information about activities for which the District acts solely as agent for the benefit of those outside the government.

Reporting the District as a Whole

Our analysis of the District as a whole begins on page 11. One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all of the District's assets and liabilities resulting from the use of the modified cash basis of accounting.

These two statements report the District's net position and changes in it. You can think of the District's net position—the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources—as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other financial and non-financial factor, however, such as increased state and federal grants funding and more prudent spending of funds, in order to assess the overall health of the District.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)

USING THIS ANNUAL REPORT (continued)

In the Statement of Net Position and the Statement of Activities, we report the District's governmental activities. All of the District's services are reported here, including instructional services, support services, community services, and non-programmed charges. Property taxes, earnings on investments, fees, and state and federal grants finance most of these activities.

Reporting the District's Most Significant Funds

Our analysis of the District's major funds begins on page 12. The fund financial statements begin on page 16 and provide detailed information about the most significant funds—not the District as a whole. Some funds are required to be established by State law and by bond covenants.

- Governmental funds--All of the District's services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. The funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be used to fund operations. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basics services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in a reconciliation schedule in the financial statements.

The General Fund's fund balance decreased by (\$357,720) to \$20,784,347, after taking into consideration the prior period adjustment of (\$6,627,298) due to the change to the modified accrual basis of accounting. The Operations & Maintenance Fund's fund balance decreased by (\$79,848) to (\$332,587) after taking into consideration the prior period adjustment of (\$1,940,961) due to the change to the modified accrual basis of accounting. And, the Transportation Fund's fund balance decreased by (\$18,921) to \$1,057,389 after taking into consideration the prior period adjustment of (\$310,461) due to the change to the modified accrual basis of accounting.

The District as Trustee

The District is the trustee, or fiduciary, for its student's activity funds. All of the District's fiduciary activities are reported in the operations of the General (Education) Fund in accordance with government accounting standards. Although included within the District's financial statements the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in these funds are used for their intended purposes and only by those to whom the assets belong.

Notes to the Financial Statements

The accompanying notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements. The notes to the financial statements are contained on pages 20 through 47.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)

THE DISTRICT AS A WHOLE

A condensed statement of net position and statement of activities is presented below.

Net Position	GOVERNMENTAL ACTIVITIES	
	Accrual 2023	Modified Cash 2022
Current and other assets	\$ 50,784,578	\$ 36,491,995
Capital Assets	67,698,477	65,952,409
Total Assets	<u>\$ 118,483,055</u>	<u>\$ 102,444,404</u>
Deferred Outflows of Resources	<u>\$ 4,324,433</u>	<u>\$ -</u>
Current Liabilities	\$ 798,493	\$ -
Long-term debt outstanding	8,992,403	-
Total Liabilities	<u>\$ 9,790,896</u>	<u>\$ -</u>
Deferred Inflows of Resources	<u>\$ 37,489,876</u>	<u>\$ -</u>
	<u>\$ 75,526,716</u>	<u>\$ 102,444,404</u>
Net Position:		
Invested in capital assets, net of related debt	\$ 65,595,950	\$ 65,952,409
Restricted	6,306,863	8,722,630
Unrestricted	3,623,903	27,769,365
Total Net Position	<u>\$ 75,526,716</u>	<u>\$ 102,444,404</u>
Changes in Net Position		
	GOVERNMENTAL ACTIVITIES	
	Accrual 2023	Modified Cash 2022
<u>Receipts</u>		
Program Receipts		
Charges for services	\$ 1,524,010	\$ 864,175
Operating grants	12,907,574	11,399,710
Capital grants	50,000	50,000
General Receipts		
Property taxes	22,931,726	22,015,472
Other taxes	963,559	851,887
Earnings on investments	1,020,086	72,250
Evidence Based Funding	5,939,903	5,390,815
Other	68,743	28,675
Total Receipts	<u>\$ 45,405,601</u>	<u>\$ 40,672,984</u>
<u>Disbursements</u>		
Program Disbursements		
Instruction	\$ 25,348,884	\$ 24,537,424
Support services	16,161,317	14,841,719
Community services	31,753	53,032
Interest on long-term debt	3,727	-
Depreciation - unallocated	2,986,369	2,420,368
Total Disbursements	<u>\$ 44,532,050</u>	<u>\$ 41,852,543</u>
Increase (Decrease) in net position	\$ 873,551	\$ (1,179,559)
Net Position - Beginning	102,444,404	103,623,963
Prior Period Adjustment	(27,791,239)	-
Net Position - Ending	<u>\$ 75,526,716</u>	<u>\$ 102,444,404</u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)

DISTRICT AS A WHOLE - Continued

The net position of the District's governmental activities' increased by \$873,551, without regard to the prior period adjustment of (\$27,791,239) which reduced beginning net assets due to the change to the accrual basis of accounting. Unrestricted net position – the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements — decreased by \$24,145,462 to \$3,623.903 this decrease in unrestricted net position arose primarily because of the change to the accrual basis of accounting.

THE DISTRICT'S FUNDS

At June 30, 2023, the Districts' governmental funds (as presented in the Balance Sheet on page 16) reported a combined fund balance of \$26,360,572, which is below last year's total of \$36,491,995, which was on the cash basis of accounting after taking into account a (\$9,385,445) prior period adjustment. The primary reasons for the governmental funds decrease was due to the cash to accrual adjustment.

General Fund Budgetary Highlights

The July 1, 2022 to June 30, 2023 budget was approved by the Board of Education on July 21, 2022, and was amended on June 15, 2023 to better allocate expenditures based upon more current information. The budget is a general guide for the financial activity of the District.

The Transportation Funds over expended its budget for the fiscal year ended June 30, 2023 due to increase costs of special education transportation during the year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the District had \$67,698,477 invested in capital assets, including land, land improvements, buildings and furniture and equipment, as shown below.

Capital Assets at Year End, net of depreciation	Governmental Activities	
	2023	2022
Land and Improvements	\$ 7,105,424	\$ 7,399,332
Buildings	55,246,751	55,373,081
Furniture and Equipment	5,346,302	3,179,996
Totals	<u>\$ 67,698,477</u>	<u>\$ 65,952,409</u>

The significant capital assets additions during the current fiscal year were for updates to the following: building and land improvements, technology infrastructure, furnishings and equipment.

The District's fiscal year 2024 budget calls for it to spend \$5,244,060 for capital projects, primarily for the addition of a weight room to the field house to accommodate increasing class enrollment, as well as additional substantial technology infrastructure updates related to wireless access points, cameras, and door access.

See notes 1 and 3 to the financial statements for additional information about changes in capital assets and depreciation.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023
(Continued)

LONG-TERM DEBT

At June 30, 2023 the District had \$9.6 million in long-term liabilities and notes outstanding. (See table below).

Outstanding Debt at Year End	Governmental Activities	
	Accrual June 30, 2023	Modified Cash June 30, 2022
Equipment Obligations	\$ 2,102,527	\$ -
Pension Liability	3,496,335	-
Accrued OPEB Liability	3,955,629	-
Totals	<u>\$ 9,554,491</u>	<u>\$ -</u>

In fiscal year June 30, 2024, the District has no current plans to add additional debt.

See Note 4 to the financial statements for additional information about long-term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Board of Education and administration consider many factors when setting the fiscal year budget and determining tax rates. We are cautious, but optimistic, with the implementation of more equitable school funding reform. Property values continue to rise however commercial growth is limited. The labor shortage is reducing as open support staff positions are lessening. The District maintains long term planning for enrollment, curriculum and instruction, facilities, and finances. The Board of Education and administration will continue to monitor long term planning needs with local economic data and State funding availability.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, investors and creditors with an overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional information, contact Beth Reich, Business Manager, 25700 W. Old Grand Avenue, Ingleside, IL 60041, 847-587-2561.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 37,231,859
Accrued Interest Income	357,250
Accounts Receivable	
Taxes	
2022 Levy, Net of 2% Allowance for Losses	12,303,092
Personal Property Replacement	151,943
Governmental Claims	730,629
Prepays	9,805
Total Current Assets	<u>\$ 50,784,578</u>
Noncurrent Assets	
Capital Assets	
Land	\$ 4,190,703
Land Improvements	6,497,234
Buildings	83,566,442
Furniture and Equipment	12,664,124
Leased Equipment & Buses	2,712,659
Less Accumulated Depreciation	(41,415,596)
Less Accumulated Depreciation Leased Equipment & Buses	(517,089)
Total Capital Assets, Net	<u>\$ 67,698,477</u>
TOTAL ASSETS	<u>\$ 118,483,055</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension & Other Post-Employment Benefit Outflows & Adjustments	<u>\$ 4,324,433</u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 221,032
Accrued Salaries	15,373
Current Portion of Long-Term Liabilities	
Equipment Obligations	562,088
Total Current Liabilities	<u>\$ 798,493</u>
Long-Term Liabilities	
Equipment Obligations	\$ 1,540,439
Pension Liability	3,496,335
Accrued OPEB Obligations	3,955,629
Total Long-Term Liabilities	<u>\$ 8,992,403</u>
TOTAL LIABILITIES	<u>\$ 9,790,896</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Years	\$ 24,162,676
Pension & Other Post-Employment Benefit Inflows & Adjustments	13,327,200
Total Deferred Inflows of Resources	<u>\$ 37,489,876</u>
NET POSITION	
Net Investment in Capital Assets	\$ 65,595,950
Restricted	
Transportation	1,057,389
Municipal Retirement	703,076
Interfund Borrowing	4,148,347
Student Activities	398,051
Unrestricted	<u>3,623,903</u>
TOTAL NET POSITION	<u>\$ 75,526,716</u>

The accompanying Notes are an integral part of the basic financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

FUNCTION/PROGRAMS Governmental Activities	Program Revenues				Net (Expenses) Revenues and Change in Net Position Governmental Activities Total
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction					
Regular	\$ 16,927,131	\$ 992,566	\$ 9,709,168	\$ -	\$ (6,225,397)
Special Education	5,600,430	-	873,982	-	(4,726,448)
CTE Programs	801,426	-	34,518	-	(766,908)
Interscholastic	1,705,151	-	-	-	(1,705,151)
Summer School	108,062	-	-	-	(108,062)
Driver's Education	206,684	-	-	-	(206,684)
Supporting Services					
Pupils	1,952,514	-	-	-	(1,952,514)
Instructional Staff	2,204,607	-	-	-	(2,204,607)
General Administration	1,721,129	-	-	-	(1,721,129)
School Administration	879,714	-	-	-	(879,714)
Business	8,614,765	531,444	2,289,906	50,000	(5,743,415)
Central	788,588	-	-	-	(788,588)
Community Services	31,753	-	-	-	(31,753)
Interest and Other Charges	3,727	-	-	-	(3,727)
Depreciation-Unallocated (a)	2,986,369	-	-	-	(2,986,369)
Total Governmental Activities	\$ 44,532,050	\$ 1,524,010	\$ 12,907,574	\$ 50,000	\$ (30,050,466)
GENERAL REVENUES					
Taxes					
Property Taxes, levied for general purposes					\$ 20,632,006
Property Taxes, levied for other specific purposes					2,299,720
Personal Property Replacement					963,559
Unrestricted Earnings on Investments					1,020,086
Evidence Based Funding					5,939,903
Other					68,743
TOTAL GENERAL REVENUES					\$ 30,924,017
CHANGE IN NET POSITION					
NET POSITION - BEGINNING					\$ 873,551
Prior Period Adjustment					102,444,404
NET POSITION - ENDING					(27,791,239)
					\$ 75,526,716

(a) There is no direct depreciation expenses allocated to the programs.
The accompanying Notes are an integral part of the basic financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2023

	General Fund	Special Revenue Funds				Total Governmental Funds
		Educational Fund	Operations & Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund	Working Cash Fund
ASSETS						
Cash and Investments	\$ 28,515,285	\$ 1,952,772	\$ 1,386,772	\$ 1,132,300	\$ 4,244,730	\$ 37,231,859
Accrued Interest Income	275,118	10,575	12,039	10,432	49,086	357,250
Accounts Receivable						
Taxes						
2022 Levy, Net of 2% Allowance for Losses	8,659,869	2,286,336	749,823	456,057	151,007	12,303,092
Personal Property Replacement	151,943	-	-	-	-	151,943
Governmental Claims	281,543	-	444,161	-	-	705,704
Prepays	9,805	-	-	-	-	9,805
TOTAL ASSETS	\$ 37,873,563	\$ 4,249,683	\$ 2,592,795	\$ 1,598,789	\$ 4,444,823	\$ 50,759,653
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Liabilities						
Accounts Payable	\$ 76,066	\$ 90,899	\$ 54,067	\$ -	\$ -	\$ 221,032
Accrued Salaries	5,631	1,123	8,619	-	-	15,373
Total Liabilities	\$ 81,697	\$ 92,022	\$ 62,686	\$ -	\$ -	\$ 236,405
DEFERRED INFLOWS OF RESOURCES						
Property Taxes Levied for Subsequent Years	\$ 17,007,519	\$ 4,490,248	\$ 1,472,720	\$ 895,713	\$ 286,476	\$ 24,162,676
FUND BALANCES						
Nonspendable Prepaids	\$ 9,805	\$ -	\$ -	\$ -	\$ -	\$ 9,805
Restricted						
Transportation Services	-	-	1,057,389	-	-	1,057,389
Employee Benefits Payments	-	-	-	703,076	-	703,076
Interfund Borrowing	-	-	-	-	4,148,347	4,148,347
Student Activities	398,051	-	-	-	-	398,051
Unassigned	20,376,491	(332,587)	-	-	-	20,043,904
TOTAL FUND BALANCES	\$ 20,784,347	\$ (332,587)	\$ 1,057,389	\$ 703,076	\$ 4,148,347	\$ 26,360,572
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 37,873,563	\$ 4,249,683	\$ 2,592,795	\$ 1,598,789	\$ 4,444,823	\$ 50,759,653

The accompanying Notes are an integral part of the basic financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

Total Fund Balances - Governmental Funds		\$ 26,360,572
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$109,631,162, and the accumulated depreciation is \$41,932,685.		67,698,477
Grant Receivables received more than 60 day after yearend		24,925
Other Deferred Outflows of Resources reported in the statement of net position not reported on the Balance Sheet		
Teacher Retirement System Payments and adjustments	\$ 127,199	
OPEB	1,086,045	
Illinois Municipal Retirement Fund Outflows	<u>3,111,189</u>	4,324,433
Other Deferred Inflows of Resources reported in the statement of net position not reported in the Balance Sheet		
Teacher Retirement System Inflows	\$ (111,657)	
OPEB	(11,903,152)	
Illinois Municipal Retirement Fund Inflows	<u>(1,312,391)</u>	(13,327,200)
Long-Term liabilities, including bonds payable and other obligations, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Equipment Obligations	\$ (2,102,527)	
Pension Liability	(3,496,335)	
OPEB Liability	<u>(3,955,629)</u>	
	<u>\$ (9,554,491)</u>	<u>(9,554,491)</u>
Total Net Position of Governmental Activities		<u>\$ 75,526,716</u>

The accompanying Notes are an integral part of the basic financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund	Special Revenue Funds					Debt Service Fund	
		Operations & Maintenance Fund		Transportation Fund	Municipal Retirement/ Social Security Fund	Working Cash Fund	Bond & Interest Fund	Total Government Funds
REVENUES	Educational Fund							
Taxes	\$ 17,267,824	\$ 4,283,783	\$ 1,163,810	\$ 896,540	\$ 283,328	\$ -	\$ 23,895,285	
Tuition	57,540	-	-	-	-	-	57,540	
Earnings on Investments	867,964	18,774	16,989	16,385	99,974	-	1,020,086	
Food Service Fees	531,444	-	-	-	-	-	531,444	
Pupil Activity Fees	935,026	-	-	-	-	-	935,026	
Other	12,462	56,281	-	-	-	-	68,743	
State Aid	14,249,385	583,898	1,799,286	-	-	-	16,632,569	
Federal Aid	2,239,983	-	-	-	-	-	2,239,983	
TOTAL REVENUES	\$ 36,161,628	\$ 4,942,736	\$ 2,980,085	\$ 912,925	\$ 383,302	\$ -	\$ 45,380,676	
EXPENDITURES								
Current								
Instruction								
Regular	\$ 18,720,945	\$ -	\$ -	\$ 157,249	\$ -	\$ -	\$ 18,878,194	
Special Education	3,375,498	-	-	80,185	-	-	3,455,683	
CTE Programs	792,492	-	-	8,934	-	-	801,426	
Interscholastic	1,658,831	-	-	46,320	-	-	1,705,151	
Summer School	106,653	-	-	1,409	-	-	108,062	
Driver's Education	204,231	-	-	2,453	-	-	206,684	
Supporting Services								
Pupils	1,903,737	-	-	48,777	-	-	1,952,514	
Instructional Staff	2,166,092	-	-	38,515	-	-	2,204,607	
General Administration	1,703,003	-	-	18,126	-	-	1,721,129	
School Administration	847,149	-	-	32,565	-	-	879,714	
Business	1,833,325	3,257,264	3,142,099	382,077	-	-	8,614,765	
Central	755,516	-	-	33,072	-	-	788,588	
Community Service	27,691	-	-	4,062	-	-	31,753	
Nonprogrammed charges								
Payments to Other Districts	1,969,343	120,406	-	54,998	-	-	2,144,747	
Debt Service								
Principal	-	-	533,881	-	-	76,251	610,132	
Interest and Other Charges	-	-	-	-	-	3,727	3,727	
Capital Outlay	454,842	1,564,936	-	-	-	-	2,019,778	
TOTAL EXPENDITURES	\$ 36,519,348	\$ 4,942,606	\$ 3,675,980	\$ 908,742	\$ -	\$ 79,978	\$ 46,126,654	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (357,720)	\$ 130	\$ (695,895)	\$ 4,183	\$ 383,302	\$ (79,978)	\$ (745,978)	
OTHER FINANCING SOURCES (USES)								
Transfers In	\$ -	\$ -	\$ 676,974	\$ -	\$ -	\$ 79,978	\$ 756,952	
Transfers Out	-	(79,978)	-	-	(676,974)	-	(756,952)	
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ (79,978)	\$ 676,974	\$ -	\$ (676,974)	\$ 79,978	\$ -	
NET CHANGE IN FUND BALANCE	\$ (357,720)	\$ (79,848)	\$ (18,921)	\$ 4,183	\$ (293,672)	\$ -	\$ (745,978)	
FUND BALANCE - JULY 1, 2022	27,769,365	1,688,222	1,386,771	1,082,780	4,564,857	-	36,491,995	
PRIOR PERIOD ADJUSTMENT	(6,627,298)	(1,940,961)	(310,461)	(383,887)	(122,838)	-	(9,385,445)	
FUND BALANCE - JUNE 30, 2023	\$ 20,784,347	\$ (332,587)	\$ 1,057,389	\$ 703,076	\$ 4,148,347	\$ -	\$ 26,360,572	

The accompanying Notes are an integral part of the basic financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2023

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) - Governmental Funds	\$ (745,978)
Amounts reported for governmental activities in the statement of activities are different because:	
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful life as depreciation expense. This is the amount by which depreciation expense (\$2,986,369) exceeds capital outlay (\$2,019,778) in the period.	(966,591)
Grant Receivables received more than 60 day after yearend	24,925
Deferred Outflows of Resources due to pension & OPEB assets	2,280,851
Deferred Inflows of Resources due to pension & OPEB liability	(5,591,473)
Net increase in net TRS and IMRF pension liabilities	(2,949,896)
Increase in Other Post Employment Benefits reported on the statement of activities not an expense for the fund financial statements	8,211,581
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	610,132
Change in Net Position of Governmental Activities	<u>\$ 873,551</u>

The accompanying Notes are an integral part of the basic financial statements.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Grant Community High School District No. 124 (the "District") is governed by the District's Board of Education (the "Board"), which has responsibility and control over all activities related to public school education within the District. The District receives funding from local, state, and federal government sources and must comply with all of the requirements of these funding sources entities. However, the District is not included in any other governmental reporting entity as defined by generally accepted accounting principles. Board members are elected by the public and have decision-making authority, the power to designate management, the ability to significantly influence operations, and the primary accountability for fiscal matters. In addition, the District's reporting entity does not contain any component units as defined in Governmental Accounting Standards.

During fiscal year 2023 the District adopted or considered the following Governmental Accounting Standards Board (GASB) Statements:

- GASBS No. 91, Conduit Debt Obligations
- GASBS No. 96, Subscription-Based Information Technology Arrangements
- GASBS No. 99, Omnibus 2022

Basis of Presentation

District-wide Statements: The Statement of net position and the statement of activities display information about the financial activities of the overall district, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities. These statements distinguish between the *governmental and business-type activities* of the District. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties. The District has no Business-Type Activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expenses—expenses of the District related to the administration and support of the District's Programs, such as personnel and accounting—are not allocated to programs.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes and state formula aid, are presented as general revenues.

Governmental Fund Financial Statements: The fund financial statements provide information about the District's funds, including fiduciary funds. Separate statements for each fund category—*governmental, and fiduciary*—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The District maintains individual funds as prescribed by the Illinois State Board of Educations. The District reports all its funds as major governmental funds.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

The District reports the following major governmental funds:

- *General Fund.* This fund consists of the Educational Fund, as is the generally accepted practice of Illinois school districts, and is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.
- *Special Revenue Fund.* This fund includes the Operations and Maintenance Fund, Transportation Fund, the Illinois Municipal Retirement/Social Security Fund, the Working Cash Fund, and the Tort Immunity Fund. The Operations and Maintenance Fund, Transportation Fund, Illinois Municipal Retirement Fund, and Tort Immunity Fund are used to account for the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to cash disbursements for specific purposes. The District maintains a Working Cash Fund, which accounts for financial resources held by the District to be used for temporary interfund loans to any other governmental fund. Also, by Board resolution, financial resources of the Working Cash Fund can be permanently transferred to any other governmental fund through abatement or abolishment. Although not an expendable fund the District Classifies this fund as a special revenue fund due to the specific limitations on the uses of the resources within this fund.
- *Debt Service Fund.* The Bond and Interest Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.
- *Capital Projects Fund.* This fund consists of the Capital Projects Fund, which accounts for financial resources to be used for the acquisition, construction or improvement of major capital facilities.

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the agency fund organizations are equal to the assets. The District does not maintain any fiduciary funds.

Basis of Accounting

The district-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues from exchange transactions are recorded when earned and expenses from exchange transactions are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations.

The District's intent is to use the 2021 property tax levy during the current year, and therefore, the entire 2021 property taxes collected are recognized as revenue in the current year. The District's intent is to use the 2022 property tax levy during the 2023-24 fiscal year, and therefore, the entire 2022 tax levy is recorded as deferred inflows of resources. Revenue from grants, entitlement and donations are recognized when all eligibility requirements have been satisfied.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Accounting (continued)

The governmental fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources.

The general fund is typically used to liquidate pension or OPEB liabilities that are incurred.

Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants, categorical grants, and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. It is the District's policy to apply cost-reimbursement grant resources to such programs, followed by categorical grant, and then by general revenues.

Investments

Investments, if any, are reported at fair market value in the district-wide and fund financial statements. Gains or losses, if any, on the sale of investments are recognized upon realization. The District has adopted a formal written investment and cash management policy. The institutions in which investments are made must be approved by the Board of Education. At the time of acquisition it is the District's intention to hold all investments to maturity.

Capital Assets

Capital assets are reported at actual or estimated historical cost. Contributed assets are reported at estimated fair value at the time received. The District generally capitalizes assets with a cost of \$500 or more as purchases occur.

Depreciation methods, and estimated useful lives of capital assets reported in the district-wide statements is as follows:

	Depreciation Method	Estimated Useful Life
Land Improvements	Straight Line	20 Years
Buildings	Straight Line	50 Years
Equipment, other than food service	Straight Line	10 Years
Food Service equipment	Straight Line	10 Years
Transportation equipment	Straight Line	5 Years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable

Real estate taxes receivable are shown net of a 2% allowance for uncollectible amounts. All other accounts receivable are shown at gross amounts with uncollected amounts recognized under the direct write-off method.

Inventories and Prepaid Items

The cost of governmental fund type inventories have been determined to be immaterial and are recorded as expenditures when purchased. Prepaid items represent payments made by the District for which benefits extend beyond June 30. Inventories and prepaid items are accounted for using the consumption method.

Compensated Absences

Sick, personal and vacation time cannot be converted for cash compensation. Procedures and contracts require that all vacation time be used within the fiscal year it was awarded. The practice has been enacted for both bargained employee contracts and administrative contracts.

Estimates

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

Deferred Outflows of Resources

The District reports decreases in net assets that relate to future periods as deferred outflows of resources in a separate section of its District-wide statement of net position. Deferred outflows of resources reported in this year's financial statements include (1) a deferred amount arising from the refunding of long-term debt, and (2) a deferred outflow of resources for contributions made to the District's defined benefit pension plans between the measurement date of the net pension liabilities from those plans and the end of the District's fiscal year. The deferred refunding amount is being amortized over the remaining life of the refunded bonds as part of interest expense. Deferred outflows for pension contributions will be recognized in the subsequent fiscal year. No deferred outflows of resources affect the governmental funds financial statements in the current year.

Deferred Inflows of Resources

The District's statement of net position and its governmental fund balance sheet report a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in net assets that applies to future periods. Deferred inflows of resources are reported in the District's statement of net position for; differences between actual and expected experience; differences between projected and actual investment earnings; and changes in proportion and differences between contributions and proportionate share of contributions in determining pension expense. This deferred inflow of resources is attributed to pension expense over a total of five years, including the current year. In its governmental funds, the only deferred inflow of resources is for revenues that are not considered available. The District will not recognize the related revenues until they are intended to be used; in the following fiscal year. Accordingly, unavailable revenues from property taxes are reported in the governmental funds balance sheet.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Eliminations and Reclassifications

In the process of aggregating data for the entity-wide financial statements, some amounts reported as inter-fund activity and balances were eliminated.

Restricted Resources

The District applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

2. CASH AND INVESTMENTS

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

Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be at least 102 percent secured by collateral valued at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance (FDIC). The District's Board of Education approves and designates a list of authorized depository institutions based on evaluation of solicited responses and certificates provided by financial institutions

At June 30, 2023, the carrying amount of the District's deposits was \$13,860,129, which excludes a \$400 petty cash fund. At year end, the District account bank balance was \$14,349,892. As of June 30, 2023, \$5,248,978 of the combined entity's bank balance of \$14,349,892 was exposed to custodial credit risk as follows:

	Bank Balance
Collateralized with securities held by the pledging financial institution	\$ 5,248,978

Investments

Fair Value Measurements: 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.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

2. CASH AND INVESTMENTS (continued)

Investments (continued)

The District has investment pool investments with recurring fair value measurements as of June 30, 2023. The investment pool investments, as listed in the following schedule, are valued using significant other observable inputs (Level 2 inputs).

As of June 30, 2023, the District had the following investments:

	Maturity Date	Historical Cost	Fair Value	% of Total
US Treasury Obligations				
U.S. Treasury Note	7/15/2023	2,699,175	2,779,387	12%
U.S. Treasury Note	7/31/2023	2,698,937	2,775,261	12%
U.S. Treasury Note	8/15/2023	499,008	512,874	2%
U.S. Treasury Note	8/31/2023	2,599,428	2,673,898	11%
U.S. Treasury Bill	10/5/2023	699,689	720,126	3%
U.S. Treasury Bill	10/12/2023	449,984	452,318	2%
U.S. Treasury Note	10/31/2023	1,499,761	1,475,402	6%
U.S. Treasury Note	12/31/2023	298,111	299,163	1%
U.S. Treasury Note	2/15/2024	349,287	350,404	1%
U.S. Treasury Note	10/31/2024	1,984,270	1,838,842	8%
		<u>13,777,650</u>	<u>13,877,675</u>	
External Investment Pools:				
Illinois School District Liquid Asset Fund - M	N/A	\$ 1,786,480	\$ 1,786,480	8%
Illinois School District Liquid Asset Fund	N/A	6,407,175	6,407,175	27%
ISDLAF+ Term Series	N/A	<u>1,300,000</u>	<u>1,300,000</u>	6%
Total Investment Pools		<u>9,493,655</u>	<u>9,493,655</u>	
Total Investments		<u>\$ 23,271,305</u>	<u>\$ 23,371,330</u>	<u>100%</u>

The increase in the fair market value of investments of \$100,025, as shown above) has been recorded in the financial statements as an increase of asset value and investment income.

Interest Rate Risk. 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.

Credit Risk. Standards & Poor's rates the money market funds invested with the Illinois School District Liquid Asset Fund AAA. The District does not have a policy for credit risk of its investments.

Concentration of Credit Risk. The District places no limit on the amount the District may invest in any one issuer. Many of the District's investments are exposed to a concentration of credit risk greater than 5 percent as represented in the table above.

The Illinois School District Liquid Assets Fund is managed to comply with specific requirements of Illinois law, particularly the Public Funds Investment Act and other laws applicable to the investments of Participating funds. The Illinois Auditor General provides regulatory oversight of the pool. The fair value of the position in the pool approximates the same value of the pool shares.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

3. CAPITAL ASSETS AND DEPRECIATION

	Balance July 1, 2022	Additions	Transfers/ Deletions	Balance June 30, 2023
Capital Assets not Being Depreciated				
Land	\$ 4,190,703	\$ -	\$ -	\$ 4,190,703
Total Capital Assets not Being Depreciated	\$ 4,190,703	\$ -	\$ -	\$ 4,190,703
Capital Assets Being Depreciated				
Land Improvements	\$ 6,497,234	\$ -	\$ -	\$ 6,497,234
Building and Improvements	82,118,327	1,448,115	-	83,566,442
Equipment	11,379,815	571,663	-	11,951,478
Transportation Equipment	712,646	-	-	712,646
Leased Equipment & Buses	-	2,712,659	-	2,712,659
Total Capital Assets Being Depreciated	\$ 100,708,022	\$ 4,732,437	\$ -	\$ 102,727,800
Less Accumulated Depreciation for:				
Land Improvements	\$ (3,288,605)	\$ (293,908)	\$ -	\$ (3,582,513)
Building and Improvements	(26,745,246)	(1,574,445)	-	(28,319,691)
Equipment	(8,310,818)	(595,258)	-	(8,906,076)
Transportation Equipment	(601,647)	(5,669)	-	(607,316)
Leased Equipment & Buses	-	(517,089)	-	(517,089)
Total Accumulated Depreciation	\$ (38,946,316)	\$ (2,986,369)	\$ -	\$ (41,415,596)
Total Capital Assets being Depreciated, net of Accumulated Depreciation	\$ 61,761,706	\$ 1,746,068	\$ -	\$ 63,507,774
Capital Assets, net of Accumulated Depreciation	\$ 65,952,409	\$ 1,746,068	\$ -	\$ 67,698,477

Depreciation was not charged to any specific function.

4. LONG-TERM DEBT

During the year, the District entered into office equipment and bus transportation leases. The office equipment cost \$254,428 to be paid over a 36 month period at a rate of 1.85 percent. Eleven payments of \$7,270.76 were made during the fiscal year. Twenty-eight buses of varying sizes were purchased, and will be paid in annual installments over a six year period. Each loan has principal only payments in the first year and the five remaining payments have interest rates of 2.90 to 3.27 percent in the second year, 3.43 to 4.02 percent in the third, fourth and fifth year, and 2.16 to 5.19 percent in the sixth year.

Changes in Long-Term Debt

	Balance July 1, 2022	Additions	Retired/ Defeased	Balance June 30, 2023	Amounts Due Within One Year
Office Equipment Leases	\$ -	\$ 254,428	\$ 76,251	\$ 178,177	\$ 84,669
Bus Transportation Leases	-	2,458,231	533,881	1,924,350	477,419
	\$ -	\$ 2,712,659	\$ 610,132	\$ 2,102,527	\$ 562,088

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

4. LONG-TERM DEBT (continued)

Changes in Long-Term Debt

	Year Ending June 30,	Interest Rate	Principal	Interest	Total
Office Equipment					
Leases Dated August 2022	2024	1.85%	\$ 84,669	\$ 2,580	\$ 87,249
	2025	1.85%	86,248	1,001	87,249
	2026	1.85%	7,260	11	7,271
			<u>\$ 178,177</u>	<u>\$ 3,592</u>	<u>\$ 181,769</u>

This debt will be paid from the general operating funds of the District.

	Year Ending June 30,	Interest Rate	Principal	Interest	Total
Bus Transportation Leases					
Dated August 2022	2024	2.9 to 3.27%	\$ 477,419	\$ 56,642	\$ 534,061
	2025	3.43 to 4.02%	536,464	56,868	593,332
	2026	3.43 to 4.02%	326,007	35,691	361,698
	2027	3.43 to 4.02%	288,016	23,074	311,090
	2028	2.16 to 5.19%	296,444	14,646	311,090
			<u>\$ 1,924,350</u>	<u>\$ 186,921</u>	<u>\$ 2,111,271</u>

This debt will be paid from the Transportation Fund of the District.

Debt Limit

The Illinois School Code limits the amount of indebtedness to 6.9 percent of \$1,078,742,086, the most recent available assessed valuation of the District. The District's remaining debt margin at June 30, 2023, is \$72,330,677, which is 97.2 percent of its total legal debt limit.

5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the differences in fund balance presentations.

Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories or prepaid amounts. Because the District reports on the cash basis of accounting all such items are expensed at the time of purchase, and therefore there are no amounts that fall into this classification.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

5. FUND BALANCE REPORTING (Continued)

Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the District. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are by definition restricted for those specific purposes. The District reports several special revenue funds; the source of funding is through specific real estate tax levies. Namely the Operations and Maintenance Fund Levy, Transportation Fund Levy, Municipal Retirement/Social Security Fund Levy, Working Cash Fund Levy and the Tort Immunity Fund Levy.

Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority (the District's Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

The School Board commits funds balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. No funds are currently committed.

Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the superintendent when the School board has delegated the authority to assign amounts to be used for a specific purpose. \$413,936 of the General Fund is currently assigned for Student Activity Funds.

Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned Fund Balance amounts are shown in the financial statements in the Educational Fund/General Fund.

Deficit Fund Balance

The fund balance in the Operations & Maintenance Fund is over expended and is reporting a deficit fund balance in the amount of (\$332,587).

Net Position Restrictions

The district-wide statements of net position reports \$6,306,863 of restricted net assets, all of which is restricted by enabling legislation for specific purposes.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Plan Description

The School District participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required.

The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the system's administration.

Plan Description

TRS issues a publicly available financial report that can be obtained at <http://trsil.org/financial/acfrs/fy2022>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794-9253; or by calling (888) 678-3675, option 2.

Benefits Provided

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

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

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

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

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

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, 2022 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 District. For the year ended June 30, 2023, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the pension expense associated with the employer, and the employer recognized revenue and expenditures of \$8,398,965 in pension contributions from the state of Illinois.

2.2 formula contributions: The District contributes 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, 2023, were \$93,035, and are deferred because they were paid after the June 30, 2022 measurement date.

Federal and Special Trust Fund Contributions: When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2023, the employer pension contribution was 10.49 percent of salaries paid from federal trust funds. For the years ended June 30, 2023, salaries totaling \$164,283 were paid from federal and special trust funds that required employer contributions of \$17,233.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2023, the district paid \$-0- to TRS for employer contributions due on salary increases in excess of 6 percent and \$-0- for sick leave days granted in excess of normal annual allotment.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

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

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflects 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 below:

Net Pension Liability and Pension Expense (Continued)

District's proportionate share of the net pension liability	\$ 1,232,639
State's proportionate share of the net pension liability associated with the District	106,923,282
	<u>\$ 108,155,921</u>

The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. 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, 2022, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2022, the District's proportionate share was 0.0014702221 percent, which was an increase (decrease) of (0.00001013017) from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the District recognized pension expense of \$8,398,965 and revenue of \$8,398,965 for support provided by the state. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following source.

SD 124	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ 2,478	\$ 6,796
Net difference between projected and actual earnings on pension plan investments	1,128	-
Changes of assumptions	5,684	2,353
Changes in proportion and differences between employer contributions & proportionate share of contributions	24,874	102,508
	<u>\$ 34,164</u>	<u>\$ 111,657</u>
Employer contributions subsequent to the measurement date	93,035	-
Total	<u>\$ 127,199</u>	<u>\$ 111,657</u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

\$93,035 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows or resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2024	\$ (4,928)
2025	(29,566)
2026	(34,059)
2027	(2,325)
2028	(6,615)
	<u>\$ (77,493)</u>

Actuarial Assumptions

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement: the Inflation Rate was assumed to be 2.50%; Salary Increases were expected to be varied by amount of service credit; the Investment Rate of Return, net of pension plan investment expense, and including inflation, was assumed to be 7.00%.

In the June 30, 2022 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments as appropriate for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2021 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 table MP-2020.

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

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

Actuarial Assumptions (continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equities Large Cap	16.3%	5.73%
U.S. Equities Small/Mid Cap	1.9%	6.78%
International Equities Developed	14.1%	6.56%
Emerging Market Equities	4.7%	8.55%
U.S. Bond Core	6.9%	1.15%
Cash Equivalents	1.2%	-0.32%
TIPS	0.5%	0.33%
International Debt Developed	1.2%	6.56%
Emerging International Debt	3.7%	3.76%
Real Estate	16.0%	5.42%
Private Debt	12.5%	5.29%
Hedge Funds	4.0%	3.48%
Private Equity	15.0%	10.04%
Infrastructure	2.0%	5.86%
	<u>100.0%</u>	

Discount Rate

At June 30, 2022, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2021 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2022 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 a 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 7.0 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 (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
District's Proportionate Share of the Net Pension Liability	\$ 1,507,529	\$ 1,232,639	\$ 1,004,691

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

TRS Fiduciary Net Position

Detailed information about TRS's fiduciary net position as of June 30, 2022 is available in the separately issued *TRS Comprehensive Annual Financial Report*.

ILLINOIS MUNICIPAL RETIREMENT FUND

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this note. 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 Comprehensive Annual Financial Report that includes financial statements; detailed information about the pension plan's fiduciary's net position, and required supplementary information. That report for download at www.imrf.org.

Benefits Provided

The District's IMRF members participate in IMRF's "Regular plan." IMRF's regular plan has 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 (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 with 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.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries Currently receiving benefits	83
Inactive Plan Members entitled to but not yet receiving benefits	97
Active Plan Members	<u>103</u>
Total	283

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 that amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar 2022 was 8.61%. The District's actual contribution for calendar year 2022 was \$328,397 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. For the fiscal year ended June 30, 2023 the District recognized pension expense of \$337,264 for payments made to IMRF.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2022. 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, 2022: 1) The Actuarial Cost Method used was Entry Age Normal. 2) The Asset Valuation Method used was Market Value of Assets. 3) The Inflation Rate was assumed to be 2.25%. 4) Salary Increases were expected to be 2.85% to 13.75%, including inflation. 5) The Investment Rate of Return was assumed to be 7.25%. 6) Projected Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation pursuant to an experience study from years 2017 to 2019. 7) For Mortality Rates for non-disabled retirees the Pub-2210 Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.. 8) For Disabled Retirees, the Pub-2010 amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. 9) For Active Members, the Pub-2010 Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. There were no benefit changes during the year. 10) 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 rate of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

Actuarial Assumptions (continued)

These ranges are combined to produce the long-term expected rate of return by weighing 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, 2022:

Asset Class	Portfolio Target Percentage	Return 12/31/22	Projected Returns/Risk	
			One Year Arithmetic	Ten Year Geometric
Domestic Equity	35.5%	-19.1%	7.82%	6.50%
International Equity	18.0%	-17.9%	9.23%	7.60%
Fixed Income	25.5%	-11.8%	5.01%	4.90%
Real Estate	10.5%	12.8%	7.10%	6.20%
Alternative Investments	9.5%	4.0%		
- Private Equity		N/A	13.43%	9.9%
- Hedge Funds		N/A	N/A	N/A
- Commodities		N/A	7.42%	6.3%
Cash Equivalents	1.0%	3.2%	4.00%	4.00%
Total	100.0%			

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and the employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rates reflects: 1) The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and 2) The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). For the purposes of the most recent valuation, expected rate of return on plan investments is 7.25%, the municipal bond rate is 4.05%, and the resulting single discount rate is 7.25%.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

Changes in Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability(Asset) (A)-(B)
Balance at December 31, 2021	\$ 13,397,122	\$ 14,076,649	\$ (679,527)
Changes for the year			
Service Costs	334,218	-	334,218
Interest on the Total Pension Liability	961,171	-	961,171
Difference between Expected & Actual Exper.	637,420	-	637,420
Assumption Changes	-	-	-
Contributions Employee & Employer	-	502,561	(502,561)
Net Investment Income	-	(1,714,538)	1,714,538
Benefit Payments & Refunds	(613,400)	(613,400)	-
Other (Net Transfer)	-	201,563	(201,563)
Net Changes	1,319,409	(1,623,814)	2,943,223
Balance at December 31, 2022	<u>\$ 14,716,531</u>	<u>\$ 12,452,835</u>	<u>\$ 2,263,696</u>

Sensitivity of the Net Pension Liability to Change 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:

	1% Decrease 6.25%	Current Single Discount Rate Assumption 7.25%	1% Increase 8.25%
Total Pension Liability	\$ 16,450,139	\$ 14,716,531	\$ 13,322,094
Plan Fiduciary Net Position	12,452,835	12,452,835	12,452,835
Net Pension Liability	\$ 3,997,304	\$ 2,263,696	\$ 869,259

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

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

For the year ended June 30, 2023, the District recognized pension expense of \$277,406. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Amounts Related to Pensions	Deferred Outflows of Resources	Deferred Inflows of Resources
<i>Deferred Amounts to be Recognized in Pension Expense in Future Periods</i>		
Differences between expected and actual experience	\$ 754,901	\$ 105,499
Changes of assumptions	-	15,915
Net difference between projected and actual earnings on pension plan investments	<u>2,190,707</u>	<u>1,190,977</u>
Total Deferred Amounts to be recognized in pension expense in future periods	<u>\$ 2,945,608</u>	<u>\$ 1,312,391</u>
<i>Pension Contributions made subsequent to the Measurement Date</i>	<u>165,581</u>	
Total Deferred Amounts Related to Pensions	<u><u>\$ 3,111,189</u></u>	<u><u>\$ 1,312,391</u></u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31,	Net Deferred Outflows of Resources	Net Deferred Inflows of Resources
2023	\$ 275,250	\$ -
2024	423,063	-
2025	387,228	-
2026	547,676	-
2027	-	-
Thereafter	-	-
Total	<u><u>\$ 1,633,217</u></u>	<u><u>\$ -</u></u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

AGGREGATE PENSION-RELATED INFORMATION

Aggregate pension related information of the District at June 30, 2023 is as follows:

	Net Pension Liability	Amount Recognized as Expense
Teachers' Retirement System (TRS)	\$ 1,232,639	\$ 8,398,965
Illinois Municipal Retirement Fund (IMRF)	2,263,696	277,406
	<u>\$ 3,496,335</u>	<u>\$ 8,676,371</u>

SOCIAL SECURITY

Employees not qualifying for coverage under the Illinois Downstate Teachers' Retirement System or the Illinois Municipal Retirement Fund are considered "non-participating employees." These employees and those qualifying for coverage under the Illinois Municipal Retirement Fund are covered under Social Security. The District paid \$256,691, the total required contribution for the current fiscal year.

7. OTHER POST-EMPLOYMENT BENEFIT PROGRAMS (OPEB)

DISTRICT OPEB PLAN

The District provides a health insurance stipend to thirty-nine retired and soon to be retired employees. The stipend is payable at \$100 a month for a maximum of \$1,200 per year for a 15 year period or until the death of the employee. During the year ended June 30, 2023, the district paid \$26,400 in health insurance stipends. Future payments under this program, as of June 30, 2023, are as follows:

Year Ending June 30,	Amount
2024	\$ 22,800
2025	22,800
2026	22,800
2027	22,800
2028	19,200
2029-2033	73,200
2034-2038	30,000
2039-2041	7,200
	<u>\$ 220,800</u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND OPEB

Plan Description

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

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

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 were enrolled in Medicare Parts A and B may be eligible to enroll in Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of 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.

Contributions

Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active members of TRS, including substitute and part-time non-contractual teachers, who are not employees of a state agency covered by the state employees' health plan, to make a contribution to the THIS Fund. The member contribution rate for the ended June 30, 2023 was 0.9 percent of earnings. 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 year.

On behalf contributions to THIS Fund: The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to match contributions to THIS Fund from active members, which were 0.9 percent of pay during the year ended June 30, 2023. State of Illinois contributions were \$144,367, and the district recognized revenue and expenditures of this amount during the year.

Employer contributions to THIS Fund: The District also makes contributions to THIS Fund. The employer THIS Fund contribution was 0.67 percent during the year ended June 30, 2023. For the year ended June 30, 2023, the District paid \$107,487 to the THIS Fund, which was 100 percent of the required contribution.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

Net OPEB Liability

The net OPEB liability was measured as of June 30, 2022. The total net OPEB liability is the System's total OPEB liability less the fiduciary net position. The net OPEB liability was determined by an actuarial valuation as of June 30, 2021. At June 30, 2021, the most recent actuarial valuation date, the District's proportionate share of the net OPEB liability was \$3,734,829. The District's proportion of the net pension liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2022, relative to the contributions of all participating THIS employers and the state during that period. At June 30, 2022, the District's proportionate share was 0.054565 percent, which was an increase (decrease) of 0.001442 from its proportion measured as of June 30, 2021.

Actuarial Assumptions and Discount Rate

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement: the Inflation Rate was assumed to be 2.25%; Salary Increases were expected to be varied by amount of service credit and ranges from 8.50 at 1 year of service to 3.50% at 20 or more years of service, including a 3.25% wage inflation assumption; the Investment Rate of Return, net of pension plan investment expense, and including inflation, was assumed to be 2.75%; the Healthcare Cost Trend Rates were actual trend used for fiscal year 2023, and for fiscal years on and after 2024, trend starts at 8.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.25%. There is no additional trend rate adjustment due to the repeal of the Excise Tax.

Mortality rates for retirement and beneficiary annuitants were based on the PubT-2010 Retiree Mortality Table, adjusted for TRS experience. For disabled annuitants mortality rates were based on the PtbNS-2010 Non-Safety Disabled Retiree Table. Mortality rates for pre-retirement were based on the PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020. The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2017 through June 30, 2020.

Projected benefit payments were discounted to their actual present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with long-term expected rate of return are not met). Since THIS is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20-years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's Index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.69% as of June 30, 2022, and 1.92% as of June 30, 2021. The increase in the single discount rate from 1.92% to 3.69% caused the total OPEB liability to decrease by approximately \$1,448 million from 2021 to 2022.

The actuarial valuation was based on the Entry Age Normal cost method. Under this method, the normal cost and actuarial accrued liability are directly proportional to the employee's salary. The normal cost rate equals the present value of future benefits at entry age divided by the present value of future salary at entry age. The normal cost at the member's attained age equals the normal cost rate at entry age multiplied by the salary at attained age. The actuarial accrued liability equals the present value of benefits at attained age less present value of future salaries at attained age multiplied by normal cost rate at entry age.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

Actuarial Assumptions and Discount Rate (Continued)

During plan year ending June 30, 2022, the trust earned \$143,000 in interest, and the market value of assets at June 30, 2022 was \$378.63.million. The long-term expected rate of return assumption was set to 2.75 percent.

	OPEB Liability (A)	Fiduciary Net Position (B)	OPEB Liability(Asset) (A)-(B)
Balance at June 30, 2021	\$ 11,832,903	\$ (125,507)	\$ 11,958,410
Changes for the year			
Service Costs	262,182	-	262,182
Interest on the Total OPEB Liability	91,490	-	91,490
Changes of Benefit Terms	-	-	-
Difference between Expected & Actual Exper.	(2,223,756)	-	(2,223,756)
Changes of Assumptions & Other Inputs	(6,198,955)	-	(6,198,955)
Contributions Employer & Employee	-	159,232	(159,232)
Net Investment Income	-	78	(78)
Benefit Payments & Refunds	(118,865)	(118,865)	-
Other Changes	-	(4,768)	4,768
Net Changes	(8,187,904)	35,677	(8,223,581)
Balance at June 30, 2022	\$ 3,644,999	\$ (89,830)	\$ 3,734,829

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 calculated using the discount rate of 3.69%, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.69%) or 1-percentage-point higher (4.69%) than the current rate.

	1% Decrease (2.69%)	Current Discount Rate (3.69%)	1% Increase (4.69%)
District's Proportionate Share of the Net OPEB Liability	\$ 4,150,764	\$ 3,734,829	\$ 3,307,474

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

The following presents the District's proportionate share of the net OPEB liability calculated using the healthcare cost trend rates as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point higher or lower, than the current healthcare cost trend rates. The key trend rates are 8.00% in 2022 decreasing to an ultimate trend rate of 4.25% in 2039.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

	1% Decrease (a)	Healthcare Cost Trend Rate Assumption	1% Increase (b)
District's Proportionate Share of the Net OPEB Liability	\$ 3,156,035	\$ 3,734,829	\$ 4,370,047

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

(a) One percentage point decrease in healthcare trend rates are 5.00% in 2022 decreasing to an ultimate trend rate of 3.25% in 2039.

(b) One percentage point increase in healthcare trend rates are 7.00% in 2022 decreasing to an ultimate trend rate of 5.25% in 2039.

For the year ended June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to other postemployment benefits through the THIS Fund.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	\$ -	\$ 2,442,762
Net difference between projected and actual earnings on OPEB plan investments	539	85
Changes of assumptions	3,369	9,212,828
Changes in proportion and differences between employer contributions & proportionate share of contributions	974,650	247,477
	\$ 978,558	\$ 11,903,152
Employer contributions subsequent to the measurement date	107,487	-
Total	\$ 1,086,045	\$ 11,903,152

Amounts reported as deferred outflows of resources and deferred inflows of resources related to THIS will be recognized in THIS expense in future periods as follows:

Year Ending June 30,	Net Deferred Outflows of Resources	Net Deferred Inflows of Resources
2022	\$ (2,184,919)	-
2023	(2,184,919)	-
2024	(2,184,919)	-
2025	(2,184,918)	-
2026	(2,184,919)	-
Total	\$ (10,924,594)	\$ -

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

7. POST-EMPLOYMENT BENEFITS PROGRAMS (Continued)

TEACHER'S HEALTH INSURANCE SECURITY FUND (continued)

Further Information on the THIS Fund

Detailed information about THIS's fiduciary net position as of June 30, 2022 is available in the separately issued *THIS Financial Audit*.

The publicly available financial reports of the THIS Fund may be found on the website of the Illinois Auditor General; <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services." Prior reports are available under "Healthcare and Family Services."

8. RECAP OF PENSION LIABILITIES, DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

	Net Pension and OPEB Asset (Liability)	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Inflows of Resources
Pensions, OPEB, Outflows & Inflows of Resources				
Teachers Retirement System Pension	\$ (1,232,639)	\$ 127,199	\$ (111,657)	\$ 15,542
Illinois Municipal Retirement System Pension	(2,263,696)	3,111,189	(1,312,391)	1,798,798
Teachers Health Ins Security Fund THIS OPEB	(3,734,829)	1,086,045	(11,903,152)	(10,817,107)
Retiree Health Care OPEB Plan	(220,800)	-	-	-
Total Assets/(Liabilities)	\$ (7,451,964)	\$ 4,324,433	\$ (13,327,200)	\$ (9,002,767)

9. PROPERTY TAXES

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2022 Levy was passed by the Board on December 15, 2022. Property taxes attach as an enforceable lien on property as of January 1, of the Levy year, and are payable in two installments on approximately June 1 and September 1 of the year subsequent to the Levy year. The District receives significant distributions of tax receipts approximately one month after these due dates. Taxes recorded on these financial statements are from the 2022 and 2021 tax levy years.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

9. PROPERTY TAXES (continued)

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation.

	Legal Limit	Actual	
		2022 Lewy	2021 Lewy
Educational	*	\$ 1.593	\$ 1.663
Operations and Maintenance	0.550	0.409	0.425
PTAB/CE Recapture	*	0.011	0.010
Transportation	*	0.138	0.118
Municipal Retirement	*	0.036	0.037
Social Security	*	0.043	0.044
Working Cash	0.050	0.028	0.029
SEDOL IMRF	*	0.005	0.006
		<u>\$ 2.263</u>	<u>\$ 2.332</u>

* As Needed

10. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions and natural disasters for which the District carries commercial insurance. There have been no significant reductions in coverage from the prior year, and settlements have not exceeded coverage in the past three years.

11. TORT IMMUNITY INSURANCE

The District does not levy the Tort Immunity (liability insurance) special tax levy. Tort Immunity related disbursements have been included in the operations of the general (educational) fund. As required by the Illinois State Board of Education, the District reports the following disbursements for tort immunity purposes for the year ended June 30, 2023:

Property and Liability Insurance	\$ 131,291
Unemployment Insurance	2,893
Worker's Compensation Insurance	126,060
	<u>\$ 260,244</u>

12. INVESTMENT IN JOINT AGREEMENTS

The District participates with other Illinois school districts in certain cooperative educational organizations, known as joint agreements. These joint agreements are owned by the participants and are operated for the specific purposes stated in the joint agreement document, e.g., Special Education, Vocational Education, etc. This District has, in accordance with the generally accepted practice of other Illinois school districts, charged the cost of its investment to current expenditures in the year paid. The investment is not capitalized and it is unclear whether the District would receive any return of its investment should it choose to withdraw from the joint agreement.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

12. INVESTMENT IN JOINT AGREEMENTS (Continued)

Lake County High School Technology Campus

The District is a member of the Lake County High School Technology Campus, along with other area school districts. The Lake County High School Technology Campus provides vocational education programs and services which benefit District students, and also provides jointly administered grants and programming which benefits the District. The District is financially responsible for annual and special assessments as established by the Lake County High School Technology Campus governing board, and fees for programs and services based on usage. The Lake County Technology Campus is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from the Lake County Technology Campus by contacting its administration at 19525 West Washington Street, Grayslake, Illinois 60030.

Special Education District of Lake County

The District is a member of the Special Education District of Lake County (SEDOL), along with other area school districts. SEDOL provides special education programs and services which benefit District students, and also provides jointly administered grants and programming which benefits the District. The District is financially responsible for annual and special assessments as established by the SEDOL board of trustees, and fees for programs and services based on usage. SEDOL is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from SEDOL at 18160 Gages Lake Road, Gages Lake, Illinois 60030.

Lake Region Schools Benefit Cooperative

The District is a member of the Lake Region Schools Benefit Cooperative (LRSBC), along with other area school districts. LRSBC's purpose is to manage and fund medical claims of District employees. The District is financially responsible for monthly premiums based on types and levels of coverage provided to employees. LRSBC is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from LRSBC by contacting its administration.

Collective Liability Insurance Cooperative

The District is a member of the Collective Liability Insurance Cooperative (CLIC), along with other area school districts. The District obtains property, liability and workers compensation insurance, and claims and loss administration services, through CLIC. The District is financially responsible for annual premiums based on types and levels of coverage. CLIC is separately audited and its financial information is not included in these financial statements. Financial information may be obtained directly from CLIC, by contacting its administration, in care of, High School District 113 at 1040 Park Avenue West, Highland Park, Illinois 60035.

13. STEWARDSHIP AND COMPLIANCE

Over-expenditure of Budget

For the year ended June 30, 2023, all funds of the District operated within their legal budget except the Transportation Fund, which over expended its budget by \$107,536.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023
(Continued)

14. INTERFUND TRANSFERS

During the year, the District made the following inter-fund transfer of fund balance as permitted by the School Code of Illinois. These transfers were made to allocate fund balance to needed funds.

	<u>Transferred To</u>	<u>Transferred From</u>
Special Revenue Fund		
Transporation Fund	\$ 676,974	\$
Working Cash Fund	-	676,974
	<u>\$ 676,974</u>	<u>\$ 676,974</u>

During the year, the District made the following inter-fund transfers to the Debt Service Fund for the payment of principal and Interest on capital lease arrangements as prescribed by the Illinois School Code.

	<u>Transferred To</u>	<u>Transferred From</u>
Special Revenue Fund		
Operations & Maintenance Fund	\$ -	\$ 79,978
Debt Service		
Bond & Interest Fund	79,978	-
	<u>\$ 79,978</u>	<u>\$ 79,978</u>

15. PRIOR PERIOD ADJUSTMENT

As of July 1, 2022, the School District made a change from the modified cash basis of accounting to the modified accrual basis of accounting for the presentation of its fund financial statements. The following presents the reduction in fund balance to each of the District's funds to account for this change:

	<u>Reduction</u>
Educational Fund	\$ (6,627,298)
Operations & Maintenance Fund	(1,940,961)
Transporation Fund	(310,461)
IMRF Fund	(383,887)
Working Cash Fund	(122,838)
Total Adjustment	<u>\$ (9,385,445)</u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
BUDGETARY COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	General Fund (Educational Fund)			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Revenues from Local Sources				
Taxes	\$ 17,968,086	\$ 17,722,859	\$ 17,267,824	\$ (455,035)
Tuition	50,000	57,000	57,540	540
Earnings on Investments	160,000	475,000	867,964	392,964
Food Service Fees	400,000	535,000	531,444	(3,556)
Pupil Activity Fees	445,000	487,115	935,026	447,911
Other	500	8,000	12,462	4,462
Total Revenues from Local Sources	\$ 19,023,586	\$ 19,284,974	\$ 19,672,260	\$ 387,286
State Aid	19,696,253	19,369,796	14,249,385	(5,120,411)
Federal Aid	2,379,905	2,340,554	2,239,983	(100,571)
TOTAL REVENUES	\$ 41,099,744	\$ 40,995,324	\$ 36,161,628	\$ (4,833,696)
EXPENDITURES				
Current				
Instruction				
Regular	\$ 23,161,033	\$ 23,366,229	\$ 18,720,945	\$ 4,645,284
Special Education	3,128,004	3,293,761	3,375,498	(81,737)
CTE Programs	884,833	800,424	792,492	7,932
Interscholastic	1,695,399	1,674,990	1,658,831	16,159
Summer School	170,250	170,250	106,653	63,597
Driver's Education	206,361	211,059	204,231	6,828
Bilingual	-	-	-	-
Supporting Services				
Pupils	2,033,314	1,912,739	1,903,737	9,002
Instructional Staff	2,086,286	2,263,647	2,166,092	97,555
General Administration	1,801,990	1,930,089	1,703,003	227,086
School Administration	876,950	875,710	847,149	28,561
Business	1,755,277	1,885,036	1,833,325	51,711
Central	718,068	750,527	755,516	(4,989)
Community Service	70,000	90,700	27,691	63,009
Payments to Other Governments				
Special Education	2,076,456	1,965,436	1,969,343	(3,907)
Capital Outlay	435,523	543,192	454,842	88,350
TOTAL EXPENDITURES	\$ 41,099,744	\$ 41,733,789	\$ 36,519,348	\$ 5,214,441
NET CHANGE OF FUND BALANCE	\$ -	\$ (738,465)	\$ (357,720)	\$ 380,745
FUND BALANCE - JULY 1, 2022			27,769,365	
PRIOR PERIOD ADJUSTMENT			(6,627,298)	
FUND BALANCE - JUNE 30, 2023			\$ 20,784,347	

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
BUDGETARY COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
SPECIAL REVENUE FUND - OPERATIONS & MAINTENANCE
FOR THE YEAR ENDED JUNE 30, 2023

	Operations & Maintenance Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Revenues from Local Sources				
Taxes	\$ 4,444,681	\$ 4,352,984	\$ 4,283,783	\$ (69,201)
Earnings on Investments	2,000	10,000	18,774	8,774
Other	21,000	56,000	56,281	281
Total Revenues from Local Sources	\$ 4,467,681	\$ 4,418,984	\$ 4,358,838	\$
State Aid	50,000	583,898	583,898	-
TOTAL REVENUES	\$ 4,517,681	\$ 5,002,882	\$ 4,942,736	\$ (60,146)
EXPENDITURES				
Supporting Services				
Salaries	\$ 1,219,492	\$ 1,098,486	\$ 1,097,920	\$ 566
Employee Benefits	209,950	170,321	171,037	(716)
Purchased Services	885,397	1,265,436	1,239,941	25,495
Supplies	864,603	753,551	747,711	5,840
Other Objects	1,600	300	655	(355)
Payments to Other Governments				
Payments for Special Education Programs	106,608	107,414	107,414	-
Payments for CTE Programs	13,000	13,000	12,992	8
Capital Outlay	1,217,031	1,575,000	1,564,936	10,064
TOTAL EXPENDITURES	\$ 4,517,681	\$ 4,983,508	\$ 4,942,606	\$ 40,902
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ 19,374	\$ 130	\$ (19,244)
OTHER FINANCING SOURCES (USES)				
Transfers Out	\$ -	\$ -	\$ (79,978)	\$ (79,978)
NET CHANGE IN FUND BALANCE	\$ -	\$ 19,374	\$ (79,848)	\$ (99,222)
FUND BALANCE - JULY 1, 2022			1,688,222	
PRIOR PERIOD ADJUSTMENT			(1,940,961)	
FUND BALANCE - JUNE 30, 2023			\$ (332,587)	

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
BUDGETARY COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
SPECIAL REVENUE FUND - TRANSPORTATION
FOR THE YEAR ENDED JUNE 30, 2023

	Transportation Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Revenues from Local Sources				
Taxes	\$ 1,233,702	\$ 1,313,270	\$ 1,163,810	\$ (149,460)
Local Fees	-	-	-	-
Earnings on Investments	2,500	8,000	16,989	8,989
Total Revenues from Local Sources	\$ 1,236,202	\$ 1,321,270	\$ 1,180,799	\$ (140,471)
State Aid	1,575,000	1,570,200	1,799,286	229,086
TOTAL REVENUES	\$ 2,811,202	\$ 2,891,470	\$ 2,980,085	\$ 88,615
EXPENDITURES				
Supporting Services				
Salaries	\$ 673,000	\$ 723,389	\$ 640,410	\$ 82,979
Employee Benefits	180,000	181,260	179,724	1,536
Purchased Services	2,025,881	2,499,895	2,151,767	348,128
Supplies	136,350	163,800	170,198	(6,398)
Other Objects	100	100	-	-
Total Support Services	\$ 3,015,331	\$ 3,568,444	\$ 3,142,099	\$ 426,245
Debt Service Leases				
Lease/Purchase Principal Retired	\$ -	\$ -	\$ 533,881	-
TOTAL EXPENDITURES	\$ 3,015,331	\$ 3,568,444	\$ 3,675,980	\$ (107,536)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (204,129)	\$ (676,974)	\$ (695,895)	\$ 18,921
OTHER FINANCING SOURCES (USES)				
Transfer Out	\$ -	\$ 676,974	\$ 676,974	\$ -
NET CHANGE IN FUND BALANCE	\$ (204,129)	\$ -	\$ (18,921)	\$ (18,921)
FUND BALANCE - JULY 1, 2022			1,386,771	
PRIOR PERIOD ADJUSTMENT			(310,461)	
FUND BALANCE - JUNE 30, 2023			\$ 1,057,389	

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
BUDGETARY COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
SPECIAL REVENUE FUND - MUNICIPAL RETIREMENT/SOCIAL SECURITY
FOR THE YEAR ENDED JUNE 30, 2023

	Municipal Retirement/ Social Security Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Revenues from Local Sources				
Taxes	\$ 933,599	\$ 908,110	\$ 896,540	\$ (11,570)
Earnings on Investments	4,000	7,100	16,385	9,285
TOTAL REVENUES	<u>\$ 937,599</u>	<u>\$ 915,210</u>	<u>\$ 912,925</u>	<u>\$ (2,285)</u>
EXPENDITURES				
Current				
Instruction				
Regular	\$ 136,235	\$ 158,404	\$ 157,249	\$ 1,155
Special Education	72,528	80,130	80,185	(55)
CTE Programs	8,654	8,654	8,934	(280)
Interscholastic	54,174	52,900	46,320	6,580
Summer School	1,499	1,499	1,409	90
Gifted Program	2,679	2,341	2,453	(112)
Supporting Services				
Pupils	62,330	48,169	48,777	(608)
Instructional Staff	39,151	38,474	38,515	(41)
General Administration	19,283	18,166	18,126	40
School Administration	26,551	32,620	32,565	55
Business	421,779	386,699	382,077	4,622
Central	34,637	33,077	33,072	5
Community Service	3,101	4,183	4,062	121
Nonprogrammed Charges				
Payments to Other Governments	54,998	54,998	54,998	-
TOTAL EXPENDITURES	<u>\$ 937,599</u>	<u>\$ 920,314</u>	<u>\$ 908,742</u>	<u>\$ 11,572</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (5,104)</u>	<u>\$ 4,183</u>	<u>\$ 9,287</u>
FUND BALANCE - JULY 1, 2022			1,082,780	
PRIOR PERIOD ADJUSTMENT			(383,887)	
FUND BALANCE - JUNE 30, 2023			<u>\$ 703,076</u>	

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
BUDGETARY COMPARISON SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS)
SPECIAL REVENUE FUND - WORKING CASH FUND
FOR THE YEAR ENDED JUNE 30, 2023

	Working Cash Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
REVENUES				
Revenues from Local Sources				
Taxes	\$ 300,328	\$ 291,209	\$ 283,328	\$ (7,881)
Earnings on Investments	10,000	55,000	99,974	44,974
TOTAL REVENUES	<u>\$ 310,328</u>	<u>\$ 346,209</u>	<u>\$ 383,302</u>	<u>\$ 37,093</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 310,328</u>	<u>\$ 346,209</u>	<u>\$ 383,302</u>	<u>\$ 37,093</u>
OTHER FINANCING SOURCES (USES)				
Transfer of Interest		(676,974)	(676,974)	
NET CHANGE IN FUND BALANCE	<u>\$ 310,328</u>	<u>\$ (330,765)</u>	<u>\$ (293,672)</u>	<u>\$ 37,093</u>
FUND BALANCE - JULY 1, 2022			\$ 4,564,857	
PRIOR PERIOD ADJUSTMENT			(122,838)	
FUND BALANCE - JUNE 30, 2023			<u>\$ 4,148,347</u>	

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION ON BUDGETARY ACCOUNTING
YEAR ENDED JUNE 30, 2023

Budgets and Budgetary Accounting

The budget for all major Governmental Funds is prepared on the modified accrual basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Chapter 105, Section 5/17-1 of the Illinois Compiled Statutes. The July 1, 2022 to June 30, 2023 budget, was passed on July 21, 2022, and was amended on June 15, 2023.

For each fund, total fund disbursements may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget by the same procedures required of its original adoption.

Over expenditure of Budget

For the year ended June 30, 2023, total direct expenditures exceeded budgeted expenditures in the following funds:

	<u>Actual</u>	<u>Budget</u>	<u>Excess</u>
Special Revenue Fund			
Transportation Fund	3,675,980	3,568,444	107,536

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Fiscal Year Ending June 30	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.1470221%	0.1571524%	0.1593410%	0.1624716%	0.1678650%	0.1272250%	0.0020005%	0.0035224%	0.0015323%
District's proportionate share of the net pension liability	\$ 1,232,639	\$ 1,225,966	\$ 1,373,766	\$ 1,317,778	\$ 1,308,424	\$ 971,974	\$ 1,579,146	\$ 2,307,527	\$ 932,552
State's proportionate share of the net pension liability associated with the District									
Total	106,923,282	102,748,985	107,600,499	93,784,799	89,632,496	89,821,588	91,250,102	72,692,922	58,154,899
District's covered payroll	\$ 108,155,921	\$ 103,974,951	\$ 108,974,265	\$ 95,102,577	\$ 90,940,920	\$ 90,793,562	\$ 92,829,248	\$ 75,000,449	\$ 59,087,451
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	7.7%	8.2%	9.8%	9.7%	10.3%	8.1%	13.1%	19.9%	8.4%
Plan fiduciary net position as a percentage of the total pension liability	42.8%	45.1%	37.6%	39.6%	40.0%	39.3%	36.4%	41.5%	43.0%

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

SCHEDULE OF EMPLOYER CONTRIBUTIONS
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Fiscal Year Ending June 30	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually-required contribution	\$ 87,249	\$ 81,750	\$ 82,402	\$ 73,580	\$ 69,746	\$ 61,738	\$ 91,253	\$ 144,357	\$ 62,270
Contributions in relation to the contractually-required contribution	(87,249)	(81,750)	(82,402)	(73,580)	(69,746)	(52,416)	(77,474)	(123,425)	(54,673)
Contract contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,322	\$ 13,779	\$ 20,932	\$ 7,597
District's covered payroll	\$ 16,040,952	\$ 15,042,992	\$ 14,075,249	\$ 13,526,891	\$ 12,715,237	\$ 12,054,653	\$ 12,019,872	\$ 11,583,188	\$ 11,073,966
Contributions as a percentage of covered payroll	0.54%	0.54%	0.59%	0.54%	0.55%	0.51%	0.80%	1.20%	0.60%

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

The Schedule is presented to illustrate the intention to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE IMRF NET PENSION LIABILITY AND RELATED RATIOS
JUNE 30, 2023

Calendar Year Ending December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service Costs	\$ 334,218	\$ 301,988	\$ 342,913	\$ 337,031	\$ 308,704	\$ 307,167	\$ 301,355	\$ 291,966	\$ 303,885
Interest on the Total Pension Liability	961,171	859,010	881,802	832,365	777,326	762,003	732,758	682,017	614,267
Benefit Changes	-	-	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	637,420	815,922	(848,440)	45,520	222,131	(37,577)	(138,995)	205,442	57,032
Assumption Changes	-	-	(128,001)	-	322,897	(340,195)	(24,853)	12,017	367,052
Benefit Payments & Refunds	(613,400)	(554,442)	(529,910)	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)	(388,690)
Net Change in Total Pension Liability	1,319,409	1,422,478	(281,636)	672,885	1,115,738	230,993	311,950	738,543	953,546
Total Pension Liability - Beginning	13,397,122	11,974,644	12,256,280	11,583,395	10,467,657	10,236,664	9,924,714	9,186,171	8,232,625
Total Pension Liability - Ending (a)	\$ 14,716,531	\$ 13,397,122	\$ 11,974,644	\$ 12,256,280	\$ 11,583,395	\$ 10,467,657	\$ 10,236,664	\$ 9,924,714	\$ 9,186,171
Plan Fiduciary Net Position									
Employer Contributions	\$ 330,169	\$ 356,536	\$ 322,586	\$ 273,498	\$ 327,958	\$ 308,533	\$ 291,484	\$ 281,921	\$ 264,843
Employee Contributions	172,392	152,077	140,083	155,332	162,230	132,355	124,212	121,286	112,980
Pension Plan Net Investment Income	(1,714,538)	1,966,349	1,545,610	1,786,970	(545,652)	1,588,696	574,345	42,112	483,022
Benefit Payments & Refunds	(613,400)	(554,442)	(529,910)	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)	(388,690)
Other	201,563	324,947	(620,572)	(202,040)	47,911	(306,038)	(48,782)	(41,312)	51,365
Net Change in Plan Fiduciary Net Position	(1,623,814)	2,245,467	857,797	1,471,729	(522,873)	1,243,141	382,944	(48,892)	523,500
Plan Fiduciary Net Position - Beginning	14,076,649	11,831,152	10,973,385	9,501,656	10,024,529	8,781,388	8,398,444	8,447,336	7,923,836
Plan Fiduciary Net Position - Ending (b)	\$ 12,452,835	\$ 14,076,619	\$ 11,831,182	\$ 10,973,385	\$ 9,501,656	\$ 10,024,529	\$ 8,781,388	\$ 8,398,444	\$ 8,447,336
Net Pension Liability/(Asset) - Ending (a-b)	\$ 2,263,696	\$ (679,497)	\$ 143,462	\$ 1,282,895	\$ 2,081,739	\$ 443,128	\$ 1,455,276	\$ 1,526,270	\$ 738,835
Covered Valuation Payroll									
of Total Pension Liability	84.62%	105.07%	98.80%	89.53%	82.03%	95.77%	85.78%	84.62%	91.98%
Net Pension Liability as a Percentage	\$ 3,814,141	\$ 3,379,481	\$ 3,120,088	\$ 3,191,344	\$ 3,190,254	\$ 2,941,213	\$ 2,760,258	\$ 2,695,235	\$ 2,579,409
of Covered Valuation Payroll	59.35%	-20.11%	4.60%	40.20%	65.25%	15.07%	52.72%	56.63%	28.64%

The Schedule is presented to illustrate the intention to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF EMPLOYER IMRF CONTRIBUTIONS

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2022	\$ 328,398 *	\$ 330,169	\$ (1,771)	\$ 3,814,141	8.66%
2021	\$ 356,535 *	\$ 356,536	\$ (1)	\$ 3,379,481	10.55%
2020	\$ 323,241 *	\$ 322,586	\$ 655	\$ 3,120,088	10.34%
2019	\$ 273,498	\$ 273,498	\$ -	\$ 3,191,344	8.57%
2018	\$ 327,958	\$ 327,958	\$ -	\$ 3,190,254	10.28%
2017	\$ 308,533	\$ 308,533	\$ -	\$ 2,941,213	10.49%
2016	\$ 291,483	\$ 291,484	\$ (1)	\$ 2,760,258	10.56%
2015	\$ 281,922	\$ 281,921	\$ 1	\$ 2,695,235	10.46%
2014	\$ 266,429	\$ 264,843	\$ 1,586	\$ 2,523,002	10.50%

These schedules are presented to illustrate the intention to show information for 10-years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

* Estimated based on contribution rate of 8.61% and covered valuation payroll of \$3,814,141.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO SCHEDULE OF EMPLOYER IMRF CONTRIBUTIONS
JUNE 30, 2023

Valuation Date:

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

Methods and Assumptions Used to Determine 2022 Contribution Rates*

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing Bodies (Regular, SLEP and ECO groups): 21-year closed period until Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 16 years for most employers (three employers were financed over 17 years one employer was financed over 18 years; two employers were financed over 19 years; one employer was financed over 20 years; three employer were financed over 25 years; four employer were financed over 26 years and one employer was financed over 27 years.)
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	2.75%
Price Inflation	2.25%
Salary Increases	2.85% to 13.75% including inflation
Investment Rate of Return	7.25%
Retirement Age	Experienced-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General , Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Other Information

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation

GRANT COMMUNITIY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION
SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS
USED IN THE CALCULATION OF THE TOTAL IMRF PENSION LIABILITY
JUNE 30, 2023

Methods and Assumptions Used to Determine Total Pension Liability:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Price Inflation	2.25%
Salary Increases	2.85% to 13.75% including inflation
Investment Rate of Return	7.25%

Retirement Age Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019

Mortality For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020

Other Information:

Notes There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2022 Illinois Municipal Retirement Fund annual actuarial valuation report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
TEACHER HEALTH INSURANCE SECURITY FUND (THIS)
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF CHANGES IN NET THIS OPEB LIABILITY AND RELATED RATIOS
(Unaudited)

Fiscal Year Ended June 30,	2022	2021	2020	2019	2018	2017
Total OPEB Liability						
Service Costs	262,182	601,716	641,610	619,917	660,732	868,059
Interest on the Total OPEB Liability	91,490	266,536	388,192	461,333	474,517	422,967
Changes of Benefit Terms	-	-	-	-	-	-
Difference between Expected and Actual Experience	(2,223,756)	(266,080)	(138,923)	(261,601)	(48,840)	(8,736)
Changes in assumptions	(6,198,955)	(2,940,175)	(717,141)	6,148	(726,666)	(1,836,330)
Benefit Payments	(118,865)	(132,321)	(126,149)	(1,342,691)	(14,168)	(151,827)
Net Change in Total OPEB Liability	(8,187,904)	(2,470,324)	47,589	(516,894)	345,575	(705,867)
Total OPEB Liability - Beginning	11,832,903	14,303,227	14,255,638	14,772,532	14,426,957	15,132,824
Total OPEB Liability - Ending	3,644,999	11,832,903	14,303,227	14,255,638	14,772,532	14,426,957
Plan Fiduciary Net Position						
Employer Contributions	100,901	129,458	119,218	116,483	107,454	108,434
Active Member Contributions	58,331	74,518	71,129	67,012	61,777	57,566
Net Investment Income	78	28	103	205	383	184
Benefit Payments	(118,865)	(132,321)	(81,175)	(124,376)	(149,440)	(152,749)
Operating Expenses	(4,768)	(5,165)	(5,032)	(53,736)	(7,329)	(7,105)
Other	-	(292,333)	-	-	832	1,081
Net Change in Plan Fiduciary Net Position	35,677	(225,815)	104,243	5,588	13,677	7,411
Plan Fiduciary Net Position - Beginning	(125,507)	100,308	(3,935)	(9,523)	(23,200)	(30,611)
Plan Fiduciary Net Position - Ending	(89,830)	(125,507)	100,308	(3,935)	(9,523)	(23,200)
Net OPEB Liability - Ending (a) - (b)	3,734,829	11,958,410	14,202,919	14,259,573	14,782,055	14,450,157
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability						
Covered Payroll	-2.46%	-1.06%	0.70%	0.25%	-0.07%	-0.17%
Net OPEB Liability as a Percentage of Covered Payroll	5,921,043	5,691,948	5,410,049	5,089,896	4,946,289	4,865,871
	63.08%	210.09%	262.53%	280.15%	298.85%	296.97%

The Schedule is presented to illustrate the intention to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF EMPLOYER THIS CONTRIBUTIONS
JUNE 30, 2023

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2022	N/A	\$ 100,901	N/A	\$ 5,921,043	1.70%
2021	N/A	\$ 129,458	N/A	\$ 5,691,948	2.27%
2020	N/A	\$ 119,218	N/A	\$ 5,410,049	2.29%
2019	N/A	\$ 116,483	N/A	\$ 5,089,896	2.29%
2018	N/A	\$ 107,454	N/A	\$ 4,946,289	2.17%
2017	N/A	\$ 108,434	N/A	\$ 4,865,871	2.23%

These schedules are presented to illustrate the intention to show information for 10-years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO SCHEDULE OF EMPLOYER THIS OPEB CONTRIBUITIONS
JUNE 30, 2023

Valuation Date: June 30, 2021
Measurement Date: June 30, 2022
District's Year End June 30, 2023

Methods and Assumptions Used to Determine Contribution Rates*

Actuarial Cost Method:	Entry Age Normal, used to measure the Total THIS OPEB Liability
Contribution Policy	Benefits are financed on a pay-as-you go basis. Contribution rates are defined by statute. For fiscal year ended June 30, 2022, 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 it finance current year costs plus a margin for incurred by not paid plan costs.
Asset Valuation Method:	Market value
Investment Rate of Return:	2.75%, net of OPEB plan investment expense, including inflation
Price Inflation:	2.25%
Salary Increases:	Depends on service and ranges form 8.50% at 1 year of service to 3.50% at 20 or more years of service.
Retirement Age:	Experienced-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 actuarial valuation.
Mortality:	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 No-Safetu 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 fiscal year 2023 are based on annual premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2024 and decrease gradually to an ultimate rate of 4.25% in 2039. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 5.81% in 2034, declining gradually to an ultimate rate of 4.25% in 2039.
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.

Note: Information is not available prior to 2016. Additional years will be added to future reports as schedules are intended to show 10 years of historical data

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	FINAL BUDGET	ACTUAL
REVENUES		
Revenues from Local Sources		
Taxes	\$ 17,722,859	\$ 17,267,824
Tuition	57,000	57,540
Earnings on Investments	475,000	867,964
Food Service Fees	535,000	531,444
Pupil Activity Fees	487,115	935,026
Other	8,000	12,462
Total Revenues from Local Sources	\$ 19,284,974	\$ 19,672,260
Revenues from State Sources		
Evidence Based Funding	\$ 5,338,982	\$ 5,406,005
State Library Grant	-	1,558
State Free Lunch and Breakfast	1,500	1,474
Special Education	260,038	237,573
CTE - Secondary Program Improvement	34,518	34,518
Drivers Education	41,000	24,925
Total Revenues from State Sources	\$ 5,676,038	\$ 5,706,053
Federal Aid		
Education Stabilization	\$ 882,770	\$ 787,361
Medicaid Matching Funds	100,000	71,334
Federal Food Service Program	485,000	487,588
Special Education IDEA Grants	606,500	636,409
Title I	170,500	162,786
Title IV	12,047	12,047
Title II	62,141	62,141
Other Grants-In-Aid	21,596	20,317
Total Revenues from Federal Sources	\$ 2,340,554	\$ 2,239,983
Total Direct Revenues	\$ 27,301,566	\$ 27,618,296
"On-Behalf Revenues for TRS Contributions	13,693,758	8,543,332
TOTAL REVENUES	\$ 40,995,324	\$ 36,161,628
EXPENDITURES	41,733,789	36,519,348
NET CHANGE IN FUND BALANCE	\$ (738,465)	\$ (357,720)
FUND BALANCE - JULY 1, 2022		\$ 27,769,365
PRIOR PERIOD ADJUSTMENT		(6,627,298)
FUND BALANCE - JUNE 30, 2023		\$ 20,784,347

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

<u>INSTRUCTION</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
Regular Programs		
Salaries	\$ 8,200,644	\$ 8,190,915
Employee Benefits	996,099	989,960
Purchased Services	30,820	119,944
Supplies	441,208	875,128
Capital Outlay	16,846	16,489
Other	3,700	1,666
Total Regular Programs	\$ 9,689,317	\$ 10,194,102
Special Programs		
Salaries	\$ 1,597,224	\$ 1,613,395
Employee Benefits	260,137	252,556
Purchased Services	1,416,900	1,497,816
Supplies	19,500	11,731
Total Special Programs	\$ 3,293,761	\$ 3,375,498
CTE Programs		
Salaries	\$ 665,000	\$ 668,862
Employee Benefits	77,030	79,636
Purchased Services	200	156
Supplies	54,994	40,638
Capital Outlay	37,097	36,812
Other Objects	3,200	3,200
Total CTE Programs	\$ 837,521	\$ 829,304
Interscholastic Programs		
Salaries	\$ 1,193,487	\$ 1,236,704
Employee Benefits	159,296	153,466
Purchased Services	165,000	98,233
Supplies	111,457	127,024
Capital Outlay	14,000	19,444
Other	45,750	43,404
Total Interscholastic Programs	\$ 1,688,990	\$ 1,678,275
Summer School		
Salaries	\$ 150,000	\$ 100,212
Employee Benefits	20,250	6,441
Total Summer School	\$ 170,250	\$ 106,653
Drivers Education Program		
Salaries	\$ 181,459	\$ 176,651
Employee Benefits	16,600	19,771
Purchased Services	6,900	2,795
Supplies	6,100	5,014
Total Drivers Education Program	\$ 211,059	\$ 204,231
<u>TOTAL INSTRUCTION</u>	<u>\$ 15,890,898</u>	<u>\$ 16,388,063</u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<u>CONTINUED</u>		
<u>SUPPORT SERVICES</u>		
Pupils		
Salaries	\$ 1,651,913	\$ 1,648,396
Employee Benefits	196,226	191,261
Purchased Services	29,900	30,923
Supplies	13,100	12,040
Other Objects	21,600	21,117
Total Pupils	\$ 1,912,739	\$ 1,903,737
Instructional Staff		
Salaries	\$ 1,201,064	\$ 1,200,319
Employee Benefits	335,506	338,894
Purchased Services	239,032	176,791
Supplies	485,345	449,414
Capital Outlay	174,559	154,559
Other	2,700	674
Total Instructional Staff	\$ 2,438,206	\$ 2,320,651
General Administration		
Salaries	\$ 348,190	\$ 347,134
Employee Benefits	1,127,499	900,252
Purchased Services	422,300	416,681
Supplies	15,600	16,584
Other	16,500	22,352
Total General Administration	\$ 1,930,089	\$ 1,703,003
School Administration		
Salaries	\$ 644,394	\$ 641,769
Employee Benefits	170,816	162,599
Purchased Services	4,000	1,331
Supplies	39,000	33,089
Other	17,500	8,361
Total School Administration	\$ 875,710	\$ 847,149
Business		
Salaries	\$ 810,247	\$ 889,335
Employee Benefits	164,558	160,569
Purchased Services	277,111	276,478
Supplies	629,020	503,413
Capital Outlay	85,690	18,273
Other	4,100	3,530
Total Business	\$ 1,970,726	\$ 1,851,598
Central		
Salaries	\$ 320,000	\$ 320,806
Employee Benefits	69,827	69,702
Purchased Services	115,000	119,423
Supplies	245,700	245,585
Capital Outlay	215,000	209,265
Total Central	\$ 965,527	\$ 964,781
<u>TOTAL SUPPORT SERVICES</u>	\$ 10,092,997	\$ 9,590,919

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF EXPENDITURES
BUDGET AND ACTUAL
EDUCATIONAL FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
<u>CONTINUED</u>		
<u>COMMUNITY SERVICES</u>		
Salaries	\$ 15,000	\$ 12,934
Purchased Services	70,500	-
Supplies	5,000	14,757
Other Objects	200	-
<u>TOTAL COMMUNITY SERVICES</u>	<u>\$ 90,700</u>	<u>\$ 27,691</u>
<u>NONPROGRAMMED CHARGES</u>		
Purchased Services	\$ 87,776	\$ 141,800
Other	1,877,660	1,827,543
<u>TOTAL NONPROGRAMMED CHARGES</u>	<u>\$ 1,965,436</u>	<u>\$ 1,969,343</u>
<u>TOTAL DIRECT EXPENDITURES</u>	<u>\$ 28,040,031</u>	<u>\$ 27,976,016</u>
"On-Behalf" Expenditures for TRS Contributions	<u>13,693,758</u>	<u>8,543,332</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 41,733,789</u>	<u>\$ 36,519,348</u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
OPERATIONS AND MAINTENANCE FUND
FOR THE YEAR ENDED JUNE 30, 2023

	FINAL BUDGET	ACTUAL
REVENUES		
Revenues from Local Sources		
Taxes	\$ 4,352,984	\$ 4,283,783
Earnings on Investments	10,000	18,774
Other	56,000	56,281
Total Revenues from Local Sources	\$ 4,418,984	\$ 4,358,838
Revenues from State Sources		
Evidence Based Funding	\$ 533,898	\$ 533,898
School Infrastructure Grant	50,000	50,000
Total Revenues from State Sources	\$ 583,898	\$ 583,898
TOTAL REVENUES	\$ 5,002,882	\$ 4,942,736
EXPENDITURES		
Supporting Services		
Operations and Maintenance		
Salaries	\$ 1,098,486	\$ 1,097,920
Employee Benefits	170,321	171,037
Purchased Services	1,265,436	1,239,941
Supplies	753,551	747,711
Capital Outlay	1,575,000	1,564,936
Other	300	655
Total Supporting Services	\$ 4,863,094	\$ 4,822,200
Payments to Other Governmental Units		
Special Education Programs	\$ 107,414	\$ 107,414
CTE Programs	13,000	12,992
Total Payments to Other Governmental Units	\$ 120,414	\$ 120,406
TOTAL EXPENDITURES	\$ 4,983,508	\$ 4,942,606
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 19,374	\$ 130
OTHER FINANCING SOURCES (USES)		
Transfer Out	\$ -	\$ (79,978)
NET CHANGE IN FUND BALANCE	\$ 19,374	\$ (79,848)
FUND BALANCE - JULY 1, 2022		\$ 1,688,222
PRIOR PERIOD ADJUSTMENT		(1,940,961)
FUND BALANCE - JUNE 30, 2023		\$ (332,587)

See accompanying Independent Auditor's Report.

GRANT COMMUNITY SCHOOL DISTRICT NO. 124
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
TRANSPORTATION FUND
FOR THE YEAR ENDED JUNE 30, 2023

	FINAL BUDGET	ACTUAL
REVENUES		
Revenue from Local Sources		
Taxes	\$ 1,313,270	\$ 1,163,810
Earnings on Investments	8,000	16,989
Total Revenue from Local Sources	\$ 1,321,270	\$ 1,180,799
Revenue from State Sources		
State Transportation Aid	\$ 1,570,200	\$ 1,799,286
TOTAL REVENUES	\$ 2,891,470	\$ 2,980,085
EXPENDITURES		
Supporting Services		
Pupil Transportation		
Salaries	\$ 723,389	\$ 640,410
Employee Benefits	181,260	179,724
Purchased Services	2,499,895	2,151,767
Supplies	163,800	170,198
Other	100	-
Total Pupil Transportation	\$ 3,568,444	\$ 3,142,099
Debt Service		
Lease/Purchase Principal Retired	\$ -	\$ 533,881
Total Debt Service	\$ -	\$ 533,881
TOTAL EXPENDITURES	\$ 3,568,444	\$ 3,675,980
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (676,974)	\$ (695,895)
OTHER FINANCING SOURCES (USES)		
Transfer In	\$ 676,974	\$ 676,974
NET CHANGE IN FUND BALANCE	\$ -	\$ (18,921)
FUND BALANCE - JULY 1, 2022		\$ 1,386,771
PRIOR PERIOD ADJUSTMENT		(310,461)
FUND BALANCE - JUNE 30, 2023		\$ 1,057,389

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
FOR THE YEAR ENDED JUNE 30, 2023

	FINAL BUDGET	ACTUAL
REVENUES		
Revenue from Local Sources		
Taxes	\$ 908,110	\$ 896,540
Earnings on Investments	7,100	16,385
TOTAL REVENUES	\$ 915,210	\$ 912,925
EXPENDITURES		
Employee Benefits		
Instruction		
Regular Programs	\$ 158,404	\$ 157,249
Special Education Programs	80,130	80,185
CTE Programs	8,654	8,934
Interscholastic Programs	52,900	46,320
Summer School Programs	1,499	1,409
Driver's Education Programs	2,341	2,453
Total Instruction	\$ 303,928	\$ 296,550
Supporting Services		
Attendance & Guidance Services	\$ 28,786	\$ 29,401
Health Services	15,162	15,164
Psychological Services	2,763	4,212
Speech & Pathology	1,458	-
Improvement of Instruction	29,119	29,169
Educational Media Services	9,355	9,346
Board of Education Services	135	135
Executive Administration Services	18,031	17,991
Office of the Principal Services	32,620	32,565
Direction of Business Support Services	1,700	1,593
Fiscal Services	20,958	21,225
Operations and Maintenance Services	195,274	193,122
Pupil Transportation Services	113,597	111,764
Food Service	55,170	54,373
Information Services	33,077	33,072
Total Support Services	\$ 557,205	\$ 553,132
Community Services	\$ 4,183	\$ 4,062
Payments for Special Education Programs	\$ 54,998	\$ 54,998
TOTAL EXPENDITURES	\$ 920,314	\$ 908,742
NET CHANGE IN FUND BALANCE	\$ (5,104)	\$ 4,183
FUND BALANCE - JULY 1, 2022		\$ 1,082,780
PRIOR PERIOD ADJUSTMENT		(383,887)
FUND BALANCE - JUNE 30, 2023		\$ 703,076

See accompanying Independent Auditor's Report.

GRANT COMMUNITY SCHOOL DISTRICT NO. 124
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
WORKING CASH FUND
FOR THE YEAR ENDED JUNE 30, 2023

	FINAL BUDGET	ACTUAL
REVENUES		
Revenue from Local Sources		
Taxes	\$ 291,209	\$ 283,328
Earnings on Investments	<u>55,000</u>	<u>99,974</u>
TOTAL REVENUES	\$ <u>346,209</u>	\$ <u>383,302</u>
EXPENDITURES	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>346,209</u>	\$ <u>383,302</u>
OTHER FINANCING SOURCES (USES)		
Transfer of Interest	\$ <u>(676,974)</u>	\$ <u>(676,974)</u>
TOTAL OTHER FINANCING SOURCES (USES)	\$ <u>(676,974)</u>	\$ <u>(676,974)</u>
NET CHANGE IN FUND BALANCE	\$ <u><u>(330,765)</u></u>	\$ (293,672)
FUND BALANCE AT JULY 1, 2022		\$ 4,564,857
PRIOR PERIOD ADJUSTMENT		<u>(122,838)</u>
FUND BALANCE AT JUNE 30, 2023		\$ <u><u>4,148,347</u></u>

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
BOND AND INTEREST FUND
FOR THE YEAR ENDED JUNE 30, 2023

	<u>FINAL BUDGET</u>	<u>ACTUAL</u>
REVENUES		
Revenue from Local Sources		
Taxes	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ -
EXPENDITURES		
Debt Service		
Interest on Debt	\$ -	\$ 3,727
Principal Retired on Debt	-	76,251
TOTAL EXPENDITURES	\$ -	\$ 79,978
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ (79,978)
OTHER FINANCING SOURCES (USES)		
Transfer In	\$ -	\$ 79,978
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ 79,978
NET CHANGE IN FUND BALANCE	\$ -	\$ -
FUND BALANCE - JULY 1, 2022		-
FUND BALANCE - JUNE 30, 2023		\$ -

See accompanying Independent Auditor's Report.

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2023

DISTRICT/JOINT AGREEMENT NAME Grant Com High School District No. 124	RCDT NUMBER 34-049-1240-16	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 066-003289	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Evoy, Kamschulte, Jacobs & Co. LLP 2122 Yeoman Street Waukegan, IL 60087	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 285 East Grand Avenue Fox Lake, IL 60020		E-MAIL ADDRESS: <u>jaceto@ekjllp.com</u> NAME OF AUDIT SUPERVISOR John D. Aceto, Jr., CPA	
		CPA FIRM TELEPHONE NUMBER 847-662-8300	FAX NUMBER 847-662-8305

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- ☐ A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- ☐ Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- ☐ Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- ☐ Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- ☐ Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- ☐ Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- ☐ Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- ☐ Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- ☐ Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- ☐ A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- ☐ A Copy of each Management Letter
- ☐ A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

GRANT COM HIGH SCHOOL DISTRICT NO. 124

34-049-1240-16

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 Pass through to Subrecipients (E)	Year 7/1/22-6/30/23 Pass through to Subrecipients (F)	Year 7/1/22-6/30/23 Pass through to Subrecipients			
US DEPARTMENT OF AGRICULTURE									0	
Passed Through IL State Board of Education									0	
<i>Child Nutrition Cluster</i>									0	
(M) National Lunch Program	10.555	4210-2023		452,552		452,552			452,552	N/A
(M) School Breakfast Program	10.553	4220-2023		35,036		35,036			35,036	N/A
(M) USDA Food Commodities - Non-Cash	10.555	4210-2023		10,348		10,348			10,348	N/A
(M) DoD Fruits and Vegetables - Non-Cash	10.555	4210-2023		40,974		40,974			40,974	N/A
<i>Total Child Nutrition Cluster</i>				538,910		538,910			538,910	
TOTAL DEPARTMENT OF AGRICULTURE				538,910		538,910			538,910	
									0	
US DEPARTMENT OF EDUCATION									0	
Passed Through the IL State Board of Education									0	
(M) ESSER D2 Digital Equity	84.425D	4998-2022	96,175	12,846	96,175	12,846			109,021	109,021
(M) ESSER D3	84.425U	4998-2023		136,857		136,857			136,857	136,857
(M) ESSER D4	84.425D	4998-2023		60,000		60,000			60,000	60,000
(M) ESSER E3	84.425D	4998-2023	763,301	489,882	763,301	489,882			1,253,183	1,558,295
<i>Total ESSER Passed Through ISBE</i>			859,476	699,585	859,476	699,585			1,559,061	

• (M) Program was audited as a major program as defined by §200.518.

*include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

GRANT COM HIGH SCHOOL DISTRICT NO. 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
US DEPARTMENT OF EDUCATION (Continued)									
Passed Through the State Board of Education								0	
Title I - Low Income	84.010A	4300-2022	167,086					0	
Title I - Low Income	84.010A	4300-2023		162,786		162,786		167,086	173,401
Title II - Teacher Quality	84.367A	4932-2022	8,000					162,786	165,171
Title II - Teacher Quality	84.367A	4932-2023		62,141		62,141		8,000	8,000
Title IVA - Student Support & Academic Enric	84.424A	4400-2022	11,528			11,528		62,141	62,141
Title IVA - Student Support & Academic Enric	84.424A	4400-2023		12,047		12,047		11,528	
								12,047	
								0	
								227,169	N/A
								187,971	N/A
								391,324	410,041
								333,557	360,633
								87,776	87,776
								1,227,797	
								1,651,385	
								3,210,446	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, addressees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the Assistance Listing (AL) number is not available, the addressee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

GRANT COM HIGH SCHOOL DISTRICT NO. 124

34-049-1240-16

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2023

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	AL Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues		Expenditure/Disbursements ⁴		Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/21-6/30/22 (C)	Year 7/1/22-6/30/23 (D)	Year 7/1/21-6/30/22 Pass through to Subrecipients	Year 7/1/22-6/30/23 (F)			
US DEPARTMENT OF EDUCATION (Continued)								0	
Passed Through LCAVS								0	
CTE - Perkins Secondary Programs	84.365A	4745-2023		20,317		21,596		21,596	21,596
Total Passed Through LCAVS				20,317		21,596		21,596	
TOTAL US DEPARTMENT OF EDUCATION			1,549,702	1,681,061	1,549,702	1,682,340		3,232,042	
								0	
US DEPARTMENT OF HEALTH & HUMAN SERVICES								0	
Passed Through IL Department of Healthcare & Family Services								0	
Medicaid Medical Assistance Program - Administrative Claim	93.778	4991-2022	13,978		14,560			14,560	N/A
Medicaid Medical Assistance Program - Administrative Claim	93.778	4991-2023		18,943		19,732		19,732	N/A
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES			13,978	18,943	14,560	19,732		34,292	
TOTAL FEDERAL FINANCIAL ASSISTANCE			1,563,680	2,239,914	1,564,262	2,240,982		3,805,244	
								0	
Value of Federal Awards Expended in the Form of Non- Cash Assistance			0	51,322	0	51,322		51,322	
Federal Insurance in Effect			0	0	0	0		0	
Federal Loans or Loan Guarantees, Including Interest Subsidies Outstanding at Year End			0	0	0	0		0	
Amounts Provided to Subrecipients			0	0	0	0		0	

• (M) Program was audited as a major program as defined by §200.518.

*include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SUMMARY OF AUDITOR'S RESULTS

1. We have audited the financial statements of Grant Community High School District No. 124 as of and for the year ended June 30, 2023. The District's policy is to prepare its financial statements on the accrual basis. The auditor's report expresses an unmodified opinion on the financial statements in conformity with the accrual basis of accounting.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. Our audit disclosed no instances of noncompliance, which are material to the financial statements of Grant Community High School District No. 124.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and Internal Control Over Compliance Required by Uniform Guidance.
5. We have audited the compliance of Grant Community High School District No. 124 with the types of compliance requirements described in the *Office of Management and Budget Compliance Supplement* that are applicable to each of its major programs for the year ended June 30, 2023, and have issued our unmodified opinion thereon dated November xx, 2023.
6. Audit findings relative to the major federal award programs of Grant Community High School District No. 124 that are required to be reported in accordance with 2 CFR section 200.516 (a) are reported under the Findings and Questioned Costs - Major Federal Award Programs section of this schedule.
7. The following programs were identified as major programs:

	<u>CFDA #</u>
Child Nutrition Cluster	10.555
ESSER-D2/D4	84.425D
ESSER-E3	84.425D
ESSER-D3	84.425U
8. The threshold used to distinguish between Type A and Type B programs was \$750,000.
9. Grant Community High School District No. 124 did not qualify as a "low-risk auditee."

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

There were no financial statements findings or major federal award programs findings or questioned costs in the prior year audit.

FINDINGS – CURRENT YEAR FINANCIAL STATEMENTS AUDIT

None.

FINDINGS AND QUESTIONED COSTS – CURRENT YEAR MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award programs of Grant Community High School District No. 124. The District's reporting entity is defined in Note 1 to the District's financial statements. Federal awards passed through other government agencies are included on the schedule.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 1 to the District's financial statements.

Relationship to Basic Financial Statements

Federal awards received are reflected in the District's financial statements within the Educational Fund as receipts from federal sources.

Relationship to Program Financial Reports

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree with amounts reported in the Program Financial Reports for programs, which have filed final reports as of June 30, 2023, with the Illinois State Board of Education.

2. NON-CASH ASSISTANCE, INSURANCE AND LOANS

The fair market value of federal awards expended in the form of non-cash assistance was \$51,322 in the form of food commodities from the U.S. Department of Agriculture for the year ended June 30, 2023.

The amount of federal insurance in effect during the year ended June 30, 2023 was \$-0-.

The amount of federal loans or loan guarantees, including interest subsidies, outstanding at June 30, 2023 was \$-0-.

3. SUBRECIPIENTS

No amounts were provided to subrecipients during the year ended June 30, 2023.

4. INDIRECT FACILITIES & ADMINISTRATIVE COSTS

The School District did not elect to use a 10% de minimis cost rate.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTARY INFORMATION
DETAIL SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
STUDENT ACTIVITY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

STUDENT ACTIVITIES	BALANCE JULY 1, 2022	RECEIPTS	DISBURSEMENTS	BALANCE JUNE 30, 2023
Art Club	\$ 929	\$ -	\$ 289	\$ 640
Academic Team	970	150	1,119	1
American Sign Language Club	902	-	-	902
Anime Club	955	500	141	1,314
Badminton Club	-	880	699	181
Black Student Union	654	500	114	1,040
Bass Fishing Club	2,159	325	162	2,322
Bulldog Alliance	1,338	1,142	1,250	1,230
Bulldog Café	697	816	1,337	176
Bulldog Strong	500	-	-	500
Canine Connections Club	249	1,488	1,661	76
Chess Club	7	500	383	124
Chorus	853	3,396	3,832	417
Class of 2025	1,084	7,799	6,537	2,346
Class of 2016	922	-	922	-
Class of 2026	-	537	99	438
Class of 2014	54	-	-	54
Class of 2024	969	103,005	84,959	19,015
Class of 2023	34,271	-	33,271	1,000
Debate Club	63	500	252	311
Environmental Club	5,197	735	661	5,271
FBLA	3,355	1,499	3,899	955
FCCLA	2,848	500	717	2,631
Fellowship of Christian Athletes	541	500	-	1,041
Film Club	2,152	500	598	2,054
French Club	1,253	-	-	1,253
Frisbee Golf Club	94	500	592	2
Gamers Club	1,854	-	1,854	-
Guitar Club	648	500	497	651
LaCrosse Club	1,276	-	-	1,276
Language Club (Speech)	1,726	3,410	4,557	579
Literary Magazine	11,788	6,382	8,321	9,849
Math Club	524	2,550	1,866	1,208
Miscellaneous	1,331	3,632	3,298	1,665
Multiple Clubs	-	1,583	975	608
Music Club (Band)	4,393	5,339	6,636	3,096
National Honor Society	10,957	4,683	1,377	14,263
Partners for Academic Excellence	630	-	-	630
Pom Pon Club	2,823	38,112	38,625	2,310
Robotics Club	195	-	-	195
Science Club	957	-	412	545
Ski Club (Snow Dawgs)	2,777	5,905	5,336	3,346
Spanish Club	991	-	-	991
Special Olympics	338	500	788	50
Sports Club	152,144	193,455	195,598	150,001
Stand Club	5,781	-	171	5,610
Student Council	5,932	2,281	2,526	5,687
Table Tennis	1,531	-	53	1,478
Teams	4,736	5,782	5,600	4,918
Thespian Club	995	8,539	7,030	2,504
Transition Program	451	520	606	365
Volley for Cure	873	100	70	903
Woodworking Club	627	-	-	627
Year Book Club	2,050	-	-	2,050
Totals - Student Activities	\$ 281,344	\$ 409,045	\$ 429,690	\$ 260,699
ADMINISTRATIVE ACCOUNTS				
Melinda Bowen Scholarship	\$ 14,809	\$ 1	\$ 14,810	\$ -
Grant Memorial Scholarship	4,088	2	-	4,090
Paul Vickers Memorial	14,759	8	489	14,278
Escrow Account	6,014	4	9	6,009
Don Weinstein Scholarship	25,676	2	25,678	-
Partnership Scholarship	55,808	28	-	55,836
Flex Benefit Account	50,104	83,742	76,308	57,538
Totals - Administrative Accounts	\$ 171,258	\$ 83,787	\$ 117,294	\$ 137,751
TOTAL - ALL ACCOUNTS	\$ 452,602	\$ 492,832	\$ 546,984	\$ 398,450

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124

SUPPLEMENTARY INFORMATION

**SCHEDULE OF ASSESSED VALUATIONS, TAX RATES, EXTENSIONS AND COLLECTIONS
FOR THE YEARS 2022, 2021, 2020, 2019, AND 2018**

	2022	2021	2020	2019	2018
ASSESSED VALUATION	\$ 1,078,742,086	\$ 988,614,180	\$ 951,966,797	\$ 927,557,050	\$ 871,338,778
TAX RATES					
Educational	\$ 1.593	\$ 1.663	\$ 1.696	\$ 1.668	\$ 1.743
Operations and Maintenance	0.409	0.425	0.432	0.434	0.500
Bond and Interest	-	-	-	-	-
Transportation	0.138	0.118	0.121	0.116	0.053
Municipal Retirement	0.036	0.037	0.035	0.045	0.042
Social Security	0.043	0.044	0.043	0.042	0.045
Working Cash	0.028	0.029	0.030	0.040	0.042
PTAB/CE Recapture	0.011	0.000	0.006	0.005	0.006
SEDOL IMRF	0.005	0.006			
	\$ 2.263	\$ 2.322	\$ 2.363	\$ 2.351	\$ 2.431
TAX EXTENSIONS					
Educational	\$ 17,184,254	\$ 16,438,340	\$ 16,150,002	\$ 15,475,658	\$ 15,187,949
Operations and Maintenance	4,417,255	4,206,375	4,115,533	4,022,203	4,360,415
Bond and Interest	-	-	-	-	-
Transportation	1,488,135	1,170,282	1,155,545	1,079,138	460,537
Municipal Retirement	387,009	364,690	331,541	416,946	367,461
Social Security	465,003	437,630	405,005	392,422	391,954
Working Cash	299,459	284,889	285,542	370,837	367,461
PTAB/CE Recapture	119,654	101,145			
SEDOL IMRF	53,052	55,007	54,091	49,105	51,121
	\$ 24,413,821	\$ 23,058,358	\$ 22,497,259	\$ 21,806,309	\$ 21,186,898
TAX COLLECTIONS	\$ 11,859,584	\$ 22,931,727	\$ 22,393,965	\$ 21,675,954	\$ 21,053,844
PERCENT COLLECTED	48.58%	99.45%	99.54%	99.40%	99.37%

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTARY INFORMATION
SCHEDULE OF OPERATING EXPENDITURES PER STUDENT
FOR THE YEAR ENDED JUNE 30, 2023

TOTAL EXPENDITURES			
Educational Fund	\$	36,519,348	
Operations and Maintenance Fund		4,942,606	
Bond and Interest Fund		79,978	
Transportation Fund		3,675,980	
Municipal Retirement/Social Security Fund		<u>908,742</u>	\$ 46,126,654
Less: Expenditures Not Applicable to Operating Expenditures of Regular Programs			
Educational Fund			
Summer School	\$	106,653	
Community Service		27,691	
Student Activity Disbursements		543,507	
Capital Outlay		454,842	
TRS "On Behalf" Payments		8,543,332	
Non-Programmed Charges		<u>1,969,343</u>	
Operations and Maintenance Fund			
Capital Outlay		1,564,936	
Payments to Other Governmental Units		<u>120,406</u>	
Bond Fund			
Principal on Long-Term Debt		76,251	
Transportation Fund			
Principal on Long-Term Debt		<u>533,881</u>	
Municipal Retirement Fund			
Community Service		4,062	
Payments to Special Education Programs		54,998	
Summer School		<u>1,409</u>	<u>14,001,311</u>
NET OPERATING EXPENDITURES			\$ 32,125,343
AVERAGE DAILY ATTENDANCE			<u>1,557</u>
OPERATING EXPENDITURES PER STUDENT			<u><u>\$ 20,638</u></u>

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTARY INFORMATION
SCHEDULE OF PER CAPITA TUITION CHARGE
FOR THE YEAR ENDED JUNE 30, 2023

NET OPERATING EXPENDITURES		\$	32,125,343
LESS: Offsetting Revenues of All or Part of the Expenditures of a Specific Activity			
Educational Fund			
Special Education	\$	237,573	
Other Federal Grants-In-Aid		807,678	
Driver Education		24,925	
Title II		62,141	
Drug-Free Schools		12,047	
Food Services		531,444	
State Free Lunch Aid		1,474	
Federal Lunch Aid		487,588	
Pupil Activities		445,670	
Title I		162,786	
Special Education - Federal		636,409	
Library Grant		1,558	
Medicaid Matching Funds		71,334	
Career & Tech Education		34,518	
Special Education Contribution from EBF Funds		645,849	
English Learning Contributions from EBF Funds		13,368	
Adjustment of Revenues Received Grants		(12,846)	
Operations and Maintenance Fund			
Infrastructure Grant		50,000	
Transportation Fund			
Fees From Pupils or Parents		-	
State Transportation Aid		1,799,286	6,012,802
NET OPERATING EXPENDITURES FOR TUITION COMPUTATION		\$	26,112,541
ADD: Depreciation Allowance			2,986,369
TOTAL ALLOWANCE FOR TUITION COMPUTATION		\$	29,098,910
AVERAGE DAILY ATTENDANCE			1,557
PER CAPITA TUITION CHARGE		\$	18,694

**"DRAFT"
FOR DISCUSSION
PURPOSES ONLY**

November xx, 2023

Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois 60020

Dear Board Members:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Grant Community High School District No. 124 for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 10, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for selection and use of appropriate accounting policies. The significant accounting policies used by Grant Community High School District No. 124 are described in Note 1 to the financial statements. The school district converted to the accrual basis of accounting during the current year. This process required restating beginning balances, through a prior period adjustment, to reflect the appropriate accrual balances at both July 1, 2022 and June 30, 2023. We noted no transactions entered into by Grant Community High School District No. 124 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

"DRAFT"
FOR DISCUSSION
PURPOSES ONLY

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November xx, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Grant Community High School District No. 124's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

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

Other Information in Documents Containing Audited Financial Statements

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

Other Matters

The District over expended its budget in the Transportation Fund Portion of the Special Revenue Fund due to an underestimate of the expenditures for the year ended June 30, 2023. If this were to happen in the future, the fund's budget should be amended to reflect the appropriate budgetary control.

The District's Operations & Maintenance Fund ended the fiscal year with a negative fund balance. Steps should be taken to ensure that the deficit is resolved.

Board of Education
Grant Community High School District No. 124
Page 3

"DRAFT"
FOR DISCUSSION
PURPOSES ONLY

If you have any comments or questions regarding these, or other matters, or if you need assistance in implementing these suggestions, please contact us.

This information is intended solely for the use of the Board of Education and management of Grant Community High School District No. 124 and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Evooy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

Grant Community High School District No. 124
Impact of Accrual
For the year ended June 30, 2023

What impact the switch to accrual has on your finances.

Governmental audited financial statements have two sets of financial statements – the Entity Wide and the Fund Financial Statements. The format of the financial statements themselves is similar under the modified cash basis and accrual/modified accrual basis, but the substance of the accounts being reported is different. Also, in making the change to accrual/modified accrual the reporting of the real estate taxes is changed. During the fiscal year ended June 30, 2023, the 2021 real estate taxes are recorded completely in the “income statement”, which required a prior period adjustment to pull back into the current year the 2021 early real estate taxes recorded on a cash basis in FY 2022. The 2022 real estate taxes collected in May/June of 2023 are reported in cash and taxes receivable and a resultant deferred liability being recorded on the “balance sheet” without impacting the income statement.

Where the entity wide financial statements differ under the accrual basis is in the additional assets, deferred outflows of resources, liabilities, and deferred inflows of resources, and their impact on the District’s resultant net position, which is reduced substantially by the net increase of the liabilities/deferred inflows over the assets/deferred outflows. The MD&A on page 11 compares the accrual to the modified cash basis from last year, which indicates that the net position was reduced by approximately \$27 million from last year.

The Fund financial statements have a similar comparison moving from modified cash to modified accrual. The fund financial statements are considered modified for the fact that the debt service includes both the principal and interest on long-term debt as expenditures, and the actual capital outlay on fixed assets purchased are reported as expenses, rather than depreciation. This is true under modified cash and modified accrual.

The fund financial statements differ between modified cash and modified accrual obviously because certain accruals are being reported in the modified accrual financial statements. There are fewer accruals under the modified accrual than the accruals on the entity wide statements. The only deferred inflow of resources is the property taxes levied for subsequent years, and no long-term liabilities in the form of Equipment Obligations, Pension Liabilities, and OPEB Obligations. You currently have no bonded debt outstanding, but that would be in this category also. The overall result is a lower fund balance under the modified accrual basis.

The accrual/modified accrual basis of accounting is more complex, and allows you to better match revenues and expenditures being reported, rather than under the modified cash basis, revenue is recorded when received and expenditures are recorded when paid.

Board of Education

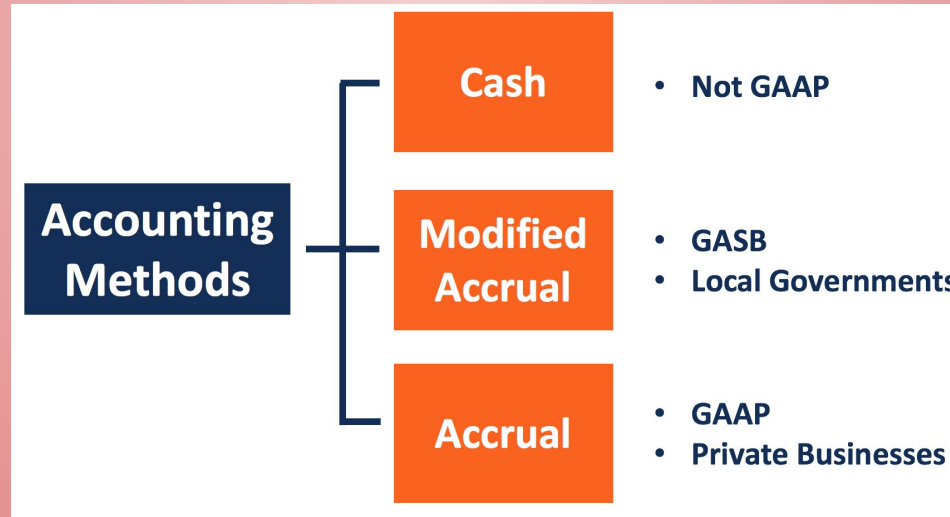
Shift from Cash Basis to Modified Accrual Accounting System

November 9, 2023



Shift from Cash Accounting to Modified Accrual

- School districts may use cash basis or modified accrual accounting system
- Grant has utilized cash basis in past
- Shift to modified accrual for the 2022/23 audit



Highlights of Cash Accounting

- Records revenues when cash is received
- Records expenditures when the bill is paid
- Tax revenues received in spring are recorded and included in fund balance in spring, even though those funds are for use for the following year
 - Example - School reports an ending balance of \$2.6 million, which included \$1.5 million in taxes meant for the following school year. A more accurate ending fund balance would be \$1.1 million.
- District uses cash accounting all year; Auditor moves us to accrual for audit purposes - modified accrual.

Highlights of Modified Accrual Accounting

- Compliant with Generally Accepted Accounting Principles (GAAP)
- Recommended by Governmental Accounting Standards Board (GASB) for public entities
- Combines elements of cash and accrual basis accounting
- Revenues are recognized when they become measurable and available to finance expenditures of the current period
- Expenditures are recognized when liabilities are incurred, regardless of when payment is made
- More accurately reflects real-time view of finances and clearly identifies funds available to spend
- Widely used by schools and government entities to allow focus on flow of resources as well as on balances of resources available for spending

Visible Changes as a Result of Transition

- Fund balances lower
 - Revenues received in 22/23 but for use next fiscal year will be recorded in 23/24
- Over-expended initial year of transition
 - Expenditures recorded at time invoice received, but revenue moved to next year



FY 2022 Ending Balances Compared to FY 2023

Fund Balance Year Ending June 30, 2022 - Cash Accounting

Educational Fund	Operations and Maintenance Fund	Transportation Fund	IMRF/Social Security Fund	Working Cash Fund	Capital Projects	TOTAL
\$27,769,365	\$1,688,222	\$1,386,771	\$1,082,780	\$4,564,857	\$0	\$36,491,995

Fund Balance Year Ending June 30, 2023 - Modified Accrual Accounting

Educational Fund	Operations and Maintenance Fund	Transportation Fund	IMRF/Social Security Fund	Working Cash Fund	Capital Projects	TOTAL 348
\$20,784,347	(\$332,587)	\$1,057,389	\$703,076	\$4,148,347	\$0	\$26,360,572

FY 2022 Ending Balances Compared to FY 2023

- Mainly attributed to property taxes that came in during 2022-23, but are meant for 2023-24 - just over \$11 million (May 2023 to June 2023).
- Additionally, expenses moved in/out from FY22 and FY23
 - Expenses - added in expenses from 21-22 that were for 22-23 but paid early
 - Expenses - added in expenses from 23-24 (July/August) that were for 22-23 but paid later
 - Expenses - removed expenses from 22-23 that were really for either 21-22 or 23-24 but paid late/early

Questions?



PTAB Docket No.	19-07252	20-direct	21-02807	22-00267		
Year	2019	2020	2021	2022	Totals	%
Final BOR AV	1,906,152	1,922,588	1,950,466	2,132,365		
Final BOR MV	5,719,028	5,768,341	5,851,983	6,397,735		
App. Appraisal AV	1,133,220	1,133,220	1,133,220	1,133,220		
App. Appraised MV	3,400,000	3,400,000	3,400,000	3,400,000		
Appraiser & DOV	NKF 1-1-2019	NKF 1-1-2019	NKF 1-1-2019	NKF 1-1-2019		
Dist. 124 Tax Rate	2.350940%	2.363240%	2.332392%	2.263175%		
Dist. 38 Tax Rate	3.962806%	3.988165%	3.959075%	3.706305%		
Dist. 124 Potential Refunds	18,171	18,655	19,061	22,612	78,500	
Dist. 38 Potential Refunds	30,630	31,481	32,355	37,031	131,498	
Districts' Evidence						
AV	2,783,055	none yet	2,783,055	2,783,055		
Appraised MV	8,350,000		8,350,000	8,350,000		
Appraiser & DOV	Byrnes 1-1-2019		Byrnes 1-1-2019	Byrnes 1-1-2019		
Recommended Settlement (10-24-2023)						
AV	1,750,000	1,922,588	1,850,000	1,900,000		
MV	5,250,525	5,768,341	5,550,555	5,700,570		
D124 Refund	3,671	0	2,343	5,259	11,273	14.38%
D38 Refund	6,188	0	3,978	8,612	18,778	14.28%
		no filing				

- Appeals set for hearing on 11/29/23 in Springfield.
- Savings of \$67,227 to Grant CHSD 124 – preserving approximately 86% of property taxes.
- Appellant receives modest assessment relief in each appeal and agrees to not file a direct appeal for 2020 assessment year.
- Settlement will set the assessment for 2023 at market value of \$5.85 million, or an assessed value of \$1.95 million. This precludes any further PTAB appeals for the new quadrennial period of 2023-26.

BOE MEETING NOVEMBER 9, 2023

FREEDOM OF INFORMATION REQUESTS FULFILLED

Date of Request	Requestor	Documents Requested	Date of Response
9/26/2023	SmartProcure	Current employee/staff contact information: Name Position, department, direct phone number, business cell phone, email address, office address	10/16/2023
Dated: 9/25/2023, received: 10/13/2023	Michael Rost, Allium Data	1.) Last property & casualty insurance renewal summary for all lines of insurance and includes terms, limits, deductibles, premium and exclusions. 2.) last employee benefits insurance renewal summary for health, dental and vision plans including plan options and pricing.	10/20/2023
October 25, 2023	Civic FOIA	Impact fee and donation agreements within the last 15 years, school account the fee or donation was deposited, where the impact fee or donation was spent, current number of students, current number of part-time and full-time employees, number of classrooms, square footage of school facilities and acreage of all property owned, facilities analysis or facilities plan	10/31/2023