GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
BOARD OF EDUCATION REGULAR MEETING
THURSDAY, DECEMBER 19, 2024
7:00 PM - LIBRARY
285 E. GRAND AVENUE
FOX LAKE, ILLINOIS 60020

AGENDA

I. Call to Order
II. Pledge of Allegiance
III. Roll Call
IV. Consent Agenda ** 3
V. Superintendent's Report – Recognition and Informational Items
   A. Student Recognition 72
   B. Fall Athletic Accomplishments 73
   C. Girls' Wrestling 88
   D. College of Lake County (CLC) High School Feedback Report - Fall 2024 90
   E. Special Education District of Lake County (SEDOL) Financial Planning 94
   F. Principal's Report 109
   G. Student Representative's Report 111
VI. Public Comment
VII. Superintendent's Report – Action Items
   A. Educational Life Skills Program ** 112
   B. School Board Policy Modifications ** 121
   C. Cardiac Emergency Response Plan ** 200
   D. International Trip Requests ** 217
   E. Overnight Trip Requests ** 223
   F. Personnel ** **REVISED** 230

VIII. Business Affairs
   A. Final 2024 Tax Levy ** 238
   B. Operational Funds Expenditures Report ** 250
   C. Final 2023-2024 Audit ** 251
   D. Coaching Recommendation ** 342

IX. Other Business
   A. FOIA 344
X. Closed Session
   A. The appointment, employment, compensation, discipline, performance or dismissal of specific employees. 5 ILCS 120/2(c)(1) **
   B. Student disciplinary cases 5 ILCS 120/2 (c)(9) **
   C. Other matters relating to individual students 5 ILCS 120/2 (c)(10)
   D. School building safety and security 5 ILCS 120/2 (c)(8)
XI. Action items from closed session discussion
   A. Potential Board action regarding personnel **
   B. Potential Board action regarding student placement **
XII. Adjourn

** Indicates potential action item in open session
The next regular Board of Education meeting will be held on Thursday, January 16, 2025

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
MINUTES OF BOARD OF EDUCATION MEETING
NOVEMBER 14, 2024

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, November 14, 2024 and called to order at 7:00 p.m. in the Library of Grant Community High School, 285 E. Grand Avenue, Fox Lake.

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, President
Mrs. Shelly Booth, Secretary
Mrs. Ivy Fleming, Member
Mrs. Laurie Hembrey, Member
Mr. Ed Lescher, Member
Mr. Bob Yanik, Member

Members absent: Mr. John Jared, Vice President

Administration present:

Dr. Christine A. Sefcik, Superintendent
Mrs. Beth Reich, Business Manager
Dr. Jeremy Schmidt, Principal
Mrs. Tina Sonders, Director of Special Education

Student Representative: Ms. Casey McCleery

AUDIENCE

Evan Weisheit, Jill Weisheit, Rob Weisheit, Iris Weisheit, Lauren Becmer, Jill Becmer and family, Christi Flaker, Kelly Scott, Jaeshaa Hall, Lily Wu

CONSENT AGENDA

Minutes of regular meeting held October 17, 2024
Minutes of closed meeting held October 17, 2024
November Bills Payable
October Treasurer's Report
Destruction of closed meeting audio recording from May 18, 2023

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

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

Aye: Booth, Fleming, Hembrey, Lescher, Yanik, Kusiak
Nay: None
Absent: Jared

Motion – **Passed**

SUPERINTENDENT'S REPORT – Recognition and Informational Items

Student Recognition

Dr. Sefcik introduced Evan Weisheit, in the presence of his family, as the November Student of the Month. She read Evan's profile of accomplishments, which included academic achievements, extracurricular activities, service to the community, and future plans. Dr. Sefcik offered Evan the opportunity to speak to the Board and he thanked his Mom for her support and stated that she pushes me to "always work hard to do the best I can do." The Board and audience applauded Evan and Dr. Sefcik presented him with a certificate to commemorate being chosen as the November Student of the Month.

Faculty Recognition

Dr. Sefcik asked Principal Schmidt to introduce Lauren Becmer, the recipient of the first Excellence in Education Award of the 2024/25 school year. Dr. Schmidt read the nomination from a peer that highlights why Lauren is outstanding and deserving of the award. The Board and audience applauded Lauren and she thanked the Board. She was honored to be the Excellence in Education recipient, she stated how it means so much to her, she is inspired by her peer teachers and feels she is really growing with them.

Board of Education Member Recognition

Dr. Sefcik thanked the Board Members for their service and unwavering commitment. The Board members celebrated with cake and received a gift from Administration to celebrate School Board Members Day.

Educational Life Skills Program

Dr. Sefcik asked Tina Sonders, Director of Special Education to present information on an Educational Life Skills Program for Board consideration. With the Educational Life Skills Program being phased out by the Special Education District of Lake County last school year, Mrs. Sonders shared background information and considerations in establishing a program at Grant for the 2025/26 school year.

School Report Card Review

Dr. Sefcik informed the Board that School Report Cards were released on October 30, 2024. She reviewed the information in the presentation, for our district, neighboring districts and state numbers on areas such as Indicators of Student Success, our Designation of Commendable, student demographic information, ELA Proficiency, Math Proficiency, Science Proficiency, Graduation Rate, EL Progress to Proficiency, Chronic Absenteeism, Climate Survey, 9th Graders on Track to Graduate, Future Indicators, and Other Report Card information.

School Board Policy Proposed Changes – first reading

Dr. Sefcik presented numerous School Board Policies for a first reading that have recommended changes based on direction from the Illinois Association of School Boards and legal counsel. They will be presented for a second reading and potential action at the December meeting.

Section 200 - Board of Education

2:105 Ethics and Gift Ban
2:120 Board Member Development

Section 400 – Operational Services

4:30 Revenue and Investments
4:60 Purchases and Contracts

4:150 Facility Management and Building
4:170 Safety

Section 500 – Personnel
5:10 Equal Employment Opportunity and Minority Recruitment
5:20 Workplace harassment Prohibited
5:90 Abused and Neglected Child Reporting
5:120 Employee Ethics; Code of Professional Conduct; and Conflict of Interest
5:125 Personal Technology and Social Media; Usage and Conduct
5:230 Maintaining Student Discipline

Section 600 – Instruction
6:60 Curriculum Content
6:135 Accelerated Placement Program
6:270 Guidance and Counseling Program

Section 700 – Students
7:10 Equal Educational Opportunities
7:100 Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students
7:180 Prevention of and Response to Bullying, Intimidation and Harassment
7:200 Suspension Procedures

Section 800 –Community Relations
8:10 Connection with the Community

Joint Annual Conference / IASB Resolutions Committee Report
Dr. Sefcik advised the Board members that will be attending the Joint Annual Conference that an envelope is provided with their itinerary and conference badge(s) for next weekend. Ivy Fleming will represent the Board of Education at the Delegate Assembly on Saturday, November 23 at 10:30 am and to provide our Board's positions on resolutions being considered. The Board agrees with the resolution committee.

Foundation Gala Update
Dr. Sefcik gave an update on the Gala that was moved from in-person to a fully online auction. Approximately $22,000 was raised, through the silent auction, sponsorships and the generous acts of individuals that donated the cost of their ticket to the original event. The amount raised is approximately $15,000 less than a typical Gala, but considering the circumstances, the foundation is very pleased with the outcome.

Principal's Report
Dr. Schmidt presented his monthly report which included information on Medical Suspensions, Parent-Student-Teacher Conferences, Community Engagement: Parent Universities, College and Career Readiness, Student Future Scheduling Requests, and Navig8 Lake County Career Fair.

Student Representative's Report
Casey McCleery provided her report which included information on the Fall Play, Academic Team, Football Playoffs, Winter Sports Night, Music Fundraiser, and school lunches.

SUPERINTENDENT'S REPORT – Action Items

Calendar 2025-26

Dr. Sefcik presented the 2025-26 school calendar.

** A motion was made by Mrs. Booth, second by Mr. Yanik to approve the 2025/26 school calendar, as presented.

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

Aye: Fleming, Hembrey, Lescher, Yanik, Kusiak, Booth
Nay: None
Absent: Jared

Motion – **Passed**

Overnight Travel

Dr. Sefcik reported that the Softball Team is requesting 15-16 student-athletes and 3 coaches to attend the Ripken Experience, in Pigeon Forge, Tennessee, March 22-26, 2025. Costs will be covered through the softball team's activity fund.

** A motion was made by Mr. Yanik, second by Mrs. Hembrey to approve the overnight travel of the softball team, as presented.

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

Aye: Hembrey, Lescher, Yanik, Kusiak, Booth, Fleming
Nay: None
Absent: Jared

Motion – **Passed**

Personnel

Dr. Sefcik recommend the following personnel recommendations:
Employment of the following individuals:

- Jordynn Hundley, Asst. Girls' Basketball Coach, starting 11/6/2024
- Michael Zarinana, 2nd shift custodian, $17/hr., starting 11/11/2024

Accept the resignation of the following individuals:

- Lauren Becmer, Asst. Academic Team Coach, effective 10/23/2024

** A motion was made by Mrs. Hembrey, second by Mrs. Booth to approve the personnel recommendations, as presented.

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

Aye: Lescher, Yanik, Kusiak, Booth, Fleming, Hembrey
Nay: None
Absent: Jared

Motion – **Passed**

BUSINESS AFFAIRS

Property Tax Relief Grant

Mrs. Reich informed the Board that the state of Illinois has provided $49.3 million for new Property Tax Relief Grants in FY 2025 for eligible school districts. In return for abating a portion of taxes, qualifying districts received a state grant that is a portion of the tax relief they provide. As in previous years, she recommended applying for this grant.

** A motion was made by Mrs. Booth, second by Mr. Yanik to approve the filing of the Property tax Relief Grant, as presented.

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

Aye: Yanik, Kusiak, Booth, Fleming, Hembrey, Lescher
Nay: None
Absent: Jared
Motion – **Passed**

5-Year Capital Plan
Mrs. Reich shared with the Board the updated Five-Year Capital Expense Plan.

CLOSED SESSION

** At 7:57 p.m. a motion was made by Mrs. Booth, second by Mrs. Fleming to go into closed session for the purpose of discussing 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), and student disciplinary cases 5 ILCS 120/2 (c)(9).
Votes were taken by roll call. Votes were cast as follows:
Aye: Kusiak, Booth, Fleming, Hembrey, Lescher, Yanik
Nay: None
Absent: Jared
Motion – **Passed**

** At 8:26 p.m. a motion was made by Mr. Yanik, second by Mrs. Hembrey to end closed session and return to open session.
Votes were taken by roll call. Votes were cast as follows:
Aye: Booth, Fleming, Hembrey, Lescher, Yanik, Kusiak
Nay: None
Absent: Jared
Motion – **Passed**

ACTION CLOSED SESSION

** A motion was made by Mr. Lescher, second by Mrs. Fleming to approve an hourly rate increase from $28.25 to $31.25 for Bob Koske, transportation department, for training and bus maintenance.
Votes were taken by roll call. Votes were cast as follows:
Aye: Fleming, Hembrey, Lescher, Yanik, Kusiak, Booth
Nay: None
Absent: Jared
Motion – **Passed**

** A motion was made by Mrs. Hembrey, second by Mr. Yanik to approve a new part-time shared administrative assistant position for transportation and building and grounds.
Votes were taken by roll call. Votes were cast as follows:
Aye: Hembrey, Lescher, Yanik, Kusiak, Booth, Fleming
Nay: None
Absent: Jared
Motion – **Passed**

ADJOURN

** At 8:28 p.m. a motion was made by Mr. Yanik, second by Mr. Lescher to adjourn the meeting.

_____
Kathy Kusiak, President

_____
Shelly Booth, Secretary

Grant Community High School District 124
AP Invoice Listing Report
December 19, 2024

Total Invoices:	470	$1,847,982.85

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
ACCURATE001	ACCURATE BIOMETRICS	198662411	0000000000	mm1224	AP	Fingerprinting NOV24	B 24-25		11/30/2024	12/19/2024	R	$825.00 $825.00
						NUMBER OF INVOICES: 1						**$825.00**
AIRGAS U000	Airgas Usa, Llc	5511703397	0000000000	mm1224	AP	Cylinder Rental OCT24	B 24-25		10/31/2024	12/19/2024	R	$176.06 $176.06
						NUMBER OF INVOICES: 1						**$176.06**
ALBERTSO000	Albertsons / Safeway	186151	0000000000	mm111424	AP	Jewel Prchs 100724-110624	H 24-25		11/07/2024	11/14/2024 118670	R	$2,049.19 $2,049.19
ALBERTSO000	Albertsons / Safeway	186151	0000000000	mm121124	AP	Jewel Prchs 111224-120224	H 24-25		12/07/2024	12/11/2024 118727	R	$1,048.92 $1,048.92
						NUMBER OF INVOICES: 2						**$3,098.11**
ALLENDAL002	Allendale	202411143289	0000000000	mm1224	AP	Tuition OCT24	B 24-25		10/31/2024	12/19/2024	R	$21,735.00 $21,735.00
ALLENDAL002	Allendale	202411263289	0000000000	mm1224	AP	Tuition AUG24	B 24-25		10/31/2024	12/19/2024	R	$4,830.00 $4,830.00
						NUMBER OF INVOICES: 2						**$26,565.00**
ALPHA BA000	Alpha Baking Co., Inc.	NOV 2024	0000000000	mm1224	AP	Baking 110724-112124	B 24-25		11/30/2024	12/19/2024	R	$1,075.07 $1,075.07
						NUMBER OF INVOICES: 1						**$1,075.07**
AMAZON C000	Amazon Capital Services	1P46-TGTR-7VP6	0002500028	mm1224	AP	Amazon purchases 2024-2025	B 24-25		12/01/2024	12/19/2024	R	$8,108.79 $8,108.79
AMAZON C000	Amazon Capital Services	CM#1DLP-NKNK-7N66	0000000000	mm1224	AP	Amazon FND CREDITS	B 24-25		12/01/2024	12/19/2024	R	$-856.43 $-856.43

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 2						**$7,252.36**
ANTIOCH 005	Antioch Community High School	Wres ACHS 11.30.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$425.00 $425.00
ANTIOCH 005	Antioch Community High School	Wres ACHS 12.21.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$250.00 $250.00
						NUMBER OF INVOICES: 2						**$675.00**
AT & T 001	AT & T	0582926906	0000000000	mm112124	AP	8310011444894 110724-120624	H 24-25		11/07/2024	11/21/2024 118711	R	$381.74 $381.74
AT & T 001	AT & T	3055225904	0000000000	mm112124	AP	8310011444996 110724-120624	H 24-25		11/07/2024	11/21/2024 118711	R	$396.94 $396.94
						NUMBER OF INVOICES: 2						**$778.68**
AT&T 002	AT&T	847587259711	0000000000	mm120624	AP	84758725975566 102024-111924	H 24-25		11/19/2024	12/06/2024 118723	R	$14,939.20 $14,939.20
						NUMBER OF INVOICES: 1						**$14,939.20**
ATHLETIC001	ATHLETICO MANAGEMENT LLC	ATC-SI00000161	0000000000	mm1224	AP	AT Service	B 24-25		12/02/2024	12/19/2024	R	$13,376.00 $13,376.00
						NUMBER OF INVOICES: 1						**$13,376.00**
ATLAS LA000	Atlas Language Services Inc.	P561	0000000000	mm1224	AP	Translation services	B 24-25		11/01/2024	12/19/2024	R	$65.00 $65.00
ATLAS LA000	Atlas Language Services Inc.	P568	0000000000	mm1224	AP	Translation services	B 24-25		11/14/2024	12/19/2024	R	$1,040.00 $1,040.00
ATLAS LA000	Atlas Language Services Inc.	P574	0000000000	mm1224	AP	Translation services	B 24-25		12/03/2024	12/19/2024	R	$65.00 $65.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
ATLAS LA000	Atlas Language Services Inc.	P582	0000000000	mm1224	AP	Translation services	B 24-25		12/05/2024	12/19/2024	R	$65.00 $65.00
						NUMBER OF INVOICES: 4						**$1,235.00**
AVALON P000	Avalon Petroleum Co.	009706	0000000000	mm1224	AP	RFG 10% Ethanol	B 24-25		10/23/2024	12/19/2024	R	$3,484.60 $3,484.60
AVALON P000	Avalon Petroleum Co.	009722	0000000000	mm1224	AP	RFG 10% Ethanol	B 24-25		11/21/2024	12/19/2024	R	$3,390.00 $3,390.00
AVALON P000	Avalon Petroleum Co.	009802	0000000000	mm1224	AP	RFG 10% Ethanol	B 24-25		10/31/2024	12/19/2024	R	$3,116.04 $3,116.04
AVALON P000	Avalon Petroleum Co.	009816	0000000000	mm1224	AP	RFG 10% Ethanol	B 24-25		11/13/2024	12/19/2024	R	$4,214.00 $4,214.00
						NUMBER OF INVOICES: 4						**$14,204.64**
BAKER & 002	Baker & Taylor	5019243832	0000000000	mm1224	AP	World Almanac 2025	B 24-25		12/04/2024	12/19/2024	R	$30.03 $30.03
						NUMBER OF INVOICES: 1						**$30.03**
BALANCED000	Balanced Environments Inc	11000	0000000000	mm1224	AP	Aeration/Overseeding	B 24-25		11/25/2024	12/19/2024	R	$3,460.00 $3,460.00
BALANCED000	Balanced Environments Inc	11138	0000000000	mm1224	AP	Tree Removals/Pruning	B 24-25		11/28/2024	12/19/2024	R	$12,850.00 $12,850.00
BALANCED000	Balanced Environments Inc	B1477	0000000000	mm1224	AP	Landscape Maint NOV24	B 24-25		11/01/2024	12/19/2024	R	$6,747.25 $6,747.25
						NUMBER OF INVOICES: 3						**$23,057.25**
BARRINGT002	Barrington High School	Wres BHD 11.29.24	0000000000	mm1224	AP	Entry Fee	B		11/22/2024	12/19/2024	R	$375.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
BARRINGT002	Barrington High School	Wres BHD 11.29.24	******CONTINUED******										
							24-25						$375.00
						NUMBER OF INVOICES: 1							**$375.00**
BELLMSTE000	Bellmore, Steve	09282024	0000000000	mm1224	AP	XCntry Boys V		B	09/28/2024	12/19/2024	R		$153.00
							24-25						$153.00
						NUMBER OF INVOICES: 1							**$153.00**
BENNY'S 000	Benny's Service Center Inc.	5999	0000000000	mm1224	AP	Bus#13 & #16 service		B	10/24/2024	12/19/2024	R		$125.16
							24-25						$125.16
BENNY'S 000	Benny's Service Center Inc.	6091	0000000000	mm1224	AP	Safety Inspections		B	12/02/2024	12/19/2024	R		$59.00
							24-25						$59.00
						NUMBER OF INVOICES: 2							**$184.16**
BERGEDOU000	Berger, Douglas	09282024	0000000000	mm1224	AP	XCntry Boys V		B	09/28/2024	12/19/2024	R		$153.00
							24-25						$153.00
						NUMBER OF INVOICES: 1							**$153.00**
BLICK AR000	BLICK ART MATERIALS	4083614	0042500005	mm1224	AP	Art Supplies	F	B	10/25/2024	12/19/2024	R		$134.76
							24-25						$134.76
BLICK AR000	BLICK ART MATERIALS	4119989	0042500006	mm1224	AP	Art Supplies Order	F	B	10/31/2024	12/19/2024	R		$1,188.43
							24-25						$1,188.43
BLICK AR000	BLICK ART MATERIALS	4146550	0042500003	mm1224	AP	Art Supplies	P	B	11/05/2024	12/19/2024	R		$199.84
							24-25						$199.84
BLICK AR000	BLICK ART MATERIALS	4285091	0042500008	mm1224	AP	Drawing Supplies	F	B	11/27/2024	12/19/2024	R		$582.33
							24-25						$582.33

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						**$2,105.36**
BLUE CRO002	Blue Cross Blue Shield of Illinois	Acct#21888	0000000000	mm111824	AP	BCBS-HMO		H	11/11/2024	11/18/2024	R	$33,401.87
							24-25			118681		$33,401.87
						NUMBER OF INVOICES: 1						**$33,401.87**
BOOMBAH 000	BOOMBAH	183587	0502500042	mm1224	AP	Softball Uniform Replacement Order	F	B	11/04/2024	12/19/2024	R	$724.93
							24-25					$724.93
						NUMBER OF INVOICES: 1						**$724.93**
BROOKSTO000	Brookstone Printing Company	106428	0000000000	mm1224	AP	The Bark magazine		B	12/03/2024	12/19/2024	R	$3,500.00
							24-25					$3,500.00
						NUMBER OF INVOICES: 1						**$3,500.00**
BSN SPOR000	Bsn Sports	927602132	0502500043	mm1224	AP	Basketballs	F	B	11/04/2024	12/19/2024	R	$1,588.95
							24-25					$1,588.95
BSN SPOR000	Bsn Sports	927685837	0502500046	mm1224	AP	Girls Basketballs	F	B	11/11/2024	12/19/2024	R	$1,588.95
							24-25					$1,588.95
BSN SPOR000	Bsn Sports	927716933	0502500047	mm1224	AP	Game Balls - Baseball Program	F	B	11/13/2024	12/19/2024	R	$2,914.92
							24-25					$2,914.92
BSN SPOR000	Bsn Sports	927780908	0502500044	mm1224	AP	GBK Coaches Gear	F	B	11/18/2024	12/19/2024	R	$290.18
							24-25					$290.18
						NUMBER OF INVOICES: 4						**$6,383.00**
BUFFALO 002	Buffalo Grove High School	CHEER BG 1.12.24	0000000000	mm1224	AP	Entry Fee		B	11/20/2024	12/19/2024	R	$500.00
							24-25					$500.00

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BUFFALO 002	Buffalo Grove High School	Wres BG 12.7.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$350.00 $350.00
						NUMBER OF INVOICES: 2						**$850.00**
BUILDING000	Building Blocks For Kids Success	517	0000000000	mm1224	AP	OT Services DEC24	B 24-25		12/02/2024	12/19/2024	R	$3,319.00 $3,319.00
						NUMBER OF INVOICES: 1						**$3,319.00**
BURRIS E001	Burris Equipment	RC1028764-1	0000000000	mm1224	AP	Scissor Lift rental	B 24-25		11/04/2024	12/19/2024	R	$706.50 $706.50
BURRIS E001	Burris Equipment	RC2009146-1	0000000000	mm1224	AP	Compressor rental	B 24-25		11/15/2024	12/19/2024	R	$610.00 $610.00
						NUMBER OF INVOICES: 2						**$1,316.50**
CAREY EL000	Carey Electric Contracting, Inc	3406380	0000000000	mm1224	AP	Exterior Lighting upgrades	B 24-25		12/05/2024	12/19/2024	R	$45,984.00 $45,984.00
CAREY EL000	Carey Electric Contracting, Inc	3406384	0000000000	mm1224	AP	Fieldhouse Canopy Lighting	B 24-25		12/10/2024	12/19/2024	R	$5,141.00 $5,141.00
CAREY EL000	Carey Electric Contracting, Inc	3406385	0000000000	mm1224	AP	Softball Shed power install	B 24-25		12/10/2024	12/19/2024	R	$4,456.00 $4,456.00
CAREY EL000	Carey Electric Contracting, Inc	3406390	0000000000	mm1224	AP	West Gym Lighting replacement	B 24-25		12/10/2024	12/19/2024	R	$17,359.00 $17,359.00
CAREY EL000	Carey Electric Contracting, Inc	PROJ 23012	0000000000	mm1224	AP	APP10-Weight Room Expansion	B 24-25		11/30/2024	12/19/2024	S	$9,744.00 $9,744.00
						NUMBER OF INVOICES: 5						**$82,684.00**
CAROLDEB000	Carole, Debbie	10162024	0000000000	mm112124	AP	Holiday Lunch-Transportation	H		10/16/2024	11/21/2024	R	$390.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ S / FY	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
CAROLDEB000	Carole, Debbie	10162024	******CONTINUED******								
							24-25		118712		$390.00
						NUMBER OF INVOICES: 1					**$390.00**
CAROLINA000	Carolina Biological Supply Co.	52767377RI	0032500031	mm1224	AP	Slides-Dual Credit Biology	F B	11/04/2024	12/19/2024	R	$490.66
							24-25				$490.66
						NUMBER OF INVOICES: 1					**$490.66**
CDW GOVE000	CDW Government, Inc.	AB4R63B	0042500007	mm1224	AP	Art Supplies	F B	11/06/2024	12/19/2024	R	$396.00
							24-25				$396.00
CDW GOVE000	CDW Government, Inc.	AB5EF5U	0042500004	mm1224	AP	Art Supplies	P B	11/11/2024	12/19/2024	R	$164.00
							24-25				$164.00
						NUMBER OF INVOICES: 2					**$560.00**
CENTRAL 003	Central States Bus Sales, Inc.	IN639863	0000000000	mm1224	AP	Coolant	B	11/25/2024	12/19/2024	R	$78.30
							24-25				$78.30
CENTRAL 003	Central States Bus Sales, Inc.	IN640847	0000000000	mm1224	AP	Brake Clean	B	12/06/2024	12/19/2024	R	$19.74
							24-25				$19.74
						NUMBER OF INVOICES: 2					**$98.04**
CHAIN O'003	Chain O'Lakes Area Chamber of Comm	9470371	0000000000	mm1224	AP	Membership dues	B	12/04/2024	12/19/2024	R	$80.00
							24-25				$80.00
						NUMBER OF INVOICES: 1					**$80.00**
CHICAGO 004	Chicago Tribune	146308153	0000000000	mm1224	AP	Pays thru 01/26/25	B	10/28/2024	12/19/2024	R	$252.00
							24-25				$252.00
						NUMBER OF INVOICES: 1					**$252.00**
CHRISKIM000	Christesen, Kim	12042024	0000000000	mm1224	AP	Theater supply reimbursement	B	12/04/2024	12/19/2024	R	$1,283.69

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
CHRISKIM000	Christesen, Kim	12042024	******CONTINUED******									
							24-25					$1,283.69
						NUMBER OF INVOICES: 1						**$1,283.69**
CINTAS 4000	Cintas 47P	NOV 2024	0000000000	mm1224	AP	Towel Service NOV24		B	11/30/2024	12/19/2024	R	$436.88
							24-25					$436.88
						NUMBER OF INVOICES: 1						**$436.88**
CLAUSTYL000	Clausen, Tyler	ET5083	0000000000	mm111424	AP	24/25 Tuition Reimbursement		H	11/07/2024	11/14/2024	R	$705.00
							24-25			118671		$705.00
						NUMBER OF INVOICES: 1						**$705.00**
CLIA LAB000	CLIA Laboratory Program	14D2202499	0000000000	mm1224	AP	Certificate 112824-112726		B	10/01/2024	12/19/2024	R	$248.00
							24-25					$248.00
						NUMBER OF INVOICES: 1						**$248.00**
COMCAST 001	Comcast	221576580	0000000000	mm111424	AP	900023977 NOV24		H	11/01/2024	11/14/2024	R	$2,975.05
							24-25			118672		$2,975.05
COMCAST 001	Comcast	222341948	0000000000	mm111424	AP	960050207 NOV24		H	11/01/2024	11/14/2024	R	$514.75
							24-25			118672		$514.75
COMCAST 001	Comcast	222341971	0000000000	mm111424	AP	974472148 NOV24		H	11/01/2024	11/14/2024	R	$344.85
							24-25			118672		$344.85
						NUMBER OF INVOICES: 3						**$3,834.65**
COMCAST 002	Comcast Cable	8771100240009348	0000000000	mm110824	AP	CABLE 110824-120724		H	10/28/2024	11/08/2024	R	$10.56
							24-25			118644		$10.56
COMCAST 002	Comcast Cable	8771100240009348	0000000000	mm121124	AP	CABLE 120824-010725		H	11/28/2024	12/11/2024	R	$10.56
							24-25			118728		$10.56

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
COMCAST 002	Comcast Cable	8771100240354868	0000000000	mm112624	AP	Internet 111724-121624		H	11/13/2024	11/26/2024	R	$144.85
							24-25			118720		$144.85
COMCAST 002	Comcast Cable	8771101420419695	0000000000	mm112124	AP	Internet 111224-121124		H	11/08/2024	11/21/2024	R	$43.10
							24-25			118713		$43.10
						NUMBER OF INVOICES: 4						**$209.07**
COMMUNIT005	Community Mechanical & Automation	2923	0000000000	mm1224	AP	NOV24 service calls		B	12/02/2024	12/19/2024	R	$1,605.00
							24-25					$1,605.00
						NUMBER OF INVOICES: 1						**$1,605.00**
COMPASS 004	Compass Group USA	ORD321627	0000000000	mm1224	AP	Coffee Bar supply		B	11/22/2024	12/19/2024	R	$271.20
							24-25					$271.20
						NUMBER OF INVOICES: 1						**$271.20**
CONANT H000	CONANT HIGH SCHOOL	Wres Conant 1.11.25	0000000000	mm1224	AP	Entry Fee		B	11/22/2024	12/19/2024	R	$250.00
							24-25					$250.00
CONANT H000	CONANT HIGH SCHOOL	Wres Conant 1.18.25	0000000000	mm1224	AP	Entry Fee		B	11/22/2024	12/19/2024	R	$200.00
							24-25					$200.00
						NUMBER OF INVOICES: 2						**$450.00**
CONNECTI001	Connections Day School South	32832	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$4,963.84
							24-25					$4,963.84
						NUMBER OF INVOICES: 1						**$4,963.84**
CONNECTI002	Connections Day School	37287	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,498.72
							24-25					$5,498.72
CONNECTI002	Connections Day School	37288	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,498.72
							24-25					$5,498.72

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
CONNECTI002	Connections Day School	37289	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,498.72
							24-25					$5,498.72
CONNECTI002	Connections Day School	37290	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,498.72
							24-25					$5,498.72
CONNECTI002	Connections Day School	37291	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,498.72
							24-25					$5,498.72
CONNECTI002	Connections Day School	37292	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,498.72
							24-25					$5,498.72
CONNECTI002	Connections Day School	37293	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,498.72
							24-25					$5,498.72
CONNECTI002	Connections Day School	37294	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$1,031.01
							24-25					$1,031.01
CONNECTI002	Connections Day School	37295	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,498.72
							24-25					$5,498.72
CONNECTI002	Connections Day School	37296	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,498.72
							24-25					$5,498.72
						NUMBER OF INVOICES: 10						**$50,519.49**
CONNECTI004	Connections Academy East	13459	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,538.56
							24-25					$5,538.56
CONNECTI004	Connections Academy East	13460	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,803.04
							24-25					$5,803.04
CONNECTI004	Connections Academy East	13612	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$5,538.56
							24-25					$5,538.56

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 3						**$16,880.16**
CONSERV 000	Conserv Fs	65184742	0000000000	mm1224	AP	Halite/Ice Melt	B 24-25		11/21/2024	12/19/2024	R	$5,247.90 $5,247.90
						NUMBER OF INVOICES: 1						**$5,247.90**
CONSTELL000	Constellation New Energry, Inc	69439881001	0000000000	mm1224	AP	764073-46292 OCT24	B 24-25		10/30/2024	12/19/2024	R	$532.22 $532.22
CONSTELL000	Constellation New Energry, Inc	69439944901	0000000000	mm1224	AP	764073-46291 OCT24	B 24-25		10/30/2024	12/19/2024	R	$50,714.14 $50,714.14
CONSTELL000	Constellation New Energry, Inc	69641804101	0000000000	mm1224	AP	764073-46292 NOV24	B 24-25		11/30/2024	12/19/2024	R	$442.11 $442.11
CONSTELL000	Constellation New Energry, Inc	69641932201	0000000000	mm1224	AP	2857041-0 NOV24	B 24-25		11/15/2024	12/19/2024	R	$77.18 $77.18
CONSTELL000	Constellation New Energry, Inc	69642115601	0000000000	mm1224	AP	764073-46291 NOV24	B 24-25		11/30/2024	12/19/2024	R	$41,366.70 $41,366.70
						NUMBER OF INVOICES: 5						**$93,132.35**
CONSTELL001	CONSTELLATION NEWENERGY-GAS DIVISI	4179851	0000000000	mm1224	AP	BG-11642 OCT24	B 24-25		11/19/2024	12/19/2024	R	$227.09 $227.09
CONSTELL001	CONSTELLATION NEWENERGY-GAS DIVISI	4179852	0000000000	mm1224	AP	BG-5862 OCT24	B 24-25		11/19/2024	12/19/2024	R	$6,009.65 $6,009.65
CONSTELL001	CONSTELLATION NEWENERGY-GAS DIVISI	4190589	0000000000	mm1224	AP	BG-11642 NOV24	B 24-25		12/09/2024	12/19/2024	R	$612.82 $612.82
CONSTELL001	CONSTELLATION NEWENERGY-GAS DIVISI	4190591	0000000000	mm1224	AP	BG-5862 NOV24	B 24-25		12/09/2024	12/19/2024	R	$11,954.70 $11,954.70

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 4						**$18,804.26**
COOLWICK000	Coolwick LLC	105386	0000000000	mm1224	AP	B Bowling uniform shirts	B 24-25		10/28/2024	12/19/2024	R	$916.70 $916.70
COOLWICK000	Coolwick LLC	105386ADD	0000000000	mm1224	AP	B Bowling uniform shirts	B 24-25		11/11/2024	12/19/2024	R	$77.90 $77.90
						NUMBER OF INVOICES: 2						**$994.60**
COZZINI 000	Cozzini Bros Inc	CI7265993	0000000000	mm1224	AP	Knife Service	B 24-25		12/03/2024	12/19/2024	R	$46.00 $46.00
						NUMBER OF INVOICES: 1						**$46.00**
CRAMBTRI000	Crambes, Trisha	EDCL514	0000000000	mm1224	AP	24/25 Tuition Reimbursement	B 24-25		12/11/2024	12/19/2024	R	$550.00 $550.00
						NUMBER OF INVOICES: 1						**$550.00**
CSES SCH000	CSES Schools LLC	D124-112024	0000000000	mm1224	AP	Tuition NOV24	B 24-25		11/30/2024	12/19/2024	R	$6,397.78 $6,397.78
						NUMBER OF INVOICES: 1						**$6,397.78**
DAVISJIM000	Davis III, Jim	09282024	0000000000	mm1224	AP	XCntry Boys V	B 24-25		09/28/2024	12/19/2024	R	$153.00 $153.00
						NUMBER OF INVOICES: 1						**$153.00**
DEFRAANN000	DeFranco, Anne	12062024 5:30	0000000000	mm1224	AP	G Basketball FroshA	B 24-25		12/06/2024	12/19/2024	R	$63.00 $63.00
DEFRAANN000	DeFranco, Anne	12062024 7:00	0000000000	mm1224	AP	G Basketball FroshA	B 24-25		12/06/2024	12/19/2024	R	$63.00 $63.00

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						NUMBER OF INVOICES: 2						**$126.00**
DEPUEWIL000	DePue, William	12072024 2:00	0000000000	mm1224	AP	B Basketball V	B 24-25		12/07/2024	12/19/2024	R	$81.00 $81.00
						NUMBER OF INVOICES: 1						**$81.00**
DICKMKUR000	Dickman, Kurt	12032024 7:00	0000000000	mm1224	AP	B Basketball V	B 24-25		12/03/2024	12/19/2024	R	$81.00 $81.00
						NUMBER OF INVOICES: 1						**$81.00**
DISTRICT003	District 158	110824 Math	0000000000	mm1224	AP	Math team invite	B 24-25		11/19/2024	12/19/2024	R	$100.00 $100.00
						NUMBER OF INVOICES: 1						**$100.00**
DOCUSIGN000	DocuSign Inc	111100428369	0000000000	mm1224	AP	Enterprise Pro/Premier support	B 24-25		12/05/2024	12/19/2024	R	$11,895.00 $11,895.00
						NUMBER OF INVOICES: 1						**$11,895.00**
DOST VAL000	Dost Valuation Group Ltd	2042	0000000000	mm1224	AP	Baxter Appraisal	B 24-25		11/26/2024	12/19/2024	R	$2,025.00 $2,025.00
						NUMBER OF INVOICES: 1						**$2,025.00**
DOWNERS 001	Downers Grove South High School	Wres DGS 12.14.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$500.00 $500.00
						NUMBER OF INVOICES: 1						**$500.00**
DUNDEE C000	Dundee Crown High School	Wres DC 1.4.25	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$300.00 $300.00

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						NUMBER OF INVOICES: 1						**$300.00**
DURHAM S001	Durham School Services	92065939	0000000000	mm1224	AP	SpecEd Trnsprt NOV24	B		12/04/2024	12/19/2024	R	$20,464.80
							24-25					$20,464.80
						NUMBER OF INVOICES: 1						**$20,464.80**
DYNAMISM000	Dynamism Inc	INV193673	0112500007	mm1224	AP	3D Printer Order	F B		10/01/2024	12/19/2024	R	$9,971.71
							24-25					$9,971.71
DYNAMISM000	Dynamism Inc	INV193677	0112500008	mm1224	AP	PLTW materials	F B		10/01/2024	12/19/2024	R	$502.00
							24-25					$502.00
DYNAMISM000	Dynamism Inc	INV194509	0112500015	mm1224	AP	CTE TE Supplies	F B		11/13/2024	12/19/2024	R	$414.00
							24-25					$414.00
						NUMBER OF INVOICES: 3						**$10,887.71**
ED FOGAR000	Ed Fogarty Concrete Construction I	PROJ 23012	0000000000	mm1224	AP	APP10-Weight Room Expansion	B		11/30/2024	12/19/2024	S	$14,800.71
							24-25					$14,800.71
						NUMBER OF INVOICES: 1						**$14,800.71**
EI US LL000	EI US LLC	INV210747	0000000000	mm1224	AP	Hospital Tutoring	B		10/11/2024	12/19/2024	R	$331.16
							24-25					$331.16
EI US LL000	EI US LLC	INV210748	0000000000	mm1224	AP	Hospital Tutoring	B		10/11/2024	12/19/2024	R	$331.16
							24-25					$331.16
EI US LL000	EI US LLC	INV210749	0000000000	mm1224	AP	Hospital Tutoring	B		10/11/2024	12/19/2024	R	$331.16
							24-25					$331.16
EI US LL000	EI US LLC	INV214874	0000000000	mm1224	AP	Hospital Tutoring	B		10/31/2024	12/19/2024	R	$662.36
							24-25					$662.36

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
EI US LL000	EI US LLC	INV214875	0000000000	mm1224	AP	Hospital Tutoring		B	10/31/2024	12/19/2024	R	$165.58
							24-25					$165.58
EI US LL000	EI US LLC	INV214876	0000000000	mm1224	AP	Hospital Tutoring		B	10/31/2024	12/19/2024	R	$413.97
							24-25					$413.97
EI US LL000	EI US LLC	INV216526	0000000000	mm1224	AP	Hospital Tutoring		B	11/08/2024	12/19/2024	R	$331.16
							24-25					$331.16
EI US LL000	EI US LLC	INV218054	0000000000	mm1224	AP	Hospital Tutoring		B	11/15/2024	12/19/2024	R	$165.58
							24-25					$165.58
EI US LL000	EI US LLC	INV219221	0000000000	mm1224	AP	Hospital Tutoring		B	11/22/2024	12/19/2024	R	$331.16
							24-25					$331.16
EI US LL000	EI US LLC	INV220050	0000000000	mm1224	AP	Hospital Tutoring		B	11/29/2024	12/19/2024	R	$82.79
							24-25					$82.79
						NUMBER OF INVOICES: 10						**$3,146.08**
ELK GROV001	Elk Grove High School	12072024 Speech	0000000000	mm120624	AP	Elk Grove Espresso Speech Tournament		H	12/02/2024	12/06/2024	R	$375.00
							24-25			118724		$375.00
						NUMBER OF INVOICES: 1						**$375.00**
ELLIOLAW000	Elliott, Lawrence	11122024	0000000000	mm1224	AP	Home Visit mileage reimbursement		B	11/12/2024	12/19/2024	R	$28.14
							24-25					$28.14
						NUMBER OF INVOICES: 1						**$28.14**
ENGLER,C000	Engler,Callaway,Baasten & Sraga L	34394	0000000000	mm1224	AP	CARES Grant NOV24		B	12/01/2024	12/19/2024	R	$318.00
							24-25					$318.00

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						NUMBER OF INVOICES: 1						**$318.00**
ERIKSSON000	Eriksson Engineering	31430	0000000000	mm1224	AP	Weight Room Expansion	B 24-25		11/15/2024	12/19/2024	R	$475.00 $475.00
						NUMBER OF INVOICES: 1						**$475.00**
ERNIE PE000	Ernie Peterson Plumbing, Inc.	58514-Revised	0000000000	mm1224	AP	Install power flush toilets	B 24-25		10/16/2024	12/19/2024	R	$1,300.00 $1,300.00
ERNIE PE000	Ernie Peterson Plumbing, Inc.	58695	0000000000	mm1224	AP	Rod Kitchen Line	B 24-25		11/14/2024	12/19/2024	R	$1,130.00 $1,130.00
						NUMBER OF INVOICES: 2						**$2,430.00**
EVOY, KA000	Evoy, Kamschulte, Jacobs & Co. Llp	JA-0667	0000000000	mm1224	AP	Audit YR End 063024	B 24-25		12/02/2024	12/19/2024	R	$18,500.00 $18,500.00
						NUMBER OF INVOICES: 1						**$18,500.00**
EXCEPTIO000	Exceptional Learners Collaborative	00025055	0000000000	mm1224	AP	Tuition OCT24	B 24-25		11/08/2024	12/19/2024	R	$28,500.00 $28,500.00
EXCEPTIO000	Exceptional Learners Collaborative	00025072	0000000000	mm1224	AP	Physical Therapy OCT24	B 24-25		11/18/2024	12/19/2024	R	$460.35 $460.35
EXCEPTIO000	Exceptional Learners Collaborative	00025084	0000000000	mm1224	AP	Tuition NOV24	B 24-25		12/04/2024	12/19/2024	R	$28,500.00 $28,500.00
						NUMBER OF INVOICES: 3						**$57,460.35**
EZ FLEX 000	EZ Flex LLC	86585	0502500004	mm111424	AP	Cheer Mats	F 24-25	H	10/07/2024	11/14/2024 118673	R	$22,492.70 $22,492.70
						NUMBER OF INVOICES: 1						**$22,492.70**
FAIRCDIA000	Fairchild Senechal, Diane	242	0000000000	mm1224	AP	Design Fall Play 2024	B		12/11/2024	12/19/2024	R	$1,800.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ	S	INV DATE / ADJ AMT	DUE DATE	C	NET AMOUNT / INVOICE AMOUNT
FAIRCDIA000	Fairchild Senechal, Diane	242	******CONTINUED******									
							FY 24-25					$1,800.00
						NUMBER OF INVOICES: 1						**$1,800.00**
FED CHA000	Fed, Charles	12032024 5:30	0000000000	mm1224	AP	B Basketball JV		B	12/03/2024	12/19/2024	R	$63.00
							FY 24-25					$63.00
FED CHA000	Fed, Charles	12032024 7:00	0000000000	mm1224	AP	B Basketball V		B	12/03/2024	12/19/2024	R	$81.00
							FY 24-25					$81.00
						NUMBER OF INVOICES: 2						**$144.00**
FELICITY000	Felicity Schools LLC	3368	0000000000	mm1224	AP	Tuition NOV24		B	11/29/2024	12/19/2024	R	$5,127.20
							FY 24-25					$5,127.20
						NUMBER OF INVOICES: 1						**$5,127.20**
FLAKECHR000	Flaker, Christi	11142024	0000000000	mm1224	AP	CTE Conf travel reimbursement		B	11/14/2024	12/19/2024	R	$56.95
							FY 24-25					$56.95
						NUMBER OF INVOICES: 1						**$56.95**
FLINN SC000	Flinn Scientific	3088132	0032500033	mm1224	AP	Biotech trays		F B	11/22/2024	12/19/2024	R	$483.23
							FY 24-25					$483.23
						NUMBER OF INVOICES: 1						**$483.23**
FOLLETT 009	Follett Content Solutions LLC	470610	0000000000	mm1224	AP	Library supply		B	11/07/2024	12/19/2024	R	$275.44
							FY 24-25					$275.44
FOLLETT 009	Follett Content Solutions LLC	470610A	0000000000	mm1224	AP	Library supply		B	11/14/2024	12/19/2024	R	$801.12
							FY 24-25					$801.12

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 2						**$1,076.56**
FORD BRA000	Ford, Bradley	12032024 (2 games)	0000000000	mm1224	AP	B Basketball Frosh A/B	B 24-25		12/03/2024	12/19/2024	R	$126.00 $126.00
						NUMBER OF INVOICES: 1						**$126.00**
FOSTEJOS000	Foster, Joshua	12032024 5:30	0000000000	mm1224	AP	B Basketball JV	B 24-25		12/03/2024	12/19/2024	R	$63.00 $63.00
						NUMBER OF INVOICES: 1						**$63.00**
FOX LAKE016	Fox Lake School District 114	11262024	0000000000	mm1224	AP	Title3-Coop Sept24	B 24-25		11/26/2024	12/19/2024	S	$210.00 $210.00
						NUMBER OF INVOICES: 1						**$210.00**
FRANCZEK000	Franczek P.C.	235653	0000000000	mm120624	AP	OCT24 Legal Services	H 24-25		11/26/2024	12/06/2024 118725	R	$699.00 $699.00
						NUMBER OF INVOICES: 1						**$699.00**
FRANK CO000	Frank Cooney Co Inc	31061	0002500000	mm112124	AP	Furniture Order 2024-2025	F H 24-25		08/20/2024	11/21/2024 118714	R	$218,532.10 $218,532.10
						NUMBER OF INVOICES: 1						**$218,532.10**
FREMD HI000	Fremd High School	11162024 Speech	0000000000	mm111424	AP	Speech Viking V Challenge	H 24-25		11/11/2024	11/14/2024 118674	R	$75.00 $75.00
FREMD HI000	Fremd High School	CHEER Fremd 1.25.24	0000000000	mm1224	AP	Entry Fee - Varsity	B 24-25		11/20/2024	12/19/2024	R	$250.00 $250.00
FREMD HI000	Fremd High School	Wres Fremd 1.11.25	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$400.00 $400.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 3						**$725.00**
FSS TECH000	FSS TECHNOLOGIES	I-43632	0000000000	mm1224	AP	Cntrl Stn Mntr	B 24-25		11/16/2024	12/19/2024	R	$360.00 $360.00
						NUMBER OF INVOICES: 1						**$360.00**
GARONKAT000	Garon, Katherine	11222024	0000000000	mm1224	AP	CDL reimbursement	B 24-25		11/22/2024	12/19/2024	R	$50.00 $50.00
						NUMBER OF INVOICES: 1						**$50.00**
GEISTRYA000	Geist, Ryan	DEC 2024	0000000000	mm1224	AP	Phone Reimbursement	B 24-25		12/01/2024	12/19/2024	R	$100.00 $100.00
						NUMBER OF INVOICES: 1						**$100.00**
GFC LEAS000	GFC Leasing	I00970394	0000000000	mm1224	AP	Copier Lease Pymt	B 24-25		11/16/2024	12/19/2024	R	$7,281.76 $7,281.76
GFC LEAS000	GFC Leasing	I00970395	0000000000	mm1224	AP	Copier Lease Pymt	B 24-25		11/16/2024	12/19/2024	R	$238.00 $238.00
						NUMBER OF INVOICES: 2						**$7,519.76**
GILL NIC000	Gill, Nicole	12062024	0000000000	mm1224	AP	Postage reimbursement	B 24-25		12/06/2024	12/19/2024	R	$32.00 $32.00
						NUMBER OF INVOICES: 1						**$32.00**
GLENBROO001	Glenbrook South High School	DANCE GBS 1.25.25	0000000000	mm1224	AP	Entry Fee JV	B 24-25		11/20/2024	12/19/2024	R	$200.00 $200.00
GLENBROO001	Glenbrook South High School	Wres GBS 12.20.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$425.00 $425.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 2						**$625.00**
GLENBROO005	Glenbrook South Instrumental Leagu	#17	0000000000	mm110824	AP	ILMEA festival lunches	H 24-25		11/07/2024	11/08/2024 118645	R	$39.00 $39.00
						NUMBER OF INVOICES: 1						**$39.00**
GO EARN 000	Go Earn It	INV-5639	0502500040	mm1224	AP	Wrestling Singlets-Lower Level	F 24-25	B	10/28/2024	12/19/2024	R	$1,029.00 $1,029.00
						NUMBER OF INVOICES: 1						**$1,029.00**
GORDON F000	Gordon Flesch Company Inc.	IN14912114	0000000000	mm1224	AP	Per copy Maint Charges	B 24-25		11/05/2024	12/19/2024	R	$124.62 $124.62
GORDON F000	Gordon Flesch Company Inc.	IN14912115	0000000000	mm1224	AP	Per copy Maint Charges	B 24-25		11/05/2024	12/19/2024	R	$2,048.69 $2,048.69
GORDON F000	Gordon Flesch Company Inc.	IN14920618	0000000000	mm1224	AP	Copier Toner/Staples	B 24-25		11/08/2024	12/19/2024	R	$639.00 $639.00
GORDON F000	Gordon Flesch Company Inc.	IN14951543	0000000000	mm1224	AP	Per copy maint charges	B 24-25		12/05/2024	12/19/2024	R	$135.09 $135.09
GORDON F000	Gordon Flesch Company Inc.	IN14951544	0000000000	mm1224	AP	Per copy maint charges	B 24-25		12/05/2024	12/19/2024	R	$2,135.14 $2,135.14
						NUMBER OF INVOICES: 5						**$5,082.54**
GORDON F001	Gordon Food Service, Inc.	9016000858	0000000000	mm1224	AP	Food Lab supply	B 24-25		11/07/2024	12/19/2024	R	$498.97 $498.97
GORDON F001	Gordon Food Service, Inc.	9016165598	0000000000	mm1224	AP	Food Lab supply	B 24-25		11/12/2024	12/19/2024	R	$132.36 $132.36

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
GORDON F001	Gordon Food Service, Inc.	9016419591	0000000000	mm1224	AP	Food Lab supply	B 24-25		11/19/2024	12/19/2024	R	$450.68 $450.68
GORDON F001	Gordon Food Service, Inc.	9016507969	0000000000	mm1224	AP	Food Lab supply	B 24-25		11/21/2024	12/19/2024	R	$176.44 $176.44
GORDON F001	Gordon Food Service, Inc.	9016966634	0000000000	mm1224	AP	Food Lab supply	B 24-25		12/05/2024	12/19/2024	R	$485.11 $485.11
GORDON F001	Gordon Food Service, Inc.	9017136634	0000000000	mm1224	AP	Food Lab supply	B 24-25		12/10/2024	12/19/2024	R	$101.24 $101.24
GORDON F001	Gordon Food Service, Inc.	CM#2001886763	0000000000	mm1224	AP	Food Lab CREDIT	B 24-25		11/26/2024	12/19/2024	R	$-19.16 $-19.16
GORDON F001	Gordon Food Service, Inc.	NOV24-100217416	0000000000	mm1224	AP	FOOD NOV24	B 24-25		11/30/2024	12/19/2024	R	$42,273.00 $42,273.00
						NUMBER OF INVOICES: 8						**$44,098.64**
GRAYSLAK007	Grayslake Community High School	DANCE GLC 1.19.25	0000000000	mm1224	AP	Entry Fee JV	B 24-25		11/20/2024	12/19/2024	R	$250.00 $250.00
GRAYSLAK007	Grayslake Community High School	GTennis GLC 10.5.24	0000000000	mm1224	AP	JV Tennis Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$40.00 $40.00
GRAYSLAK007	Grayslake Community High School	Wres GLC 12.14.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$350.00 $350.00
						NUMBER OF INVOICES: 3						**$640.00**
GRAYSLAK009	Grayslake North High School	CHEER GLNort 1.18.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/20/2024	12/19/2024	R	$675.00 $675.00

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						NUMBER OF INVOICES: 1						**$675.00**
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	44144107006	0000000000	mm1224	AP	Beverages-Vending	B 24-25		11/06/2024	12/19/2024	R	$498.50 $498.50
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	44252816006	0000000000	mm1224	AP	Beverages-Vending	B 24-25		11/13/2024	12/19/2024	R	$670.80 $670.80
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	44365093006	0000000000	mm1224	AP	Beverages-Vending	B 24-25		11/20/2024	12/19/2024	R	$668.17 $668.17
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	44571454006	0000000000	mm1224	AP	Beverages-Vending	B 24-25		12/04/2024	12/19/2024	R	$1,085.11 $1,085.11
						NUMBER OF INVOICES: 4						**$2,922.58**
GUARDIAN001	Guardian	00 554362	0000000000	mm112224	AP	Dental/Life DEC24	H 24-25		11/20/2024	11/22/2024 118718	R	$6,335.78 $6,335.78
						NUMBER OF INVOICES: 1						**$6,335.78**
HABELPAU000	Habel, Paul	11132024	0000000000	mm112124	AP	Job Coach mileage reimbursement	H 24-25		11/13/2024	11/21/2024 118715	R	$656.60 $656.60
HABELPAU000	Habel, Paul	11132024(2)	0000000000	mm112124	AP	Job Coach mileage reimbursement	H 24-25		11/13/2024	11/21/2024 118715	R	$793.28 $793.28
HABELPAU000	Habel, Paul	11132024(3)	0000000000	mm112124	AP	Bus Class mileage reimbursement	H 24-25		11/13/2024	11/21/2024 118715	R	$33.50 $33.50
						NUMBER OF INVOICES: 3						**$1,483.38**
HAHN MER000	Hahn, Merlin	11262024	0000000000	mm1224	AP	Job Coach mileage	B		11/26/2024	12/19/2024	R	$131.18

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
HAHN MER000	Hahn, Merlin	11262024	******CONTINUED******			reimbursement						
							24-25					$131.18
						NUMBER OF INVOICES: 1						**$131.18**
HEARTLAN006	Heartland Alliance Health	26135	0000000000	mm1224	AP	Telephonic		B	10/31/2024	12/19/2024	R	$292.95
							24-25					$292.95
						NUMBER OF INVOICES: 1						**$292.95**
HENTZCHA000	Hentz, Charles	10122024 10:00	0000000000	mm1224	AP	B Soccer JV		B	10/12/2024	12/19/2024	R	$67.00
							24-25					$67.00
HENTZCHA000	Hentz, Charles	10122024 12:00	0000000000	mm1224	AP	B Soccer V		B	10/12/2024	12/19/2024	R	$84.00
							24-25					$84.00
						NUMBER OF INVOICES: 2						**$151.00**
HILLETIM000	Hillebrand, Timothy	12062024 7:00	0000000000	mm1224	AP	G Basketball V		B	12/06/2024	12/19/2024	R	$81.00
							24-25					$81.00
						NUMBER OF INVOICES: 1						**$81.00**
HOFFMAN 001	Hoffman Estates High School	11232024 Speech	0000000000	mm112124	AP	Speech-V Turkey Tourney		H	11/15/2024	11/21/2024	R	$150.00
							24-25			118716		$150.00
						NUMBER OF INVOICES: 1						**$150.00**
HOME DEP001	Home Depot Commercial Credit	6035322531946634	0000000000	mm1224	AP	Bldg & Grnds Supply		B	11/13/2024	12/19/2024	R	$319.77
							24-25					$319.77
						NUMBER OF INVOICES: 1						**$319.77**
HONONEGA002	Hononegah High School	11192024	0000000000	mm1224	AP	Math Invite entry fee		B	11/19/2024	12/19/2024	S	$150.00
							24-25					$150.00

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						NUMBER OF INVOICES: 1						**$150.00**
HUNTLEY 000	Huntley High School	CHEER HHS 1.26.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/20/2024	12/19/2024	R	$250.00 $250.00
HUNTLEY 000	Huntley High School	DANCE HHS 1.5.25	0000000000	mm1224	AP	Entry Fee	B 24-25		11/20/2024	12/19/2024	R	$400.00 $400.00
						NUMBER OF INVOICES: 2						**$650.00**
HURCKMIC000	Hurckes, Michael	12072024 9:00	0000000000	mm1224	AP	Wrestling V	B 24-25		12/07/2024	12/19/2024	R	$222.00 $222.00
						NUMBER OF INVOICES: 1						**$222.00**
HUTCHCOR000	Hutcheson, Corey	LIT5243	0000000000	mm111424	AP	24/25 Tuition Reimbursement	H 24-25		11/07/2024	11/14/2024 118675	R	$705.00 $705.00
						NUMBER OF INVOICES: 1						**$705.00**
IASA 000	Iasa	84-011325-AA3858	0000000000	mm1224	AP	Safety Site Assmnt-Sefcik	B 24-25		11/21/2024	12/19/2024	R	$200.00 $200.00
IASA 000	Iasa	84-012325-AA3665	0000000000	mm1224	AP	Women in Ldrshp-Sefcik	B 24-25		11/21/2024	12/19/2024	R	$200.00 $200.00
						NUMBER OF INVOICES: 2						**$400.00**
IHC CONS000	Ihc Construction Companies, Llc.	PROJ 23012	0000000000	mm1224	AP	APP10-Weight Room Expansion	B 24-25		11/30/2024	12/19/2024	S	$38,708.71 $38,708.71
						NUMBER OF INVOICES: 1						**$38,708.71**
INTEGRAT000	Integrated Systems Corp	0743459	0000000000	mm1224	AP	Skyward JAN2025	B 24-25		12/01/2024	12/19/2024	R	$1,021.68 $1,021.68

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						NUMBER OF INVOICES: 1						**$1,021.68**
INTEGRAT001	Integrated Security Specialists	15907	0000000000	mm1224	AP	Door 14 Replacement		B	11/11/2024	12/19/2024	R	$13,257.31
							24-25					$13,257.31
						NUMBER OF INVOICES: 1						**$13,257.31**
INTERQUE000	Interquest Detection Canines of Ch	2416	0000000000	mm1224	AP	1/2 Day School Visit		B	10/31/2024	12/19/2024	R	$355.00
							24-25					$355.00
						NUMBER OF INVOICES: 1						**$355.00**
J.W. PEP000	J.W. Pepper & Son, Inc.	366946821	0122500009	mm1224	AP	Choir Music	F	B	11/11/2024	12/19/2024	R	$717.98
							24-25					$717.98
J.W. PEP000	J.W. Pepper & Son, Inc.	366948488	0122500009	mm1224	AP	Choir Music	F	B	11/11/2024	12/19/2024	R	$21.00
							24-25					$21.00
J.W. PEP000	J.W. Pepper & Son, Inc.	366948714	0122500009	mm1224	AP	Choir Music	F	B	11/11/2024	12/19/2024	R	$20.50
							24-25					$20.50
J.W. PEP000	J.W. Pepper & Son, Inc.	366954000	0122500010	mm1224	AP	Choir Music	F	B	11/12/2024	12/19/2024	R	$61.09
							24-25					$61.09
J.W. PEP000	J.W. Pepper & Son, Inc.	366980005	0122500011	mm1224	AP	MIOS Choir Music	F	B	11/20/2024	12/19/2024	R	$232.96
							24-25					$232.96
J.W. PEP000	J.W. Pepper & Son, Inc.	366980545	0122500011	mm1224	AP	MIOS Choir Music	F	B	11/20/2024	12/19/2024	R	$88.50
							24-25					$88.50
J.W. PEP000	J.W. Pepper & Son, Inc.	367024809	0122500013	mm1224	AP	Choir Order	P	B	12/09/2024	12/19/2024	R	$170.98
							24-25					$170.98
						NUMBER OF INVOICES: 7						**$1,313.01**
JEAN-ROS000	Jean-Paul, Rosemary	12062024 5:30	0000000000	mm1224	AP	G Basketball FroshA		B	12/06/2024	12/19/2024	R	$63.00

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JEAN-ROS000	Jean-Paul, Rosemary	12062024 5:30	******CONTINUED******									
							24-25					$63.00
JEAN-ROS000	Jean-Paul, Rosemary	12062024 7:00	0000000000	mm1224	AP	G Basketball FroshA		B	12/06/2024	12/19/2024	R	$63.00
							24-25					$63.00
						NUMBER OF INVOICES: 2						**$126.00**
JOHNNY D000	JOHNNY D TEES	12024	0000000000	mm1224	AP	Veterans Day T-shirts		B	11/04/2024	12/19/2024	R	$2,096.00
							24-25					$2,096.00
JOHNNY D000	JOHNNY D TEES	12040	0000000000	mm1224	AP	Veterans Day T-shirts		B	11/07/2024	12/19/2024	R	$260.00
							24-25					$260.00
JOHNNY D000	JOHNNY D TEES	12100	0000000000	mm1224	AP	Veterans Day shirts		B	11/22/2024	12/19/2024	R	$100.00
							24-25					$100.00
						NUMBER OF INVOICES: 3						**$2,456.00**
JOHNSANT000	Johnson, Anthony	SPED5555	0000000000	mm1224	AP	24/25 Tuition Reimbursement		B	12/11/2024	12/19/2024	R	$1,339.00
							24-25					$1,339.00
						NUMBER OF INVOICES: 1						**$1,339.00**
JOHNSON 002	Johnson Controls Fire Protection L	52412210	0000000000	mm1224	AP	Photo Sensors		B	10/29/2024	12/19/2024	R	$1,264.62
							24-25					$1,264.62
						NUMBER OF INVOICES: 1						**$1,264.62**
JOHNSTON000	Johnstone Supply	181882GU	0000000000	mm1224	AP	BLDG & GRNDS supply		B	09/06/2024	12/19/2024	R	$180.19
							24-25					$180.19
						NUMBER OF INVOICES: 1						**$180.19**
JONESMIC002	Jones, Michelle	11192024	0000000000	mm1224	AP	Veterans Day food reimbursement		B	11/19/2024	12/19/2024	R	$67.40

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JONESMIC002	Jones, Michelle	11192024	******CONTINUED******									
							24-25					$67.40
						NUMBER OF INVOICES: 1						**$67.40**
KAUKAUNA000	Kaukauna High School	Wres Kauk	0000000000	mm1224	AP	Entry Fee - Cheesehead Invitational		B	11/22/2024	12/19/2024	R	$375.00
							24-25					$375.00
						NUMBER OF INVOICES: 1						**$375.00**
KAUTHKAT000	Kauth, Katelyn	11152024	0000000000	mm1224	AP	SkyCon IL travel reimbursement		B	11/15/2024	12/19/2024	R	$460.48
							24-25					$460.48
						NUMBER OF INVOICES: 1						**$460.48**
KAYE RON000	KAYE, RONALD	12062024 5:30	0000000000	mm1224	AP	G Basketball JV		B	12/06/2024	12/19/2024	R	$63.00
							24-25					$63.00
						NUMBER OF INVOICES: 1						**$63.00**
KAZIKJOH000	Kazik, John	12062024 5:30	0000000000	mm1224	AP	G Basketball JV		B	12/06/2024	12/19/2024	R	$63.00
							24-25					$63.00
						NUMBER OF INVOICES: 1						**$63.00**
KESSEKEN000	Kesseler, Ken	12072024 2:00	0000000000	mm1224	AP	B Basketball V		B	12/07/2024	12/19/2024	R	$81.00
							24-25					$81.00
						NUMBER OF INVOICES: 1						**$81.00**
KNAPHEID000	Knapheide Equipment Co - Chicago	068F164361	0000000000	mm1224	AP	Snow Blade supply/repair		B	11/13/2024	12/19/2024	R	$4,855.45
							24-25					$4,855.45

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$4,855.45**
KUSIAKAT000	Kusiak, Kathy	12042024	0000000000	mm1224	AP	Conference hotel reimbursement	B		12/04/2024	12/19/2024	R	$380.39
							24-25					$380.39
						NUMBER OF INVOICES: 1						**$380.39**
LAKE COU023	Lake County Health Dept And Commun	INV-00091425	0000000000	mm1224	AP	License FOOD-5080	B		12/03/2024	12/19/2024	R	$458.00
							24-25					$458.00
						NUMBER OF INVOICES: 1						**$458.00**
LAKE COU031	Lake County Health Dept & Comm Hea	INV-00092295	0000000000	mm1224	AP	License IL3161422	B		12/03/2024	12/19/2024	R	$271.00
							24-25					$271.00
						NUMBER OF INVOICES: 1						**$271.00**
LAKE COU033	Lake County Dept of Public Works	0347782-000004351	0000000000	mm1224	AP	Sewer 093024-113024 Molidor Rd	B		11/30/2024	12/19/2024	R	$403.60
							24-25					$403.60
LAKE COU033	Lake County Dept of Public Works	0359060-000007247	0000000000	mm1224	AP	Sewer 093024-113024 Old Grand Ave	B		11/30/2024	12/19/2024	R	$293.16
							24-25					$293.16
						NUMBER OF INVOICES: 2						**$696.76**
LAKE ZUR002	Lake Zurich High School	Wres LZ 12.14.24	0000000000	mm1224	AP	Entry Fee	B		11/22/2024	12/19/2024	R	$275.00
							24-25					$275.00
						NUMBER OF INVOICES: 1						**$275.00**
LAKELAND003	Lakeland Septic Service	90290	0000000000	mm1224	AP	Pump Out grease trap	B		11/11/2024	12/19/2024	R	$900.00
							24-25					$900.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$900.00**
LAKES CO001	Lakes Community High School	CHEER Lakes 1.4.24	0000000000	mm1224	AP	All of the Lights - Entry Fee	B		11/20/2024	12/19/2024	R	$1,200.00
							24-25					$1,200.00
LAKES CO001	Lakes Community High School	GTennis LCHS 10.3.24	0000000000	mm1224	AP	Girls Tennis Tournament	B		12/10/2024	12/19/2024	R	$70.00
							24-25					$70.00
LAKES CO001	Lakes Community High School	GTennis LCHS 9.28.24	0000000000	mm1224	AP	Girls Tennis Invite	B		12/10/2024	12/19/2024	R	$100.00
							24-25					$100.00
LAKES CO001	Lakes Community High School	XCountry LCHS 9.4.24	0000000000	mm1224	AP	Lake County X Country Meet - Boys & Girls	B		12/10/2024	12/19/2024	S	$220.41
							24-25					$220.41
						NUMBER OF INVOICES: 4						**$1,590.41**
LAKESIDE002	Lakeside Transportation	RTINV1005592	0000000000	mm1224	AP	SpecEd Trnsprt OCT24	B		10/31/2024	12/19/2024	R	$40,334.08
							24-25					$40,334.08
LAKESIDE002	Lakeside Transportation	RTINV1005623	0000000000	mm1224	AP	SpecEd Trnsprt NOV24	B		11/30/2024	12/19/2024	R	$30,880.78
							24-25					$30,880.78
						NUMBER OF INVOICES: 2						**$71,214.86**
LANGUAGE000	Language Testing International	L92122-IN	0000000000	mm1224	AP	AAPPL Testing	B		11/10/2024	12/19/2024	R	$460.00
							24-25					$460.00
LANGUAGE000	Language Testing International	L92798-IN	0000000000	mm1224	AP	AAPPL Testing	B		12/08/2024	12/19/2024	R	$235.00
							24-25					$235.00
						NUMBER OF INVOICES: 2						**$695.00**
LANTER D000	Lanter Distributing LLC	S275774	0000000000	mm1224	AP	Food NOV24	B		11/22/2024	12/19/2024	R	$56.32

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE	C	CHECK NBR	NET AMOUNT / INVOICE AMOUNT
LANTER D000	Lanter Distributing LLC	S275774	******CONTINUED******										
							24-25						$56.32
						NUMBER OF INVOICES: 1							**$56.32**
LEBRUAMA000	LeBrun, Amanda	11132024	0000000000	mm1224	AP	Science Dept reimbursement	B		11/13/2024	12/19/2024	R		$24.56
							24-25						$24.56
LEBRUAMA000	LeBrun, Amanda	12072024	0000000000	mm1224	AP	Science Dept reimbursement	B		12/07/2024	12/19/2024	R		$36.72
							24-25						$36.72
						NUMBER OF INVOICES: 2							**$61.28**
LIBERTYV008	Libertyville High School	Wres 12.21.24	0000000000	mm1224	AP	Entry Fee	B		11/22/2024	12/19/2024	R		$200.00
							24-25						$200.00
						NUMBER OF INVOICES: 1							**$200.00**
MANUSOS 000	Manusos General Contracting, Inc.	PROJ 23012	0000000000	mm1224	AP	APP10-Weight Room Expansion	B		11/30/2024	12/19/2024	S		$64,765.78
							24-25						$64,765.78
						NUMBER OF INVOICES: 1							**$64,765.78**
MARTIDAN002	Martin, Daniel	12032024 (2 games)	0000000000	mm1224	AP	B Basketball Frosh A/B	B		12/03/2024	12/19/2024	R		$126.00
							24-25						$126.00
						NUMBER OF INVOICES: 1							**$126.00**
MARTIJAM000	Martin, Jamie	11212024	0000000000	mm1224	AP	Speech mileage reimbursement	B		11/21/2024	12/19/2024	R		$38.99
							24-25						$38.99
MARTIJAM000	Martin, Jamie	11212024(2)	0000000000	mm1224	AP	Speech mileage reimbursement	B		11/21/2024	12/19/2024	R		$50.98
							24-25						$50.98
MARTIJAM000	Martin, Jamie	12022024	0000000000	mm1224	AP	Speech mileage reimbursement	B		12/02/2024	12/19/2024	R		$35.58
							24-25						$35.58

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
MARTIJAM000	Martin, Jamie	12112024	0000000000	mm1224	AP	Speech mileage reimbursement		B	12/11/2024	12/19/2024	R	$45.90
							24-25					$45.90
						NUMBER OF INVOICES: 4						**$171.45**
MASURBLY000	Masura, Blythe	EDCL517	0000000000	mm1224	AP	24/25 Tuition Reimbursement		B	12/11/2024	12/19/2024	R	$575.00
							24-25					$575.00
						NUMBER OF INVOICES: 1						**$575.00**
MCHENRY 009	McHenry High School	Wres MChen 12.5.24	0000000000	mm1224	AP	Entry Fee		B	11/22/2024	12/19/2024	R	$200.00
							24-25					$200.00
						NUMBER OF INVOICES: 1						**$200.00**
MCHENRY 010	McHenry Specialties	2024-925	0000000000	mm1224	AP	Ex in Education awards		B	12/05/2024	12/19/2024	R	$120.00
							24-25					$120.00
						NUMBER OF INVOICES: 1						**$120.00**
MCHENRY 027	McHenry County Regional Office of	BIS-0305	0000000000	mm120624	AP	Bus Driver Ed Courses		H	12/03/2024	12/06/2024	R	$20.00
							24-25			118726		$20.00
						NUMBER OF INVOICES: 1						**$20.00**
MCQUEEN 000	McQueen Technology Group LLC	011449	0000000000	mm1224	AP	IT Support NOV24		B	12/01/2024	12/19/2024	R	$8,000.00
							24-25					$8,000.00
						NUMBER OF INVOICES: 1						**$8,000.00**
MELENDAN000	Melendez, Daniel	202427	0000000000	mm1224	AP	Veterans Day A/V service		B	11/14/2024	12/19/2024	R	$1,000.00
							24-25					$1,000.00
MELENDAN000	Melendez, Daniel	202429	0000000000	mm1224	AP	Fall Play A/V		B	12/06/2024	12/19/2024	R	$2,000.00
							24-25					$2,000.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 2						**$3,000.00**
MENARDS 001	Menards	79537	0000000000	mm1224	AP	Theater supply	B 24-25		09/16/2024	12/19/2024	R	$258.68 $258.68
MENARDS 001	Menards	80035	0000000000	mm1224	AP	BLDG & GRNDS supply	B 24-25		09/24/2024	12/19/2024	R	$33.92 $33.92
MENARDS 001	Menards	80317	0000000000	mm1224	AP	Theater supply	B 24-25		09/28/2024	12/19/2024	R	$20.96 $20.96
MENARDS 001	Menards	80660	0000000000	mm1224	AP	BLDG & GRNDS supply	B 24-25		10/03/2024	12/19/2024	R	$32.36 $32.36
MENARDS 001	Menards	81145	0000000000	mm1224	AP	Tech Ed supply	B 24-25		10/10/2024	12/19/2024	R	$82.76 $82.76
MENARDS 001	Menards	82301	0000000000	mm1224	AP	Theater supply	B 24-25		10/27/2024	12/19/2024	R	$124.61 $124.61
MENARDS 001	Menards	82358	0000000000	mm1224	AP	Theater supply	B 24-25		10/28/2024	12/19/2024	R	$20.48 $20.48
MENARDS 001	Menards	82797	0000000000	mm1224	AP	Tech Ed supply	B 24-25		11/04/2024	12/19/2024	R	$68.34 $68.34
MENARDS 001	Menards	82816	0000000000	mm1224	AP	Tech Ed supply	B 24-25		11/04/2024	12/19/2024	R	$7.54 $7.54
MENARDS 001	Menards	82885	0000000000	mm1224	AP	Theater supply	B 24-25		11/05/2024	12/19/2024	R	$179.00 $179.00
MENARDS 001	Menards	83415	0000000000	mm1224	AP	BLDG & GRNDS supply	B 24-25		11/13/2024	12/19/2024	R	$129.89 $129.89

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
MENARDS 001	Menards	83595	0000000000	mm1224	AP	Transportation supply		B	11/15/2024	12/19/2024	R	$19.90
							24-25					$19.90
MENARDS 001	Menards	83604	0000000000	mm1224	AP	BLDG & GRNDS supply		B	11/15/2024	12/19/2024	R	$73.98
							24-25					$73.98
MENARDS 001	Menards	83650	0000000000	mm1224	AP	BLDG & GRNDS supply		B	11/16/2024	12/19/2024	R	$55.84
							24-25					$55.84
MENARDS 001	Menards	83661	0000000000	mm1224	AP	BLDG & GRNDS supply		B	11/16/2024	12/19/2024	R	$34.50
							24-25					$34.50
MENARDS 001	Menards	83742	0000000000	mm1224	AP	Theater supply		B	11/17/2024	12/19/2024	R	$203.92
							24-25					$203.92
MENARDS 001	Menards	83936	0000000000	mm1224	AP	Theater supply		B	11/20/2024	12/19/2024	R	$10.66
							24-25					$10.66
MENARDS 001	Menards	CM#83660	0000000000	mm1224	AP	BLDG & GRNDS CREDIT		B	11/16/2024	12/19/2024	R	$-41.86
							24-25					$-41.86
						NUMBER OF INVOICES: 18						**$1,315.48**
MENTA AC000	Menta Academy North	SESINV-042737	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$6,001.76
							24-25					$6,001.76
MENTA AC000	Menta Academy North	SESINV-042738	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$3,240.64
							24-25					$3,240.64
						NUMBER OF INVOICES: 2						**$9,242.40**
MID-WEST000	Mid-West Truckers Association, Inc	40386	0000000000	mm1224	AP	2024 Annual Random		B	11/12/2024	12/19/2024	R	$2,340.00
							24-25					$2,340.00
MID-WEST000	Mid-West Truckers Association, Inc	41401	0000000000	mm1224	AP	Pre-employment Query		B	12/10/2024	12/19/2024	R	$109.00
							24-25					$109.00

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						NUMBER OF INVOICES: 2						**$2,449.00**
MIKE'S B000	Mike's Brass & Woodwind	1301	0000000000	mm1224	AP	Clarinet repair		B	11/06/2024	12/19/2024	R	$165.00
							24-25					$165.00
						NUMBER OF INVOICES: 1						**$165.00**
MILLENAT002	Miller, Nathaniel	12112024	0000000000	mm1224	AP	SOAR Conf mileage reimbursement		B	12/11/2024	12/19/2024	R	$63.99
							24-25					$63.99
						NUMBER OF INVOICES: 1						**$63.99**
MIP V ON000	MIP V Onion Parent LLC	PS617459	0000000000	mm1224	AP	Port-a-potty 082124-091924		B	08/22/2024	12/19/2024	R	$4,786.48
							24-25					$4,786.48
MIP V ON000	MIP V Onion Parent LLC	PS623429	0000000000	mm1224	AP	Port-a-potty 092024-101724		B	09/19/2024	12/19/2024	R	$4,488.00
							24-25					$4,488.00
MIP V ON000	MIP V Onion Parent LLC	PS633513	0000000000	mm1224	AP	Port-a-Potty 111524-121224		B	11/18/2024	12/19/2024	R	$716.00
							24-25					$716.00
MIP V ON000	MIP V Onion Parent LLC	WA2308363	0000000000	mm1224	AP	Trash service DEC24		B	11/15/2024	12/19/2024	R	$78.00
							24-25					$78.00
						NUMBER OF INVOICES: 4						**$10,068.48**
MORRIJOR000	Morris, Joree	12062024	0000000000	mm1224	AP	Job site mileage reimbursement		B	12/06/2024	12/19/2024	R	$84.42
							24-25					$84.42
						NUMBER OF INVOICES: 1						**$84.42**
MPS 000	Mps	50560557	0032500020	mm1224	AP	AP Stats book		F B	08/23/2024	12/19/2024	R	$1,007.88
							24-25					$1,007.88

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						NUMBER OF INVOICES: 1					**$1,007.88**
NAPA AUT000	Napa Auto Supply	094769	0000000000	mm110824	AP	BLDG & GRNDS supply	H	10/10/2024	11/08/2024	R	$100.68
							24-25		118646		$100.68
NAPA AUT000	Napa Auto Supply	095735	0000000000	mm110824	AP	BLDG & GRNDS supply	H	10/29/2024	11/08/2024	R	$311.35
							24-25		118646		$311.35
NAPA AUT000	Napa Auto Supply	095755	0000000000	mm110824	AP	BLDG & GRNDS supply	H	10/29/2024	11/08/2024	R	$97.93
							24-25		118646		$97.93
NAPA AUT000	Napa Auto Supply	096000	0000000000	mm110824	AP	BLDG & GRNDS supply	H	11/04/2024	11/08/2024	R	$6.95
							24-25		118646		$6.95
NAPA AUT000	Napa Auto Supply	096591	0000000000	mm121124	AP	BLDG & GRNDS supply	H	11/18/2024	12/11/2024	R	$27.53
							24-25		118729		$27.53
											44
						NUMBER OF INVOICES: 5					**$544.44**
NATIONAL025	National Cheerleaders Association	REG-0011368323	0502500025	mm1224	AP	Varsity Cheer Choreography	F B	12/03/2024	12/19/2024	R	$3,420.00
							24-25				$3,420.00
NATIONAL025	National Cheerleaders Association	REG-0011397017	0000000000	mm1224	AP	JV Cheer Choreography	B	12/03/2024	12/19/2024	R	$3,020.00
							24-25				$3,020.00
						NUMBER OF INVOICES: 2					**$6,440.00**
NCS PEAR000	Ncs Pearson Inc.	27106617	0112500011	mm1224	AP	CertiPort Software	F B	10/31/2024	12/19/2024	R	$3,300.00
							24-25				$3,300.00
NCS PEAR000	Ncs Pearson Inc.	27166901	0052500014	mm1224	AP	assessment subscription for psychs	F B	11/18/2024	12/19/2024	R	$50.00
							24-25				$50.00
						NUMBER OF INVOICES: 2					**$3,350.00**
NELCO 000	Nelco	9530654	0000000000	mm1224	AP	W2/1099/Envelopes	B	11/14/2024	12/19/2024	R	$477.45

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
NELCO 000	Nelco	9530654	******CONTINUED******									
							24-25					$477.45
						NUMBER OF INVOICES: 1						**$477.45**
NENNINIC000	Nenni, Nicholas	EDUC961R	0000000000	mm1224	AP	24/25 Tuition Reimbursement		B	12/11/2024	12/19/2024	R	$535.00
							24-25					$535.00
						NUMBER OF INVOICES: 1						**$535.00**
NETWORK 000	Network Technology Innovations Inc	3161	0000000000	mm1224	AP	Weight Room Speaker installation		B	11/15/2024	12/19/2024	R	$11,451.18
							24-25					$11,451.18
NETWORK 000	Network Technology Innovations Inc	3163	3002500054	mm1224	AP	Weight Room Network Closet Project	F	B	11/15/2024	12/19/2024	R	$4,956.88
							24-25					$4,956.88
NETWORK 000	Network Technology Innovations Inc	3176	3002500063	mm1224	AP	Cameras for Boosters	F	B	11/21/2024	12/19/2024	R	$3,725.61
							24-25					$3,725.61
						NUMBER OF INVOICES: 3						**$20,133.67**
NEW CONN000	NEW CONNECTIONS ACADEMY	16167	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$4,362.84
							24-25					$4,362.84
						NUMBER OF INVOICES: 1						**$4,362.84**
NICOR 001	Nicor	08-78-68-1000 5	0000000000	mm1224	AP	102224-112024 ES Hawthorne		B	11/20/2024	12/19/2024	R	$56.54
							24-25					$56.54
NICOR 001	Nicor	78-90-06-3769 1	0000000000	mm1224	AP	Ingleside 101524-111324		B	11/13/2024	12/19/2024	R	$151.80
							24-25					$151.80
						NUMBER OF INVOICES: 2						**$208.34**
NOISESTA000	Noisey, Stacie	DEC 2024	0000000000	mm1224	AP	Phone Reimbursement		B	12/01/2024	12/19/2024	R	$100.00

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NOISESTA000	Noisey, Stacie	DEC 2024	******CONTINUED******									
							24-25					$100.00
						NUMBER OF INVOICES: 1						**$100.00**
NORTHWES024	Northwestern Med Occ Health	556846	0000000000	mm1224	AP	Physical/DOT Panel		B	10/31/2024	12/19/2024	R	$785.00
							24-25					$785.00
						NUMBER OF INVOICES: 1						**$785.00**
NUNNALLY000	Nunnally Enterprises Inc	3356	0172500000	mm1224	AP	Vertigo Flying effects-Spring Musical	P	B	12/09/2024	12/19/2024	R	$3,789.00
							24-25					$3,789.00
						NUMBER OF INVOICES: 1						**$3,789.00**
O'KEEKEV000	O'Keeffe, Kevin	12032024 7:00	0000000000	mm1224	AP	B Basketball V		B	12/03/2024	12/19/2024	R	$81.00
							24-25					$81.00
						NUMBER OF INVOICES: 1						**$81.00**
OAK FORE000	OAK FOREST HIGH SCHOOL	Wres OFor 12.23.24	0000000000	mm1224	AP	Entry Fee		B	11/22/2024	12/19/2024	R	$325.00
							24-25					$325.00
						NUMBER OF INVOICES: 1						**$325.00**
ORKIN PE000	Orkin Pest Control	263087388	0000000000	mm1224	AP	Pest Cntrl-285 E Grand Ave		B	10/22/2024	12/19/2024	R	$174.99
							24-25					$174.99
ORKIN PE000	Orkin Pest Control	263088186	0000000000	mm1224	AP	Pest Cntrl-122 Sayton Rd		B	10/17/2024	12/19/2024	R	$127.99
							24-25					$127.99
ORKIN PE000	Orkin Pest Control	264733437	0000000000	mm1224	AP	Pest Cntrl-285 E Grand Ave		B	11/14/2024	12/19/2024	R	$174.99
							24-25					$174.99

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
ORKIN PE000	Orkin Pest Control	264734046	0000000000	mm1224	AP	Pest Cntrl-122 Sayton Rd	B		11/12/2024	12/19/2024	R	$127.99
							24-25					$127.99
ORKIN PE000	Orkin Pest Control	266186450	0000000000	mm1224	AP	Pest Cntrl-285 E Grand Ave	B		12/01/2024	12/19/2024	R	$174.99
							24-25					$174.99
ORKIN PE000	Orkin Pest Control	267979966	0000000000	mm1224	AP	Pest Cntrl-25700 W Old Grand Ave	B		10/30/2024	12/19/2024	R	$151.99
							24-25					$151.99
ORKIN PE000	Orkin Pest Control	269399029	0000000000	mm1224	AP	Pest Cntrl-25700 W Old Grand Ave	B		11/21/2024	12/19/2024	R	$151.99
							24-25					$151.99
						NUMBER OF INVOICES: 7						**$1,084.93**
OVERHEAD000	Overhead Door	361145	0000000000	mm1224	AP	Auditorium overhead door service	B		11/15/2024	12/19/2024	R	$180.00
							24-25					$180.00
						NUMBER OF INVOICES: 1						**$180.00**
PACINANT000	Pacini, Anthony	12072024 9:00	0000000000	mm1224	AP	Wrestling V	B		12/07/2024	12/19/2024	R	$222.00
							24-25					$222.00
						NUMBER OF INVOICES: 1						**$222.00**
PAGANNIC000	Pagano, Nicholas	11232024 9:00	0000000000	mm1224	AP	Wrestling V	B		11/23/2024	12/19/2024	R	$77.00
							24-25					$77.00
						NUMBER OF INVOICES: 1						**$77.00**
PALATINE002	Palatine High School	11162024 Debate	0000000000	mm111424	AP	Debate Walk the Plank Tournament	H		11/06/2024	11/14/2024	R	$25.00
							24-25			118676		$25.00

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
PALATINE002	Palatine High School	12142024 Speech	0000000000	mm121124	AP	Pirate's Booty Speech invite		H	12/08/2024	12/11/2024	R	$125.00
							24-25			118730		$125.00
PALATINE002	Palatine High School	Wres Pala 12.28.24	0000000000	mm1224	AP	Entry Fee - Girls Wrestling		B	11/22/2024	12/19/2024	R	$250.00
							24-25					$250.00
PALATINE002	Palatine High School	Wres Palat 12.27.24	0000000000	mm1224	AP	Entry Fee		B	11/22/2024	12/19/2024	R	$300.00
							24-25					$300.00
						NUMBER OF INVOICES: 4						**$700.00**
PARTS TO000	Parts Town, Llc	2104152745	0000000000	mm1224	AP	Timer Steamer kit		B	11/18/2024	12/19/2024	R	$436.33
							24-25					$436.33
						NUMBER OF INVOICES: 1						**$436.33**
PATELAXA000	Patel, Axaykumar	12062024 7:00	0000000000	mm1224	AP	G Basketball V		B	12/06/2024	12/19/2024	R	$81.00
							24-25					$81.00
						NUMBER OF INVOICES: 1						**$81.00**
PEARCJAM000	Pearce, Jamison	12062024 7:00	0000000000	mm1224	AP	G Basketball V		B	12/06/2024	12/19/2024	R	$81.00
							24-25					$81.00
PEARCJAM000	Pearce, Jamison	12072024 2:00	0000000000	mm1224	AP	B Basketball V		B	12/07/2024	12/19/2024	R	$81.00
							24-25					$81.00
						NUMBER OF INVOICES: 2						**$162.00**
PEERLESS001	Peerless Network, Inc	63863	0000000000	mm1224	AP	111524-121424		B	11/15/2024	12/19/2024	R	$276.00
							24-25					$276.00
						NUMBER OF INVOICES: 1						**$276.00**
PERRYKRI000	Perry, Kristen	12092024	0000000000	mm1224	AP	Skyward Conf travel reimbursement		B	12/09/2024	12/19/2024	R	$495.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
PERRYKRI000	Perry, Kristen	12092024	******CONTINUED******									
							24-25					$495.00
						NUMBER OF INVOICES: 1						**$495.00**
PERSPECT000	Perspectives LTD	PER-IN-103707	0000000000	mm1224	AP	Employee Assist DEC24		B	12/01/2024	12/19/2024	R	$400.50
							24-25					$400.50
						NUMBER OF INVOICES: 1						**$400.50**
PETROSVE000	Petrova, Svetlana	12052024	0000000000	mm1224	AP	NASP registration reimbursement		B	12/05/2024	12/19/2024	R	$149.00
							24-25					$149.00
						NUMBER OF INVOICES: 1						**$149.00**
PFV PERF000	PFv Performance LLC	10192024	0000000000	mm1224	AP	XCntry NLCC Invite		B	10/19/2024	12/19/2024	R	$1,402.00
							24-25					$1,402.00
						NUMBER OF INVOICES: 1						**$1,402.00**
POWER DI000	Power Distributors	INV102317124	0000000000	mm1224	AP	Tech Ed supply		B	11/13/2024	12/19/2024	R	$4.60
							24-25					$4.60
						NUMBER OF INVOICES: 1						**$4.60**
PRAIRIE 008	Prairie Farms Dairy Inc	24569	0000000000	mm1224	AP	Milk Delivery NOV24		B	11/30/2024	12/19/2024	R	$3,290.65
							24-25					$3,290.65
						NUMBER OF INVOICES: 1						**$3,290.65**
PROJECT 001	Project Lead the Way	473869	0112500012	mm1224	AP	PLTW Order	F	B	10/31/2024	12/19/2024	R	$1,029.50
							24-25					$1,029.50
						NUMBER OF INVOICES: 1						**$1,029.50**
PROSPECT001	Prospect High School	11162024 Speech	0000000000	mm111424	AP	Speechapalooza		H	11/11/2024	11/14/2024	R	$175.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
PROSPECT001	Prospect High School	11162024 Speech	******CONTINUED******									
							24-25			118677		$175.00
						NUMBER OF INVOICES: 1						**$175.00**
PROTOLIG000	PROTOLIGHT INC	78921	0000000000	mm1224	AP	Weight Room Audio balance		B	12/09/2024	12/19/2024	R	$2,976.00
							24-25					$2,976.00
						NUMBER OF INVOICES: 1						**$2,976.00**
QUADIENT000	Quadient Finance USA Inc	7900044080451309	0000000000	mm110824	AP	Postage OCT24		H	11/01/2024	11/08/2024	R	$1,500.00
							24-25			118647		$1,500.00
QUADIENT000	Quadient Finance USA Inc	7900044080451309	0000000000	mm121124	AP	Postage NOV24		H	12/01/2024	12/11/2024	R	$1,500.00
							24-25			118731		$1,500.00
QUADIENT000	Quadient Finance USA Inc	7900044081007043	0000000000	mm110824	AP	Postage OCT24		H	10/30/2024	11/08/2024	R	$500.00
							24-25			118647		$500.00
						NUMBER OF INVOICES: 3						**$3,500.00**
QUADIENT001	Quadient Inc	61509191	0000000000	mm112124	AP	Meter Rental 121224-031125		H	11/12/2024	11/21/2024	R	$300.00
							24-25			118717		$300.00
						NUMBER OF INVOICES: 1						**$300.00**
QUBIT LL000	Qubit LLC	1E4D65A8-0001	0502500050	mm1224	AP	Catcher Receiver Communication	F	B	11/21/2024	12/19/2024	R	$1,451.00
							24-25					$1,451.00
						NUMBER OF INVOICES: 1						**$1,451.00**
QUBIT NE000	Qubit Networks LLC	13983	3002500045	mm1224	AP	Extreme Networks - 5320 48x10/100/1000BASET FDX/HDX PoE+ 8x10G	F	B	10/23/2024	12/19/2024	R	$3,752.18
							24-25					$3,752.18

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$3,752.18**
QUEST FO000	Quest Food Management Services, LL	IN126293	0000000000	mm1224	AP	Food Service OCT24	B		10/31/2024	12/19/2024	R	$17,258.70
							24-25					$17,258.70
QUEST FO000	Quest Food Management Services, LL	IN126855	0000000000	mm1224	AP	Food Service NOV24	B		11/30/2024	12/19/2024	R	$16,185.68
							24-25					$16,185.68
						NUMBER OF INVOICES: 2						**$33,444.38**
RAY CHEV001	Ray Chevrolet	CTCS642378	0000000000	mm1224	AP	Chevy Truck quick lube	B		10/31/2024	12/19/2024	R	$60.56
							24-25					$60.56
						NUMBER OF INVOICES: 1						**$60.56**
RAYNER &000	Rayner & Rinn-Scott, Inc.	72728	0000000000	mm1224	AP	Tech Ed wood supply	B		11/12/2024	12/19/2024	R	$702.24
							24-25					$702.24
						NUMBER OF INVOICES: 1						**$702.24**
RCJ ENTE000	RCJ Enterprises LTD	PROJ 23012	0000000000	mm1224	AP	APP10-Weight Room Expansion	B		11/30/2024	12/19/2024	S	$65,220.16
							24-25					$65,220.16
						NUMBER OF INVOICES: 1						**$65,220.16**
READY RE000	READY REFRESH	24J8104637510	0000000000	mm111424	AP	Drinking Water OCT24	H		11/02/2024	11/14/2024	R	$960.45
							24-25			118678		$960.45
READY RE000	READY REFRESH	24K8104637510	0000000000	mm121124	AP	Drinking Water NOV24	H		12/03/2024	12/11/2024	R	$715.25
							24-25			118732		$715.25
						NUMBER OF INVOICES: 2						**$1,675.70**
REICHBET000	Reich, Beth	12032024	0000000000	mm1224	AP	Conference travel reimbursement	B		12/03/2024	12/19/2024	R	$840.17
							24-25					$840.17

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
REICHBET000	Reich, Beth	DEC 2024	0000000000	mm1224	AP	Phone Reimbursement	B 24-25		12/01/2024	12/19/2024	R	$100.00 $100.00
						NUMBER OF INVOICES: 2						**$940.17**
RELIANT 000	Reliant Contract Glass Inc	PROJ 23012	0000000000	mm1224	AP	APP10-Weight Room Expansion	B 24-25		11/30/2024	12/19/2024	S	$4,168.60 $4,168.60
						NUMBER OF INVOICES: 1						**$4,168.60**
ROBBINS 000	Robbins Schwartz LTD	997914	0000000000	mm1224	AP	Title IX Compliance	B 24-25		11/18/2024	12/19/2024	R	$3,000.00 $3,000.00
						NUMBER OF INVOICES: 1						**$3,000.00**
ROHRBNIN000	Rohrbach, Ninfa	12012024	0000000000	mm1224	AP	ISCA Conf mileage reimbursement	B 24-25		12/01/2024	12/19/2024	R	$93.80 $93.80
						NUMBER OF INVOICES: 1						**$93.80**
ROLLING 001	Rolling Meadows High School	CHEER RM 12.21.24	0000000000	mm1224	AP	Varsity Entry Fee	B 24-25		11/20/2024	12/19/2024	R	$250.00 $250.00
						NUMBER OF INVOICES: 1						**$250.00**
RUSSO PO000	Russo Power Equipment	SPI20851259	0000000000	mm1224	AP	BLDG & GRNDS supply	B 24-25		11/01/2024	12/19/2024	R	$184.42 $184.42
						NUMBER OF INVOICES: 1						**$184.42**
SAFEWAY 000	Safeway Transportation Services Co	3265	0000000000	mm1224	AP	SpecEd Trnsprt NOV24	B 24-25		11/30/2024	12/19/2024	R	$109,879.94 $109,879.94
						NUMBER OF INVOICES: 1						**$109,879.94**
SCHAEHEA000	Schaefer, Heather	11262024 Day1	0000000000	mm1224	AP	ISCA Conf mileage	B		11/26/2024	12/19/2024	R	$46.90

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
SCHAEHEA000	Schaefer, Heather	11262024 Day1	******CONTINUED******			reimbursement						
							24-25					$46.90
SCHAEHEA000	Schaefer, Heather	11262024 Day2	0000000000	mm1224	AP	ISCA Conf mileage reimbursement	B		11/26/2024	12/19/2024	R	$46.90
							24-25					$46.90
						NUMBER OF INVOICES: 2						**$93.80**
SCHMAWIL000	Schmadeke, William	12042024	0000000000	mm1224	AP	Transcript order reimbursement	B		12/04/2024	12/19/2024	R	$23.65
							24-25					$23.65
						NUMBER OF INVOICES: 1						**$23.65**
SCHMIROB003	Schmitt, Robert	LIT5243	0000000000	mm111424	AP	24/25 Tuition Reimbursement	H		11/07/2024	11/14/2024	R	$705.00
							24-25			118679		$705.00
						NUMBER OF INVOICES: 1						**$705.00**
SCHOLAID000	Scholle, Aiden Carroll	12052024 5:30	0000000000	mm1224	AP	Wrestling V	B		12/05/2024	12/19/2024	R	$115.00
							24-25					$115.00
						NUMBER OF INVOICES: 1						**$115.00**
SECRETAR001	Secretary Of State	121924-Barberini	0000000000	mm1224	AP	M Barberini renewal	B		12/19/2024	12/19/2024	S	$4.00
							24-25					$4.00
SECRETAR001	Secretary Of State	121924-Becker	0000000000	mm1224	AP	C Becker renewal	B		12/19/2024	12/19/2024	S	$4.00
							24-25					$4.00
SECRETAR001	Secretary Of State	121924-Buccieri	0000000000	mm1224	AP	C Buccieri renewal	B		12/19/2024	12/19/2024	S	$4.00
							24-25					$4.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
SECRETAR001	Secretary Of State	121924-DuBois	0000000000	mm1224	AP	T DuBois renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121924-Gitterle	0000000000	mm1224	AP	T Gitterle renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121924-Kosmicki	0000000000	mm1224	AP	A Kosmicki renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121924-M Adamek	0000000000	mm1224	AP	M Adamek renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121924-Perrine	0000000000	mm1224	AP	K Perrine renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121924-Prouty	0000000000	mm1224	AP	R Prouty renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121924-Schmidt	0000000000	mm1224	AP	K Schmidt renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121924-Studzinska	0000000000	mm1224	AP	U Studzinska renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121924-Wetter	0000000000	mm1224	AP	R Wetter renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121924-Zobrist	0000000000	mm1224	AP	D Zobrist renewal	B 24-25		12/19/2024	12/19/2024	S	$4.00 $4.00
						NUMBER OF INVOICES: 13						**$52.00**
SEDOL 001	Sedol	11132024	0000000000	mm1224	AP	NOV24 Billing	B 24-25		11/13/2024	12/19/2024	R	$49,768.42 $49,768.42

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
SEDOL 001	Sedol	12062024	0000000000	mm1224	AP	DEC24 Billing		B	12/06/2024	12/19/2024	R	$49,768.42
							24-25					$49,768.42
SEDOL 001	Sedol	37336	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$6,122.24
							24-25					$6,122.24
SEDOL 001	Sedol	37337	0000000000	mm1224	AP	Tuition NOV24		B	11/26/2024	12/19/2024	R	$6,122.24
							24-25					$6,122.24
SEDOL 001	Sedol	FY25 Housing	0000000000	mm1224	AP	24/25 Housing Billing		B	11/15/2024	12/19/2024	R	$23,156.00
							24-25					$23,156.00
SEDOL 001	Sedol	FY25 INFINITEC	0000000000	mm1224	AP	24/25 INFINITEC Billing		B	11/18/2024	12/19/2024	R	$1,218.86
							24-25					$1,218.86
						NUMBER OF INVOICES: 6						**$136,156.18**
SEFCICHR000	Sefcik, Christine	DEC 2024	0000000000	mm1224	AP	Phone Reimbursement		B	12/01/2024	12/19/2024	R	$100.00
							24-25					$100.00
SEFCICHR000	Sefcik, Christine	DEC 2024.	0000000000	mm1224	AP	Misc Expense Reimbursement		B	12/01/2024	12/19/2024	R	$450.00
							24-25					$450.00
						NUMBER OF INVOICES: 2						**$550.00**
SHAW MED000	Shaw Media	112410003997	0000000000	mm1224	AP	ASA 24/25		B	11/30/2024	12/19/2024	R	$1,239.64
							24-25					$1,239.64
						NUMBER OF INVOICES: 1						**$1,239.64**
SHOES FO000	Shoes For Crews LLC	20241079292	0000000000	mm1224	AP	Kitchen Staff shoes		B	10/20/2024	12/19/2024	R	$225.92
							24-25					$225.92
SHOES FO000	Shoes For Crews LLC	20241080474	0000000000	mm1224	AP	Kitchen Staff shoes		B	11/01/2024	12/19/2024	R	$56.48
							24-25					$56.48

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
SHOES FO000	Shoes For Crews LLC	20241081597	0000000000	mm1224	AP	Kitchen Staff shoes		B	11/13/2024	12/19/2024	R	$60.00
							24-25					$60.00
						NUMBER OF INVOICES: 3						**$342.40**
SILVER L000	Silver Lining Therapeutic Services	1468	0000000000	mm1224	AP	Therapeutic srvc-CM		B	12/01/2024	12/19/2024	R	$450.00
							24-25					$450.00
SILVER L000	Silver Lining Therapeutic Services	1469	0000000000	mm1224	AP	Therapeutic srvc-RY		B	12/01/2024	12/19/2024	R	$600.00
							24-25					$600.00
SILVER L000	Silver Lining Therapeutic Services	1484	0000000000	mm1224	AP	Therapeutic srvc-JS		B	12/01/2024	12/19/2024	R	$600.00
							24-25					$600.00
SILVER L000	Silver Lining Therapeutic Services	1515	0000000000	mm1224	AP	Therapeutic srvc-AT		B	12/01/2024	12/19/2024	R	$600.00
							24-25					$600.00
SILVER L000	Silver Lining Therapeutic Services	1517	0000000000	mm1224	AP	Therapeutic srvc-RM		B	12/01/2024	12/19/2024	R	$450.00
							24-25					$450.00
						NUMBER OF INVOICES: 5						**$2,700.00**
SK TRANS000	SK Transportation Company Inc	111	0000000000	mm1224	AP	Trnsprt Share OCT24		B	11/01/2024	12/19/2024	R	$1,112.00
							24-25					$1,112.00
						NUMBER OF INVOICES: 1						**$1,112.00**
SMITHERI000	Smith, Erin	11262024 Day1	0000000000	mm1224	AP	ISCA Conf mileage reimbursement		B	11/26/2024	12/19/2024	R	$46.90
							24-25					$46.90
SMITHERI000	Smith, Erin	11262024 Day2	0000000000	mm1224	AP	ISCA Conf mileage reimbursement		B	11/26/2024	12/19/2024	R	$46.90
							24-25					$46.90

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						**$93.80**
SONDETIN000	Sonders, Tina	DEC 2024	0000000000	mm1224	AP	Phone Reimbursement	B		12/01/2024	12/19/2024	R	$100.00
							24-25					$100.00
						NUMBER OF INVOICES: 1						**$100.00**
SOUTH SI000	South Side Control Supply Co	S100987375.001	0000000000	mm1224	AP	BLDG & GRNDS supply	B		12/04/2024	12/19/2024	R	$528.19
							24-25					$528.19
						NUMBER OF INVOICES: 1						**$528.19**
STAPLES 000	Staples Inc	6016806870	0000000000	mm1224	AP	Shared supply	B		11/11/2024	12/19/2024	R	$50.80
							24-25					$50.80
STAPLES 000	Staples Inc	6017732756	0000000000	mm1224	AP	Business Office supply	B		11/25/2024	12/19/2024	R	$51.42
							24-25					$51.42
STAPLES 000	Staples Inc	6018664080	0000000000	mm1224	AP	Shared supply	B		12/02/2024	12/19/2024	R	$46.18
							24-25					$46.18
						NUMBER OF INVOICES: 3						**$148.40**
STERICYC002	Stericycle, Inc	8008977097	0000000000	mm1224	AP	Steri-Safe Dec24-Feb25	B		11/18/2024	12/19/2024	R	$682.10
							24-25					$682.10
						NUMBER OF INVOICES: 1						**$682.10**
STEVENSO000	Stevenson High School	Wres Stev 1.25.25	0000000000	mm1224	AP	Entry Fee	B		11/22/2024	12/19/2024	R	$200.00
							24-25					$200.00
STEVENSO000	Stevenson High School	Wres Stev 12.14.24	0000000000	mm1224	AP	Entry Fee	B		11/22/2024	12/19/2024	R	$200.00
							24-25					$200.00
STEVENSO000	Stevenson High School	Wres Stev 12.7.24	0000000000	mm1224	AP	Entry Fee	B		11/22/2024	12/19/2024	R	$175.00
							24-25					$175.00

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
STEVENSO000	Stevenson High School	Wres Steve 11.26.24	0000000000	mm1224	AP	Entry Fee		B	11/22/2024	12/19/2024	R	$150.00
							24-25					$150.00
						NUMBER OF INVOICES: 4						**$725.00**
SULLIALE000	Sullivan, Alexandra	11082024	0000000000	mm1224	AP	Football playoff mileage reimbursement		B	11/08/2024	12/19/2024	R	$53.47
							24-25					$53.47
						NUMBER OF INVOICES: 1						**$53.47**
SUPERIOR002	Superior Paving	241045	0000000000	mm1224	AP	Asphalt paving		B	11/27/2024	12/19/2024	R	$6,800.00
							24-25					$6,800.00
						NUMBER OF INVOICES: 1						**$6,800.00**
SYNERGY 001	Synergy Education Consulting LLC	124-019	0000000000	mm1224	AP	ELT workshop PD		B	12/15/2024	12/19/2024	R	$5,000.00
							24-25					$5,000.00
						NUMBER OF INVOICES: 1						**$5,000.00**
TECHNOLO000	Technology Campus	November 2024	0000000000	mm1224	AP	Tuition NOV24		B	11/15/2024	12/19/2024	R	$54,482.09
							24-25					$54,482.09
						NUMBER OF INVOICES: 1						**$54,482.09**
THE COMP001	The Computing Technology Industry	COMP-INV005269	0112500010	mm1224	AP	TestOut IT Fundamentals Pro	F	B	10/08/2024	12/19/2024	R	$1,881.00
							24-25					$1,881.00
						NUMBER OF INVOICES: 1						**$1,881.00**
THE HOME001	The Home Depot Pro	832534853	0000000000	mm1224	AP	BLDG & GRNDS supply		B	10/24/2024	12/19/2024	R	$87.00
							24-25					$87.00
THE HOME001	The Home Depot Pro	836835173	0000000000	mm1224	AP	BLDG & GRNDS supply		B	11/19/2024	12/19/2024	R	$4,866.15
							24-25					$4,866.15

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						**$4,953.15**
THE HOPE000	The Hope School	SINV008497	0000000000	mm1224	AP	Room & Board OCT24		B	10/31/2024	12/19/2024	R	$19,127.00
							24-25					$19,127.00
THE HOPE000	The Hope School	SINV008561	0000000000	mm1224	AP	Tuition/Trnsprt OCT24		B	10/31/2024	12/19/2024	R	$12,500.84
							24-25					$12,500.84
THE HOPE000	The Hope School	SINV008758	0000000000	mm1224	AP	Tuition/Trnsprt NOV24		B	11/30/2024	12/19/2024	R	$10,227.96
							24-25					$10,227.96
THE HOPE000	The Hope School	SINV008850	0000000000	mm1224	AP	Room & Board NOV24		B	11/30/2024	12/19/2024	R	$18,510.00
							24-25					$18,510.00
						NUMBER OF INVOICES: 4						**$60,365.80**
THE LAX 000	The Lax Shop Inc	3188	0502500038	mm1224	AP	LAX Replacement Jerseys	F	B	09/25/2024	12/19/2024	R	$496.00
							24-25					$496.00
						NUMBER OF INVOICES: 1						**$496.00**
THE NEW 000	The New York Times	34FD0E8A2444	0000000000	mm1224	AP	110424-110225 subscription		B	11/03/2024	12/19/2024	R	$228.40
							24-25					$228.40
						NUMBER OF INVOICES: 1						**$228.40**
THE OMNI000	The Omni Group	2412-7100	0000000000	mm1224	AP	Compliance Oversight		B	12/01/2024	12/19/2024	R	$2.50
							24-25					$2.50
						NUMBER OF INVOICES: 1						**$2.50**
THREE PO000	Three Points Center North Carolina	1822 Nov	0000000000	mm1224	AP	Tuition/Rsdnt NOV24		B	11/20/2024	12/19/2024	R	$16,717.00
							24-25					$16,717.00
						NUMBER OF INVOICES: 1						**$16,717.00**
TOPLINE 000	TOPLINE TRANSPORTATION CO.	103487	0000000000	mm1224	AP	Homeless Trnsprt OCT24		B	11/01/2024	12/19/2024	R	$14,149.00

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
TOPLINE 000	TOPLINE TRANSPORTATION CO.	103487	******CONTINUED******									
							24-25					$14,149.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	103539	0000000000	mm1224	AP	SpecEd Trnsprt NOV24		B	11/30/2024	12/19/2024	R	$47,674.00
							24-25					$47,674.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	103540	0000000000	mm1224	AP	Homeless Trnsprt NOV24		B	11/30/2024	12/19/2024	R	$11,714.00
							24-25					$11,714.00
						NUMBER OF INVOICES: 3						**$73,537.00**
TYLER TE000	Tyler Technologies, Inc.	045-485100	0000000000	mm1224	AP	Student Trnsprt software		B	10/01/2024	12/19/2024	R	$4,572.19
							24-25					$4,572.19
TYLER TE000	Tyler Technologies, Inc.	045-493005	0000000000	mm1224	AP	Project Mgmt		B	11/13/2024	12/19/2024	R	$410.00
							24-25					$410.00
TYLER TE000	Tyler Technologies, Inc.	045-496331	0000000000	mm1224	AP	Project Mgmt		B	12/04/2024	12/19/2024	R	$1,640.00
							24-25					$1,640.00
						NUMBER OF INVOICES: 3						**$6,622.19**
VERIZON 000	VERIZON WIRELESS	9978023268	0000000000	mm111424	AP	942086720 100624-110524		H	11/05/2024	11/14/2024	R	$825.78
							24-25			118680		$825.78
						NUMBER OF INVOICES: 1						**$825.78**
VERSION2000	VERSION2 HOSTING	13011	0000000000	mm1224	AP	Veeam Backup		B	12/02/2024	12/19/2024	R	$803.00
							24-25					$803.00
						NUMBER OF INVOICES: 1						**$803.00**
VIATOMEL000	Viator, Melissa	11102024	0000000000	mm112624	AP	Travel Reimbursement		H	11/10/2024	11/26/2024	R	$828.45
							24-25			118721		$828.45

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK / DISC AMT	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$828.45**
VIRTUAL 001	Virtual Connections Academy	5606	0000000000	mm1224	AP	Tuition NOV24	B		11/26/2024	12/19/2024	R	$4,394.00
							24-25					$4,394.00
						NUMBER OF INVOICES: 1						**$4,394.00**
VISION S000	Vision Service Plan IL (VSP)	821660387	0000000000	mm112224	AP	Vision Premium DEC24	H		11/17/2024	11/22/2024	R	$779.91
							24-25			118719		$779.91
						NUMBER OF INVOICES: 1						**$779.91**
WARD'S 001	Ward's	8817602921	0032500013	mm1224	AP	Dual Credit Bio	P	B	11/13/2024	12/19/2024	R	$54.88
							24-25					$54.88
WARD'S 001	Ward's	8817614653	0032500013	mm1224	AP	Dual Credit Bio	P	B	11/14/2024	12/19/2024	R	$27.20
							24-25					$27.20
						NUMBER OF INVOICES: 2						**$82.08**
WARREN T002	Warren Township High School	Reg# 69673	0000000000	mm1224	AP	Registration FBLA	B		11/20/2024	12/19/2024	S	$1,050.00
							24-25					$1,050.00
WARREN T002	Warren Township High School	Warren 01112025	0000000000	mm112624	AP	B Bowling V/JV entry fee	H		11/01/2024	11/26/2024	R	$300.00
							24-25			118722		$300.00
WARREN T002	Warren Township High School	Warren 10122024	0000000000	mm112624	AP	G Volleyball JV entry fee	H		10/15/2024	11/26/2024	R	$300.00
							24-25			118722		$300.00
WARREN T002	Warren Township High School	Warren 12142024	0000000000	mm112624	AP	B Bowling V/JV entry fee	H		11/01/2024	11/26/2024	R	$300.00
							24-25			118722		$300.00
						NUMBER OF INVOICES: 4						**$1,950.00**
WASTE MA001	Waste Management	7354659-2013-1	0000000000	mm1224	AP	16-86682-83003 DEC24	B		12/04/2024	12/19/2024	R	$66.44
							24-25					$66.44

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$66.44**
WAUCONDA007	Wauconda High School	Wres Wau 11.27.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$300.00 $300.00
						NUMBER OF INVOICES: 1						**$300.00**
WAUKEGAN006	Waukegan High School	Wres Wauk 1.25.25	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$250.00 $250.00
WAUKEGAN006	Waukegan High School	Wres Wauk 12.7.24	0000000000	mm1224	AP	Entry Fee	B 24-25		11/22/2024	12/19/2024	R	$150.00 $150.00
						NUMBER OF INVOICES: 2						**$400.00**
WAUKEGAN011	Waukegan Roofing Co Inc	2160233	0000000000	mm1224	AP	Repaired drain area roofing	B 24-25		08/27/2024	12/19/2024	R	$1,865.11 $1,865.11
						NUMBER OF INVOICES: 1						**$1,865.11**
WEX BANK000	WEX BANK	100922976	0000000000	mm1224	AP	Fuel Purchases	B 24-25		11/15/2024	12/19/2024 118682	M	$704.46 $704.46
						NUMBER OF INVOICES: 1						**$704.46**
WHEATON 000	Wheaton North High School	110924 Speech	0000000000	mm110824	AP	Speech Technicolor Tournament	H 24-25		11/06/2024	11/08/2024 118648	R	$175.00 $175.00
						NUMBER OF INVOICES: 1						**$175.00**
WIESNJOH000	Wiesneth, John	11232024 9:00	0000000000	mm1224	AP	Wrestling V	B 24-25		11/23/2024	12/19/2024	R	$77.00 $77.00
						NUMBER OF INVOICES: 1						**$77.00**
WIGHT & 000	Wight & Company	230081-016	0000000000	mm1224	AP	Weight Room Expansion	B		10/31/2024	12/19/2024	R	$6,755.13

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
WIGHT & 000	Wight & Company	230081-016	******CONTINUED******									
							24-25					$6,755.13
						NUMBER OF INVOICES: 1						**$6,755.13**
WINTESHE000	Wintersteen, Shea	12012024	0000000000	mm1224	AP	Transcript order reimbursement		B	12/01/2024	12/19/2024	R	$34.65
							24-25					$34.65
WINTESHE000	Wintersteen, Shea	CHMY596	0000000000	mm1224	AP	24/25 Tuition Reimbursement		B	12/11/2024	12/19/2024	R	$1,291.95
							24-25					$1,291.95
						NUMBER OF INVOICES: 2						**$1,326.60**
WOOD STE000	Wood, Stephen	11232024 9:00	0000000000	mm1224	AP	Wrestling V		B	11/23/2024	12/19/2024	R	$77.00
							24-25					$77.00
WOOD STE000	Wood, Stephen	12052024 5:30	0000000000	mm1224	AP	Wrestling V		B	12/05/2024	12/19/2024	R	$124.00
							24-25					$124.00
						NUMBER OF INVOICES: 2						**$201.00**
WPS 000	WPS	WPS-501907	0052500015	mm1224	AP	assessment materials for psychs	F	B	11/21/2024	12/19/2024	R	$947.10
							24-25					$947.10
						NUMBER OF INVOICES: 1						**$947.10**
WRIGHBYR000	Wright, Byron	12072024 12:30	0000000000	mm1224	AP	B Basketball JV		B	12/07/2024	12/19/2024	R	$63.00
							24-25					$63.00
						NUMBER OF INVOICES: 1						**$63.00**
WRIGHLAU000	Wright, Laura Ann	12062024	0000000000	mm1224	AP	Hearing/Vision Screening		B	12/06/2024	12/19/2024	R	$575.00
							24-25					$575.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH / DISC AMT	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$575.00**
WU LIL000	Wu, Lily	11262024	0000000000	mm1224	AP	Conf mileage reimbursement	B 24-25		11/26/2024	12/19/2024	R	$54.83 $54.83
						NUMBER OF INVOICES: 1						**$54.83**
YANIKROB002	Yanik, Robert	11232024	0000000000	mm1224	AP	Conf meals reimbursement	B 24-25		11/23/2024	12/19/2024	R	$97.15 $97.15
						NUMBER OF INVOICES: 1						**$97.15**
ZELICMAR000	Zelich, Mark	12072024 12:30	0000000000	mm1224	AP	B Basketball JV	B 24-25		12/07/2024	12/19/2024	R	$63.00 $63.00
						NUMBER OF INVOICES: 1						**$63.00**
ZION-BEN001	Zion-Benton Township High School	3462	0000000000	mm1224	AP	SpecEd Trnsprt 11/6/24	B 24-25		11/13/2024	12/19/2024	R	$45.00 $45.00
ZION-BEN001	Zion-Benton Township High School	3464	0000000000	mm1224	AP	SpecEd Trnsprt 11/1/24	B 24-25		11/04/2024	12/19/2024	R	$45.00 $45.00
ZION-BEN001	Zion-Benton Township High School	3466	0000000000	mm1224	AP	SpecEd Trnsprt 11/13/24	B 24-25		11/14/2024	12/19/2024	R	$45.00 $45.00
ZION-BEN001	Zion-Benton Township High School	3468	0000000000	mm1224	AP	SpecEd Trnsprt 11/8/24	B 24-25		11/13/2024	12/19/2024	R	$45.00 $45.00
ZION-BEN001	Zion-Benton Township High School	3473	0000000000	mm1224	AP	SpecEd Trnsprt 11/20/24	B 24-25		11/22/2024	12/19/2024	R	$45.00 $45.00
ZION-BEN001	Zion-Benton Township High School	3474	0000000000	mm1224	AP	SpecEd Trnsprt 11/15/24	B 24-25		11/15/2024	12/19/2024	R	$45.00 $45.00
						NUMBER OF INVOICES: 6						**$270.00**

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

TOTAL NUMBER OF BATCH INVOICES:	**420**	**$1,529,160.03**
TOTAL NUMBER OF HISTORY INVOICES:	**50**	**$318,822.82**
469 COMPUTER CHECK INVOICES		$1,847,278.39
1 MANUAL CHECK INVOICES		$704.46
TOTAL INVOICES:	**470**	**$1,847,982.85**

BANK TOTALS:	BANK	BANK ACCOUNT #	INVOICE AMOUNT	NET AMOUNT
	AP	**A000 1120 0000 00 000000	$1,847,982.85	$1,847,982.85

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	2024-25 ANNUAL BUDGET	November 2024-25 MONTHLY ACTIVITY	2024-25 FYTD ACTIVITY	2024-25 BALANCE	2024-25 FYTD %
10	EDUCATION FUND					
10	REVENUE FROM LOCAL SOURCES	20,727,909.00	238,177.92	9,214,729.36	11,513,179.64	44.46
10	FLOW THROUGH	0.00	0.00	0.00	0.00	0.00
10	STATE SOURCES	25,233,543.00	766,632.84	3,128,254.19	22,105,288.81	12.40
10	FEDERAL SOURCES	1,491,040.00	232,110.93	634,432.56	856,607.44	42.55
10	TRANSFERS	0.00	0.00	0.00	0.00	0.00
10	EDUCATION FUND	47,452,492.00	1,236,921.69	12,977,416.11	34,475,075.89	27.35
20	OPERATIONS & MAINTENANCE FUND					
20	REVENUE FROM LOCAL SOURCES	5,040,440.00	105,094.58	2,406,794.01	2,633,645.99	47.75
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	5,090,440.00	105,094.58	2,406,794.01	2,683,645.99	47.28
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	1,779,198.00	10,311.44	913,937.05	865,260.95	51.37
40	STATE SOURCES	1,996,196.00	0.00	471,074.00	1,525,122.00	23.60
40	TRANSFERS	0.00	0.00	0.00	0.00	0.00
40	TRANSPORTATION FUND	3,775,394.00	10,311.44	1,385,011.05	2,390,382.95	36.69
50	I.M.R.F./SOCIAL SECURITY FUND					
50	REVENUE FROM LOCAL SOURCES	973,118.00	5,816.15	608,522.88	364,595.12	62.53
50	I.M.R.F./SOCIAL SECURITY F	973,118.00	5,816.15	608,522.88	364,595.12	62.53
60	CAPITAL PROJECTS FUND					
60	REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0.00	0.00
60	TRANSFERS	725,000.00	0.00	0.00	725,000.00	0.00
60	CAPITAL PROJECTS FUND	725,000.00	0.00	0.00	725,000.00	0.00
70	WORKING CASH FUND					
70	REVENUE FROM LOCAL SOURCES	345,816.00	2,275.63	150,996.95	194,819.05	43.66
70	WORKING CASH FUND	345,816.00	2,275.63	150,996.95	194,819.05	43.66
	Grand Revenue Totals	58,362,260.00	1,360,419.49	17,528,741.00	40,833,519.00	30.03

Number of Accounts: 111

FD	OBJ	OBJ	2024-25 ANNUAL BUDGET	November 2024-25 MONTHLY ACTIVITY	2024-25 FYTD ACTIVITY	2024-25 BALANCE	2024-25 FY %
10		EDUCATION FUND					
10	1---	SALARIES	20,737,703.00	1,776,246.12	9,329,315.14	12,429,463.55	44.99
10	2---	BENEFITS	2,466,375.00	165,538.63	1,091,032.29	1,398,928.88	44.24
10	3---	PURCHASED SERVICES	3,233,647.00	283,059.55	2,002,050.03	1,592,567.08	61.91
10	4---	SUPPLIES	2,308,734.00	153,922.36	1,192,744.44	1,148,187.54	51.66
10	5---	CAPITAL OUTLAY	453,751.00	41,343.87	302,506.92	142,362.36	66.67
10	6---	OTHER OBJECTS	2,222,463.00	107,060.59	984,477.72	1,441,458.96	44.30
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	31,422,673.00	2,527,171.12	14,902,126.54	18,152,968.37	47.42
20		OPERATIONS & MAINTENANCE FUND					
20	1---	SALARIES	1,336,301.00	103,401.08	572,677.70	817,251.32	42.86
20	2---	BENEFITS	173,800.00	13,973.86	83,286.65	91,005.03	47.92
20	3---	PURCHASED SERVICES	1,263,706.00	44,897.15	547,685.78	797,323.62	43.34
20	4---	SUPPLIES	1,190,933.00	23,512.14	456,718.06	858,474.11	38.35
20	5---	CAPITAL OUTLAY	400,000.00	19,606.50	186,830.54	303,950.65	46.71
20	6---	OTHER OBJECTS	700.00	0.00	271.00	700.00	38.71
20	7---	NON-CAP EQUIPMENT	725,000.00	0.00	0.00	725,000.00	0.00
20	----	OPERATIONS & MAINTENANCE FUND	5,090,440.00	205,390.73	1,847,469.73	3,593,704.73	36.29
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	844,950.00	71,163.12	388,044.37	489,555.07	45.93
40	2---	BENEFITS	165,900.00	11,163.60	76,588.86	89,311.14	46.17
40	3---	PURCHASED SERVICES	3,089,015.00	243,336.61	1,782,615.51	1,584,261.25	57.71
40	4---	SUPPLIES	176,500.00	11,787.14	69,724.89	131,210.05	39.50
40	5---	CAPITAL OUTLAY	90,000.00	0.00	85,688.06	4,311.94	95.21
40	6---	OTHER OBJECTS	100.00	0.00	10.00	90.00	10.00
40	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
40	----	TRANSPORTATION FUND	4,366,465.00	337,450.47	2,402,671.69	2,298,739.45	55.03
50		I.M.R.F./SOCIAL SECURITY FUND					
50	2---	BENEFITS	973,118.00	89,294.44	484,243.53	535,196.75	49.76
50	----	I.M.R.F./SOCIAL SECURITY FUND	973,118.00	89,294.44	484,243.53	535,196.75	49.76
60		CAPITAL PROJECTS FUND					
60	5---	CAPITAL OUTLAY	3,095,264.00	424,254.27	2,648,242.68	86,654.75	85.56
60	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
60	----	CAPITAL PROJECTS FUND	3,095,264.00	424,254.27	2,648,242.68	86,654.75	85.56

FD	OBJ	OBJ	2024-25 ANNUAL BUDGET	November 2024-25 MONTHLY ACTIVITY	2024-25 FYTD ACTIVITY	2024-25 BALANCE	2024-25 FY %
70		WORKING CASH FUND					
70	6---	OTHER OBJECTS	0.00	0.00	0.00	0.00	0.00
70	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
70	----	WORKING CASH FUND	0.00	0.00	0.00	0.00	0.00
		Grand Expense Totals	44,947,960.00	3,583,561.03	22,284,754.17	24,667,264.05	49.58

Number of Accounts: 1207

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

GRANT COMM. HIGH SCHOOL DISTRICT #124

PROPERTY TAX DISTRIBUTION 2023

E.A.V. 1,178,955,217.00

TOTAL EXTENSION 25,830,625.89

RATES			1.538625	0.395707	0.012420	0.138919	0.034520	0.042097	0.026942	0.000000	0.001746
% OF TOTAL DISTRIBUTION			70.2256%	18.0608%	0.5669%	6.3405%	1.5756%	1.9214%	1.2297%	0.0000%	0.0797%
DATE	**AMOUNT**		**EDUCATION**	**O & M**	**Recapture**	**TRANS.**	**IMRF**	**FICA**	**W.C.**	**B & I**	**SEDOL**
Current Year											
GL Account #			**10-1111-100000**	**20-1111-100000**	**20-1111-100000**	**40-1111-100000**	**50-1151-100000**	**50-1151-100000**	**70-1111-100000**		**50-1154-100000**
05/24/24	1,141,804.90	4.420%	801,838.80 (0.01)	206,218.69	6,472.56	72,396.23	17,989.75	21,938.42	14,040.55	0.00	909.91
06/14/24	9,460,680.35	41.046%	6,643,815.04	1,708,671.13	53,629.82	599,855.16	149,058.08	181,775.73 0.01	116,336.12	0.00	7,539.26
06/28/24	2,403,893.04	50.353%	1,688,147.17 0.01	434,161.44	13,626.96	152,419.02	37,874.62	46,187.95	29,560.20	0.00	1,915.67
Total FY24 Distribution	**13,006,378.29**	**50.353%**	**9,133,801.00**	**2,349,051.26**	**73,729.34**	**824,670.41**	**204,922.45**	**249,902.11**	**159,936.87**	**0.00**	**10,364.85**
Prior Year	Amount		EDUCATION	O & M	RECAPTURE	TRANS.	IMRF	FICA	W.C.	B & I	SEDOL
GL Account #			**10-1112-100000**	**20-1112-100000**	**20-1112-100000**	**40-1112-100000**	**50-1152-100000**	**50-1152-100000**	**70-1112-100000**		**50-1153-100000**
7/3/2024	160.28	0.001%	112.56 (0.01)	28.95	0.91	10.16	2.53	3.08	1.97	0.00	0.13
07/12/24	150,653.39	0.584%	105,797.18 (0.01)	27,209.15	854.01	9,552.19	2,373.62	2,894.63	1,852.56	0.00	120.06
07/26/24	196,066.63	1.343%	137,688.87 0.01	35,411.13	1,111.44	12,431.62	3,089.13	3,767.19	2,410.99	0.00	156.25
08/09/24	177,347.58	2.029%	124,543.32 (0.01)	32,030.33	1,005.33	11,244.74	2,794.21	3,407.52	2,180.81	0.00	141.33
8/15/2024 (SOLD TAX)	631.38	2.032%	443.39 0.01	114.03	3.58	40.03	9.95	12.13	7.76	0.00	0.50
08/23/24	480,927.24	3.894%	337,733.81 (0.01)	86,859.13	2,726.24	30,493.23	7,577.27	9,240.45	5,913.87	0.00	383.25
09/13/24	9,267,621.29	39.772%	6,508,238.25	1,673,803.19	52,535.43	587,614.23	146,016.34	178,066.33	113,962.11	0.00	7,385.41
9/19/24 (SOLD TAX)	709.99	39.775%	498.59	128.23	4.02	45.02	11.19	13.64	8.73	0.00	0.57
09/27/24	382,454.19	41.256%	268,580.57	69,074.15	2,168.02	24,249.54	6,025.77	7,348.40	4,702.96	0.00	304.78
10/11/24	634,923.89	43.714%	445,878.81	114,672.10	3,599.20	40,257.40	10,003.57	12,199.31	7,807.53	0.00	505.97
10/16/24 (SOLD TAX)	573.10	43.716%	402.46 (0.01)	103.51	3.25	36.34	9.03	11.01	7.05	0.00	0.46
10/25/24	703,440.00	46.439%	493,994.63 0.01	127,046.64	3,987.59	44,601.67	11,083.07	13,515.76	8,650.06	0.00	560.57
11/07/24 (SOLD TAX)	496.92	46.441%	348.96 (0.01)	89.75	2.82	31.51	7.83	9.55	6.11	0.00	0.40
11/15/24	162,115.59	47.069%	113,846.57	29,279.31	918.99	10,278.95	2,554.22	3,114.86	1,993.50	0.00	129.19
12/20/24		47.069%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FY25 Total Distribution	**12,158,121.47**	**47.069%**	**8,538,107.94**	**2,195,849.60**	**68,920.82**	**770,886.62**	**191,557.71**	**233,603.85**	**149,506.02**	**0.00**	**9,688.87**

Special Distribution -		% of Distribution	EDUCATION	O & M	RECAPTURE	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**
Total Spec Distribution:	**0.00**		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL	**25,164,499.76**	**97.421%**	**17,671,908.94**	**4,544,900.86**		**1,595,557.02**	**396,480.17**	**483,505.97**	**309,442.89**	**0.00**	**20,053.72**

(including Special Distribution)

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124

INVESTMENT SCHEDULE AS OF November 30, 2024

PMA FINANCIAL NETWORK, INC.

10687-101

Trans. No.	Date Placed	Coupon	Date Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	SITE/CONST	WORK CSH	INT. EST.
61861	09/29/23		11/30/24	TNOTE	US Treasury	1,690,890.47	5.223	1,690,890.47							73,109.53
61863	09/29/23		12/15/24	TNOTE	US Treasury	896,335.08	5.210	896,335.08							45,664.92
66253	09/18/24		12/19/24	TNOTE	US Treasury	499,073.77	4.711	499,073.77							5,926.23
61864	09/29/23		12/31/24	TNOTE	US Treasury	696,024.14	5.217	696,024.14							29,975.86
64960	06/28/24	Jun/Dec	12/31/24	TNOTE	US Treasury	870,238.48	5.189	574,338.48	100,000.00		105,532.70			90,367.30	45,156.67
61865	09/29/23		01/15/25	TNOTE	US Treasury	1,196,000.82	5.198	1,196,000.82							62,999.18
1364089	06/28/24		01/14/25	CD	First Community Bank	242,950.00	5.192	242,950.00							6,912.43
1364090	06/28/24		01/14/25	CD	American Plus bank	243,000.00	5.161	243,000.00							6,871.71
1364091	06/28/24		01/14/25	CD	Harmony Bank	243,000.00	5.161	243,000.00							6,871.71
66254	09/18/24		01/23/25	TNOTE	US Treasury	499,031.86	4.601				354,620.52			144,411.34	7,968.14
1368562	09/17/24		01/30/25	CD	First Nat'l Bank	245,700.00	4.576	181,437.70				64,262.30			4,158.63
61878	09/29/23		01/31/25	TNOTE	US Treasury	597,654.84	5.184	597,654.84							28,866.89
298686	09/16/24		02/11/25	TS	Term Series	2,800,000.00	4.720	2,400,000.00						400,000.00	53,588.16
297841	05/29/24		03/04/25	TS	Term Series	1,800,000.00	5.080	1,750,000.00				50,000.00			69,895.24
66255	09/18/24		03/13/25	TNOTE	US Treasury	999,481.40	4.465		999,481.40						21,518.60
1368566	09/17/24		03/21/25	CD	Gbank	244,200.00	4.585	244,200.00							5,675.44
297838	05/29/24		04/09/25	TS	Term Series	1,900,000.00	5.050	1,800,000.00						100,000.00	82,806.17
64482	05/24/24		04/17/25	TNOTE	US Treasury	999,526.83	5.069	999,526.83							45,473.17
1363012	06/14/24		05/14/25	CD	Town Bank, Nat'l Ass	238,800.00	5.062	238,800.00							11,060.75
1363014	06/14/24		05/14/25	CD	MERRICK BANK	239,000.00	4.981	239,000.00							10,894.31
1363016	06/14/24		05/14/25	CD	Village Bank & Trust	238,800.00	5.062	238,800.00							11,060.75
1363019	06/14/24		05/14/25	CD	Winstrust Bank	238,800.00	5.062	238,800.00							11,060.75
1363022	06/14/24		05/14/25	CD	Susquehanna Commun	238,950.00	4.992	238,950.00							10,914.90
1363023	06/14/24		05/14/25	CD	Customers Bank	238,950.00	5.003	238,950.00							10,940.20
1363031	06/14/24		05/14/25	CD	First Capital Bank	227,900.00	4.984	227,900.00							10,394.53
1363015	06/14/24		05/17/25	CD	Wheaton Bank & Trust	238,800.00	5.062	238,800.00							11,060.75
1363030	06/14/24		05/29/25	CD	NEXBANK	238,300.00	5.085	238,300.00							11,585.30
1363020	06/14/24		05/29/25	CD	ServisFirst Bank	238,000.00	5.217	238,000.00							11,872.18
1363027	06/14/24		05/29/25	CD	Financial Federal Bank	238,250.00	5.100	238,250.00							11,618.12
1363029	06/14/24		05/29/25	CD	Cornerstone Bank	238,000.00	5.211	238,000.00							11,858.52
1368554	09/17/24		06/12/25	CD	Preferred Bank	242,400.00	4.218		242,400.00						7,506.68
1368555	09/17/24		06/12/25	CD	DMB Community bank	242,600.00	4.096	242,600.00							7,295.44
1368557	09/17/24		06/12/25	CD	CIBC Bank USA	242,000.00	4.465					242,000.00			7,933.04
1368558	09/17/24		06/12/25	CD	the Western State bank	242,200.00	4.332				242,200.00				7,704.78
1368560	09/17/24		06/12/25	CD	BOM Bank	241,300.00	4.621	241,300.00							8,614.61
1368561	09/17/24		06/12/25	CD	CrossFirst Bank	242,300.00	4.245		242,300.00						7,552.99
1368563	09/17/24		06/12/25	CD	Veritex Community Ban	241,900.00	4.488				241,900.00				7,970.78
1368565	09/17/24		06/12/25	CD	Priority Bank	242,500.00	4.138	242,500.00							7,368.02
1368556	09/17/24		06/26/25	CD	First Internet Bank of In	241,500.00	4.473					241,500.00			8,346.94
1368559	09/17/24		06/26/25	CD	Western Alliance bank	241,500.00	4.518		241,500.00						8,429.85
1368564	09/17/24		06/26/25	CD	Third Coast Bank	241,500.00	4.518					241,500.00			8,429.85
					Subtotal Investments	20,484,857.69		17,833,382.13	1,825,681.40	0.00	944,253.22	839,262.30	0.00	734,778.64	22,177,357.69
			11/30/24	MMA	ISDLAF	8,342,746.17		6,680,503.15	619,121.11	0.00	504,582.43	369,381.44	0.00	169,158.04	8,342,746.17
			11/30/24	MMA	ISDMAX	245,544.27		172,291.77	703.46	0.00	256.04	25.49	0.00	72,267.51	245,544.27
					Total	29,073,148.13		24,686,177.05	2,445,505.97	0.00	1,449,091.69	1,208,669.23	0.00	976,204.19	30,765,648.13

Nicole Pawlus

The Grant Community High School December Student of the Month is senior Nicole Pawlus, daughter of Monika Pawlus of Fox Lake.

Nicole's academic achievements include induction into the National Honor Society during her sophomore year and earned Honor Roll status every semester. She has taken four AP courses during junior year and is taking an additional four more during senior year.

Her extracurricular activities include FBLA where she made it past regionals and placed eighth in the state last April. She has played tennis all four years, including at the varsity level. She earned the Scholar Athlete award each year for tennis. She also received the Bulldog Sportsmanship award for tennis and several other recognitions.

Nicole has participated in numerous community service opportunities through NHS. She serves as a Big Dawg mentor to assist this year's freshmen class. She volunteers in her neighborhood by walking her neighbors' dogs and taking care of a stray cat that she eventually found a loving home for.

In addition to all of her activities, Nicole has worked as a pool attendant during the summer of 2023 and this year she has been working as a hostess at the Whistle Stop Cafe. She enjoys learning about her Polish heritage and culture and learning the Polish language.

Her plans for the future include attending the University of Illinois at Urbana Champaign or the University of Wisconsin-Madison to pursue a degree in business management, with a global focus. Her desired career path is international affairs analyst.

Grant Community High School
Home of the Bulldogs
285 E. Grand Ave.
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TO: Grant Community High School District #124 Board of Education
FROM: Grant Community HS Athletic Department
Re: Fall Sports Report 2024

Participation

	Fall 2022	Fall 2023	Fall 2024
Boys Soccer	42	59	64
Boys Golf	19	19	15
Cheer	50	57	58
Cross Country	45 (22 B, 23 G)	41 (23 B, 18 G)	47 (26 B, 21 G)
Dance	33	30	29
Football	111	115	114
Girls Golf	10	10	11
Girls Volleyball	58	57	55
Girls Tennis	33	29	30
Total	401	417	423

Highlights

- **Football** Qualified for the IHSA Playoffs for the 2nd Straight Year (6-4 Record)
- **Boys Cross Country** Qualified for the Sectional Meet as a Team & took 2nd Place at NLCC Meet
  - Individuals Maxx Haas (15:17) & Niko Dayment (15:18) finished 27th & 30th of 139 Runner at IHSA Sectional Meet
- Eros Rabor qualified for the IHSA **Boys Golf** Sectional
- Riley Daniele qualified for the IHSA **Girls Golf** Sectional

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Awards

NLCC All Conference Athletes - 26 Athletes

- Boys Soccer - Alex Luna, Diego Bueno
- Boys Golf - Eros Rabor
- Cross Country - (B) Maxx Haas, Niko Dayment, Nathan Kempf, Tyler Wahls, Logan Terryberry
  (G) Amelia Szopinski
- Football - Michael Cronkite, Matthew Gipson, Max Hembrey, Cameron Houghton, Anthony Koza, Logan Myers, Bruce Walker, Ethan Wiley, Tyler Zdon
- Girls Golf - Riley Daniele
- Girls Volleyball - Chloe Malueg, Addison Robanske
- Girls Tennis - Sophie Lelchuk, Vani Patel, Nicole Pawlus, Sydney Sampson, Angelina Vavalle

NLCC Academic All Conference Athletes
3.5 GPA or Above - 85 Athletes

GCHS Scholar Athletes
3.0 GPA or Above - 179 Athletes

All Area Athletes - Daily Herald
Football - 1st Team - Max Hembrey, Matthew Gipson, Tyler Zdon, Logan Myers
Honorable Mention - Bruce Walker, Mikey Cronkite
Cross Country - Maxx Haas, Niko Dayment
Girls Volleyball - Zendrea Pfau
Honorable Mention - Sienna Enters, Kara Schubert
Boys Soccer - Honorable Mention - Diego Bueno, Alex Luna

All State - Honorable Mention - Illinois HS Football Coaches Association
Tyler Zdon - 163 Carries 1,432 Yards 20 TDs

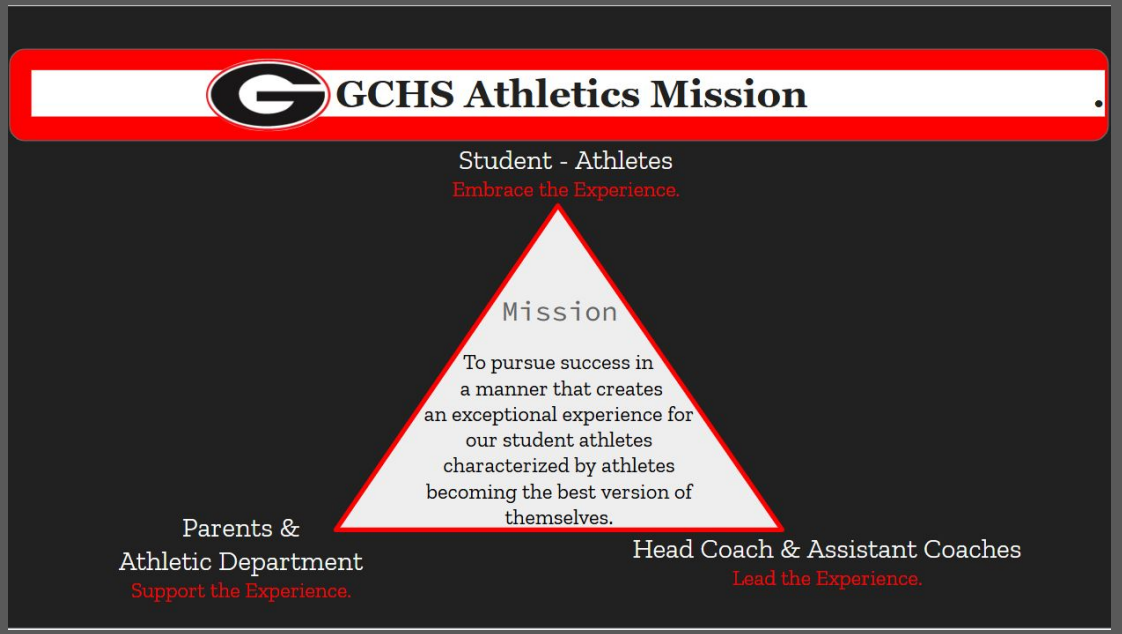


Grant Community High School

Fall 2024 Athletic Report

Thursday December 19th, 2024





Winter Sports Night

Wednesday August 21st, 2024
Benedetti Center - Fieldhouse

- ➔ Booster Club Sign Up & Gear Store
- ➔ Athletic Department Presentation
- ➔ Program Presentation

Red & White Night

Friday August 23rd

A Night to Highlight our Students

Scrimmages & Introductions







4:30 - 4:45 Boys Soccer Warmups (Turf)
4:30 - 5:30 Girls Tennis on the Tennis Courts
4:45 - 5:30 Boys Soccer (intersquad scrimmage; (2) 15-minute halves, 5 minute halftime) (Turf)
5:00 - 6:00 Girls Volleyball in the Field House
5:30 - 5:40 Cheer performances (Small JV then Large JV then Varsity) (Turf)
5:45 - 6:15 Girls Flag Football (intersquad; 15 minute game) (Turf)
6:15 - 6:25 Dance performances (JV then Varsity) (Turf)
6:30 - 7:00 Football warm-ups and fall team intros (walk onto the track, throw swag to crowd)
Cross-Country (Boys/Girls)
Girls Golf
Special Olympics
7:00-8:00 Football vs. Zion (48 plays) (Turf)

Girls Volleyball Pink Out

Monday October 21st, 2024

Grant v. Mundelein

Raised over 2 thousand dollars for
The Susan G. Komen Foundation







Grant Feeder Night

Thursday October 10th, 2024

Welcomed & Introduced feeder Football, Flag Football, & Cheer Teams from Grant Junior Bulldogs.









Grant defeats Antioch 56-54 in Triple Overtime

Friday October 18th, 2024





Cross Country Runners

Niko & Maxx

- ★ Finished 1st & 2nd at NLCC Meet & JT Invite
- ★ Finished 10th & 11th at Lake County Invite
- ★ Finished 27th & 30th at IHSA Sectional Meet





Boys & Girls Golf

Eros & Riley

- ★ Both qualified for the IHSA sectional for the 2nd straight year.
- ★ Eros shot a 95 at the Sectional Meet & Riley a 89.



Boys Soccer

Coach Ben Burnet

Ruben Aceves
Diego Bueno
Charley Galvan
Daniel Maldonado
Christopher Martinez
Christopher Robles
Anthony Villegas
Kaleb Rosemeyer
Oswaldo Sanchez
Xander Shogren
Jordy Torres
Angel Vargas
Diego Vazquez



Girls Volleyball

Coach JP Gizowski

Samantha Collins
Chloe Malueg
Kiera Parmley
Addison Robanske
Cailey Connealy
Evelyn Gonzalez
Kamryn Richter
Brisa Zequeida



Fall Cheer Seniors

Coach Marissa Kelley

Ashley Biundo
Katy Fisher
Kelsey Franz
Madeline Fredendall
Abby Hamm
Aubrey O'Mara
Aleah Inman
Anastasia Johnston
Katelyn Lantz-Werner
Brianna Lund
Kathleen McKee



Fall Dance Seniors

Coach Vicki Shifley

Frankie Causgrove
Kellyn Harmer
Jersie Igliori
Hannah Levine
Madelyne Escobedo
Olivia Haut
Camryn Kempf
Olivia Smith

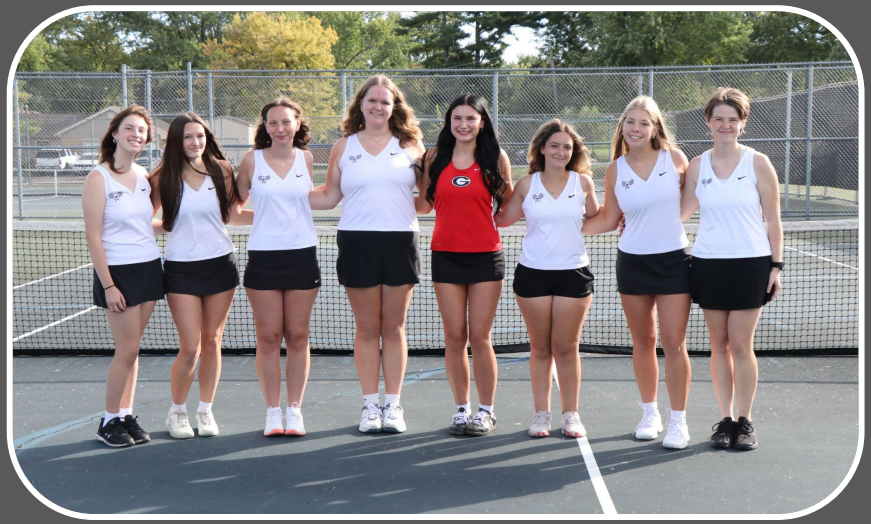


Cross Country Seniors

Coach Jeff Durlak

Niko Dayment
Jacob Kaufmann
Chris Kiatoukaysy
Yahir Lopez
Alfredo Vela

Diana Avitia
Hayley Leanes
Amelia Szopinski
Andrea Szopinski



Girls Tennis Seniors

Coach Max Boton

Olivia Dippong
Casey McCleery
Sydney Sampson
Angelina Vavalle

Cassidy Graham
Nicole Pawlus
Grace Szczesny
Grace Young



Girls Golf Seniors

Coach AJ Havenga

Riley Daniele
Piper Krueger
Lauren Verde



Boys Golf Seniors

Coach John Eiduke

Evan Ahlgren
Jayse Hartmann
Riley Lyons



Football Seniors

Coach Tim Norwood

Colin Edwards
Ian Hernandez
Logan Knuth
Israel Sanumi
Ethan Willey

Jake George
Cam Houghton
Anthony Koza
Deonte Smith
Anthony Wojnicki

Jack Hembrey
Vincent Hurst
Ben Ramos
Chris Thompson
Tyler Wolf



Athletic Trainers

Athletic Trainer Mallory Whitman

Allison Dulany
Meghan Klipstein
Mackenzie Stalfield
Kaylin Worley

GIRLS WRESTLING

Timeline

2021/22	IHSA officially sanctioned girls' wrestling as an individual sport
	IHSA fast tracked sport and skipped traditional emerging sport process
	First year of girls' wrestling state competition
2022/23	IHSA expanded regional playoff rounds
2024/25	Policy change – IHSA clarification

If a school enters its girls in a girls-only event (dual or tournament):

- The school now has a girls wrestling team, regardless of how many girls are on the roster.
- Since the school has a girls wrestling team, those girls can only wrestle against girls the rest of the season.

However, since few girls-only events exist … If a school has a girls team and enters girls-only events, those girls are allowed to wrestle against boys in **exhibition matches** (matches that don't count toward team points) on days/nights when the boys have dual events. This allows girls to still have competitive matches during the time between their girls-only events.

If a school only has a boys team and does not enter any girls-only events:

- The boys team is the only option for these girls to participate.
- The girls are allowed to wrestle against boys because the school does not have a girls team.
- The girls can score points for the boys team in duals and tournaments.
- Although they wrestled against boys during the regular season, the girls can enter the IHSA Girls Regional.

Of course, schools can make a local decision that their girls are not going to wrestle against boys, regardless if the school has a girls team.

From: No Reply <noreply@ihsa.org>
Sent: Thursday, December 19, 2024 9:03 AM
To: noreply@ihsa.org
Subject: IHSA Wrestling Limitations Update

Caution: This email was sent from an external domain.

December 19, 2024

Please accept this notice that the modifications to the girls wrestling limitations of wrestling on the boys' team have been lifted. We recognize the timing of this notification in mid-November left limited time for schools to schedule wrestling meets in accordance with IHSA Board Policy 30 Affirmative Action Policy for Girls on Boys State Series Teams. For the remainder of the 2024-2025 regular season, girls may participate in girls only competitions/tournaments and boys' events throughout the regular season. Wrestlers are restricted to the season limitations in IHSA By-law (5.163 and 5.373).

Beginning in the 2025-2026 wrestling season, schools will be required to adhere to the limitations noted in policy 30 for girls competing on a boys' team. During the regular season girls will be permitted to participate on a boys' team until girls wrestlers participate in a girls only competition thus confirming that the school has a girls' team.

Please contact Sam Knox (sknox@ihsa.org) or Craig Anderson (canderson@ihsa.org) with any questions.

Thank you for your understanding.

Happy Holidays!

Craig Anderson
Executive Director
Illinois High School Association
Office: 309.663.6377
Fax: 309.663.7479
canderson@ihsa.org

Disclaimer: This e-mail message is strictly confidential to the Illinois High School Association and is intended only for the addressee. It may contain information that may be confidential, legal, privileged, or otherwise exempt from disclosure under applicable law. If you are not the intended addressee, or someone authorized by the intended addressee to receive transmission on behalf of the addressee, you must not retain, disclose in any form, copy, or take action in reliance on this transmission.

Office of Institutional Effectiveness, Planning and Research

High School Feedback Report

Grant Community High School

Fall 2024

College of Lake County

ALL LAKE COUNTY HIGH SCHOOLS

Class of 2024

Academic Year 2023-2024 Graduates	**9,483**
Graduates enrolled at CLC in Fall 2024	**1,754**
Percentage of Graduates coming to CLC	**18%**

Profile of 2023-2024 High School Graduates Attending in Fall 2024

Ethnicity	Frequency	Percent
White	496	28%
Black	114	6%
Latinx	939	54%
Asian	99	6%
American Indian	2	0%
Hawaiian/Pacific Islander	2	0%
Prefer Not to Respond	102	6%
Total	**1,754**	**100%**

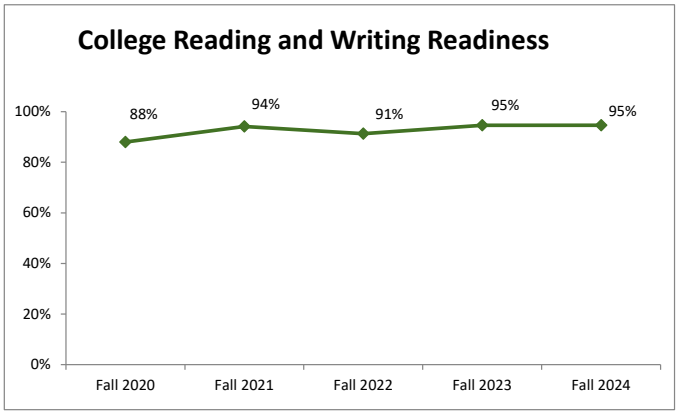
Gender	Frequency	Percent
Female	894	51%
Male	836	48%
Unspecified	24	1%
Total	**1,754**	**100%**

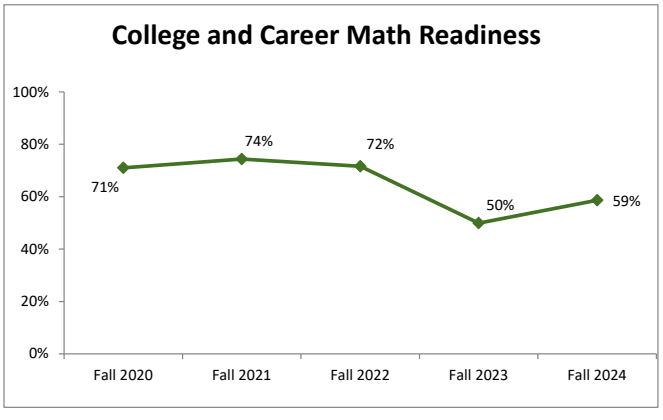
Full-time/ Part-time Status	Frequency	Percent
Full-time (at least 12 credit hours)	1,039	59%
Part-time (less than 12 credit hours)	715	41%
Total	**1,754**	**100%**

College Readiness of 2023-2024 High School Graduates Attending in Fall 2024

College Reading & Writing Readiness	Frequency	Percent
Reading & Writing Ready	1,672	95%
Not Reading & Writing Ready	42	2%
Undetermined	40	2%
Total	**1,754**	**100%**

Math Readiness Level	Frequency	Percent
College & Career Math Ready	1,029	59%
Not College & Career Math Ready	661	38%
Undetermined	64	4%
Total	**1,754**	**100%**





GRANT COMMUNITY HIGH SCHOOL

Class of 2024

Academic Year 2023-2024 Graduates	**430**
Graduates enrolled at CLC in Fall 2024	**119**
Percentage of Graduates coming to CLC	**28%**

Profile of 2023-2024 High School Graduates Attending in Fall 2024

Ethnicity		
	Frequency	Percent
White	47	39%
Black	7	6%
Latinx	45	38%
Asian	7	6%
American Indian	0	0%
Hawaiian/Pacific Islander	0	0%
Prefer Not to Respond	13	11%
Total	119	100%

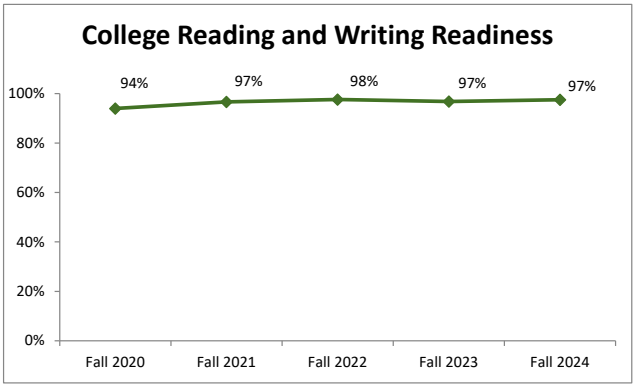
Gender		
	Frequency	Percent
Female	66	55%
Male	51	43%
Unspecified	2	2%
Total	119	100%

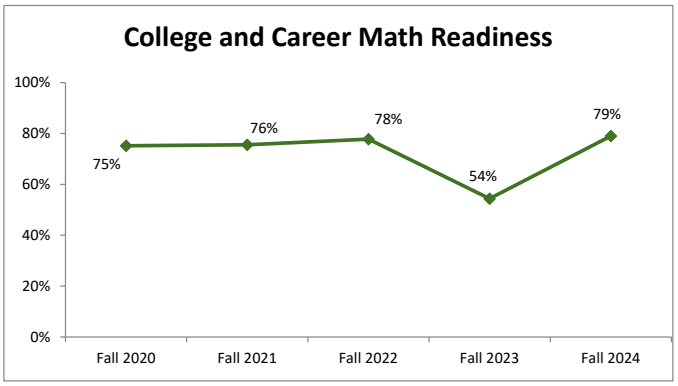
Full-time/ Part-time Status		
	Frequency	Percent
Full-time (at least 12 credit hours)	76	64%
Part-time (less than 12 credit hours)	43	36%
Total	119	100%

College Readiness of 2023-2024 High School Graduates Attending in Fall 2024

College Reading & Writing Readiness		
	Frequency	Percent
Reading & Writing Ready	116	97%
Not Reading & Writing Ready	0	0%
Undetermined	3	3%
Total	119	100%

Math Readiness Level		
	Frequency	Percent
College & Career Math Ready	94	79%
Not College & Career Math Ready	20	17%
Undetermined	5	4%
Total	119	100%





Appendix

College Readiness of Recent High School Graduates

College Math Readiness Notes:

Math Readiness Level indicates the math level at which a student is able to enroll based on actual enrollment, placement exam scores, SAT scores, and/or high school transcripts.

Students at the college and career math level are able to enroll in college level math (MTH 121 and higher) or have enrolled in technical math (MTH 115, MTH 117, or MTH 118).

Students who do not have placement exam scores, SAT scores, or other indicators and who have not yet enrolled in any math courses are listed as undetermined.

To learn more about CLC's Math Readiness, please visit us at our website:
CLC College Math Readiness or CLC Basic Algebra Readiness

College Reading & Writing Readiness Notes:

Reading & Writing Readiness Level indicates the level at which a student is able to enroll in English Composition I (ENG 121) and meet the prerequisite to enroll in courses requiring college reading and writing readiness. Additionally, CLC has implemented a directed self-placement process that allows students who have not been placed through other measures (SAT/ACT, GPA, etc.) to select their reading/writing placement. The options are ENG 108, ENG121/100 or ENG 121.

Not Reading & Writing Ready: Students must successfully complete ENG 121 with English Composition Support (ENG 121/100) in order to achieve college reading and writing readiness.

Students who do not have placement exam scores, SAT scores, or other indicators and who have not yet enrolled in any ENG or ELI courses are listed as undetermined.

To learn more about CLC's College Reading & Writing Readiness, please visit us at our website:
CLC College Reading & Writing Readiness

SEDOL Financial Planning Member District Meeting
Summary of Key Points and Next Steps
November 14, 2024

This meeting was designed to bring superintendents, business officials, special education leaders, members of the SEDOL Executive Board and SEDOL leadership together in an engaging collaborative dialogue regarding a history of tuition costs, the current status of the SEDOL budget, contributing variables regarding the current budget, and important next steps.

There were several key points of focus for the meeting and this summary includes the main themes and priorities discussed as well as links to the specific district questions and comments from small group district discussions. The meeting purpose was both informational in background and contributing factors and a collective brainstorming of ideas regarding the critical next steps. To ensure a collaborative future-focused plan going forward, the next steps would include the development of a newly formed tuition restructuring advisory committee to advise the restructuring of a tuition model, frequent input and review from an expanded steering committee of superintendents, updates and approval at board meetings during the spring, summer of 2025. These next steps will focus on current budget development considerations and future tuition restructuring through a collaborative SEDOL community process and associated communications.

The meeting began with a foundation discussion of the purpose and identity of SEDOL reflecting input from stakeholders over the last several months of discussion.

SEDOL Identity

- Member districts value the exceptional programs and services provided by SEDOL.
- SEDOL is committed to exceptional services provided by exceptional staff focused on non-replicable special education programs that are financially sustainable, as identified by the steering committee, Spring 2024.
- Member districts convey challenges associated with program availability, professional development opportunities for certified and classified staff and support to build district capacity.
- Review of the Guiding Principles in Tuition Development established in Spring 2024:
    - Use of actual costs- both direct and indirect
    - Address shared revenue offsets
    - Address specialized services costs

The second part of the meeting highlighted contributing factors and current realities regarding the SEDOL budget that has been raised in several of the executive board meetings this fall and also include national and state contributing factors that include educator shortages in specialized areas and the most recent Public Special Education Program Tuition Reimbursement (PA-103-0644) legislation approved in July 2024 that equalizes reimbursement for districts for students placed in public special education cooperative programs or private

special education day programs for costs over 2x per capita, that ISBE is currently working with consultants to finalize the implementation of that law and how that will impact districts reimbursements for tuitions.

Contributing Factors/Current Realities regarding SEDOL Budget

- For the past 5 years, tuition rates for the member districts have been lower than the true costs of programming, contributing to a compounded financial impact.
- In the original FY25 budget there were line items that didn't include all the expenses in the salary, benefits, and purchased services.
- While a significant portion of the remaining fund balance is able to cover the additional expenses not reflected in the budget, the circumstances noted above have created the potential for a "financial crisis".

One-Time Tuition Rate Adjustment Discussed

In order to address the current financial crisis, a one-time significant tuition increase of approximately 15-17% for 2025-2026 has been presented to the Executive Board and this forum for consideration.

Gathering District Insights through Small Group Dialogues

With 23 of SEDOL's 31 member districts participating in this meeting, there were two small group dialogues for the purpose of gaining greater district insights on the contributing factors of the current financial situation and generating a list of districts' priorities for consideration in the committee meetings and development of a restructured tuition model that reflects the vision, variables and priorities of the collaborative district and SEDOL partnership. The questions posed in those discussions will also be addressed in those associated meetings.The input obtained from those discussions are extremely valuable in both the design and associated action steps of the committee process and sharing of the summaries reflect the candid and transparent approach required for a clear path forward. All of the input collected is viewable through this link.

Collaborative Tuition Restructuring Process

- Tuition Restructuring Advisory Committee
  In order to address SEDOL's long term financial planning and practices it is recommended that a member district representative advisory committee be established. This committee will engage in a monthly collaborative process to develop an improved future tuition structure. It is anticipated that the committee will meet December 2024-April 2025 delineated in the projected timelines established link.

If you are interested in serving on the advisory committee please complete this interest form by December 5, 2024

- Review Process
  The committee will review its work and recommendations with the Steering Committee, January, March, and May 2025

- Board Recommendations
  The committee will provide recommendations at the Executive Board Meeting, May 2025

- SEDOL administration will present its recommendation for improved future tuition structure at the Executive and Governing Board Meetings in June 2025

FY25 Amended Budget

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SEDOL
Building Bridges

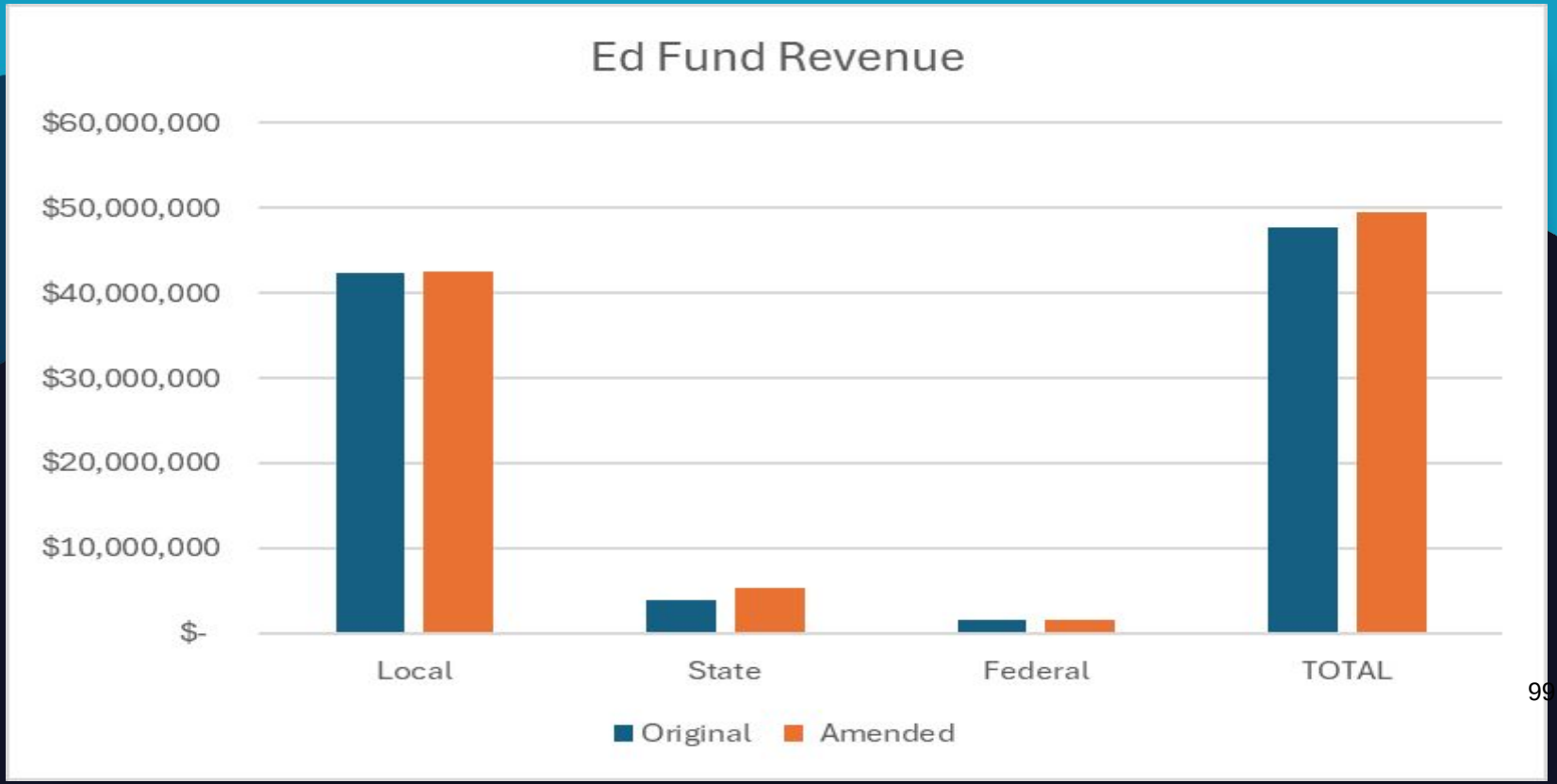
FY25 Amended Budget

August 22, 2024 - Executive Board Discussion of need for an amended budget based on further budget review to address:

- Construction - $500,000 budgeted vs $6,270,000 outstanding and planned for the Summer of 2025
- Salaries - $1.645 million higher than budgeted amount
- Contract agency costs not included - $4.852 million

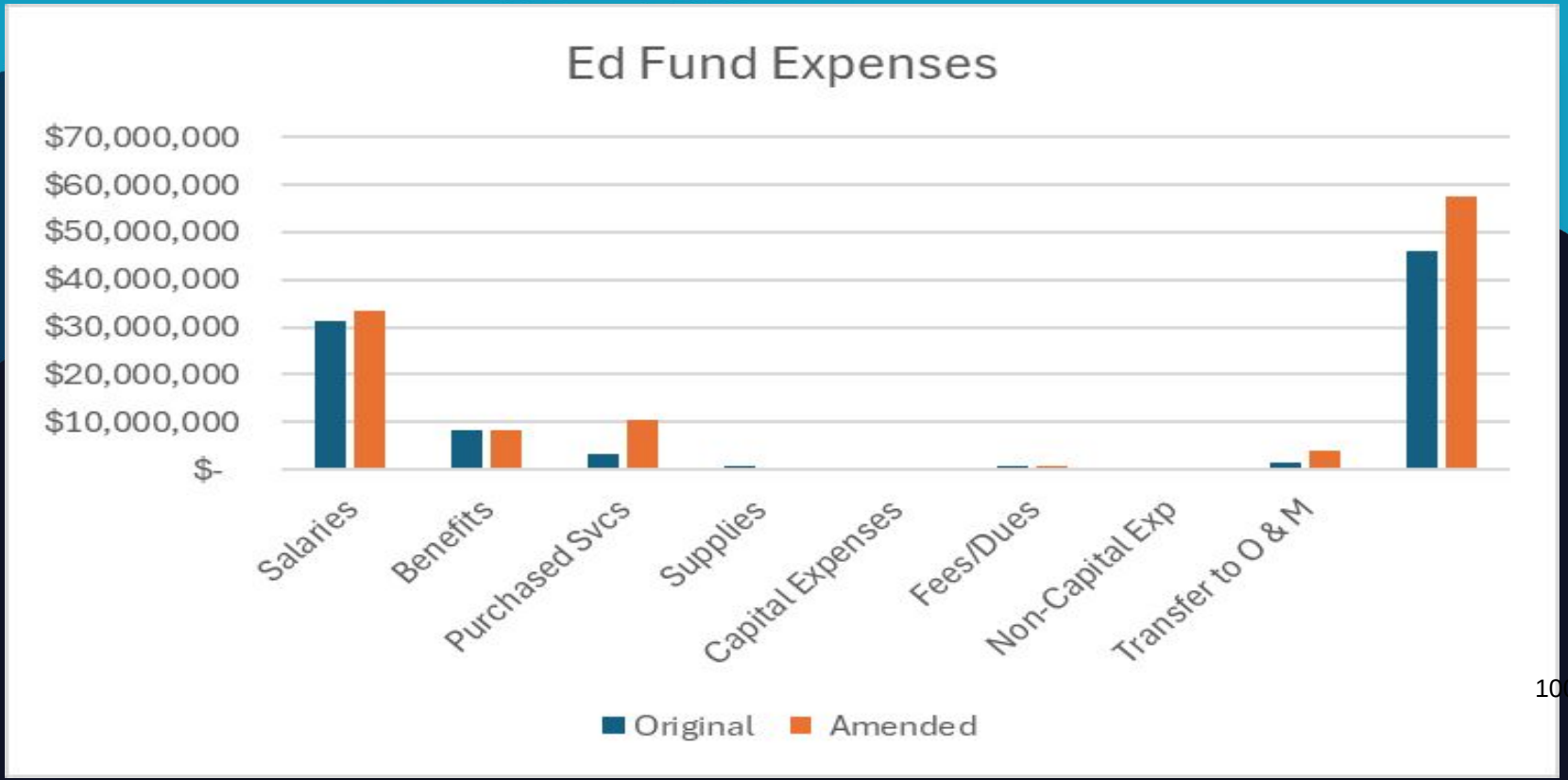
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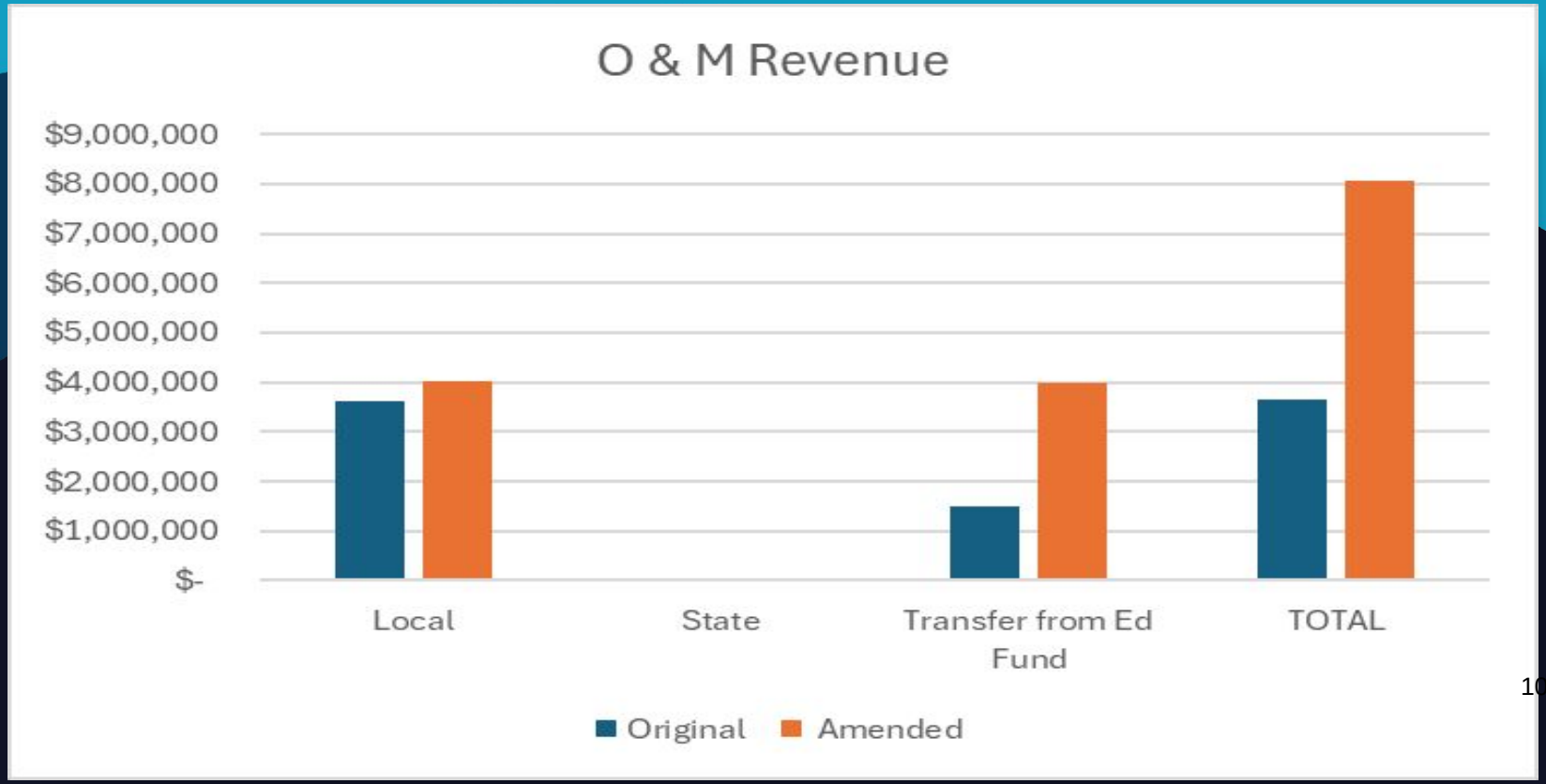
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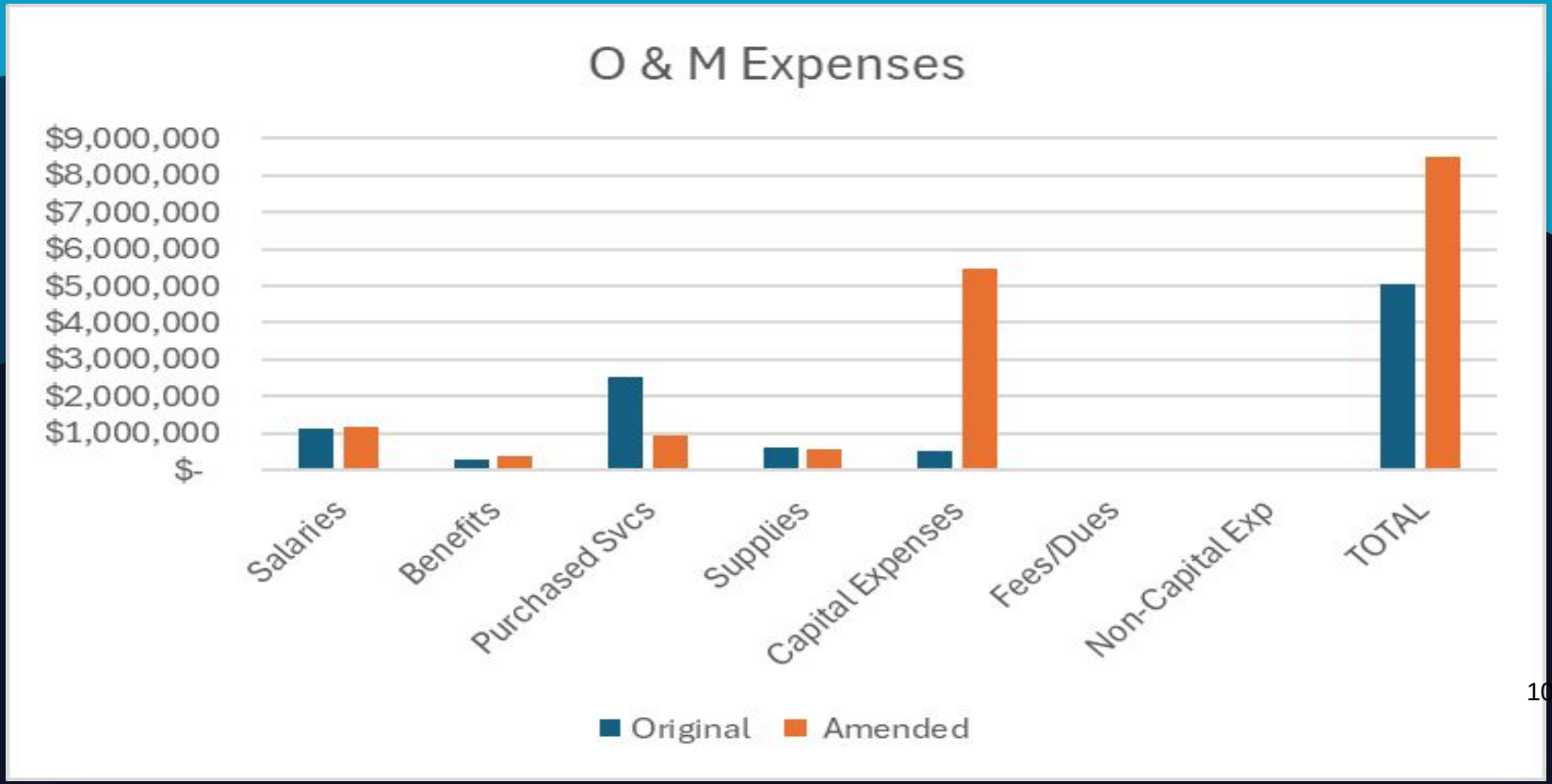
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Financial Updates

- FY 2023 Audit & AFR anticipated completion - January, 2025
- FY 2024 Audit & AFR will begin after the FY 2023 Audit & AFR are completed

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Building Bridges

Contributing Factors to the Current Status of SEDOL Budget

- For the past 5 years, tuition rates for member districts have been lower than the true costs of programming, contributing to a compounded financial impact
- Tuition increases have ranged from 1-5% and averaged a 3.4% over the last 10 years, including the years of 8-9% inflation
- The past few years SEDOL used ESSER funds for normal operating expenses
- In the original FY25 budget there were several line items that did not include all the expenses in the salary, benefits and purchased services
- Increased use of contract agencies for hard to fill positions (1.5 to 2 times the cost)
- Effective recruiting/hiring changes resulted in highest staffing levels (97%) since COVID

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SEDOL
Building Bridges

Next Steps for Budget Consideration

- Proposed one time tuition rate adjustment of 15-17% for FY26 discussed at recent Steering Committee and Financial Planning Member District meeting (11.14.24)
- The SEDOL Advisory Committee is being finalized and will work with the Steering Committee to guide proposed increases based on the tuition restructured model beginning in FY27.

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Building Bridges

Positive Impact of PUBLIC ACT 103-0644 (6/24)

- Special Education Cooperative special education day programs will now be reimbursed at the same reimbursement rate as private day school programs. District reimbursement will be provided for the tuition costs in excess of 2 times per capita (instead of the historic 4 times per capita) for cooperative special education programs
- Reimbursement funds will flow directly to districts in FY 2026 for students enrolled in special education cooperative day programs (SEDOL) this school year in a similar way to private tuition reimbursement

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Building Bridges

SEDOL 2015-B Update

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Filing Financial Information with EMMA

Districts are required by the U.S. Securities and Exchange Commission to file “Continuing Disclosure Notices” on the Electronic Municipal Market Access (EMMA) website when certain events occur.

- October 17, 2024 Filing
  - Reported late filing of SEDOL’s FY 2022 audit
  - Reported withdrawal of Moody’s rating of SEDOL on October 10, 2024 due not having the 2023 Audit and AFR completed
- Next Steps
  - Once the FY 2023 Audit/AFR are completed, these will be filed on the EMMA website and the process to reinstate SEDOL’s Moody’s rating will begin.

SEDOL
Building Bridges

Report to the Board of Education
Dr. Jeremy Schmidt, Principal
December 2024

Parent-Student-Teacher Conferences

Parent-Student-Teacher Conferences took place on October 24 and 25. Over the past several years, we have collected reliable year-over-year data on parental involvement in this event.

This year, 24% of families attended one or more conferences. Over the past decade, the percentage of families attending one or more conferences has ranged from 21% - 29%, with an average of 25%.

2,206 total conferences were held. 1,077 conferences were in person, and 1,129 conferences were virtual.

Semester 1 Final Exams

As the first semester concludes, we are prepared to administer final exams. All classes administer a final exam to all students, but exam types vary in format from objective, to essay, to performance, to portfolios. All freshmen, sophomores, and juniors take finals in all classes. Some senior students are exempt from final exams if they have met SAT benchmark scores or have earned a cumulative grade of an A for that class. Semester exams take place over the course of three consecutive days and will be completed by Friday, December 20.

Bridging Student Transitions to High School

The planning is well underway for registering and enrolling current 8th grade students for next school year. To help make the transition to high school, organizationally we must accomplish four major tasks: (1) obtain demographic information needed to enroll all incoming freshmen, (2) introduce students to the Grant pathways and select elective courses, (3) engage with activities and athletic offerings, and (4) establish relationships with incoming students and parents.

To accomplish these tasks, the following planning is underway:

- Online Student Registration
    - This element allows parents/guardians to complete all necessary demographic and family information as well as submit all necessary paperwork electronically
    - Details:
        - The online registration window will open on January 6.
        - Families will receive individual letters the week of January 6 communicating their specific Skyward login information and how to register their student.

- Enrollment Nights on January 22-23, 2025
    - This element introduces all students to all of Grant's curricular pathways and course offerings. Students will tour the campus while meeting elective teachers and

current students to learn about courses. Additionally, families will meet with their school counselor, select classes for freshman year, and have their ID photos taken.
    - Due to the number of incoming freshmen, we host multiple Enrollment Nights, and each feeder school is assigned a specific night. Students may only attend their assigned night. To personalize the program as much as possible, counselors will meet with their future counselees in small groups.

- Activity and Athletics Fair Night on April 9, 2025
    - This element introduces all students to all of Grant's extracurricular offerings. Students will have the opportunity to meet with coaches, sponsors, and current students to learn more about all of the clubs, activities, and sports that Grant has to offer. Additionally, students will be able to sign up for a variety of summer camps available.
    - Due to the nature of this open-house-style event, all incoming freshmen are invited to attend this event on the same night. Our goal is to have every incoming freshman attend this event: we believe that there is an activity, club, or sport for every student. Students pride themselves on their involvement, and we know the importance of students making connections outside of the academic school day.

ACT Preparation Class

With the State's transition to the ACT, we are adapting our options, school-sponsored test preparation offering.

Working in collaboration with Verdant Tutoring, a local test preparation company, we are offering Grant juniors an opportunity to participate in a ten-week ACT preparation class. The goal of this partnership is to provide students with impactful ACT skills in a convenient and economical manner.

Students participating in this course will be empowered through instruction from a certified teacher and test prep expert, supplemental resources, and guided practice. The skills developed in this class will help students meet their ACT score goals and can be applied to life outside the test.

Four class options will be available to students, three of which will be in person and one will be virtual. Classes will run weekly from January 21 through April 5, leading up the April 8 State-wide ACT administration. The cost is $120, and students in financial need can request assistance through their school counselor. Enrollment opened on December 12.

Student Representative to the Board of Education
December Report

Activities

Sophomore Class Council

This week the sophomore class council ran a shoe drive during TEAM. The first few TEAMS to collect 25 pairs of shoes would get passes for the RED zone.

Sports

Basketball

So far our boys basketball has had a successful season! They have won games against schools both in and out of the conference and have a good projection for the rest of the season!

Commitments

We recently had a large number of student athletes commit to playing sports in college! 6 seniors had their signing event a few weeks ago where they signed off on continuing their sport for college. We had athletes from lacrosse, softball, and baseball.

Events

Band Concert

December 10th our band put on their holiday concert! They performed beautiful, festive pieces and had the opportunity to showcase their talents to their friends and families.

Choir Concert

December 12th was the choir's holiday concert! All of our choirs performed several pieces together and showed off their hard work from the past semester.

Other

Cyberbullying Take Down

We recently had great success with taking down the instagram account known as grant.barstool. It was run by students and meant to just be a kind of stupid fun account, but they often take their jokes too far. With a combined effort I am happy to report that as of the time I am writing this the account has been deleted.

Educational Life Skills

Program History

Prior to August 2024:

- SEDOL housed k-12 Life Skills classrooms
- Shift in student needs in current LOP program

2024-2025 school year:

- Shifted to Exceptional Learners Collaborative (ELC) as SEDOL no longer offers a high school classroom

Program Introduction

Educational Life Skills focus on the following:

- Functional curriculum to meet students' academic needs
  - Money, reading, vocabulary, social skills
- Community based instruction
  - Safety, real-world practice of skills

Current Special Education Programming

Learning Opportunities Program (LOP)

- Modified curriculum for core classes
  - Math, English, Science, Social Studies on a rotation
- General education with paraprofessional support for electives

Current Needs Assessment

School Year	Number of Students
2025-2026	9
2026-2027	9
2027-2028	10

Staffing Needs

- Staffing Needs
  - 1 classroom teacher
  - 2 paraprofessionals (already staffed)
  - Related Services: Physical Therapy, Occupational Therapy, Speech/Language Therapy, Social Work Services, Psychological Services

Resources Needed

- Resources
  - Curriculum: Math, Reading, Social/Sciences, Life Skills
  - Community Based Instruction
  - Classroom Space and furniture

Costs

○ Classroom Teacher (est. at MA, Step 5 with single insurance)	$70,445
○ Course Materials	$ 8,000
○ Community Based Instruction	$ 2,000
○ ESY - Teacher and Para one session	$ 8,500
○ Classroom Renovation & Furnishings	$65,000
Total estimate	$152,945

Previous and Current Costs

- SEDOL - previous cost was $35,793/student in FY24
  - 2 students were enrolled ($71,586)
- Exceptional Learners Cooperative - current cost is $95,000/student
  - 3 students currently enrolled there ($285,000)
  - 7 students would be enrolled next year ($665,000)

ISSUE 117
October 2024

Update Memo

Please distribute to board members and appropriate staff.

PRESS

Policy Reference Education Subscription Service

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Next Issue: Veto and Lame Duck Sessions

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.

1. 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.
3. Click the button on the top navigator bar. This will bring you to your account page
4. Under "**My Account Links**," click on "**PRESS Login**."

IASB Illinois Association of School Boards
Lighting the Way to Excellence in School Governance

This publication is designed to provide information only and is not a substitute for legal advice from the Board Attorney. If you have any questions, please contact Debra Jacobson, Associate General Counsel and **PRESS** Editor, 630/629-3776, ext. 1211; Jeremy Duffy, IASB Deputy Executive Director/ General Counsel and Assistant **PRESS** Editor, 630/629-3776, ext. 1226; Maryam Brotine, Associate General Counsel and Assistant **PRESS** Editor, 630/629-3776, ext. 1219; or Megan Mikhail, Assistant General Counsel and Assistant **PRESS** Editor, 630/629-3776, ext. 1215.

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 **P**olicy **R**eference **M**anual (**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."

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.

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 – P**olicy **R**eference **E**ducation **S**ubscription **S**ervice.

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.

PRESS Bundles

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

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

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Board Governance

During the second half of the 103rd General Assembly, the legislature passed laws impacting school board governance:

1. 105 ILCS 5/10-16a(b-10), added by P.A. 103-771, eff. 6-1-25, adds training on student outcomes as a required component of professional development and leadership training that a board member must take within the first year of his or her first term.
2. 105 ILCS 5/5-1(d), added by P.A. 103-790, allows school boards in Cook County that have withdrawn from the authority of the township treasurer to appoint a township treasurer to serve as its school treasurer.

The U.S. Supreme Court also issued a key decision that may impact how board members and district employees conduct themselves on social media platforms. In the case *Lindke v. Freed*, 601 U.S. 187 (2024), the Court held that a government official's speech on social media will be subject to the requirements of the First Amendment only if the official: (1) has actual authority to speak on behalf of the government on a particular matter; and (2) purports to exercise that authority when speaking on social media. The case emphasized the practical importance of maintaining a clear separation between personal and official social media accounts.

In response to these legal developments, the following **PRESS** materials are updated:

2:110, Qualifications, Term, and Duties of Board Officers
2:120, Board Member Development
2:140, Communications To and From the Board
5:125, Personal Technology and Social Media; Usage and Conduct
8:10, Connection with the Community

District Operations and Safety

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

1. 105 ILCS 5/17-2A, amended by P.A. 103-601, extends the time period during which a district may transfer money from specified funds for any purpose through 6-30-26.
2. 30 ILCS 235/2, amended by P.A. 103-880, eff. 1-1-25, allows boards to adopt a resolution to authorize investment in instruments not specifically authorized by the Public Funds Investment Act if the investments comply with other law and board policy.
3. 105 ILCS 5/19-3, amended by P.A. 103-591, allows a board to build or purchase a building for classroom or instructional purposes without a referendum if the board determines the building or purchase will result in an increase in pre-K or kindergarten classroom space in the district. The amendment also makes certain changes related to the calculation of a district's statutory debt limitation.

PRESS Terminology

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

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

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

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

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

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

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

> **Exhibits labeled with an "E" may provide guidance for board work or staff work. Those providing guidance for board work should be dated for implementation by the board. Those providing guidance for the staff should be dated for implementation by the administrative staff.**
>
> **Administrative procedures exhibits, always labeled with the "AP, E" format should be dated for implementation by the administrative staff.**

4. 105 ILCS 5/2-3.204 (final citation pending), added by P.A. 103-736, eff. 1-1-25, requires the Ill. State Board of Education (ISBE) to compile and web post resources on indoor air quality for schools.
5. 105 ILCS 5/10-20.97, added by P.A. 103-1019, eff. 1-1-25, requires that a district have an AED at all attendance centers during the school day and during school-sponsored extracurricular activities held on school grounds.
6. 105 ILCS 128/60, added by P.A. 103-608, eff. 1-1-25, requires districts to develop a cardiac emergency response plan.
7. 105 ILCS 128/45, amended by P.A. 103-780, makes changes to the members of a threat assessment team.
8. 105 ILCS 5/10-27.1A and 5/10-27.1B, amended by P.A.s 103-609 and 103-780, require building principals to annually report verified incidents related to drugs and firearm possession to ISBE through its School Incident Reporting System.

The following **PRESS** materials are updated:

3:60-E, Event Reporting and Notice Requirements for Building Principals Concerning School Safety and Security
4:10, Fiscal and Business Management
4:30, Revenue and Investments
4:40, Incurring Debt
4:150, Facility Management and Building Programs
4:160, Environmental Quality of Buildings and Grounds
4:170, Safety
4:170-AP1, Comprehensive Safety and Security Plan
4:190, Targeted School Violence Prevention Program
4:190-AP2, Threat Assessment Team (TAT)

Employment and Civil Rights

There have been a number of legal updates related to employment issues and the civil rights of employees and/or students:

1. 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25, prohibits employers from discriminating against employees on the basis of the employee's *family responsibilities*.
2. 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25, prohibits employers and public accommodations (including schools) from discriminating against individuals on the basis of their *reproductive health decisions*.
3. 775 ILCS 5/2-102(L), added by P.A. 103-804, eff. 1-1-26, prohibits employers from using artificial intelligence in a manner that subjects employees to unlawful discrimination.
4. 820 ILCS 55/13, added by P.A. 103-873, prohibits employers from imposing work authorization verification requirements that go beyond what is required by federal law.
5. 29 C.F.R. Part 541, amended by 89 Fed. Reg. 32842, raises the salary threshold for exempt employees under the Fair Labor Standards Act in accordance with a specific schedule.
6. 325 ILCS 5/7, amended by P.A. 103-624, eff. 1-1-25, eliminates the requirement for mandated reporters to confirm their reports in writing to the local Ill. Dept. of Children and Family Services (DCFS) field office within 48 hours of the initial oral report.
7. 105 ILCS 5/22-93, amended by P.A. 103-1020, adds an exemption to the school counselor gift ban covering certain travel expenses paid by a higher education institution for the counselor's attendance at one of its educational or military programs.
8. 820 ILCS 40/2, amended by P.A. 103-727, eff. 1-1-25, grants employees the ability to inspect, copy, and receive copies of their personnel records upon written request at least two times per calendar year.

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

2:105, Ethics and Gift Ban
5:10, Equal Employment Opportunity and Minority Recruitment
5:20, Workplace Harassment Prohibited
5:30, Hiring Process and Criteria
5:30-AP2, Investigations
5:35, Compliance with the Fair Labor Standards Act
5:35-AP1, Fair Labor Standards Act Exemptions
5:120, Employee Ethics; Code of Professional Conduct; and Conflict of Interest
5:150, Personnel Records
5:150-AP, Personnel Records
5:150-E, Employee Request Form for Personnel Records — **NEW**
7:10, Equal Educational Opportunities

PRESS Issue 117 Trivia

291 pages • 69,759 words • 52 PRM materials

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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.

Student Attendance and Records

The General Assembly amended the requirements for approval of a district's e-learning program, which allows districts to implement remote student attendance days instead of using emergency days. 105 ILCS 5/10-20.56, amended P.A. 103-780, now requires the regional office of education (or intermediate service center) to verify a district's e-learning program annually before the implementation of any e-learning days in that school year, rather than by September 1.

The General Assembly also enacted P.A. 103-624, eff. 1-1-25, which amends the Abused and Neglected Child Reporting Act, 325 ILCS 5/8.6, to clarify that upon the request of DCFS, a district must purge a final report of an indicated finding that was overturned in accordance with the Ill. Student Records Act. Districts are no longer required to return any such reports to DCFS.

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

5:90, Abused and Neglected Child Reporting
6:20, School Year Calendar and Day
6:20-AP, Remote and/or Blended Remote Learning Day Plan(s)
7:340-AP1, School Student Records

Curriculum and Accelerated Placement

The 102nd General Assembly enacted P.A. 102-917, which requires boards, by 7-1-25, to implement or opt out of (in whole or in part) career exploration and development activities in grades 6-12 and College and Career Pathway Endorsements in grades 9-12. Sample **PRESS** policy 6:60, *Curriculum Content*, includes new footnotes that explain boards' choices in these areas. During the 103rd General Assembly, P.A. 103-810 expanded the requirement to provide instruction on the dangers of fentanyl beyond high school to includes grades 6-8. P.A. 103-764 gives districts the option to provide at least 20 minutes of *relaxation activities* to support student mental health.

In the area of accelerated placement, 105 ILCS 5/2-3.64a-15, amended by P.A. 103-946, allows ISBE to require standardized assessments to be used for diagnostic and screening purposes to determine if students need accelerated placement. P.A. 103-263 amended accelerated placement provisions in 105 ILCS 5/14A to define *advanced academic programs* and to permit a district's accelerated placement policy to include or incorporate procedures to promote equity. P.A. 103-743 made more extensive changes to 105 ILCS 5/14A, including by amending 105 ILCS 5/14A-32(a-5) to only require automatic enrollment into the next most rigorous level of advanced coursework for "a student who ~~meets or~~ exceeds State standards." The automatic enrollment into the next most rigorous level of advanced coursework for "a student who meets State standards" is now required to be in policy by the beginning of the 2027-28 school year. It is not clear why these changes were made and nothing in the law prohibits districts from continuing to offer automatic enrollment to students who meet State standards. Please consult with your board attorney regarding this change.

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

6:60, Curriculum Content
6:65, Student Social and Emotional Development
6:60-AP1, Comprehensive Health Education Program
6:135, Accelerated Placement Program
6:135-AP, Accelerated Placement Program Procedures
6:340, Student Testing and Assessment Program

Student Behavior, Appearance, and Health

Laws have been passed and guidance has been issued which impact the areas of student behavior, appearance, and health:

1. 105 ILCS 5/2-3.204 (final citation pending), added by P.A. 103-641, requires districts to web post the same informational material about Type I diabetes that will be made available on ISBE's website.
2. 105 ILCS 5/24-24, amended by P.A. 103-806, eff. 1-1-25, defines *corporal punishment*, which is prohibited in schools in all circumstances.
3. 105 ILCS 5/10-22.24b, amended by P.A. 103-780, makes updates to the services school counselors may provide to students.
4. 105 ILCS 5/27-8.1(8.5), amended by P.A. 103-985, removes the requirement for districts to provide information to parents/guardians on meningococcal disease and meningococcal vaccinations.
5. ISBE's *Guidance on Display of Graduation Attire and Inclusion of Culturally Appropriate Regalia* (June 2024) provides information to districts on the implementation of P.A. 103-463.
6. ISBE's *Racism-Free Schools Law and Bullying Prevention Data Collection Guidance* (8-7-24) provides guidance to districts on how to comply with new obligations under 105 ILCS 5/27-23.7, amended by P.A. 103-47, and 105 ILCS 5/2-3.196, added by P.A. 103-472, to collect and report incidents of bullying, discrimination, harassment, and retaliation.
7. 720 ILCS 5/12C-50(a-1), added by P.A. 103-765, eff. 1-1-25, provides that consent to being hazed is not a defense to the criminal offense of hazing.
8. 23 Ill.Admin.Code 1.285, amended at 48 Ill.Reg. 8535, makes certain changes to the requirements for use of isolated time out, time out, and physical restraint.
9. 105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896, requires districts to provide appropriate and available support services to students who are suspended out-of-school for 4 (formerly 5) or more school days.

The following **PRESS** materials are updated:

2:250-E2, Immediately Available District Public Records and Web-Posted Reports and Records
5:230, Maintaining Student Discipline
6:270, Guidance and Counseling Program
7:100, Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students
7:160, Student Appearance
7:165, School Uniforms
7:180, Prevention of and Response to Bullying, Intimidation, and Harassment
7:190-AP1, Student Handbook - Hazing Prohibited
7:190-AP4, Use of Isolated Time Out, Time Out, and Physical Restraint
7:190-AP7, Student Discipline Guidelines — **REFORMATTED**
7:190-AP8, Student Re-Engagement Guidelines — **REFORMATTED**
7:190-E2, Student Handbook Checklist
7:200, Suspension Procedures — **REFORMATTED**
7:200-E2, Long Term Out-of-School Suspension (4-10 Days) Reporting Form

Miscellaneous

The following **PRESS** material is updated due to legislation, administrative rule and/or continuous improvement changes, including subscriber feedback. This is 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:

4:60, Purchases and Contracts

Progress Report - The contents of this table frequently change.

Topics	Our Response
Ensuring Success in School (ESS) Law Public Act 102-466, a/k/a ESS, effective 7-1-25, amends various School Code provisions and creates new School Code Article 26A, *Children and Students Who Are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence.* ESS requires districts to ensure they have policies and procedures in place that enable children and students who are parents, expectant parents, or victims of domestic or sexual violence to be identified by schools and provided protection, instruction, and related services necessary to enable them to meet State educational standards and successfully attain a school diploma. ESS also created the Ensuring Success in School Task Force, which in June 2024 issued a final report (at www.isbe.net/Documents_ESSTaskForce/Final-Report-ESS-Report-June-2024.pdf) providing schools with direction on how to implement ESS, including specific policy and procedure recommendations.	Relevant materials will be updated, and a **NEW** sample **PRESS** policy suite will be released, in **PRESS** Issue 118.
Updates to Federal Uniform Guidance for Awards Revisions to the federal *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* at 2 C.F.R. Part 200 (Uniform Guidance) became effective 10-1-24. A reminder that the Ill. Grant Accountability and Transparency Act (GATA) adopts the Uniform Guidance for State agencies' administration of eligible State and federal grants. For information from the U.S. Dept. of Education about the changes, see www2.ed.gov/about/offices/list/ofo/oaga/uniformguidancefaqs.pdf.	Relevant **PRESS** materials, including materials in policy suites 4:15, 4:80, and 5:60 will be updated in **PRESS** Issue 118.
Cook County Paid Leave Ordinance Applies to Certain School Districts in Cook County Effective 1-1-25 The Cook County Paid Leave Ordinance is scheduled to go into effect on 1-1-25 for Cook County school districts located in municipalities that have not opted out of the ordinance's requirements. More information on the paid leave requirements can be found at: www.cookcountyil.gov/service/paid-leave-ordinance-and-regulations. We will be monitoring for any amendments to the ordinance or legislative developments that could impact implementation. Given the complexity of the new requirements, districts should consult with their board attorney regarding implementation.	We will continue to monitor any developments and will update **PRESS** materials, including sample policies 5:250, *Leaves of Absence* and 5:330, *Sick Days, Vacation, Holidays, and Leaves,* if needed, in **PRESS** Issue 118.

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Revisions to Policies, Administrative Procedures, and Exhibits

Number and Title	Revision Descriptions	
2:105, Ethics and Gift Ban	The policy and footnotes are updated for continuous improvement. Footnote 3 is updated with optional language in response to Ill. Council of School Attorneys member feedback.	☐
2:110, Qualifications, Term, and Duties of Board Officers	The policy and footnotes are updated. The policy is updated with minor style changes. The footnotes are updated in response to 105 ILCS 5/5-1(d), added by P.A. 103-790, permitting Cook County school districts that withdraw from the jurisdiction of the trustees of schools and township treasurer to appoint the township treasurer as its school treasurer or to enter into an agreement with an appointed school treasurer for school treasurer services, and for continuous improvement.	☐
2:120, Board Member Development	The policy and footnotes are updated in response to: 1. 105 ILCS 5/10-16a, amended by P.A. 103-771, eff. 6-1-25, adding training on improving student outcomes to mandatory professional development and leadership training for school board members; 2. 105 ILCS 5/10-22.6(c-5), amended by P.A.103-896, requiring school districts to make reasonable efforts to provide training to all school personnel, school board members, and school resource officers on the requirements of 105 ILCS 5/10-22.6 and 5/10-20.14; and 3. Continuous improvement.	☐
2:140, Communications To and From the Board	The policy is unchanged. The footnotes are updated to cross reference a discussion of the U.S Supreme Court case, *Lindke v. Freed*, 601 U.S. 187 (2024), in sample policy 8:10, *Connection with the Community*, and for continuous improvement.	☐

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

2:250-E2, Immediately Available District Public Records and Web-Posted Reports and Records	The exhibit is updated in response to: 1. Truth in Taxation Law, 35 ILCS 200/18-75, amended by P.A. 103-1018, requiring a Truth and Taxation Notice be posted on or near the top of a district's website for at least 30 consecutive days. 2. 105 ILCS 5/10-17a(7), added by P.A. 103-503, requiring districts to post on their websites a hyperlink to ISBE's Expanded High School Snapshot Report when it becomes available in October 2027. 3. 34 C.F.R. §106.8, requiring districts to post on their websites a Title IX notice of nondiscrimination; 4. 34 C.F.R. §106.8(f)(3), requiring districts to allow the public to inspect Title IX training materials upon request; 5. Ill. Pension Code, 40 ILCS 5/16-150.1, amended by P.A. 103-588, requiring districts to post on their websites teacher vacancies in subject shortage areas for employment ending no later than 6-30-2~~4~~7; 6. 105 ILCS 5/2-3.204 (final citation pending), added by P.A. 103-641, requiring districts to post on their websites the Type 1 diabetes informational material that ISBE makes available on its website; 7. 105 ILCS 5/10-20.70, added by P.A. 101-451 and renumbered by P.A. 102-558, requiring districts to post on their websites information on class size that they annually report to ISBE; and 8. Continuous improvement.	☐
3:60-E, Event Reporting and Notice Requirements for Building Principals Concerning School Safety and Security	The exhibit is updated in response to ILCS 5/10-27.1A and 5/10-27.1B, both amended by P.A.s 103-609 (first to pass both houses) and 103-780 (second to pass both houses and controlling), requiring the Superintendent or designee to report firearm and drug-related incidents on school grounds to ISBE no later than July 31 annually. Additional continuous improvement updates are made.	☐
4:10, Fiscal and Business Management	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/17-2A, amended by P.A. 103-601, extending the time period during which a district may transfer money from specified funds for any purpose through 6-30-26, and for continuous improvement.	☐
4:30, Revenue and Investments	The policy and footnotes are updated. The policy is updated in response to: 1. Public Funds Investment Act (PFIA), 30 ILCS 235/2(a)(4.5), amended by P.A. 103-880, eff. 1-1-25, which extends the maturity timeframe for investments in obligations of U.S. corporations with assets exceeding $500M from 3 years to 10 years, provided that certain conditions are met; 2. PFIA, 30 ILCS 235/8(a), amended by P.A. 101-657, requiring a public agency to consider the financial institution's record and current level of financial commitment to its local community when deciding whether to deposit public funds in that financial institution; 3. PFIA, 30 ILCS 235/8(a-5) and (a-10), added by P.A. 101-657, addressing requirements related to deposits in financial institutions subject to the federal Community Reinvestment Act of 1977; and 4. Continuous improvement. The footnotes are updated for the reasons stated immediately above and in response to: 1. PFIA, 30 ILCS 235/2, amended by P.A. 103-880, eff. 1-1-25, adding certain authorized investments and; 2. PFIA, 30 ILCS 235/20(e), amended by P.A. 103-324, requiring investment managers to make certain disclosures about sustainability factors before being awarded a contract.	☐
4:40, Incurring Debt	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/19-1(p-225), added by P.A. 103-591, exempting from a district's statutory debt limitation certain bond indebtedness for bonds authorized by an election held on or after 11-5-24.	☐

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

4:60, Purchases and Contracts	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-20.86, renumbered by P.A. 103-605, renumbering the citation to 105 ILCS 5/10-20.85~~5~~6. Continuous improvement changes are also made to the footnotes.	☐
4:150, Facility Management and Building	The policy, Legal References, and footnotes are updated. The policy is updated to increase the threshold amount for board approval of renovations or permanent alterations to buildings or grounds to $17~~2~~,500 in alignment with the $35,000 bidding threshold under 105 ILCS 5/10-20.21, amended by P.A. 103-8. The Legal References are updated with a style change. The footnotes are updated in response to: 1. Equitable Restrooms Act, 410 ILCS 35/30, added by P.A. 103-518, permitting schools to designate any multi-occupancy restrooms as all-gender, providing certain specifications are met; 2. 105 ILCS 5/10-22.36, amended by P.A. 103-591, no longer requiring a referendum for the purchase, construction, or building of a building for classroom or instructional use if, prior to the building or purchase, the board adopts a resolution finding the building or purchase will result in an increase in pre-K or kindergarten space in the district; and 3. Continuous improvement.	☐
4:160, Environmental Quality of Buildings and Grounds	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/2-3.204 (final citation pending), added by P.A. 103-736, eff. 1-1-25, requiring ISBE, in consultation with the Ill. Dept. of Public Health and other stakeholders, to compile and web post resources on indoor air quality for schools, and for continuous improvement.	☐
4:170, Safety	The policy and footnote 9 are updated in response to 105 ILCS 5/10-20.97, added by P.A. 103-1019, eff. 1-1-25, requiring at least one automated external defibrillator (AED) to be present at all attendance centers during the school day. The footnotes are also updated in response to: 1. 105 ILCS 128/25, amended by P.A. 103-608, eff. 1-1-25, requiring districts to annually review procedures regarding its cardiac emergency response plan; 2. 105 ILCS 128/30, amended by P.A. 103-175, requiring ISBE to create a reporting mechanism for annual school safety review compliance reports; 3. 105 ILCS 128/45, amended by P.A. 103-780, requiring district threat assessment teams to include at least one law enforcement official and cross-disciplinary representatives directly familiar with student and staff mental and behavioral health needs; and 4. 105 ILCS 5/10-20.14(c), amended by P.A. 103-896, requiring ISBE to draft and publish guidance for school bus safety procedures by 7-1-25; and 5. Continuous improvement.	☐
4:170-AP1, Comprehensive Safety and Security Plan	The procedure is updated in response to: 1. 105 ILCS 128/25, amended by P.A. 103-608, eff. 1-1-25, requiring districts to annually review procedures regarding its cardiac emergency response plan; 2. 105 ILCS 128/45, amended by P.A. 103-780, requiring district threat assessment teams to include at least one law enforcement official and cross-disciplinary representatives directly familiar with student and staff mental and behavioral health needs; 3. 105 ILCS 128/60, added by P.A. 103-608, eff. 1-1-25, setting forth cardiac emergency response plan requirements; 4. 105 ILCS 5/10-27.1A and 5/10-27.1B, both amended by P.A.s 103-609 (first to pass both houses) and 103-780 (second to pass both houses and controlling), requiring the Superintendent or designee to report firearm and drug-related incidents on school grounds to ISBE no later than July 31 annually; and 5. Continuous improvement.	☐

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

4:190, Targeted School Violence Prevention Program	The policy is unchanged. The footnotes are updated in response to 105 ILCS 128/45, amended by P.A. 103-780, requiring district threat assessment teams to include at least one law enforcement official and cross-disciplinary representatives directly familiar with student and staff mental and behavioral health needs, and for continuous improvement.	☐
4:190-AP2, Threat Assessment Team (TAT)	The procedure is updated for the reasons stated in 4:190, *Targeted School Violence Prevention Program*, above.	☐
5:10, Equal Employment Opportunity and Minority Recruitment	The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to: 1. Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25, prohibiting discrimination on the basis of an employee's *reproductive health decisions*; and 2. IHRA, 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25, prohibiting discrimination on the basis of an employee's *family responsibilities*. The Legal References are updated in response to 29 C.F.R. Part 1636, added by 89 Fed.Reg. 29182, adding implementing regulations for the Pregnant Workers Fairness Act. The footnotes are also updated in response to: 1. IHRA, 775 ILCS 5/2-102(L), added by P.A. 103-804, eff. 1-1-26, prohibiting employers from using artificial intelligence in a manner that subjects employees to unlawful discrimination; 2. 740 ILS 174/, Ill. Whistleblower Act, amended by P.A. 103-867, eff. 1-1-25, protecting employees from retaliation on the basis or disclosure of certain information to a government or law enforcement agency; and 3. Continuous improvement.	☐
5:20, Workplace Harassment Prohibited	The policy and footnotes are updated in response to: 1. IHRA, 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25, prohibiting discrimination on the basis of an employee's *reproductive health decisions*; 2. IHRA, 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25, prohibiting discrimination on the basis of an employee's *family responsibilities*; and 3. 2024 Title IX regulations. The footnotes are also updated in response to Equal Employment Opportunity Commission *Enforcement Guidance on Harassment in the Workplace,* and for continuous improvement.	☐
5:30, Hiring Process and Criteria	The policy is unchanged. The Legal References are updated in response to a minor style change. The footnotes are updated in response to the Ill. Right to Privacy in the Workplace Act, 820 ILCS 55/12 and 55/13, amended by P.A. 103-879, eff. 1-1-25, restricting employers from imposing work authorization verification or re-verification requirements greater that what is required by federal law, and for continuous improvement.	☐
5:30-AP2, Investigations	The procedure is updated for the reasons stated in 5:30, *Hiring Process and Criteria*, above.	☐
5:35, Compliance with the Fair Labor Standards Act	The policy is unchanged. The Legal References and footnotes are updated. The Legal References are updated with a minor style change. The footnotes are updated in response to 29 C.F.R. Part 541, amended by 89 Fed.Reg. 32971, revising the salary threshold for exempt employees, and for continuous improvement.	☐
5:35-AP1, Fair Labor Standards Act Exemptions	The procedure is updated in response to 29 C.F.R. Part 541, amended by 89 Fed. Reg. 32971, revising the salary threshold for exempt employees, and for continuous improvement.	☐

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

5:90, Abused and Neglected Child Reporting	The policy and footnote 4 are updated in response to 325 ILCS 5/7, amended by P.A. 103-624, eff. 1-1-25, removing the requirement for mandated reporters to confirm their oral reports in writing to DCFS, and for continuous improvement.	☐
5:120, Employee Ethics; Code of Professional Conduct; and Conflict of Interest	The policy and footnotes are updated in response to 105 ILCS 5/22-93, amended by P.A. 103-1020, changing the term *guidance counselor* to *school counselor,* and permitting school counselors to accept payment from an institution of higher education for the travel, lodging, food, and beverage costs the guidance counselor incurs for attending an educational or military program at the institution of higher education. The footnotes are also updated for continuous improvement.	☐
5:125, Personal Technology and Social Media; Usage and Conduct	The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to updated footnote content in 8:10, *Connection with the Community*.	☐
5:150, Personnel Records	The policy is unchanged. Footnote 2 is updated in response to the Ill. Personnel Record Review Act (PRRA), 820 ILCS 40/2, amended by P.A. 103-727, eff. 1-1-25, granting employees the ability to inspect, copy, and receive copies of personnel records at least two times per calendar year. The footnotes are also updated for continuous improvement.	☐
5:150-AP, Personnel Records	The procedure and footnotes are updated for the reasons stated in 5:150, *Personnel Records*, above. Footnote 5 is updated in response to the Ill. Wage Payment and Collection Act, 820 ILCS 115/2, amended by P.A. 103-953, eff. 1-1-25, adding a definition of *pay stub*.	☐
5:150-E, Employee Request Form for Personnel Records	**NEW.** The exhibit is created in response to the PRRA, 820 ILCS 40/2, amended by P.A. 103-727, eff. 1-1-25, permitting employees to make written requests to inspect, copy, and receive copies of certain personnel file contents at least two times per calendar year.	☐
5:230, Maintaining Student Discipline	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/22-100 and 5/24-24, respectively added and amended by P.A. 103-806, eff. 1-1-25, defining *corporal punishment* and prohibiting its use in all circumstances. The policy and footnotes are also updated to delete references to *certificated* employees, so that only references to *licensed* employees remain.	☐
6:20, School Year Calendar and Day	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/10-20.56, amended by P.A. 103-708, modifying certain requirements related to the approval and renewal of district e-learning programs, and for continuous improvement.	☐
6:20-AP, Remote and/or Blended Remote Learning Day Plan(s)	The procedure is updated for the reasons stated in 6:20, *School Calendar and Day*, above.	☐

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

6:60, Curriculum Content	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-20.84, added by P.A. 102-917, requiring boards, by 7-1-25, to either implement or opt-out of: (1) career exploration and development activities in grades 6-12 in accordance with a State framework, and (2) College and Career Pathway Endorsements. The policy and footnotes are also updated in response to: 1. 105 ILCS 5/27-24.1, amended by P.A. 103-944, adding worker safety in highway construction and maintenance zones to the topics that must be covered in a driver education course; 2. Comprehensive Health Education Program (CHEP), 105 ILCS 110/3(e), amended by P.A. 103-810, expanding mandated instruction on the dangers of fentanyl to grades 6~~9~~-12; and 3. 105 ILCS 5/27-13.1, amended by P.A. 103-837, eff. 7-1-25, requiring instruction on climate change beginning in the 2026-2027 school year; and 4. Continuous improvement. The footnotes are also updated in response to: 1. 105 ILCS 5/2-3.200, renumbered by P.A. 103-695, renumbering the citation to 105 ILCS 5/2-3.200~~196~~; and 2. 105 ILCS 5/27-23.17 (final citation pending), added by P.A. 103-598, allowing high schools to designate and annually observe a Workplace Readiness Week.	☐
6:60-AP1, Comprehensive Health Education Program	The procedure is updated in response to: 1. CHEP, 105 ILCS 110/3, amended by P.A. 103-810, expanding mandated instruction on the dangers of fentanyl to grades 6~~9~~-12; 2. CHEP, 105 ILCS 110/3, amended by P.A. 103-810, requiring instruction on alcohol and drug use and abuse to be age- and developmentally appropriate, and allowing such instruction to include information from the *Substance Use and Recovery Substance Guide*, available on ISBE's website; and 3. Continuous improvement.	☐
6:65, Student Social and Emotional Development	The policy is unchanged. Footnote 6 is updated in response to 105 ILCS 5/27-23.17, added by P.A. 103-764, eff. 1-1-25, permitting districts to provide students with at least 20 minutes per week of *relaxation activities*. The footnotes are also updated for continuous improvement.	☐
6:135, Accelerated Placement Program	The policy and footnotes are updated in response to: 1. 105 ILCS 5/14A-17, amended by P.A. 103-263, defining *advanced academic program*; 2. 105 ILCS 5/14A-32(b)(6), added by P.A. 103-263, permitting a district's accelerated placement policy to include or incorporate procedures to promote equity; 3. 105 ILCS 5/14A-32(a-5), amended by P.A. 103-743, to only require automatic enrollment into the next most rigorous level of advanced coursework for a student who ~~meets or~~ exceeds State standards; 4. 105 ILCS 14A-32(a-10), added by P.A. 103-743, requiring that by no later than the beginning of the 2027-28 school year, districts require automatic enrollment into the next most rigorous level of advanced coursework to a student who meets State standards; 5. 105 ILCS 5/14A-32(a-20), added by P.A. 103-743, permitting a district's accelerated placement policy to allow for the waiver of a course or unit of instruction completion requirement; 6. 105 ILCS 5/14A-32(a-25), added by P.A. 103-743, requiring a district's accelerated placement policy to include a process for notifying parents/guardians in writing of a student's eligibility for enrollment in accelerated courses.	☐

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

6:135-AP, Accelerated Placement Program Procedures	The procedure is updated in response to: 1. 105 ILCS 5/14A-17, amended by P.A. 103-263, defining *advanced academic program*; 2. 105 ILCS 5/14A-32(b)(6), added by P.A. 103-263, permitting a district's accelerated placement policy to include or incorporate procedures to promote equity; 3. 105 ILCS 5/14A-32(a-5), amended by P.A. 103-743, to only require automatic enrollment into the next most rigorous level of advanced coursework for a student who ~~meets or~~ exceeds State standards; 4. 105 ILCS 14A-32(a-10), added by P.A. 103-743, requiring that by no later than the beginning of 2027-28 school year, districts require automatic enrollment into the next most rigorous level of advanced coursework to a student who meets State standards; and 5. Continuous improvement.	☐
6:270, Guidance and Counseling Program	The policy and footnotes are updated in response to 105 ILCS 5/10-22.24b, amended by P.A. 103-780, clarifying and expanding the list of what services may be included within school counseling, and for continuous improvement.	☐
6:340, Student Testing and Assessment Program	The policy is unchanged. The footnotes are updated in response to: 1. 105 ILCS 5/2-3.64a-5, amended by P.A. 103-204, requiring that student profile information collected by ISBE when assessing secondary schools be made available to Illinois public institutions of higher education; 2. 105 ILCS 5/2-3.64a-15, amended by P.A. 103-946, incorporating the definition of *advanced academic program* in 105 ILCS 5/14A-17; and 3. Continuous improvement.	☐
7:10, Equal Educational Opportunities	The policy and footnotes are updated. The policy language in paragraph 1 and footnote 5 are updated in response to: 1. IHRA 775 ILCS 5/1-102(A) and 5/1-103, both amended by P.A. 103-785, eff. 1-1-25, to prohibit discrimination based on *reproductive health decisions*; and 2. Continuous improvement to more comprehensively reflect categories protected by the IHRA by prohibiting discrimination based on *military status* and *unfavorable military discharge*. The policy language in the **Sex Equity** subheading and footnotes 3 and 10 are updated in response to final regulations implementing Title IX of the Education Amendments of 1972 (Title IX). Footnote 8 is updated to note 23 Ill.Admin.Code §200.80(b)(1), requiring districts to survey students every four years about their athletic interests. Additional continuous improvement updates are made to the policy and footnotes.	☐
7:100, Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students	The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to 105 ILCS 5/27-8.1(8.5), amended by P.A. 103-985, eff. 1-1-25, removing the requirement for districts to provide informational materials on meningococcal disease and meningococcal vaccinations, and for continuous improvement. The Legal References are updated in response to 77 Ill.Admin. Code Part 690, amended at 47 Ill.Reg. 18112, renaming the Part to Control of ~~Communicable~~Notifiable Diseases and Conditions Code.	☐
7:160, Student Appearance	The policy is unchanged. The footnotes are updated in response to ISBE's Guidance on *Display of Graduation Attire and Inclusion of Culturally Appropriate Regalia*. Optional language in Footnote 2 is updated for continuous improvement and to align with changes made to optional language in footnote 10 of 7:165, *School Uniforms*.	☐
7:165, School Uniforms	The policy is unchanged. The footnotes are updated for continuous improvement. Optional language in footnote 10 is updated for continuous improvement and to align with changes made to optional language in footnote 2 of 7:160, *Student Appearance*.	☐

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

7:180, Prevention of and Response to Bullying, Intimidation, and Harassment	The policy and footnotes are updated. The policy language in Item No. 12(b) is changed from *sexual harassment* to *sex discrimination* in response to final regulations implementing Title IX. Footnote 1 is updated in response to 23 Ill. Admin.Code §1.295, amended at 48 Ill.Reg. 13586, and with links to ISBE's *Racism-Free Schools Law and Bullying Prevention Data Collection Guidance* (8-7-24) and *Bullying Racism Free Schools Data Collection Template*.	☐
7:190-AP1, Student Handbook – Hazing Prohibited	The procedure is updated in response to 720 ILCS 5/12C-50(a-1), added by P.A. 103-756, eff. 1-1-25, providing that consent to hazing is not a defense to prosecution for hazing.	☐
7:190-AP4, Use of Isolated Time-Out, Time-Out, and Physical Restraint	The procedure is updated in response to 23 Ill.Admin.Code §1.285, amended at 48 Ill. Reg. 8535, prohibiting the use of prone physical restraint.	☐
7:190-AP7, Student Discipline Guidelines	**REFORMATTED.** The procedure and footnotes are updated in response to 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896, requiring districts to make reasonable efforts to provide ongoing professional development to "all school personnel ~~teachers, administrators~~, school board members, and school resource officers" on various topics, now including trauma-responsive learning environments as defined in 105 ILCS 5/3-11(b), and for continuous improvement.	☐
7:190-AP8, Student Re-Engagement Guidelines	**REFORMATTED.** The procedure is updated in response to 105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896, requiring districts to provide appropriate and available support services to students who are suspended out-of-school for ~~5~~4 or more school days, and for continuous improvement.	☐
7:190-E2, Student Handbook Checklist	The exhibit is updated in response to: 1. Final regulations implementing Title IX; 2. The Ill. Dept. of Public Health Powers and Duties Law, 20 ILCS 2310/2310-700, amended by P.A. 103-985, deleting the requirement for districts to distribute informational material on meningococcal disease and meningococcal vaccinations; and 3. Updates made to the Ill. Principals Association's *Model Student Handbook*.	☐
7:200, Suspension Procedures	**REFORMATTED.** The policy and footnotes are updated for the reasons set forth in 7:190-AP8, *Student Re-Engagement Guidelines*, above.	☐
7:200-E2, Long Term Out-of-School Suspension (4-10 Day) Reporting Form	The exhibit is updated for the reasons set forth in 7:190-AP8, *Student Re-Engagement Guidelines*, above.	☐
7:340-AP1, School Student Records	The procedure is updated in response to the Abused and Neglected Child Reporting Act, 325 ILCS 5/8.6, amended by P.A. 103-624, eff. 1-1-25, requiring schools to purge a Child Protective Service Unit's final finding report in accordance with the Ill. School Student Records Act, 105 ILCS 10/, and for continuous improvement.	☐
8:10, Connection with the Community	The policy and footnotes are updated in response to the U.S. Supreme Court case *Lindke v. Freed*, 601 U.S. 187 (2024), addressing government official speech on social media, and for continuous improvement.	☐

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Special Acknowledgement to IASB Legal Assistants

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

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Document Status: Draft Update

BOARD OF EDUCATION

2:105 Ethics and Gift Ban

Prohibited Political Activity

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

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

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

Limitations on Receiving Gifts

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

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

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.
2. Anything for which the Board member or employee, or his or her spouse or immediate family member, pays the fair market value.
3. Any: (a) contribution that is lawfully made under the Election Code, or (b) activities associated with a fundraising event in support of a political organization or candidate.
4. Educational materials and missions.
5. Travel expenses for a meeting to discuss District[136]PRESSPlus2 business.

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

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

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

Enforcement

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

Written complaints alleging a violation of this policy shall be filed with the Superintendent or Board President. If attempts to correct any misunderstanding or problem do not resolve the matter, the Superintendent or Board President shall, after consulting with the Board Attorney, either place the

alleged violation on a Board meeting agenda for the Board's disposition or refer the complainant to Board policy 2:260, *Uniform Grievance Procedure*. A Board member who is related, either by blood or by marriage, up to the degree of first cousin, to the person who is the subject of the complaint, shall not participate in any decision-making capacity for the Board. If the Board finds it more likely than not that the allegations in a complaint are true, it shall notify the State's Attorney and/or consider disciplinary action for the employee.

Definitions

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

Political activity means:

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

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

Prohibited source means any person or entity who:[138]

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

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

Complaints of Sexual Harassment Made Against Board Members by Elected Officials

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

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

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

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

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

LEGAL REF.:

105 ILCS 5/22-93.

5 ILCS 430/, State Officials and Employees Ethics Act.

10 ILCS 5/9-25.1, Election Interference Prohibition Act.

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

Interest)

Adopted: January 19, 2023

PRESSPlus Comments

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

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

Document Status: Draft Update

BOARD OF EDUCATION

2:120 Board Member Development

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

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

Mandatory Board Member Training

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

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

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

Professional Development; Adverse Consequences of School Exclusion; Student Behavior[PRESSPlus2]

The Board President or Superintendent, or their designees, shall make reasonable efforts to provide ongoing professional development to Board members about the requirements of 105 ILCS 5/10-22.6 and 105 ILCS 5/10-20.14,[PRESSPlus3] adverse consequences of school exclusion and justice-system involvement, effective classroom management strategies, culturally responsive discipline, trauma-responsive learning environments,[PRESSPlus4] appropriate and available supportive services for the promotion of student attendance and engagement, and developmentally appropriate disciplinary methods that promote positive and healthy school climates.

Board Self-Evaluation

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

New Board Member Orientation

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

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

Candidates

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

LEGAL REF.:

5 ILCS 120/1.05 and 120/2, Open Meetings Act.

105 ILCS 5/10-16a and 5/24-16.5.

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

Adopted: December 21, 2023

PRESSPlus Comments

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

PRESSPlus 2. Updated in response to 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896. While a district must make reasonable efforts to provide professional development to board members in these areas, the inclusion of this subhead is optional. Information about professional development opportunities is available through IASB's website at: www.iasb.com/conference-training-and-events/training/. **Issue 117, October 2024**

PRESSPlus 3. 105 ILCS 5/10-22.6, amended by P.A.s 102-466, eff. 7-1-25, 102-539, and 103-896, addresses the suspension or expulsion of students and school searches. See sample policies 7:190, *Student Behavior*, 7:200, *Suspension Procedures*, 7:210, *Expulsion Procedures*, and 7:220, *Bus Conduct*, available at PRESS Online by logging in at www.iasb.com. 105 ILCS 5/10-20.14, amended

by P.A. 103-896, addresses parent-teacher advisory committees and their functions. See sample policy 2:150, *Committees*. **Issue 117, October 2024**

PRESSPlus 4. See 105 ILCS 5/3-11(b), amended by P.A. 103-413, for the definition of *trauma-responsive learning environments*. **Issue 117, October 2024**

Document Status: Draft Update

OPERATIONAL SERVICES

4:30 Revenue and Investments

Revenue

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

Investments

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

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

Investment Objectives

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

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

Authorized Investments

The Chief Investment Officer may invest District funds in any investment as authorized in 30 ILCS 235/2, and Acts amendatoryed thereto.PRESSPlus1

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

The Chief Investment Officer and Superintendent shall regularly consider material, relevant, and decision-useful sustainability factors in evaluating investment decisions, within the bounds of financial

and fiduciary prudence. Such factors include, but are not limited to: (1) corporate governance and leadership factors, (2) environmental factors, (3) social capital factors, (4) human capital factors, and (5) business model and innovation factors, as provided under the Ill. Sustainable Investing Act, 30 ILCS 238/.

Selection of Depositories, Investment Managers, Dealers, and Brokers

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

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

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

The District shall~~may~~PRESSPlus2 consider a financial institution's record and current level of financial commitment to its local community when deciding whether to deposit funds in that financial institution. The District may consider factors including:

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

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

Collateral Requirements

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

Safekeeping and Custody Arrangements

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

Controls and Report

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

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

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

Ethics and Conflicts of Interest

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

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

Revenue for Rental of Facilities

With authorization from the Board of Education, the Superintendent or his/her designee may approve the rental of District facilities to community organizations. Decisions to approve or disapprove such requests shall be based upon the availability of the facilities, interference or potential interference with the instructional program or other school operations and verification that the group maintains adequate coverage against personal injury and/or property loss. In cases of doubt, the Superintendent or his/her designee shall bring the matter to the Board of Education for its final determination.

The fee for the use of facilities shall be established by the Board of Education. Income from such rentals shall be credited to the Operations & Maintenance Fund and all expenses resulting from such rentals shall be charged against this fund.

LEGAL REF.:

30 ILCS 235/, Public Funds Investment Act.

30 ILCS 238/, Ill. Sustainable Investing Act.

105 ILCS 5/8-7, 5/10-22.44, 5/17-1, and 5/17-11.

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

Adopted: December 21, 2023

PRESSPlus Comments

PRESSPlus 1. 30 ILCS 235/2(k), added by P.A. 103-880, eff. 1-1-25, permits a board to adopt a resolution to allow for investment of public funds in other instruments not specifically listed in the Public Funds Investment Act provided those investments comply with: (1) any other law that authorizes a board to invest funds, and (2) the investment policy adopted by the Board. There is uncertainty regarding the potential breadth and scope of this provision and procedural requirements for implementation. The board attorney and district financial advisor(s) should be consulted before adding instruments to the list of authorized investments in this policy and the board's investment portfolio in accordance with 30 ILCS 235/2(k).

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

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

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

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

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

Document Status: Draft Update

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

a. In accordance with 105 ILCS 5/10-21.9(f): (1) prohibit any of its employees who is or was found guilty of a criminal offense listed in 105 ILCS 5/10-21.9(c) and 5/21B-80(c) to have direct, daily contact at a District school or school-related activity with one or more student(s); (2) prohibit any of the contractor's employees from having direct, daily contact with one or more students if the employee was found guilty of any offense in 5/21B-80(b) (certain drug offenses) until seven years following the end of the employee's sentence for the criminal offense; and (3) require each of its employees who will have direct, daily contact with student(s) to cooperate during the District's fingerprint-based criminal history records check on him or her.

b. In accordance with 105 ILCS 5/22-94: (1) prohibit any of its employees from having *direct contact with children or students* if the contractor has not performed a sexual misconduct related employment history review (EHR) of the employee or if the District objects to the employee's assignment based on the employee's involvement in an instance of sexual misconduct as provided in 105 ILCS 5/22-94(j)(3), which the contractor is required to disclose; (2) discipline, up to and including termination or denial of employment, any employee who provides false information or willfully fails to disclose information required by the EHR; (3) maintain all records of EHRs and provide the District access to such records upon request; and (4) refrain from entering into any agreements prohibited by 105 ILCS 5/22-94(g).

c. In accordance with 105 ILCS 5/24-5: (1) concerning each new employee of a contractor that provides services to students or in schools, provide the District with evidence of physical fitness to perform the duties assigned and freedom from communicable disease; and (2) require any new or existing employee who provides services to students or in schools to complete additional health examinations as required by the District and be subject to additional health examinations, including tuberculosis screening, as required by the Ill. Dept. of Public Health rules or order of a local health official.

9. Any pavement engineering project using a coal tar-based sealant product or high polycyclic aromatic hydrocarbon sealant product for pavement engineering-related use must comply with the Coal Tar Sealant Disclosure Act.
10. Design-build contracts must comply with 105 ILCS 5/15A-1 *et seq*.
11. Any new contract for a district-administered assessment must comply with 105 ILCS 5/10-20.865. PRESSPlus1
12. Purchases made with federal or State awards must comply with 2 C.F.R. Part 200 and 30 ILCS 708/, as applicable, and any terms of the award.

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

LEGAL REF.:

2 C.F.R. Part 200.

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

30 ILCS 708/, Grant Accountability and Transparency Act.

410 ILCS 170/, Coal Tar Sealant Disclosure Act.

820 ILCS 130/, Prevailing Wage Act.

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

Adopted: December 21, 2023

PRESSPlus Comments

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

Document Status: Draft Update

OPERATIONAL SERVICES

4:150 Facility Management and Building Programs

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

Standards for Managing Buildings and Grounds

All District buildings and grounds shall be adequately maintained in order to provide an appropriate, safe, and energy efficient physical environment for learning and teaching. The Superintendent or designee shall provide the Board with periodic reports on maintenance data and projected maintenance needs that include cost analysis. Prior Board approval is needed for all renovations or permanent alterations to buildings or grounds when the total cost will exceed $172,500,PRESSPlus1 including the cost equivalent of staff time. This policy is not intended to discourage efforts to improve the appearance of buildings or grounds that are consistent with the designated use of those buildings and grounds.

Standards for Green Cleaning

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

Standards for Facility Construction and Building Programs

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

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

1. Integrate facilities planning with other aspects of planning and goal-setting.
2. Base educational specifications for school buildings on identifiable student needs.
3. Design buildings for sufficient flexibility to permit new or modified programs.
4. Design buildings for maximum potential for community use.
5. Meet or exceed all safety requirements.
6. Meet requirements on the accessibility of school facilities to disabled persons as specified in

State and federal law.

7. Provide for low maintenance costs, energy efficiency, and minimal environmental impact.

Naming Buildings and Facilities

Recognizing that the name for a school building, facility, or ground or field reflects on its public image, the Board's primary consideration will be to select a name that enhances the credibility and stature of the school or facility. Any request to name or rename an existing facility should be submitted to the Board. When a facility is to be named or renamed, the Board President will appoint a special committee to consider nominations and make a recommendation, along with supporting rationale, to the Board. The Board will make the final selection. The Superintendent or designee may name a room or designate some area on a school's property in honor of an individual or group that has performed outstanding service to the school without using the process in this policy.

LEGAL REF.:

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

20 ILCS 3130/, Green Buildings Act.

105 ILCS 5/2-3.12, 5/10-20.49, 5/10-22.36, 5/10-20.63, and 5/17-2.11.

105 ILCS 140/, Green Cleaning Schools Act.

105 ILCS 230/, School Construction Law.

410 ILCS 25/, Environmental Barriers Act.

410 ILCS 35/25, Equitable Restrooms Act.

820 ILCS 130/, Prevailing Wage Act.

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

71 Ill.Admin.Code Part 400, Ill. Accessibility Code.

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

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. The $17,500 spending limit is one-half of the $35,000 bidding threshold for purchases or contracts. 105 ILCS 5/10-20.21, amended by P.A. 103-8. **Issue 117, October 2024**

Document Status: Draft Update

OPERATIONAL SERVICES

4:170 Safety

Safety and Security

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

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

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

School Safety Drill Plan

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

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

Annual Review

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

(ISBE). 29 Ill.Admin.Code Part 1500.

Automated External Defibrillator (AED)

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

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

Carbon Monoxide Alarms

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

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

Soccer Goal Safety

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

Unsafe School Choice Option

The unsafe school choice option provided in State law permits students to transfer to another school within the district in certain situations. This transfer option is unavailable in this District because the District has only one school or attendance center. A student who would otherwise have qualified for the choice option, or such a student's parent/guardian, may request special accommodations from the Superintendent or designee.

Emergency Closing

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

LEGAL REF.:

105 ILCS 5/10-20.2, 5/10-20.57, 5/18-12, and 5/18-12.5.

105 ILCS 128/, School Safety Drill Act; 29 Ill.Admin.Code Part 1500.

210 ILCS 74/, Physical Fitness Facility Medical Emergency Preparedness Act.

225 ILCS 320/35.5, Ill. Plumbing License Law.

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

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

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

Document Status: Draft Update

General Personnel

5:10 Equal Employment Opportunity and Minority Recruitment

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

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

Administrative Implementation

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

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

Nondiscrimination Coordinator:

Christy Sefcik
Name

25700 Old Grand Ave.,

Ingleside, IL 60041
Address

csefcik@grantbulldogs.org
Email

847-587-2561
Telephone

Complaint Managers:

Jeremy Schmidt
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Fox Lake, IL 60020
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jschmidt@grantbulldogs.org
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847-587-2561
Telephone

Beth Reich
Name

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breich@grantbulldogs.org
Email

847-587-2561
Telephone

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

Minority Recruitment

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

LEGAL REF.:

8 U.S.C. §1324a *et seq.*, Immigration Reform and Control Act.

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

29 U.S.C. §206(d), Equal Pay Act.

29 U.S.C. §218d, Fair Labor Standards Act.

29 U.S.C. §621 *et seq.*, Age Discrimination in Employment Act.

29 U.S.C. §701 *et seq.*, Rehabilitation Act of 1973.

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

42 U.S.C. §1981 *et seq.*, Civil Rights Act of 1991.

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

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

42 U.S.C. §2000ff *et seq.*, Genetic Information Nondiscrimination Act of 2008.

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

42 U.S.C. §2000e(k), Pregnancy Discrimination Act.

42 U.S.C. §12111 *et seq.*, Americans with Disabilities Act, Title I.

Ill. Constitution, Art. I, §§17, 18, and 19.

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

410 ILCS 130/40, Compassionate Use of Medical Cannabis Program Act.

410 ILCS 513/25, Genetic Information Privacy Act.

740 ILCS 174/, Ill. Whistleblower Act.

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

775 ILCS 35/, Religious Freedom Restoration Act.

820 ILCS 55/10, Right to Privacy in the Workplace Act.

820 ILCS 70/, Employee Credit Privacy Act.

820 ILCS 75/, Job Opportunities for Qualified Applicants Act.

820 ILCS 112/, Ill. Equal Pay Act of 2003.

820 ILCS 180/30, Victims' Economic Security and Safety Act.

820 ILCS 260/, Nursing Mothers in the Workplace Act.

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

Adopted: May 16, 2024

PRESSPlus Comments

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

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

Document Status: Draft Update

General Personnel

5:20 Workplace Harassment Prohibited

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

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

Sexual Harassment Prohibited

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

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

Making a Report or Complaint

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

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

Whom to Contact with a Report or Complaint

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

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

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

Nondiscrimination Coordinator:

Christy Sefcik
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Complaint Managers:

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847-587-2561
Telephone

Investigation Process

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

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

For any report or complaint alleging sex-basedual PRESSPlus3 harassment that, if true, would implicate Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 *et seq*.), the Nondiscrimination Coordinator or designee shall consider whether action under Board policy 2:265, *Title IX Grievance Procedure*, should be initiated.

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

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

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

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

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

Enforcement

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

Retaliation Prohibited

An employee's employment, compensation, or work assignment shall not be adversely affected by complaining or providing information about harassment. Retaliation against employees for bringing complaints or providing information about harassment is prohibited (see Board policies 2:260, *Uniform Grievance Procedure*, 2:265, *Title IX Grievance Procedure*, and 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*), and depending upon the law governing the complaint, whistleblower protection may be available under the State Officials and Employees Ethics Act (5 ILCS 430/), the Whistleblower Act (740 ILCS 174/), and/or the Ill. Human

Rights Act (775 ILCS 5/).

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

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

Recourse to State and Federal Fair Employment Practice Agencies

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

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

LEGAL REF.:

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

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

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

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

56 Ill. Admin.Code Parts 2500, 2510, 5210, and 5220.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted: May 16, 2024

PRESSPlus Comments

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

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

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

Document Status: Draft Update

General Personnel

5:90 Abused and Neglected Child Reporting

Any District employee who suspects or receives knowledge that a student may be an abused or neglected child or, for a student aged 18 through 22, an abused or neglected individual with a disability, shall~~: (1)~~ immediately report or cause a report to be made to the Ill. Dept. of Children and Family Services (DCFS) on its Child Abuse Hotline 1-800-25-ABUSE (1-800-252-2873)(within Illinois); 1-217-524-2606 (outside of Illinois); or 1-800-358-5117 (TTY)~~, and (2) follow directions given by DCFS concerning filing a written report within 48 hours with the nearest DCFS field office~~.PRESSPlus1 Any District employee who believes a student is in immediate danger of harm, shall first call 911. The employee shall also promptly notify the Superintendent or Building Principal that a report has been made. The Superintendent or Building Principal shall immediately coordinate any necessary notifications to the student's parent(s)/guardian(s) with DCFS, the applicable school resource officer (SRO), and/or local law enforcement.

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

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

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

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

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

All District employees shall:

1. Before beginning employment, sign the *Acknowledgement of Mandated Reporter Status* form provided by DCFS. The Superintendent or designee shall ensure that the signed forms are retained.
2. Complete mandated reporter training as required by law within three months of initial

employment and at least every three years after that date.

3. Complete an annual evidence-informed training related to child sexual abuse, grooming behaviors (including *sexual misconduct* as defined in *Faith's Law*), and boundary violations as required by law and policy 5:100, *Staff Development Program*.

Alleged Incidents of Sexual Abuse; Investigations

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

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

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

Special Superintendent Responsibilities

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

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

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

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

Special Board of Education Member Responsibilities

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

If the Board determines that any District employee, other than an employee licensed under 105 ILCS 5/21B, has willfully or negligently failed to report an instance of suspected child abuse or neglect as required by ANCRA, the Board may dismiss that employee immediately.

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

LEGAL REF.:

20 U.S.C. §7926, Elementary and Secondary Education Act.

105 ILCS 5/10-21.9, 5/10-23.13, 5/21B-85, 5/22-85.5, and 5/22-85.10.

20 ILCS 1305/1-1 *et seq.*, Department of Human Services Act.

325 ILCS 5/, Abused and Neglected Child Reporting Act.

720 ILCS 5/12C-50.1, Criminal Code of 2012.

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

Adopted: May 18, 2023

PRESSPlus Comments

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

Document Status: Draft Update

General Personnel

5:120 Employee Ethics; Code of Professional Conduct; and Conflict of Interest

All District employees are expected to maintain high standards in their job performance, demonstrate integrity and honesty, be considerate and cooperative, and maintain professional and appropriate relationships with students, parents/guardians, staff members, and others.

The Superintendent or designee shall provide this policy to all District employees and students and/or parents/guardians in their respective handbooks, and ensure its posting on the District's website, if any.

Professional and Appropriate Conduct

Professional and appropriate employee conduct are important Board goals that impact the quality of a safe learning environment and the school community, increasing students' ability to learn and the District's ability to educate. To protect students from sexual misconduct by employees, and employees from the appearance of impropriety, State law also recognizes the importance for District employees to constantly maintain professional and appropriate relationships with students by following established expectations and guidelines for employee-student boundaries. Many breaches of employee-student boundaries do not rise to the level of criminal behavior but do pose a potential risk to student safety and impact the quality of a safe learning environment. Repeated violations of employee-student boundaries may indicate the grooming of a student for sexual abuse. As bystanders, employees may know of concerning behaviors that no one else is aware of, so their training on: (1) preventing, recognizing, reporting, and responding to child sexual abuse and grooming behavior; (2) this policy; and (3) federal and state reporting requirements is essential to maintaining the Board's goal of professional and appropriate conduct.

The Superintendent or designee shall identify employee conduct standards that define appropriate employee-student boundaries, provide training about them, and monitor the District's employees for violations of employee-student boundaries. The employee conduct standards will require that, at a minimum:

1. Employees who are governed by the *Code of Ethics for Illinois Educators*, adopted by the Ill. State Board of Education (ISBE), will comply with its incorporation by reference into this policy.
2. Employees are trained on educator ethics, child abuse, grooming behaviors, and employee-student boundary violations as required by law and policies 2:265, *Title IX Grievance Procedure*; 4:165, *Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors*; 5:90, *Abused and Neglected Child Reporting*; and 5:100, *Staff Development Program*.
3. Employees maintain professional relationships with students, including maintaining employee-student boundaries based upon students' ages, grade levels, and developmental levels and following District-established guidelines for specific situations, including but not limited to:

    a. Transporting a student;
    b. Taking or possessing a photo or video of a student; and

c. Meeting with a student or contacting a student outside the employee's professional role.

4. Employees report prohibited behaviors and/or boundary violations pursuant to Board policies 2:260, *Uniform Grievance Procedure*; 2:265, *Title IX Grievance Procedure*; and 5:90, *Abused and Neglected Child Reporting*.
5. Discipline up to and including dismissal will occur for any employee who violates an employee conduct standard or engages in any of the following:
   a. Violates expectations and guidelines for employee-student boundaries.
   b. Sexually harasses a student.
   c. Willfully or negligently fails to follow reporting requirements of the Abused and Neglected Child Reporting Act (325 ILCS 5/), Title IX of the Education Amendments of 1972 (20 U.S.C. §1681 *et seq*.), or the Elementary and Secondary Education Act (20 U.S.C. § 7926).
   d. Engages in *grooming* as defined in 720 ILCS 5/11-25.
   e. Engages in grooming behaviors. Prohibited grooming behaviors include, at a minimum, *sexual misconduct. Sexual misconduct* is any act, including but not limited to, any verbal, nonverbal, written, or electronic communication or physical activity, by an employee with direct contact with a student, that is directed toward or with a student to establish a romantic or sexual relationship with the student. Examples include, but are not limited to:
      i. A sexual or romantic invitation.
      ii. Dating or soliciting a date.
      iii. Engaging in sexualized or romantic dialog.
      iv. Making sexually suggestive comments that are directed toward or with a student.
      v. Self-disclosure or physical exposure of a sexual, romantic, or erotic nature.
      vi. A sexual, indecent, romantic, or erotic contact with the student.

Statement of Economic Interests

The following employees must file a *Statement of Economic Interests* as required by the Ill. Governmental Ethics Act:

1. Superintendent;
2. Building Principal;
3. Head of any department;
4. Any employee who, as the District's agent, is responsible for negotiating one or more contracts, including collective bargaining agreement(s), in the amount of $1,000 or greater;
5. Hearing officer;
6. Any employee having supervisory authority for 20 or more employees; and
7. Any employee in a position that requires an administrative or a chief school business official endorsement.

Ethics and Gift Ban

Board policy 2:105, *Ethics and Gift Ban,* applies to all District employees. Students shall not be used in any manner for promoting a political candidate or issue.

Prohibited Interests; Conflict of Interest; and Limitation of Authority

In accordance with 105 ILCS 5/22-5, "no school officer or teacher shall be interested in the sale,

proceeds, or profits of any book, apparatus, or furniture used or to be used in any school with which such officer or teacher may be connected," except when the employee is the author or developer of instructional materials listed with ISBE and adopted for use by the Board. An employee having an interest in instructional materials must file an annual statement with the Board Secretary.

For the purpose of acquiring profit or personal gain, no employee shall act as an agent of the District nor shall an employee act as an agent of any business in any transaction with the District. This includes participation in the selection, award, or administration of a contract supported by a federal award or State award governed by the Grant Accountability and Transparency Act (GATA) (30 ILCS 708/) when the employee has a real or apparent conflict of interest. A conflict of interest arises when an employee or any of the following individuals has a financial or other interest in or a tangible benefit from the entity selected for the contract:

1. A member of the employee's immediate family;
2. An employee's partner; or
3. An entity that employs or is about to employ the employee or one of the individuals listed in one or two above.

Employees shall neither solicit nor accept gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to agreements or subcontracts. Situations in which the interest is not substantial or the gift is an unsolicited item of nominal value must comply with State law and Board policy 2:105, *Ethics and Gift Ban*.

~~Guidance~~School Counselor Gift Ban[PRESSPlus1]

~~Guidance~~School counselors are prohibited from intentionally soliciting or accepting any gift from a *prohibited source* or any gift that would be in violation of any federal or State statute or rule. For ~~guidance~~school counselors, a *prohibited source* is any person who is (1) employed by an institution of higher education, or (2) an agent or spouse of or an immediate family member living with a person employed by an institution of higher education. This prohibition does not apply to:

1. Opportunities, benefits, and services available on the same conditions as for the general public.
2. Anything for which the ~~guidance~~school counselor pays market value.
3. A gift from a relative.
4. Anything provided by an individual on the basis of a personal friendship, unless the ~~guidance~~school counselor believes that it was provided due to the official position or employment of the ~~guidance~~school counselor and not due to the personal friendship. In determining whether a gift is provided on the basis of personal friendship, the ~~guidance~~school counselor must consider the circumstances in which the gift was offered, including any of the following:
    a. The history of the relationship between the individual giving the gift and the ~~guidance~~school counselor, including any previous exchange of gifts between those individuals.
    b. Whether, to the actual knowledge of the ~~guidance~~school counselor, the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift.
    c. Whether, to the actual knowledge of the ~~guidance~~school counselor, the individual who gave the gift also, at the same time, gave the same or a similar gift to other school district employees.
5. Bequests, inheritances, or other transfers at death.
6. Any item(s) during any calendar year having a cumulative total value of less than $100.

7. Promotional materials, including, but not limited to, pens, pencils, banners, posters, and pennants.
8. Travel, lodging, food, and beverage costs incurred by the school counselor and paid by an institution of higher education for attendance by the school counselor of an educational or military program at the institution of higher education.PRESSPlus2

A ~~guidance~~school counselor does not violate this prohibition if he or she promptly returns the gift to the prohibited source or donates the gift or an amount equal to its value to a 501(c)(3) tax-exempt charity.

Outside Employment

Employees shall not engage in any other employment or in any private business during regular working hours or at such other times as are necessary to fulfill appropriate assigned duties.

Incorporated
by reference: 5:120-E (Code of Ethics for Ill. Educators)

LEGAL REF.:

U.S. Constitution, First Amendment.

2 C.F.R. §200.318(c)(1).

5 ILCS 420/4A-101, Ill. Governmental Ethics Act.

5 ILCS 430/, State Officials and Employee Ethics Act.

30 ILCS 708/, Grant Accountability and Transparency Act.

50 ILCS 135/, Local Governmental Employees Political Rights Act.

105 ILCS 5/10-22.39, 5/10-23.13, 5/22-5, 5/22-85.5, and 5/22-93.

325 ILCS 5/, Abused and Neglected Child Reporting Act.

720 ILCS 5/11-25, Criminal Code of 2012.

775 ILCS 5/5A-102, Ill. Human Rights Act.

23 Ill.Admin.Code Part 22, Code of Ethics for Ill. Educators.

Pickering v. Board of Township H.S. Dist. 205, 391 U.S. 563 (1968).

Garcetti v. Ceballos, 547 U.S. 410 (2006).

CROSS REF.: 2:105 (Ethics and Gift Ban), 2:265 (Title IX Grievance Procedure), 4:60 (Purchases and Contracts), 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:90 (Abused and Neglected Child Reporting), 5:100 (Staff Development Program), 5:125 (Personal Technology and Social Media; Usage and Conduct), 5:200 (Terms and Conditions of Employment and Dismissal), 5:290 (Employment Termination and Suspensions), 7:20 (Harassment of Students Prohibited)

Adopted: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/22-93, amended by P.A. 103-1020, changing the term *guidance counselor* to *school counselor.* **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/22-93, amended by P.A. 103-1020. Any costs paid for by the institution of higher education may not exceed the per diem rates for travel, gift, and car expenses set by the Internal Revenue Service (IRS) and referenced in the IRS's Publication 463 or a successor publication. **Issue 117, October 2024**

Document Status: Draft Update

General Personnel

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

Grant Community High School District 124 recognizes the increasingly-important role that technology plays in the educational process as well as in the personal lives of the students, their families, and District employees. This Policy is intended to foster a thoughtful, responsible use of social media and related technological communication tools in a way that does not disrupt, create unnecessary distractions to, or adversely impact the educational process or the interpersonal relationships among the students and District employees.

Definitions

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

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

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

Usage and Conduct

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

1. Adhere to the high standards for **Professional and Appropriate Conduct** required by policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest,* at all times, regardless of the ever-changing social media and personal technology platforms available. This includes District employees posting images or private information about themselves or others in a manner readily accessible to students and other employees that is inappropriate as defined by policies 5:20, *Workplace Harassment Prohibited*; 5:100, *Staff Development Program*; 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*; 6:235, *Access to Electronic Networks*; and 7:20, *Harassment of Students Prohibited*; and the Ill. Code of Educator Ethics, 23 Ill.Admin.Code §22.20.
2. Choose a District-provided or supported method whenever possible to communicate with students and their parents/guardians.
3. Not interfere with or disrupt the educational or working environment, or the delivery of education or educational support services.
4. Inform their immediate supervisor if a student initiates inappropriate contact with them via any form of personal technology or social media.[173]

5. Report instances of suspected abuse or neglect discovered through the use of social media or personal technology pursuant to a school employee's obligations under policy 5:90, *Abused and Neglected Child Reporting*.
6. Not disclose confidential information, including but not limited to school student records (e.g., student work, photographs of students, names of students, or any other personally identifiable information about students) or personnel records, in compliance with policy 5:130, *Responsibilities Concerning Internal Information*. For District employees, proper approval may include implied consent under the circumstances.
7. Refrain from using the District's logos without permission and follow Board policy 5:170, *Copyright*, and all District copyright compliance procedures.
8. Use personal technology and social media for personal purposes only during non-work times or hours. Any duty-free use must occur during times and places that the use will not interfere with job duties or otherwise be disruptive to the school environment or its operation.
9. Assume all risks associated with the use of personal technology and social media at school or school-sponsored activities, including students' viewing of inappropriate Internet materials through the District employee's personal technology or social media. The Board expressly disclaims any responsibility for imposing content filters, blocking lists, or monitoring of its employees' personal technology and social media.
10. Be subject to remedial and any other appropriate disciplinary action for violations of this policy ranging from prohibiting the employee from possessing or using any personal technology or social media at school to dismissal and/or indemnification of the District for any losses, costs, or damages, including reasonable attorney fees, incurred by the District relating to, or arising out of, any violation of this policy.

Superintendent Responsibilities

The Superintendent shall:

1. Inform District employees about this policy required by policy 5:120, *Employee Ethics; Code of Professional Conduct; and Conflict of Interest*.
2. Direct Building Principals to annually:

    a. Provide their building staff with a copy of this policy.
    b. Inform their building staff about the importance of maintaining high standards in their school relationships.
    c. Remind their building staff that those who violate this policy will be subject to remedial and any other appropriate disciplinary action up to and including dismissal.

3. Build awareness of this policy with students, parents, and the community.
4. Ensure that neither the District, nor anyone on its behalf, commits an act prohibited by the Right to Privacy in the Workplace Act, 820 ILCS 55/10; i.e., the *Facebook Password Law*.
5. Periodically review this policy and any implementing procedures with District employee representatives and electronic network system administrator(s) and present proposed changes to the Board.

LEGAL REF.:

105 ILCS 5/21B-75 and 5/21B-80.

775 ILCS 5/5A-102, Ill. Human Rights Act.

820 ILCS 55/10, Right to Privacy in the Workplace Act.

23 Ill.Admin.Code §22.20, Code of Ethics for Ill. Educators.

Garcetti v. Ceballos, 547 U.S. 410 (2006).

Pickering v. High School Dist. 205, 391 U.S. 563 (1968).

Mayer v. Monroe County Community School Corp., 474 F.3d 477 (7th Cir. 2007).

CROSS REF.: 4:165 (Awareness and Prevention of Child Sexual Abuse and Grooming Behaviors), 5:20 (Workplace Harassment Prohibited), 5:30 (Hiring Process and Criteria), 5:100 (Staff Development Program), 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:130 (Responsibilities Concerning Internal Information), 5:150 (Personnel Records), 5:170 (Copyright), 5:200 (Terms and Conditions of Employment and Dismissal), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:340 (Student Records)

Adopted: May 18, 2023

PRESSPlus Comments

PRESSPlus 1. Updated for continuous improvement. **Issue 117, October 2024**

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

Document Status: Draft Update

Professional Personnel

5:230 Maintaining Student Discipline

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

Maintaining an orderly learning environment is an essential part of each teacher's instructional responsibilities. A teacher's ability to foster appropriate student behavior is an important factor in the teacher's educational effectiveness. The Superintendent shall ensure that all teachers, other ~~certificated [~~licensed~~]~~[PRESSPlus1] educational employees (except for individuals employed as paraprofessional educators), and persons providing a student's related service(s): (1) maintain discipline in the schools as required in the School Code, and (2) follow the School Board policies and administrative procedures on student conduct, behavior, and discipline.

When a student's behavior is unacceptable, the teacher should first discuss the matter with the student, if appropriate. If the unacceptable behavior continues, the teacher should consult with the Building Principal and/or discuss the problem with the parent(s)/guardian(s). A teacher may remove any student from the learning setting whose behavior interferes with the lessons or participation of fellow students. A student's removal must be in accordance with Board policy and administrative procedures.

~~Teachers~~School personnel shall not use disciplinary methods that may be damaging to students, such as ridicule, sarcasm, or excessive temper displays. Corporal punishment (including slapping, paddling, or prolonged maintenance of a student in physically painful positions, and intentional infliction of bodily harm) is prohibited in all circumstances~~may not be used~~. ~~Teachers~~School personnel may only use reasonable force as ~~needed to keep students, school personnel, and others safe, or for self-defense or defense of property~~permitted by 105 ILCS 5/10-20.33.[PRESSPlus2]

LEGAL REF.:

105 ILCS 5/22-100 and 5/24-24.[PRESSPlus3]

23 Ill.Admin.Code §1.280.

CROSS REF.: 2:150 (Committees), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

Adopted: September 21, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-24, amended by P.A. 103-806, eff. 1-1-25, replacing the word *certificated* with *licensed*. This change brings 105 ILCS 5/24-24 into alignment with its corresponding rule at 23 Ill.Admin.Code §1.280. **Issue 117, October 2024**

PRESSPlus 2. Updated in response to 105 ILCS 5/22-100 and 5/24-24, respectively added and amended by P.A. 103-806, eff. 1-1-25. *Corporal punishment* means "a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt an offense, prevent its recurrence, or set an example for others." 105 ILCS 5/22-100, added by P.A. 103-806, eff. 1-1-25. See sample policy 7:190, *Student Behavior*, available at PRESS Online by logging in at www.iasb.com, for a discussion of corporal punishment. **Issue 117, October 2024**

PRESSPlus 3. The Legal References are updated. **Issue 117, October 2024**

Document Status: Draft Update

INSTRUCTION

6:60 Curriculum Content

The School District's curriculum shall include instruction on subjects required by State statute or regulation. The Superintendent or Superintendent's designee is responsible for keeping the Board of Education reasonably informed of the School District's curriculum and requirements of the law.[PRESSPlus1]

LEGAL REF.:

Pub. L. No. 108-447, Section 111 of Division J, Consolidated Appropriations Act of 2005.

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

47 C.F.R. §54.520.

5 ILCS 465/3 and 465/3a.

20 ILCS 2605/2605-480.

105 ILCS 5/2-3.80(e) and (f), 5/10-20.79, 5/10-20.84,[PRESSPlus2] 5/10-23.13, 5/27-3, 5/27-3.5, 5/27-5, 5/27-6, 5/27-6.5, 5/27-7, 5/27-12, 5/27-12.1, 5/27-13.1, 5/27-13.2, 5/27-20.05, 5/27-20.08, 5/27-20.3, 5/27-20.4, 5/27-20.5, 5/27-20.7, 5/27-20.8, 5/27-21, 5/27-22, 5/27-23.3, 5/27-23.4, 5/27-23.7, 5/27-23.8, 5/27-23.10, 5/27-23.11, 5/27-23.15, 5/27-23.16, 5/27-24.1, and 5/27-24.2.

105 ILCS 110/3, Comprehensive Health Education Program.

105 ILCS 435/, Vocational Education Act.

625 ILCS 5/6-408.5, Ill. Vehicle Code.

23 Ill.Admin.Code §§1.420, 1.425, 1.430, and 1.440.

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

Adopted: December 21, 2023

PRESSPlus Comments

PRESSPlus 1. This policy's content is unique to the district. Please consult the author and the **PRESS** sample, available by logging in at www.iasb.com, to determine whether further changes are necessary. **Issue 117, October 2024**

PRESSPlus 2. The Legal References are updated. **Issue 117, October 2024**

Document Status: District Use Only

INSTRUCTION

6:135 Accelerated Placement Program

The District provides an Accelerated Placement Program (APP). The APP advances the District's goal of providing educational programs with opportunities for each student to develop to his or her maximum potential. The APP provides an educational setting with curriculum options usually reserved for students who are older or in higher grades than the student participating in the APP. APP options include, but may not be limited to: (a) accelerating a student in a single subject; and (b) other grade-level acceleration. Participation in the APP is open to all students who demonstrate high ability and who may benefit from accelerated placement. It is not limited to students who have been identified as gifted and talented. Eligibility to participate in the District's APP shall not be conditioned upon the protected classifications identified in Board policy 7:10, *Equal Educational Opportunities*, or any factor other than the student's identification as an accelerated learner.

The Superintendent or designee shall implement an APP that includes:

1. Decision-making processes that are fair, equitable, and involve multiple individuals, e.g. District administrators, teachers, and school support personnel, and a student's parent(s)/guardian(s).;
2. ~~Notification p~~Processes that ~~notify~~provide a student's parent(s)/guardian(s) ~~of~~with:
   a. Written notification when their child is eligible for enrollment in accelerated courses;PRESSPlus1 and
   b. Notification of a decision affecting ~~a student~~their child's participation in the APP.;
3. Assessment processes that include multiple valid, reliable indicators.; ~~and~~
4. The automatic enrollment, in the following school term, of a student into the next most rigorous level of advanced coursework offered by the high school if the student ~~meets or~~ exceedsPRESSPlus2 State standards in English language arts, mathematics, or science on a State assessment administered under 105 ILCS 5/2-3.64a-5, as follows:
   a. A student who ~~meets or~~ exceeds State standards in English language arts shall be automatically enrolled into the next most rigorous level of advanced coursework in English, social studies, humanities, or related subjects.
   b. A student who ~~meets or~~ exceeds State standards in mathematics shall be automatically enrolled into the next most rigorous level of advanced coursework in mathematics.
   c. A student who ~~meets or~~ exceeds State standards in science shall be automatically enrolled into the next most rigorous level of advanced coursework in science.
5. Waiver of a course completion requirement under Board policy 6:300, *Graduation Requirements*, if the District determines that the student has demonstrated mastery of or competency in the content of the course or unit of instruction.PRESSPlus3

LEGAL REF.:

105 ILCS 5/14A.

23 Ill.Admin.Code Part 227, Gifted Education.

CROSS REF.: 6:10 (Educational Philosophy and Objectives), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

PRESSPlus Comments

PRESSPlus 1. Required by 105 ILCS 5/14A-32(a-25), added by P.A. 103-743. **Issue 117, October 2024**

PRESSPlus 2. This provision originally applied to "a student who meets or exceeds State standards" but was amended by P.A. 103-743 to only apply to "a student who ~~meets or~~ exceeds State standards." P.A. 103-743 also added new 105 ILCS 5/14A-32(a-10), requiring that by the beginning of the 2027-28 school year, districts with grades 9-12 state in their policy that "a student who meets State standards" will, in the following school term (the 2028-29 school year), be automatically enrolled in the next most rigorous level of advanced coursework offered by the high school. Nothing in the law prohibits districts from continuing to offer automatic enrollment to students who meet State standards before the 2028-29 school year. **Consult with the board attorney to determine whether to keep or strike "meets or" from Item #4 and its subsections (a)-(c).**
Issue 117, October 2024

PRESSPlus 3. Optional. 105 ILCS 5/14A-32(a-20), added by P.A. 103-743. **Issue 117, October 2024**

Document Status: Draft Update

INSTRUCTION

6:270 Guidance and Counseling Program

The School District provides a guidance and counseling program for students. The Superintendent or designee shall direct the District's guidance and counseling program. School counseling services, as described by State law, may be performed by school counselors or licensed educators with a school support personnel endorsement in the area of school counseling~~a qualified guidance specialist or any certificated staff member~~.[PRESSPlus1]

The guidance program will assist students to identify career options consistent with their abilities, interests, and personal values. Students shall be encouraged to seek the help of counselors to develop specific curriculum goals that conform to the student's career objectives. High school juniors and seniors will have the opportunity to receive career-oriented information. Representatives from colleges and universities, occupational training institutions and career-oriented recruiters, including the military, may be given access to the school campus in order to provide students and parents/guardians with information.

LEGAL REF.:

105 ILCS 5/10-22.24a and 5/10-22.24b.

23 Ill.Admin.Code §1.420(q).

CROSS REF.: 6:50 (School Wellness), 6:65 (Student Social and Emotional Development), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 7:100 (Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students), 7:250 (Student Support Services), 7:290 (Suicide and Depression Awareness and Prevention)

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. 105 ILCS 5/10-22.24b, amended by P.A.s 102-876, 103-542, and 103-780, provides that school counselors as defined in 105 ILCS 5/10-22.24a or individuals who hold a Professional Educator License with a school support personnel endorsement in the area of school counseling under 105 ILCS 5/21B-25 may provide school counseling services. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:10 Equal Educational Opportunities

Equal educational and extracurricular opportunities shall be available for all students without regard to color, race, nationality origin, religion, sex, sexual orientation, ancestry, age, physical or mental disability, gender identity, status of being homeless, immigration status, order of protection status, military status, unfavorable military discharge,PRESSPlus1 reproductive health decisions,PRESSPlus2 or actual or potential marital or parental status, including pregnancy. Further, the District will not knowingly enter into agreements with any entity or any individual that discriminates against students on the basis of sex or any other protected status, except that the District remains viewpoint neutral when granting access to school facilities under Board policy 8:20, *Community Use of School Facilities*. Any student may file a discrimination grievancecomplaint by using Board policy 2:260, *Uniform Grievance Procedure*, or in the case of discrimination on the basis of race, color, or national origin, Board policy 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*.

Sex Equity

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

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

Any student may file a sex discrimination complaint by using Board policy 2:265, *Title IX Grievance Procedure*.PRESSPlus3

Administrative Implementation

The Superintendent shall appoint a Nondiscrimination Coordinator, who also serves as the District's Title IX Coordinator. The Superintendent and Building Principal shall use reasonable measures to inform staff members and students of this policy and related grievance procedures.

LEGAL REF.:

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

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

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

42 U.S.C. §11431 *et seq*., McKinney-Vento Homeless Assistance Act.

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

Ill. Constitution, Art. I, §18.

105 ILCS 5/3.25b, 5/3.25d(b), 5/10-20.12, 5/10-20.60, 5/10-20.63, 5/10-22.5, and 5/27-1.

775 ILCS 5/1-101 *et seq.*, Illinois Human Rights Act.

775 ILCS 35/5, Religious Freedom Restoration Act.

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

CROSS REF.: 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 6:65 (Student Social and Emotional Development), 7:20 (Harassment of Students Prohibited), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:130 (Student Rights and Responsibilities), 7:160 (Student Appearance), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:250 (Student Support Services), 7:330 (Student Use of Buildings - Equal Access), 7:340 (Student Records), 8:20 (Community Use of School Facilities)

Adopted: May 16, 2024

PRESSPlus Comments

PRESSPlus 1. Updated to more comprehensively reflect categories protected by the Ill. Human Rights Act (775 ILCS 5/). **Issue 117, October 2024**

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

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

Document Status: Draft Update

STUDENTS

7:100 Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students

Required Health Examinations and Immunizations

A student's parents/guardians shall present proof that the student received a health examination, with proof of the immunizations against, and screenings for, preventable communicable diseases, as required by the Illinois Department of Public Health (IDPH), within one year prior to:

1. Entering the ninth grade; and
2. Enrolling in an Illinois school, regardless of the student's grade (including nursery school, special education, Head Start programs operated by elementary or secondary schools, and students transferring into Illinois from out-of-state or out-of-country).

Proof of immunization against meningococcal disease is required for students in grade 12.

As required by State law:

1. Health examinations must be performed by a physician licensed to practice medicine in all of its branches, an advanced practice registered nurse, or a physician assistant who has been delegated the performance of health examinations by a supervising physician.
2. A diabetes screening is a required part of each health examination; diabetes testing is not required.
3. An age-appropriate developmental screening and an age-appropriate social and emotional screening are required parts of each health examination. A student will not be excluded from school due to his or her parent/guardian's failure to obtain a developmental screening or a social and emotional screening.
4. The District will provide informational materials regarding influenza, and influenza vaccinations, ~~meningococcal disease, and meningococcal vaccinations~~ PRESSPlus1 developed, provided, or approved by the IDPH when it provides information on immunizations, infectious diseases, medications, or other school health issues to students' parents/guardians.

Unless an exemption or extension applies, the failure to comply with the above requirements by October 15 of the current school year will result in the student's exclusion from school until the required health forms are presented to the District. New students who register after October 15 of the current school year shall have 30 days following registration to comply with the health examination and immunization regulations. If a medical reason prevents a student from receiving a required immunization by October 15, the student must present, by October 15, an immunization schedule and a statement of the medical reasons causing the delay. The schedule and statement of medical reasons must be signed by the physician, advanced practice registered nurse, physician assistant, or local health department responsible for administering the immunizations.

A student transferring from out-of-state who does not have the required proof of immunizations by October 15 may attend classes only if he or she has proof that an appointment for the required

vaccinations is scheduled with a party authorized to submit proof of the required vaccinations. If the required proof of vaccination is not submitted within 30 days after the student is permitted to attend classes, the student may no longer attend classes until proof of the vaccinations is properly submitted.

Eye Examination

Parents/guardians are encouraged to have their children undergo an eye examination whenever health examinations are required.

Parents/guardians of students entering an Illinois school for the first time shall present proof before October 15 of the current school year that the student received an eye examination within one year prior to entry of the school. A physician licensed to practice medicine in all of its branches, or a licensed optometrist, must perform the required eye examination.

If a student fails to present proof by October 15, the school may hold the student's report card until the student presents proof: (1) of a completed eye examination, or (2) that an eye examination will take place within 60 days after October 15. The Superintendent or designee shall ensure that parents/guardians are notified of this eye examination requirement in compliance with the rules of the IDPH. Schools shall not exclude a student from attending school due to failure to obtain an eye examination.

Dental Examination

All children in ninth grade must present proof of having been examined by a licensed dentist before May 15 of the current school year in accordance with rules adopted by the IDPH.

If a child in ninth grade fails to present proof by May 15, the school may hold the child's report card until the child presents proof: (1) of a completed dental examination, or (2) that a dental examination will take place within 60 days after May 15. The Superintendent or designee shall ensure that parents/guardians are notified of this dental examination requirement at least 60 days before May 15 of each school year.

Exemptions

In accordance with rules adopted by the IDPH, a student will be exempted from this policy's requirements for:

1. Religious grounds, if the student's parents/guardians present the IDPH's Certificate of Religious Exemption form to the Superintendent or designee. When a Certificate of Religious Exemption form is presented, the Superintendent or designee shall immediately inform the parents/guardians of exclusion procedures pursuant to Board policy 7:280, *Communicable and Chronic Infectious Disease*, and State rules if there is an outbreak of one or more diseases from which the student is not protected.
2. Health examination or immunization requirements on medical grounds, if the examining physician, advanced practice registered nurse, or physician assistant provides written verification.
3. Eye examination requirement, if the student's parents/guardians show an undue burden or lack of access to a physician licensed to practice medicine in all of its branches who provides eye examinations or a licensed optometrist.
4. Dental examination requirement, if the student's parents/guardians show an undue burden or a lack of access to a dentist.

Any homeless child shall be immediately admitted, even if the child or child's parent/guardian is unable to produce immunization and health records normally required for enrollment. Board of Education policy 6:140, *Education of Homeless Children*, governs the enrollment of homeless children.

LEGAL REF.:

42 U.S.C. §11431 *et seq*., McKinney-Vento Homeless Assistance Act.

105 ILCS 5/27-8.1 and 45/1-20.

410 ILCS 45/7.1, Lead Poisoning Prevention Act.

410 ILCS 315/2e, Communicable Disease Prevention Act.

23 Ill.Admin.Code §1.530.

77 Ill. Admin.Code Part 664, Socio-Emotional and Developmental Screening.

77 Ill.Admin.Code Part 665, Child and Student Health Examination and Immunization.

77 Ill.Admin.Code Part 690, Control of Notifiable~~Communicable~~ Diseases and Conditions Code.

CROSS REF.: 6:140 (Education of Homeless Children), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:280 (Communicable and Chronic Infectious Disease)

Adopted: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-8.1(8.5), amended by P.A. 103-985, eff. 1-1-25. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

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

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

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

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

Definitions from 105 ILCS 5/27-23.7

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

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

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is

meant to be illustrative and non-exhaustive.

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

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

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

Bullying Prevention and Response Plan

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

1. The District uses the definition of *bullying* as provided in this policy.
2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Building Principal, Assistant Building Principal, Dean of Students, a Complaint Manager, or any staff member with whom the student is comfortable speaking. Anyone, including staff members and parents/guardians, who has information about actual or threatened bullying is encouraged to report it to the District named officials or any staff member. The District named officials and all staff members are available for help with a bully or to make a report about bullying. Anonymous reports are also accepted; however, this shall not be construed to permit formal disciplinary action solely on the basis of an anonymous report.

   Nondiscrimination Coordinator:

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

    a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
    b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
    c. Notifying the Building Principal or school administrator or designee of the reported

incident of bullying as soon as possible after the report is received.

d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

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

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

    a. The frequency of victimization;
    b. Student, staff, and family observations of safety at a school;
    c. Identification of areas of a school where bullying occurs;
    d. The types of bullying utilized; and
    e. Bystander intervention or participation.

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

    1) An updated version of the policy with the amendment/modification date included in the reference portion of the policy;

2) If no revisions are deemed necessary, a copy of board minutes indicating that the policy was re-evaluated and no changes were deemed to be necessary; or

3) A signed statement from the Board President indicating that the Board re-evaluated the policy and no changes to it were necessary.

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

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
    a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
    b. 2:265, *Title IX Grievance Procedure*. Any person may use this policy to complain about sex~~ual harassment~~ discrimination[PRESSPlus1] in violation of Title IX of the Education Amendments of 1972.
    c. 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. Any person may use this policy to complain about discrimination or harassment on the basis of race, color, or national origin in violation of Title VI of the Civil Rights Act of 1964 and/or the Illinois Human Rights Act.
    d. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
    e. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
    f. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
    g. 7:20, *Harassment of Students Prohibited*. This policy prohibits *any* person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
    h. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on school property, at school sponsored activities, and in vehicles used for school-provided transportation.
    i. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.
    j. 7:315, *Restrictions on Publications; High Schools*. This policy prohibits students from and provides consequences for: (1) accessing and/or distributing at school any written, printed, or electronic material, including material from the Internet, that will cause substantial disruption of the proper and orderly operation and discipline of the school or school activities, and (2) creating and/or distributing written, printed, or electronic material, including photographic material and blogs, that causes substantial disruption to school operations or interferes with the rights of other students or staff members.

LEGAL REF.:

105 ILCS 5/10-20.14, 5/10-22.6(b-20), 5/24-24, and 5/27-23.7.

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

775 ILCS 5/1-103, Ill. Human Rights Act.

23 Ill.Admin.Code §§1.240, 1.280, and 1.295.

CROSS REF.: 2:240 (Board Policy Development), 2:260 (Uniform Grievance Procedure), 2:265 (Title IX Grievance Procedure), 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 4:170 (Safety), 5:230 (Maintaining Student Discipline), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:235 (Access to Electronic Networks), 7:20 (Harassment of Students Prohibited), 7:185 (Teen Dating Violence Prohibited), 7:190 (Student Behavior), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:285 (Anaphylaxis Prevention, Response, and Management Program), 7:315 (Restrictions on Publications; High Schools)

Adopted: May 16, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to final regulations implementing Title IX. **Issue 117, October 2024**

Document Status: Draft Update

STUDENTS

7:200 Suspension Procedures

In-School Suspension

The Superintendent or designee is authorized to maintain an in-school suspension program. The program shall include, at a minimum, each of the following:

1. Before assigning a student to in-school suspension, the charges will be explained and the student will be given an opportunity to respond to the charges.
2. Students are supervised by licensed school personnel.
3. Students are given the opportunity to complete classroom work during the in-school suspension for equivalent academic credit.

Out-of-School Suspension

The Superintendent or designee shall implement suspension procedures that provide, at a minimum, for each of the following:

1. A conference during which the charges will be explained and the student will be given an opportunity to respond to the charges before he or she may be suspended.
2. A pre-suspension conference is not required, and the student can be immediately suspended when the student's presence poses a continuing danger to persons or property or an ongoing threat of disruption to the educational process. In such cases, the notice and conference shall follow as soon as practicable.
3. An attempted phone call to the student's parent(s)/guardian(s).
4. A written notice of the suspension to the parent(s)/guardian(s) and the student, which shall:
    a. Provide notice to the parent(s)/guardian(s) of their child's right to a review of the suspension;
    b. Include information about an opportunity to make up work missed during the suspension for equivalent academic credit;
    c. Detail the specific act of gross disobedience or misconduct resulting in the decision to suspend;
    d. Provide rationale or an explanation of how the chosen number of suspension days will address the threat or disruption posed by the student or his or her act of gross disobedience or misconduct; and
    e. Depending upon the length of the out-of-school suspension, include the following applicable information:
        i. For a suspension of 3 school days or less, an explanation that the student's continuing presence in school would either pose:
            a) A threat to school safety, or

b) A disruption to other students' learning opportunities.

ii. For a suspension of 4 or more school days, an explanation:

a) That other appropriate and available behavioral and disciplinary interventions have been exhausted,

b) As to whether school officials attempted other interventions or determined that no other interventions were available for the student, and

c) That the student's continuing presence in school would either:

i) Pose a threat to the safety of other students, staff, or members of the school community, or

ii) Substantially disrupt, impede, or interfere with the operation of the school.

iii. For a suspension of ~~5~~4 PRESSPlus1 or more school days, the information listed in section 4.e.ii., above, along with documentation by the Superintendent or designee determining what, if any, appropriate and available support services will be provided to the student during the length of his or her suspension.

5. A summary of the notice, including the reason for the suspension and the suspension length, must be given to the Board by the Superintendent or designee.
6. Upon request of the parent(s)/guardian(s), a review of the suspension shall be conducted by the Board or a hearing officer appointed by the Board. At the review, the student's parent(s)/guardian(s) may appear and discuss the suspension with the Board or its hearing officer and may be represented by counsel. Whenever there is evidence that mental illness may be the cause for the suspension, the Superintendent or designee shall invite a representative from a local mental health agency to consult with the Board. After presentation of the evidence or receipt of the hearing officer's report, the Board shall take such action as it finds appropriate. If the suspension is upheld, the Board's written suspension decision shall specifically detail items (a) and (e) in number 4, above.

LEGAL REF.:

Goss v. Lopez, 419 U.S. 565 (1975).

105 ILCS 5/10-20.14, 5/10-22.6.

23 Ill.Admin.Code §1.280.

CROSS REF.: 5:100 (Staff Development Program), 7:130 (Student Rights and Responsibilities), 7:190 (Student Behavior), 7:220 (Bus Conduct)

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896. In consultation with stakeholders, the Ill. State Board of Education (ISBE) must draft and publish guidance for the re-engagement of students who are suspended out-of-school, expelled, or returning

from an alternative school setting by 7-1-25. **Issue 117, October 2024**

Document Status: Draft Update

COMMUNITY RELATIONS

8:10 Connection with the Community

Public Relations

The Board President is the official spokesperson for the Board of Education. The Superintendent is the District's chief spokesperson. The Board, in collaboration with the Superintendent[PRESSPlus1] or designee, shall plan and implement a District public relations program that will:

1. Develop community understanding of school operation.
2. Gather community attitudes and desires for the District.
3. ~~Secure~~Ensure[PRESSPlus2] adequate financial support for a sound educational program.
4. Help the community feel a more direct responsibility for the quality of education provided by their school.
5. Earn the community's goodwill, respect, and trust~~confidence~~.
6. Promote a genuine spirit of cooperation between the school and the community.
7. Keep the news media and community accurately informed.
8. ~~Coordinate with the District Safety Coordinator to provide accurate and timely information to the appropriate individuals during an emergency.~~

The public relations program should include:

1. Regular news releases concerning District programs, policies, activities, and special event management for distribution by, for example, posting on the District website, using District social media ~~platforms~~accounts,[PRESSPlus3] ~~e.g., Facebook, Twitter, etc.,~~ and/or sending to the news media.
2. News conferences, ~~and~~ interviews, and official Board or District statements, as requested or needed. The Board President and Superintendent will coordinate their respective media relations efforts. As official spokesperson for the Board,[PRESSPlus4] the Board President will communicate on behalf of the Board to the news media and community. Statements made by Board members when not authorized by the Board will be considered personal comments of the Board member, and Board members are encouraged to identify such statements as their personal opinions. Official Board or District statements (other than those made directly to the media) will be made through the District website and/or its social media accounts, at official District events, or through other official communication methods, such as District email or mailings. Individuals may speak for the District only with prior approval from the Superintendent.[PRESSPlus5]
3. Publications having a high quality of editorial content and effective format. All publications shall identify the District, school, department, or classroom and shall include the name of the Superintendent, the Building Principal, and/or the author and the publication date.
4. Other efforts that highlight the District's programs and activities.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers)

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. The board and superintendent should have a conversation regarding which objectives the board, superintendent, or both the board and superintendent together will implement. **Issue 117, October 2024**

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

PRESSPlus 3. Updated in response to the U.S. Supreme Court case Lindke v. Freed, 601 U.S. 187 (2024), which held that a government official's speech on social media is attributable to the government if the official: (1) has actual authority to speak on behalf of the government on a particular matter; and (2) purports to exercise that authority when speaking on social media. If an official's speech on social media is attributable to the government, then the official's social media posts will be subject to scrutiny under the First Amendment. Social media accounts of government officials that are clearly labeled as personal (e.g., "This is the personal page of [insert name]") or with a disclaimer (e.g., "the views expressed are strictly my own") are presumed to contain only personal posts, though that presumption can be challenged depending on the particular facts. The Court did not distinguish between elected or appointed government officials and employees, suggesting that the same test would apply to government employees.

Because those who post on a district's social media accounts typically have authority to speak on the district's behalf, such accounts are likely either *limited public forums* (also referred to as *nonpublic forums*) or *public forums*. See, e.g., People for the Ethical Treatment of Animals v. Tabak, 2024 WL 3573661 (D.C. Cir. 2024)(finding the National Institutes of Health's (NIH) social media accounts were limited public forums because use of the accounts was limited to discussion of certain subjects; however, the NIH violated the First Amendment when it filtered out comments based on the plaintiff's viewpoints). Consider that school districts are different than federal government agencies and must ensure other duties to students, e.g., safety and security, which may require excluding certain comments from the district's social media accounts. **Issue 117, October 2024**

PRESSPlus 4. In alignment with the IASB *Foundational Principles of Effective Governance*, the school board president is the board's spokesperson (see sample policy 2:110, *Qualifications, Term, and Duties of Board Officers*) and the superintendent is the district's spokesperson. **Issue 117, October 2024**

PRESSPlus 5. This item aligns with sample policy 2:110, *Qualifications, Term, and Duties of Board Officers*, and the board member oath of office in 105 ILCS 5/10-16.5, which requires board members to swear or affirm that they "shall recognize that a board member has no legal authority as an individual and that decisions can only be made by a majority vote at a public board meeting." Making official statements through the district's website and official social media accounts, rather than through personal or "mixed use" accounts is a best practice and a strategy to mitigate First Amendment liability for board members and employees who communicate through social media platforms. Additionally, it is a best practice for board members or employees with social media accounts to

clearly label their personal accounts as personal and limit district-related communications to official district accounts. **Issue 117, October 2024**

Grant Community High School
District 124

Cardiac Emergency Response Plan and Protocol

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Cardiac Emergency Response Plan

(Last Reviewed: July 18, 2024)

Purpose

1) This document provides direction and detailed guidance for responding to a sudden cardiac arrest (SCA) through a Cardiac Emergency Response Plan (CERP). This plan outlines Cardiac Emergency Response Teams (CERTs), AED maintenance and locations, and related staff training/certification. This document does not replace any district policies or local, state, or national regulations.
2) In the United States, it is estimated that annually 356,000 adults experience out-of-hospital cardiac arrest as well as 23,000 pediatric cardiac arrests (Mozaffarian, D, 2015; Okubo, M et al, 2020). Although approximately 90% of those people will not survive the event, the likelihood of survival increases with prompt intervention. According to the American Heart Association (AHA), early intervention that includes CPR and restoration of normal heart rhythm with the use of an AED increases the chance of survival.

Cardiac Emergency Response Team (CERT)

1) The School Nurse shall serve as the Cardiac Emergency Response Team Coordinator who oversees CPR-AED program activities, training, education, and evaluation.
2) All individuals on CERT should have current CPR/AED training from a nationally recognized organization.
3) The School Nurse, or designee, shall inform one person to call 9-1-1 and direct EMS to the location of the sudden cardiac arrest (SCA).

Cardiac Emergency Response Team (CERT) Details:

1) The Cardiac Emergency Response Team shall be comprised of the following:
    a) School Principal
    b) Assistant Principal for Student Services
    c) Assistant Principal for Student Operations
    d) School Nurse
    e) School Athletic Director
    f) School Athletic Trainer
    g) Director of Safety and Security
2) CERT members should be able to step away from their tasks to assist when CERP is activated or have coverage for their classrooms, if applicable.
3) A list of these individuals and their CPR certifications should be maintained on-site in a readily accessible area.
4) CERT shall consider how to provide medical coverage after hours and at athletic events.

Automated External Defibrillators (AEDs) – Placement, Installation and Maintenance

1) Minimum recommended number of AEDs for Grant Community High School include inside the building and outside the building:
    a) *Inside the building* – The number of AEDs shall be sufficient to enable a person to retrieve an AED and deliver it to any location within the building, ideally within 3 minutes of being notified of a possible cardiac emergency. AED should be clearly marked in a backpack or hard case.
    b) *Outside the building* (e.g., on school grounds, venues, or athletic fields) – The number of AEDs, either stationary or in the possession of an on-site athletic trainer, coach, or other qualified person, shall be sufficient to enable the delivery of an AED to any location outside of the building including any venue, athletic field, or school grounds, ideally within 3 minutes of being notified of a possible cardiac emergency. AED should be clearly marked in a backpack or hard case.
2) Regularly check and maintain each AED in accordance with the AED's operating manual and maintain a log of the maintenance activity including summer months when school is not in session.
3) CERT coordinator should be responsible for verifying equipment readiness and for maintaining maintenance activity.
4) Additional Resuscitation Equipment: A resuscitation kit shall be connected to the AED carry case. The kit shall contain latex-free gloves, razor, scissors, towel, antiseptic wipes, a CPR barrier mask, and consider an extra set of AED pads.
5) AEDs should not be locked in an office or stored in a location that is not easily and quickly accessible at all times.
6) AEDs shall be accessible for responding to a cardiac emergency, during day and night sports activities, after-school, or work activities, in accordance with this CERP.
7) Each AED should have one set of AED pads connected to the device and one spare set.
8) Signage: All AEDs should have clear AED signage to be easily identified. These should be visible from the normal path of travel. A projecting (three-dimensional) universal AED sign shall be installed above cabinet or bracket/wall rack clearly marking the location of AED(s).
9) Locations of the AEDs are to be listed in the "Protocol for Cardiac Emergency Response Team" and Building Location Information, AED locations, and School Maps (see appendix).
10) AED(s) shall be placed so that the AED's readiness indicator faces outward.
11) AED(s) shall be placed at an unobstructed height of approximately forty-eight (48) inches (or lower) from the floor to provide optimum accessibility in compliance with the American Disabilities Act (ADA). ADA Accessibility Guidelines specify that objects such as automated external defibrillator wall cabinets shall not protrude more than 4 inches from the wall into walks, corridors, passageways, or aisles.
12) Event documentation shall be kept for use of AED and first responder kits.
13) CERT Coordinator shall register their AED(s) with the manufacturer and supplier to receive notifications of potential recalls or alerts.

14) When possible, an AED shall be readily available on the sidelines of sporting events and practices.

Communication of CERP

1) The Cardiac Emergency Response Plan (CERP) should be posted broadly in places such as (but not limited to):
    a) In the District office, School office, Nurse's office, classrooms, cafeterias, restrooms, and other public gathering areas.
    b) Adjacent to each AED.
    c) In the gym and in all other indoor locations where athletic activities take place.
    d) At other strategic locations on school campus, including outdoor physical education and athletic venues and facilities.
    e) Attached to all portable AEDs.
2) The Cardiac Emergency Response Plan should be distributed to:
    a) All staff and administrators at the start of each school year, with updates distributed as made. The CERP should be made available annually and when updates are made.
    b) All staff should be educated on the Cardiac Emergency Response Plan in their school yearly.
    c) New staff members should receive CERP in their orientation materials.

Other Plan Considerations:

a) A copy of the Cardiac Emergency Response Protocol shall be provided to any organization using the school. The organization using the facility should then adapt the CERP to the needs of their group/organization.
b) A modified Cardiac Emergency Response Protocol shall be developed which takes into consideration the nature and extent of the use and shall meet the spirit and intent of this Protocol to ensure that preparations are made to enable a quick and effective response to a cardiac emergency on-site after standard business hours or off-site field trips.
c) A facility user or renter should have their own plan, especially those using the facility after school hours.

Training in Cardiopulmonary Resuscitation (CPR) and AED Use

1) Staff training
    a) A sufficient number of staff (in addition to members of CERT) should be trained in cardiopulmonary resuscitation (CPR) and in the use of an AED. (American Heart Association recommends that at a minimum, at least 10% of staff, 50% of coaches, and 50% of physical education staff in schools should have current CPR/AED certification.) Training shall be renewed at least every two years. Absolute minimum number is 3 to ensure CPR is

initiated, AED is retrieved, and 911 is notified.

b) CERT members are responsible for coordinating staff training and the medical contact for AEDs, if available.
c) Training may be traditional classroom, on-line or blended instruction but should include cognitive learning, hands-on practice, and testing.
d) All staff, regardless of if they are a CERT member, should receive annual training on sudden cardiac arrest, understand how to recognize a cardiac arrest, how to initiate the response team, and where the AEDs in the building are located.

2) Cardiac Emergency Response Drills:
    a) Cardiac Emergency Response Drills are an essential component of this Plan. The school should perform at least 2 successful Cardiac Emergency Response Drills each year with the participation of staff, safety officials and other targeted responders. A successful Cardiac Emergency Response Drill is defined as full and successful completion of the Drill in 5 minutes or less. One drill may include a tabletop exercise with all the staff and CERT members present.
    b) Include as many other people as possible (staff, faculty, coaches, students, parents, etc.) who can receive additional CPR/AED education and awareness of the plan.
    c) Utilize a checklist outlining response steps to ensure all CERP actions are being completed.
    d) Consider debriefing after drills to learn if there are ways to improve the CERP.

<u>Local Emergency Medical Services (EMS) Integration with the School Plan</u>

1) A copy of this Plan shall be provided to local emergency response and dispatch agencies, which include local police and fire departments and local Emergency Medical Services (EMS).
2) The development and implementation of the Cardiac Emergency Response Plan shall be coordinated with the local EMS Agency, school safety officials, on-site first responders, administrators, athletic trainers, school nurses, and other members of the school and/or community medical team.
3) Work with local emergency response agencies to 1) coordinate this Plan with the local emergency response system and 2) to inform local emergency response system of the number and location of on-site AEDs.
4) Local police and fire departments and local EMS will be invited to the Cardiac Emergency Response drills, when possible.

Annual Review and Evaluation of the Plan

1) Conduct an annual internal review of the Cardiac Emergency Response Plan (CERP) for schools. The annual review should focus on ways to improve the response process, to include:
    a) A post-event review following an event. This includes review of existing documentation for any identified cardiac emergency that occurred at the location or at any sanctioned function. There should be a designated person responsible for establishing the documentation process.
2) Post-event documentation and action shall include the following:
    a) A contact list of individuals to be notified in case of a cardiac emergency.
    b) Determine the procedures for the release of information regarding the cardiac emergency.
    c) Date, time, and location of the cardiac emergency and the steps taken to respond to the cardiac emergency.
    d) The identification of the person(s) who responded to the emergency.
    e) The outcome of the cardiac emergency. This shall include but not be limited to a summary of the presumed medical condition of the person who experienced the cardiac emergency to the extent that the information is publicly available. Personal identifiers should not be collected unless the information is publicly available.
    f) An evaluation of whether the CERP was sufficient to enable an appropriate response to the specific cardiac emergency. The review shall include recommendations for improvements to the Plan and in its implementation if the plan was not optimally suited for the specific incident. The post-event review may include discussions with medical personnel (ideally through the school's medical counsel) to help in the debriefing process and to address any concerns regarding on-site medical management and coordination.
    g) An evaluation of the debriefing process for responders and post-event support. This shall include the identification of aftercare services including aftercare services and crisis counselors.
    h) A review of the documentation for all Cardiac Emergency Response Drills performed during the year. Consider pre-established Drill report forms to be completed by all responders.
    i) A determination, at least annually, as to whether additions, changes or modifications to the Plan are needed. Reasons for a change in the Plan may result from a change in established guidelines, an internal review following an actual cardiac emergency, or from changes in facilities, equipment, processes, technology, administration, or personnel.

Activation of Cardiac Emergency Response Team During an Identified Cardiac Emergency

1. Activate the Cardiac Emergency Response Team immediately when a cardiac emergency is suspected.
2. The Protocol for responding to a cardiac emergency should be posted and readily accessible to anyone.

3. All members of CERT shall be alerted uniformly via radio, text, or phone.

References

Mozaffarian, D., Benjamin, E. J., Go, A. S., Arnett, D. K., Blaha, M. J., Cushman, M., ... & Turner, M.
B. (2015). Heart disease and stroke statistics—2015 update: a report from the American Heart Association. *circulation*, *131*(4), e29-e322.

Okubo, M., Chan, H. K., Callaway, C. W., Mann, N. C., & Wang, H. E. (2020). Characteristics of paediatric out-of-hospital cardiac arrest in the United States. *Resuscitation*, *153*, 227-233.

Grant Community High School District 124
Protocol for Cardiac Emergency Response Team

Sudden cardiac arrest events can vary greatly. All staff and Cardiac Emergency Response Team (CERT) members must be prepared to perform the duties outlined below. Immediate action is crucial in order to successfully respond to a cardiac emergency. Consideration should be given to obtaining on-site ambulance coverage for high-risk athletic events. One should also identify the closest appropriate medical facility that is equipped in advanced cardiac care.

Follow these steps in responding to a suspected cardiac emergency:

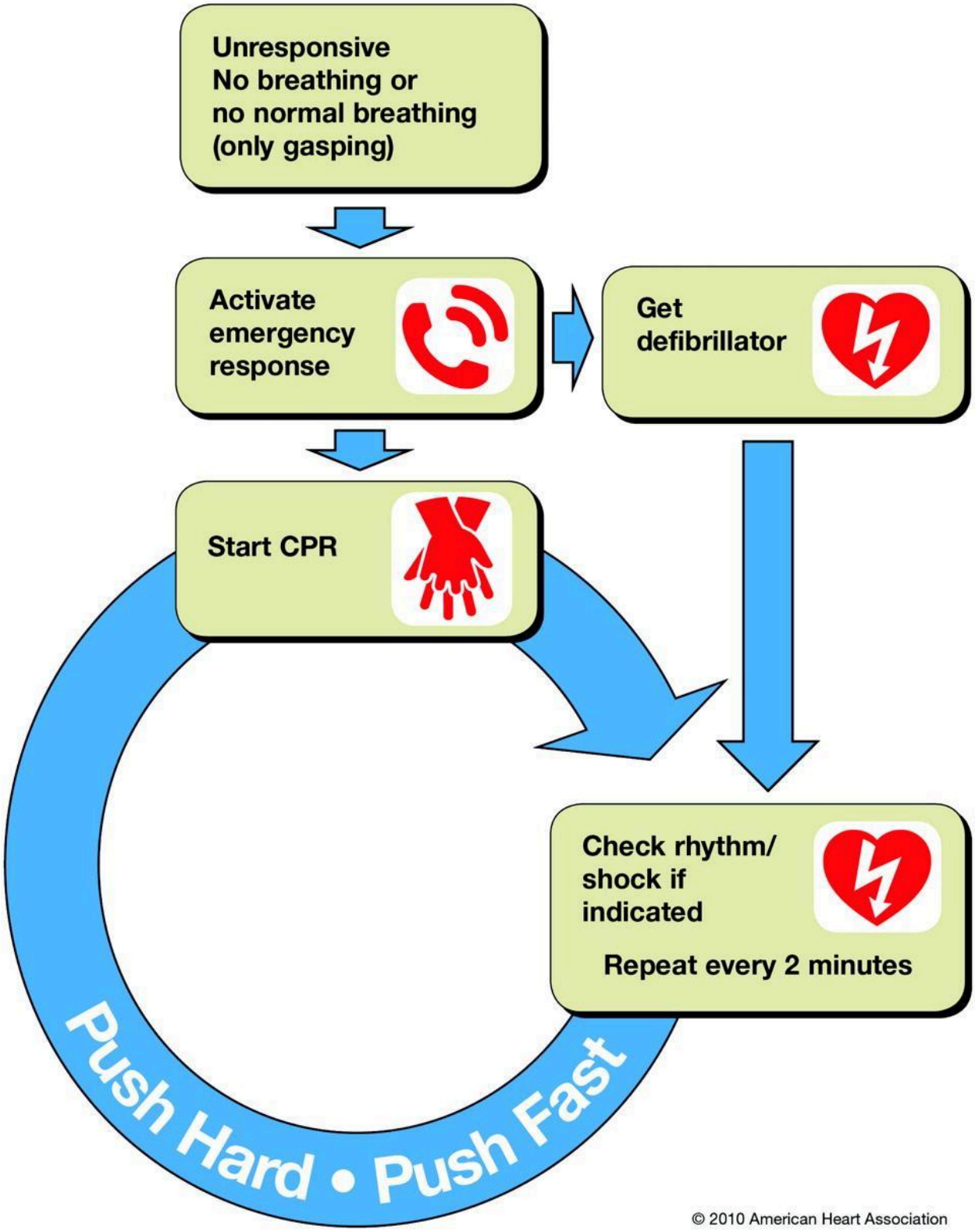
1) Recognize the following signs of sudden cardiac arrest and act quickly in the event of one or more of the following:
    a. The person is not moving, unresponsive, or unconscious.
    b. The person is not breathing normally (has irregular breaths, gasping or gurgling, or is not breathing at all).
    c. The person appears to be having a seizure or is experiencing convulsion-like activity. Cardiac arrest victims commonly appear to be having convulsions. If it's a true seizure, the AED will not deliver a shock.
    d. If the person received a blunt blow to the chest, this can cause cardiac arrest, a condition called commotio cordis. The person may have the signs of cardiac arrest described above and is treated the same.

2) Facilitate immediate access to professional medical help:
    a. Call 9-1-1 as soon as you suspect a sudden cardiac arrest. Provide the school address, cross streets, and patient's condition. Remain on the phone with 9-1-1. (Bring your mobile phone to the patient's side and put on speaker, if possible.) Give the exact location and provide the recommended route for ambulances to enter and exit and escort to the victim.
    b. Immediately contact the members of the Cardiac Emergency Response Team (CERT) using the school's communication system (intercom, phone, two-way radios, overhead page).
    c. Give the exact location of the emergency. ("Mr. /Ms. _Classroom, Room # _____, gym, football field, cafeteria, etc."). Be sure to let EMS know which door to enter. Assign someone to go to that door to wait for and flag down EMS responders and escort them to the exact location of the patient.
    d. If you are a CERT member, proceed immediately to the scene of the cardiac emergency.
    e. The closest team member should retrieve the automated external

defibrillator (AED) in route to the scene and leave the AED cabinet door open as a signal that the AED was retrieved.

3) Start CPR
    a. Begin continuous chest compressions and have someone retrieve the AED if not at the scene. Referred to simplified adult BLS graphic below.
        i. Press hard and fast in the center of the chest, at 100-120 compressions per minute. (Faster than once per second, but slower than twice per second.) Use 2 hands: The heel of one hand and the other hand on top (or one hand for children under 8 years old), pushing to a depth at least 2 inches (or 1/3rd the depth of the chest for children under 8 years old). Follow the 9-1-1 telecommunicator's instructions, if provided.
        ii. If you are able and comfortable giving rescue breaths, please use a barrier and provide 2 rescue breaths after 30 compressions.

Simplified Adult BLS



4) Use the nearest AED:
    a. When the AED is brought to the patient's side, press the power-on button, and attach the pads to the patient as shown in the diagram on the pads. Then follow the AED's audio and visual instructions. If the person needs to be shocked to restore a normal heart rhythm, the AED will deliver one or more shocks. Be familiar with your school's AED and if you will need to press the shock button or if it will deliver automatically.
        i. *Note:* The AED will only deliver shocks if needed; if no shock is needed, no shock will be delivered.
    b. Minimize interruptions of compressions when placing AED pads to patient's bare
    chest.
    c. Continue CPR until the patient is responsive or a professional responder arrives and takes over. Make sure to rotate persons doing compression to avoid fatigue.

5) Transition care to EMS.
    a. Once EMS arrives, there should be a clear transition of care from the CERT to EMS.
    b. Team focus should now be on assisting EMS safely out of the building/parking lot.
    c. Provide EMS a copy of the patient's emergency information sheet.

6) Action to be taken by Office / Administrative Staff:
    a. Confirm the exact location and the condition of the patient.
    b. Activate the Cardiac Emergency Response Team and give the exact location.
    c. Confirm that the Cardiac Emergency Response Team has responded.
    d. Confirm that 9-1-1 was called. If not, call 9-1-1 immediately.
    e. Assign a staff member to direct EMS to the scene.
    f. Perform "Crowd Control" – directing others away from the scene.
    g. Notify other staff: school nurse, athletic trainer, athletic director, safety director, safety manager, and or sports facilities manager, etc.
    h. Consider medical coverage to continue to be provided at the athletic event if continued after the event.
    i. Consider having the students stay in place (ie. delaying class changes or hallway traffic, dismissal, recess, or other changes) to facilitate CPR and EMS functions.
    j. Designate people to cover the duties of the CPR responders.
    k. Copy the patient's emergency information for EMS.
    l. Notify the patient's emergency contact (parent/guardian, spouse, etc.).
    m. Notify faculty and students, staff, employees, and sports attendees when to return to the normal schedule.
    n. Contact school district administration and human resources.

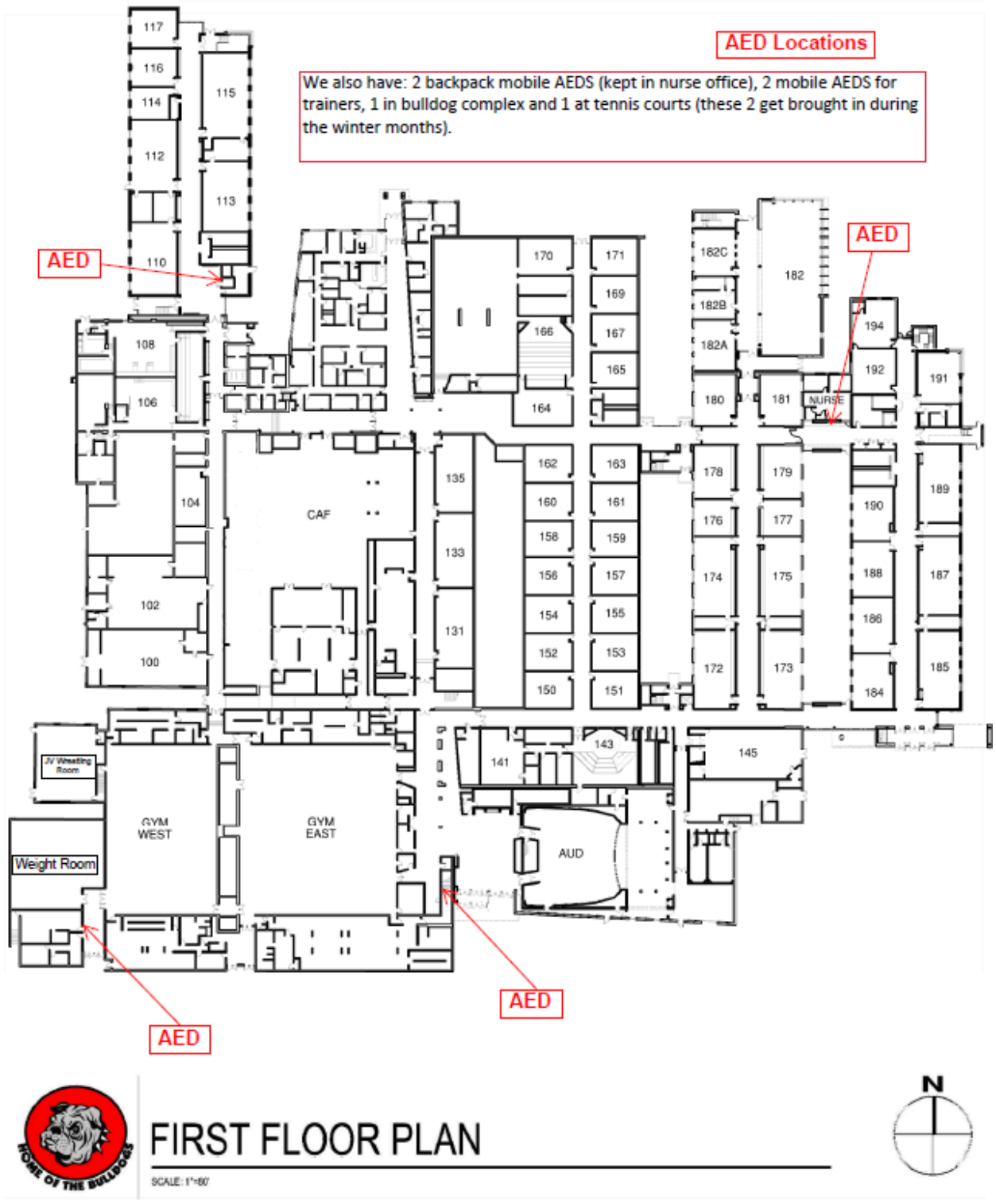
7) Debrief
    a. Discuss the outcome of the cardiac emergency. This shall include but not

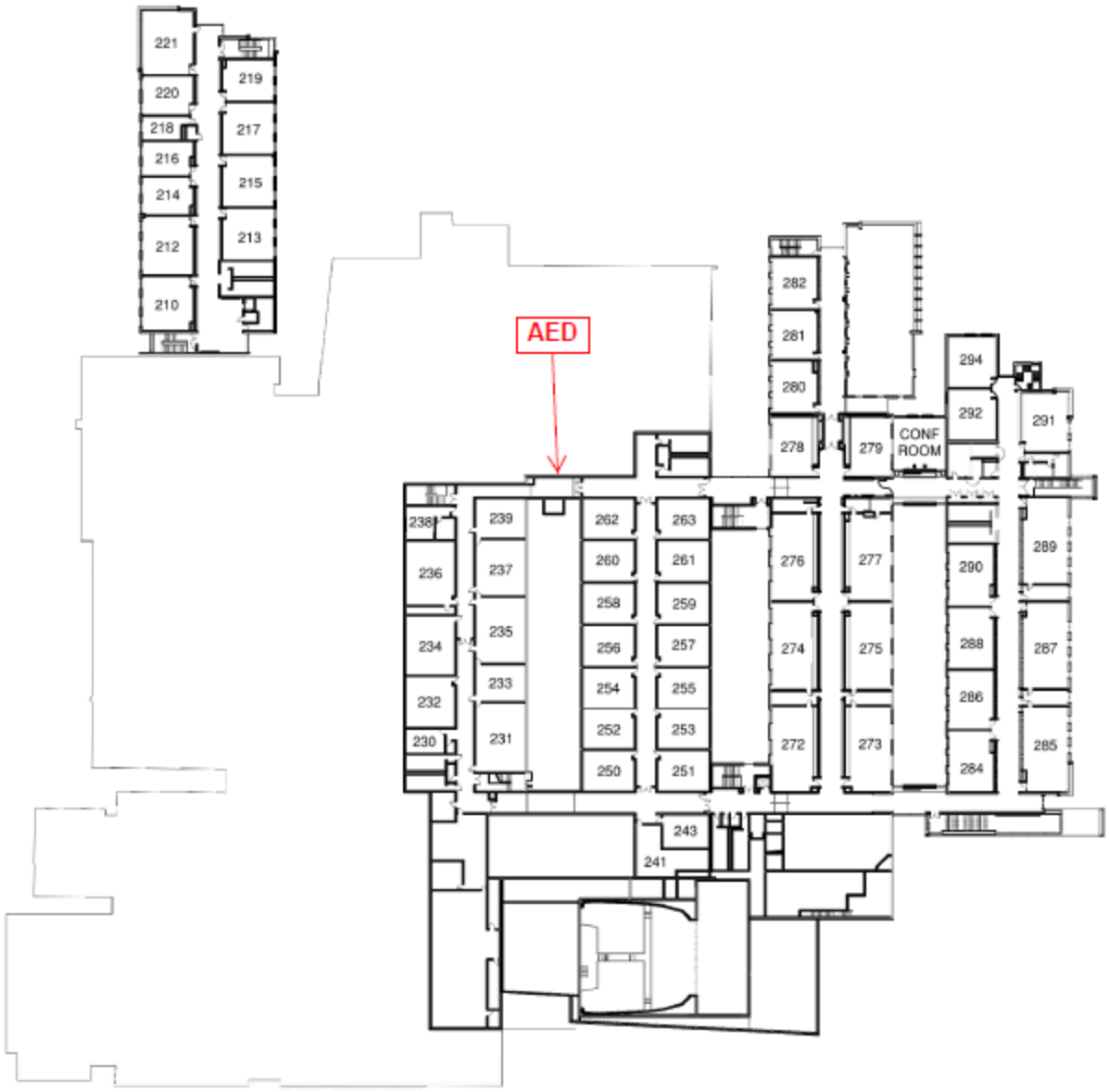
be limited to a summary of the presumed medical condition of the person who experienced the cardiac emergency to the extent that the information is publicly available. Personal identifiers should not be collected unless the information is publicly available.

b. An evaluation of whether the CERP was sufficient to enable an appropriate response to the specific cardiac emergency. The review shall include recommendations for improvements to the Plan and in its implementation if the plan was not optimally suited for the specific incident. The post-event review may include discussions with medical personnel (ideally through the school's medical counsel) to help in the debriefing process and to address any concerns regarding on-site medical management and coordination.
c. An evaluation of the debriefing process for responders and post-event support. This shall include the identification of aftercare services including aftercare services and crisis counselors.

Grant Community High School District 124

Appendix

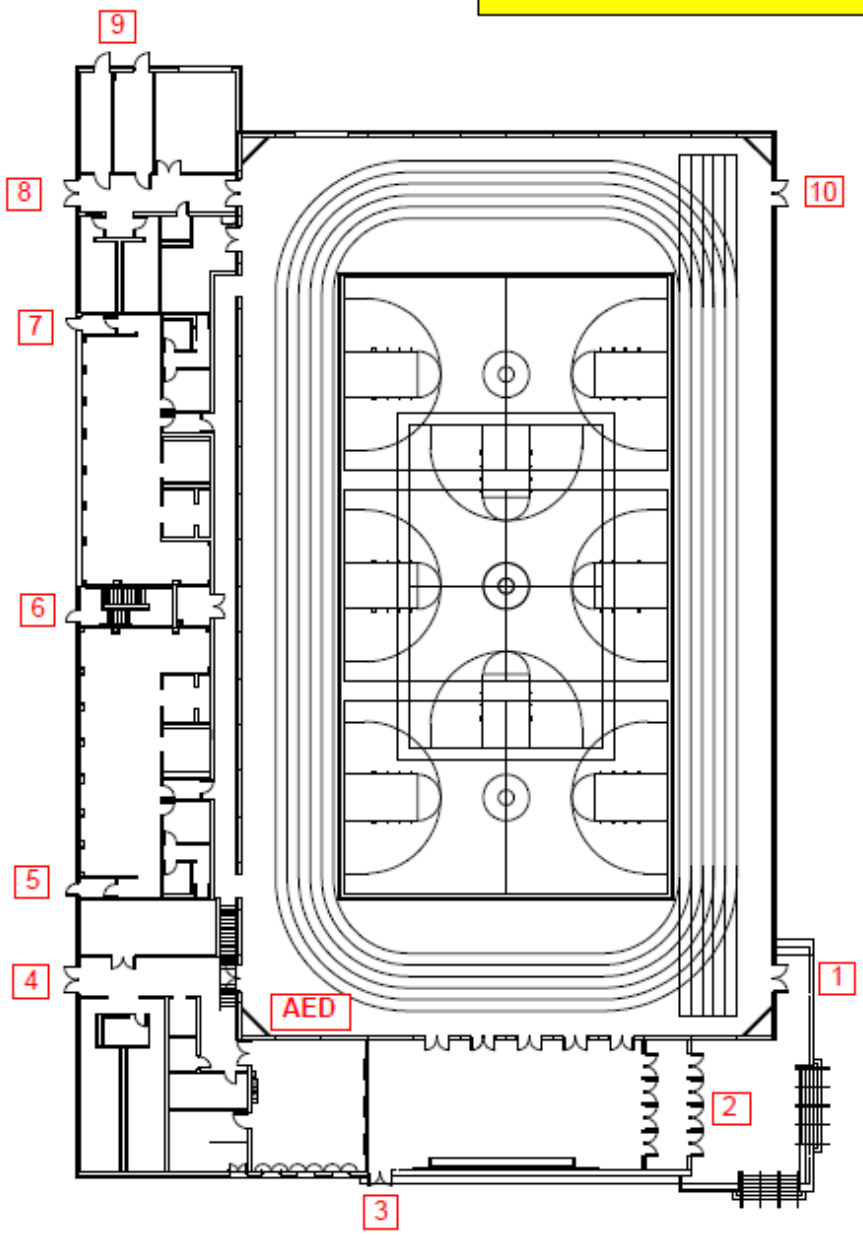

AED Locations
We also have: 2 backpack mobile AEDS (kept in nurse office), 2 mobile AEDS for trainers, 1 in bulldog complex and 1 at tennis courts (these 2 get brought in during the winter months).
AED
AED
AED
AED
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150
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182C
182
182B
182A
180
181
NURSE
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192
191
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189
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187
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185
184
JV Wrestling Room
Weight Room
GYM WEST
GYM EAST
141
143
145
AUD
HOME OF THE BULLDOGS
FIRST FLOOR PLAN
SCALE: 1"=60'
N



SECOND FLOOR PLAN

SCALE: 1"=60'

Field House - 1st Floor
AED Location-1st floor only



FIRST FLOOR PLAN

SCALE: 1"=10'

N

French 2026 Proposal

GCHS France Trip 2026

Coordinated/Led by Becky Wilds

Dates: **Travel Dates:** March 20 - March 28, 2026
Info Meeting: Late January TBA

Cost: $4716
$-200 early registration discount
$80 weekend surcharge
$120 pre-paid tipping
$495 Ultimate Plus Protection Plan (required trip insurance)
TOTAL: $5211

The trip will increase in price as we approach the departure date.
Auto-Pay: Students can save $100 by enrolling in Auto-Pay.

Included in Cost:

- → Round Trip Flights
- → Daily Breakfast and Dinner
- → Centrally Located 3- or 4-Star Hotels
- → 24-Hour Tour Manager
- → Paris Tour with Guide and Personal Headsets
- → Local Transportation
- → Louvre with Guide and Reservation
- → Eiffel Tower- Top Floor
- → Seine Boat Ride
- → Paris-Bordeaux TGV
- → Truffle Hunt and Tasting
- → Lascaux IV
- → Pont du Gard Third Floor with Guide
- → "Be Cézanne" Painting Lesson
- → Jardin Exotique
- → Fragonard Perfume Factory Tour

Not included: Passport expenses, lunch, spending/souvenir money, optional protection plans

Lodging: Arranged by ACIS a few weeks before the trip. Hotels are always centrally located and 3+ stars.

French 2026 Proposal

Purpose: **To gain a deeper understanding of the history of the French language and fully immerse students in the language to further practice and develop their language skills. This trip is an amazing opportunity to change students' global perspective, to help them to become more globally-aware citizens, and to appreciate the world they live in. It sets the foundation for studying abroad in college as well as building the desire for life-long learning through travel.**

Trip Overview: Students will have the opportunity to tour some highlights of France, a country deeply discussed and studied in the GCHS French curriculum. Students will tour over 9 days visiting unique and historical cities that are rich in French history, but also participate in the daily life of the French people. Students will use their language skills to communicate with our tour guide, chaperones, and locals in each city. Our tour guide always provides commentary, knowledge and insight into France's history, and what it means to live in France today. He/She is also with us 24/7, and even stays with us in every hotel.

Itinerary:

Mar 20, 2026: **Overnight flight from the USA to Paris.**

Mar 21, 2026: **Paris- We will arrive in Paris, meet our ACIS Tour Manager and begin touring the "City of Light".**

March 22, 2026: **Paris- We will begin by sightseeing throughout the city (Champs-Elysées, Notre Dame, Les Invalides), and continue sightseeing throughout the day with our guide. We will then visit the Louvre, and have insightful commentary from a local guide who will highlight the *Mona Lisa, Winged Victory, Venus de Milo* and more as we wander through the galleries. From its beginnings as a royal fortress to its current status as the world's most visited art museum, the Louvre has long been at the center of Parisian culture and home to a collection of 35,000 works of art from around the world. We will end the night enjoying an evening boat cruise on the Seine.**

Mar 23, 2026: **We will travel on the high-speed TGV to the southern city of Bordeaux, a center for arts and culture, where our tour manager will take us on a walking tour of this historic port city. We then head to the Dordogne, a picturesque region of France named after the river that runs through it.**

Mar 24, 2026: **This morning we will experience Lascaux IV, a beautiful, interactive and immersive museum that will unlock our understanding and appreciation of this region's world-famous prehistoric cave art. We then visit a truffle farm where we will take part in a truffle hunt with dogs trained to sniff out these highly prized delicacies. After this unique experience, we'll enjoy a tasting of truffles and truffle-infused products.**

French 2026 Proposal

Mar 25, 2026: **We will drive through southern France en route to Provence, stopping to visit the walled city of Carcassonne, a fortified medieval town whose ramparts and towers are so well-preserved that they have been featured in movies.**

Mar 26, 2026: **We will visit the Pont du Gard, a Roman aqueduct preserved in almost perfect condition. This impressive 161-foot tall bridge aqueduct is still standing nearly 2,000 years after its construction. Our tour offers an exclusive guided visit to the third floor for a closer look at the structure's architecture and exceptional views. We will then continue through the Provençal countryside to picturesque Aix-en-Provence, hometown of Paul Cézanne, where we will participate in a "Be Cézanne" painting lesson.**

Mar 27, 2026: **We will stroll the city's splendid squares, the winding alleyways of Vieux Nice and the Promenade des Anglais on a morning sightseeing tour. Later we'll drive along seaside cliffs to the village of Eze where we'll visit the Fragonard Perfume Factory and enjoy sweeping vistas from the fragrant Jardin Exotique. Then, we'll continue on to Monaco, the glamorous home of the rich and famous. The scenic drive back to Nice will cap off a full day and an exceptional week.**

Mar 28, 2026: **Departure from Nice to the USA.**

Spain Trip 2026

Dates:	Travel Dates:	March 20, 2026 - March 29, 2026 (10 Days)
	Informational Meeting:	January 2025
	Tripsite:	https://acis.com/tripsite-tour-price/?key=MjAyNnw5MDM2Mw
Cost:	Base Trip Cost:	$4,573
	Early Registration Discount:	-$200
	Saver Date Discount:	-$100
	Protection Plans:	+$550 for the highest plan (Ultimate-Plus Protection Plan)
	Total Cost:	**$5,038**

Bundle Discount: Students can save and additional $100 by enrolling in auto-pay and selecting the protection policy.

Trip can increase in price as we approach travel date. Trip price will be locked in starting in January through our first registration deadline (likely March 1st, currently guaranteed through 2/1/25). Planning to host a meeting in early/mid January 2025.

Included in Cost:

- ➔ Round Trip Flights
- ➔ Centrally Located Hotels
- ➔ Daily Breakfast and Dinner
- ➔ 24 Hour Tour Manager
- ➔ Toledo Tour with Guide
- ➔ Toledo Gothic Cathedral, Synagogue, Church of Santo Tomé
- ➔ Flamenco Lesson, Dinner and Show in Granada Granada
- ➔ Tour with Guide Alhambra and Generalife Gardens with Personal Headsets
- ➔ Ronda Tour with Guide
- ➔ Ronda Bullring Tour with Guide
- ➔ Seville Tour with Guide and Personal Headsets
- ➔ Seville Cathedral and Giralda Tower
- ➔ Spanish Fan Painting Workshop
- ➔ Córdoba Tour with Guide Córdoba
- ➔ Mezquita with Audio Guides
- ➔ Paella Dinner
- ➔ Madrid Tour with Guide Prado Tour with Personal Headsets

Not included: Passport expenses, spending money, optional protection plans

Lodging: Arranged by ACIS a few weeks before the trip. Hotels are always centrally located and 3-4 stars.

Purpose: To gain a deeper understanding of the history of the Spanish language and fully immerse students in the language to solidify and develop their language skills. This trip changes a student's global perspective and helps to form them as more globally aware citizens.

Trip Overview:

Students will have the opportunity to tour the highlights of Spain, a country deeply discussed and studied in the GCHS Spanish curriculum. Students will tour over 10 days, seven unique and historical cities that are rich in Spanish history but also demonstrate daily life of Spaniards. Students will use their language skills on a regular basis to communicate with our tour guide, chaperones and locals in each city. Our tour guide always provides constant commentary, knowledge and insights into Spain's history and what it means to be a Spaniard today.

Itinerary

Mar 20, 2026: Overnight Flight Depart from the USA.

Mar 21, 2026: Toledo

Arrive in Madrid, meet your ACIS Tour Manager and drive the short distance to Toledo.

Mar 22, 2026: Granada

Get to know the old Visigothic capital of Toledo. With an expert local guide giving commentary, explore the Medieval Synagogue, visit El Greco's great painting in the Church of Santo Tomé and have a complete tour of the treasures of the Gothic Cathedral. This afternoon depart for beautiful Granada, situated at the foot of the Sierra Nevada and home to Europe's greatest Moorish legacy. Depart for Granada in the afternoon.

Mar 23, 2026: Granada

Your local guide provides expert commentary during this morning's sightseeing tour of the Alhambra, one of the greatest accomplishments of Moorish art and architecture, and the fragrant Generalife Gardens. Tonight you'll learn one of Spain's most enduring traditions, flamenco dancing, at a unique venue where Andalusian culture comes alive—Granada's Plaza de Toros. An expert teaches you the moves during your **flamenco lesson**
before you enjoy a special dinner, and then get swept up by the passion and skill of your professional instructors during a flamenco show. After, take a winding evening stroll with your tour manager through the old Medieval Moorish streets of the Albaicín neighborhood, and cap off your day with stunning views from Mirador de San Nicolás. (B,D)

Mar 24, 2026: Ronda

After a free morning, depart in the afternoon for Ronda. (B,D)

Mar 25, 2026: Seville

This morning's guided sightseeing tour of Ronda includes time to visit inside the 18th century bullring and then view the cathedral as well as the Puente Nuevo bridge spanning the dramatic gorge over the Guadalevín River. Then head north to Seville, capital of Andalucía. Your route may take you past several more beautiful *pueblos blancos*—white villages—situated on rocky crags with charming streets and whitewashed houses. (B,D)

Mar 26, 2026: Seville

Located in the heart of Andalucía, Seville is the region's capital. During today's sightseeing tour a local expert will show you the city's immense Gothic Cathedral, burial place of Christopher Columbus, and the grand Giralda Tower with its panoramic views. In the afternoon stroll the old section of the city, past the Torre de Oro or into the Parque María Luisa. (B,D)

Mar 27, 2026: Madrid

This morning drive to Córdoba, where sightseeing with a local expert using audio guides includes the unique striped arches of the Moorish Mezquita and the myriad narrow lanes lined with whitewashed buildings. Next journey to Madrid, Spain's modern capital for a traditional Spanish paella dinner—a spicy tango of rice, seafood and vegetables considered by many as Spain’s national dish. (B,D)

Mar 28, 2026: Madrid

Madrid's rich heritage comes alive on your guided sightseeing tour of classic Spanish boulevards, grand plazas, and the diverse architecture of modern-day Madrid. Highlights include the Plaza de España with its statue of Don Quixote, the majestic Alcalá Gate, and the famous bullring Las Ventas. Then visit the magnificent Prado (skipping the lines with a timed reservation), one of the world's premier art museums. Here, an expert provides illuminating commentary on the artwork of Velázquez, Goya, Raphael, Rubens, and Bosch. Even the 18th-century Neo-Classical building that houses the collection is stunning. After some churros and chocolate, spend your final evening in Spain wandering to see the artists and street perfomers in the Plaza Mayor. (B,D)

Mar 29, 2026: Departure Depart for the USA.

Grant Community High School
Home of the Bulldogs
285 East Grand Ave.
Fox Lake, IL 60020

Nate Miller
Assistant Principal of Student Operations
Office Phone: 847-973-3407
Email: nmiller@grantbulldogs.org

Kevin Geist
Assistant Director of Activities & Athletics
Office Phone: 847-973-3199
Email: Kgeist@grantbulldogs.org

Dear Esteemed Members of the Board of Education,

Each year, our Math Team must participate in a Regional competition to qualify for Sectionals and State competitions. The regional competition radius is quite wide for the Math Team and we have been assigned to DeKalb, Illinois at Northern Illinois University for the last several years. The Math Team contest check-in process begins at 8:00 am, requiring us to leave by 6:00 am on Saturday to arrive at the contest on-time. With the size of the team heading to the Regional competition (about 25 students), we would need two activity buses to transport all of our participants. Activity buses would be preferred as it is roughly a 12-hour day for a bus driver and departure times after the contest can vary depending on the timing of the awards ceremony/student recognition presentation at the end of the day. Being that the event takes place in February, winter weather conditions could also significantly lengthen the travel times, putting the Math Team at risk of being late to check-in on Saturday morning.

Since the Regional Contest can qualify students and teams for state-level competition, we wish to put our best foot forward. If this trip is approved, student competitors will be on-time, well-rested and eat a quality breakfast prior to the competition. As such, the Math Team is requesting to travel after school on Friday afternoon to DeKalb, Illinois, and spend the evening in the area of our competition venue. Students would depart Grant Community High School at 3:30pm on Friday, February 21, 2025 and return to campus at 6:00pm on Saturday, February 22, 2025. The team is requesting approval for a one-night stay in the Northern Illinois University area.

Competition entry fees are generously covered by the district from a Student Activities competition account. We will make tentative reservations at a Hotel nearby at approximately $118.00 per room. This was done to ensure room availability and the best possible rates. If the trip is not approved, we will cancel those reservations. Students participating in the Regional contest will be contributing funds to the Math Team activity fund toward the cost of the rooms. We intend to use the Math Team activity fund to pay for all hotel fees. The Math Team will provide funding for a Friday evening dinner. The hotel provides breakfast on Saturday morning. The students will bring funds for lunch on Saturday afternoon. The only additional costs that will be incurred on the District side will be fuel reimbursements for our activity bus drivers.

In addition to approving the overnight trip, the Math Team would also like to request an additional chaperone to drive an activity bus and to assist with supervising the team. Typically, one adult sponsor from each participating district is required to contribute in the tabulation room or proctoring an exam. The additional help ensures that our students are always under direct adult supervision throughout the day on Saturday. Sponsor Eric Weinmann will be accompanied by another designee to ensure that two chaperones are present throughout the entire trip.

Thank you again for your time and consideration. You have been so supportive of our student groups and we would love the opportunity to bring home a sectional or state trophy to Grant Community High School.

Sincerely,

Kevin E Geist
Kevin E. Geist
Assistant Director of Activities and Athletics

Grant Community High School
Home of the Bulldogs
285 East Grand Ave.
Fox Lake, IL 60020

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Assistant Director of Activities & Athletics
Office Phone: 847-973-3199
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November 18th, 2024

Dear Esteemed Members of the Board of Education:

Pursuant to our yearly competition schedule, we will register for the two-day Varsity Speech Invitational held at Downers Grove South High School on **Friday, January 24, 2025, and Saturday, January 25, 2025**. This tournament is an exclusive showcase of elite schools competing in the IHSA State Series. The first day of the event begins at 3:30 PM on Friday and ends that night at around 9:30 PM. With travel times approximated to be 90 minutes, students would not arrive back at GCHS until sometime after 11:00 PM. Departure time for the second day of the event on Saturday morning would be at 5:00 AM due to the fact that competition and registration start at 7:00 AM.

Coach Trisha Crambes and I have discussed the logistics of the trip, and we both feel that an overnight stay is warranted to ensure that our competitors arrive on time and are well-rested. We want to put our best foot forward competitively. Trisha plans to leave Grant Community High School after 5th period on Friday, January 24, 2025, with at most 28 Varsity competitors in two activity buses. The Speech Team will pay for all accommodations from their activity fund. We are asking the district to pay for the competition entry fees and any potential fuel costs, while the students will be asked to provide their own money to pay for meals on Friday and Saturday. Trisha will be accompanied by the Assistant Coach, Marissa Myers, for the travel duration and the competition.

You have been supportive of our student groups and we'd love to give the Seniors their best opportunity to bring home a Sectional or State trophy this year after the fantastic outcome last season. Thank you for your time and your consideration.

Sincerely,

Kevin E Geist

Kevin E. Geist
Assistant Director of Activities and Athletics

SPEECH OVERNIGHT TRIP - PROJECTED COSTS

STUDENT COSTS				TEACHER COSTS			
Description	**Quant.**	**Ind. Costs**	**Total Cost**	**Description**	**Quant.**	**Costs**	**Total Cost**
Registration				**Overnight Accomodations**			
Registration Fees	28	$ 10.00	**$ 280.00**	Hotel Rooms (2 Single Rooms)	2	$ 110.00	**$ 220.00**
Overnight Accomodations				**Speech Judges**			
Hotel Rooms **(Activity Fund)**	7	$ 118.00	**$ 826.00**	Four Judges Needed (4 Rounds Each)	16	$ 20.40	**$ 326.40**
Student Food Expenses- 28 students				**Fuel Reimbursement**			
Breakfast at Hotel				2 Activity Buses	2	$ 50.00	**$ 100.00**
Students Pay for Own Meals							
				Teacher Food Expenses (2)			
				Breakfast at Hotel			
				Staff Pay for Own Meals			
				PROJECTED DISTRICT COSTS			**$ 926.40**

Grant Community High School
Home of the Bulldogs
285 East Grand Ave.
Fox Lake, IL 60020

Nate Miller
Assistant Principal of Student Operations
Office Phone: 847-973-3407
Email: nmiller@grantbulldogs.org

Kevin Geist
Assistant Director of Activities & Athletics
Office Phone: 847-973-3199
Email: Kgeist@grantbulldogs.org

Dr. Sefcik and members of the Board of Education

Date: November 18, 2024

Re: Speech Team Overnight Trip Request for February 2025

Dear esteemed members of the Board of Education,

Pursuant to our yearly competition schedule, we will be competing in the IHSA tournaments. The Sectionals tournament has been assigned to Freeport High School. The event begins at 7:00 a.m. on Saturday, February 15th. With travel times approximated to be around 120 minutes, the team would prefer to leave on Friday after school and stay overnight.

Coach Trisha Crambes and I have discussed the logistics of the trip, and we both feel that an overnight stay is warranted to ensure that our competitors arrive on time and are well-rested. We want to put our best foot forward competitively. Trisha plans to leave Grant Community High School after school on Friday, February 14th with up to 28 competitors in two activity buses. The Speech Team will be paying for the cost of all accommodations from their activity fund. The district will pay for competition entry fees. Students will be asked to provide their own money to pay for their meals on Friday and Saturday. Trisha will be accompanied by the assistant coach Marissa Myers.

You have been supportive of our student groups and we would love the opportunity to bring home a sectional or state trophy this year to Grant Community High School. Thank you for your time and your consideration.

Sincerely,

Kevin E Geist

Kevin Geist
Student Activities Director

SPEECH OVERNIGHT TRIP - PROJECTED COSTS

STUDENT COSTS				TEACHER COSTS			
Description	**Quant.**	**Ind. Costs**	**Total Cost**	**Description**	**Quant.**	**Costs**	**Total Cost**
Registration				**Overnight Accomodations**			
Registration Fees	28	$ 10.00	**$ 280.00**	Hotel Rooms (2 Single Rooms)	2	$ 110.00	**$ 220.00**
Overnight Accomodations				**Speech Judges**			
Hotel Rooms **(Activity Fund)**	7	$ 110.00	**$ 770.00**	Four Judges Needed (4 Rounds Each)	16	$ 20.40	**$ 326.40**
Student Food Expenses- 28 students				**Fuel Reimbursement**			
Breakfast at Hotel				2 Activity Buses	2	$ 50.00	**$ 100.00**
Students Pay for Own Meals							
				Teacher Food Expenses (2)			
				Breakfast at Hotel			
				Staff Pay for Own Meals			
				PROJECTED DISTRICT COSTS		**$ 926.40**	

Out of State or Overnight Athletics Trip Request	
Name of Event	Baseball Spring Trip
Coach in Charge	Bryan Talbot
Sport	Baseballl
Destination (City and State)	Millington, TN
Destination (Location of Event)	USA Baseball Stadium
Dates of Event	Mar 23-27
Description of the Event	(Attached)
Number of student-athletes attending	25
Total cost of the trip	(Attached)
How will You Fund the Event	
Value to the Athletes	(Attached)
Names of Chaperones	Bryan Talbot, Mike Schneider, Joe Gorden, Jake Wodrich
Date and Time Leaving for the Event	(Attached)
Date and Time Returning from the Event	(Attached)
Approval from Athletic Director	
Approval from Principal	12/10/24

Grant Baseball 2025

Spring Trip Proposal - Memphis, TN

Purpose: The trip provides a unique opportunity for the team to build a foundation for their season. The trip allows for the program to enhance the experience of the varsity players by providing multiple opportunities to practice & play together, time to spend improving relationships, and create an exciting and rewarding trip for the team.

The trip provides multiple opportunities for the varsity team to play baseball, whether that is practice or games, that we might not otherwise have at home during spring break. In Memphis, the team will be able to play a total of six games over their trip. This is possible due to the warm weather and facilities available to the team.

Finally, the trip provides a bonding opportunity for teammates as they prepare for a difficult spring schedule. The time spent away from the baseball team in team meetings, study table, & travel is just as valuable as the baseball time. The coaches structure non-baseball time in a way to help promote good relationships on the team.

The varsity team has traveled to Marion, IL 9 of the last 10 seasons and the program has received only positive feedback from parents and players about their experience. We are looking to add onto that experience by extending the trip a few more hours south into Tennessee.

Overview: The trip would consist of 6 baseball games played at USA Stadium Complex in Millington, TN and at a local high school. We are playing four varsity games and two reserve or "JV" games, allowing for all players to get multiple opportunities to play on the trip. There will be 4 baseball coaches chaperoning the estimated 25 players that travel with the team.

Dates: Sunday March 23rd through Thursday March 27th

- Leave from GCHS on Sunday March 23rd @8:00 AM
- Arrive back to GCHS on Thursday March 28th @ approximately 6:30 pm

---

Costs: The costs will be covered by the Baseball program, specifically the Activity Fund.

- **Transportation** - GCHS Mini Buses (2)
  - Fox Lake to Arlington, TN = 9 Hours and 15 Minutes (585 miles)
  - Hotel Distance to USA Stadium (20 Miles)
  - Gas Total = $900.00
- **Hotel Rooms**
  - SpringHill Suites - Arlington, TN
  - Approximately 30 players/coaches – 4 per room = 8 Rooms for 4 Nights
  - 8 Rooms @ 164/Night Lodging Total = $6284.00
- **Food**
  - Breakfast provided by Hotel
  - 4 Lunches & 4 Dinners provided by the team. 8 total meals. $12/Meal
  - 12$ Per Meal x 30 Players/Coaches = $360.00 Meal Total = $2,880

Total Projected Cost = $10,064.00

To Whom It May Concern,

Over the past 5 years, I have been incredibly grateful to call Grant Community High School my home. I have truly enjoyed every minute of every day working in such an incredible school around such amazing staff.

A short time ago, my husband was offered a position that provides our family the chance to move back to Central Illinois, where I was born and raised. This is an incredible opportunity that we could not pass up, as it brings us closer to family.

As a result of this change, I will be resigning from my position as Special Education Teacher & Case Manager, Girls Flag Football Coach, and Medical Education for Determined Students Club Sponsor at the completion of the 2024-2025 academic year.

The students, staff, and administration at Grant Community High School will always hold a special place in my heart. Thank you for your time and investment over the past five years. I am forever grateful.

Respectfully,

Cassi Reid

Dr. Nathaniel Miller
Assistant Principal
Grant Community High School
285 E. Grand Ave.
Fox Lake, IL 60020

December 5, 2024

Dear Dr. Miller,

Please accept this letter as notification of my retirement from Grant Community High School, effective June 2, 2025.

It’s been a joy to work in the library and a privilege to work alongside such amazing colleagues. I very much appreciate all the experiences and memories I’ve enjoyed over the years.

Thank you for your support and I look forward to what the future holds.

Sincerely,
Sharon Becker

FAMILY AND MEDICAL LEAVE REQUEST FORM

Name: **Jammie Meyer**

Title: **Paraprofessional**

Seniority Date: **October 16, 2023**

Date of Request: **November 15, 2024**

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: **November 19, 2024** Ending: **December 20, 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: Jammie Meyer

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 November 19, 2024** and is scheduled to **end on December 20, 2024.** The stated purpose for your leave is **employee's serious illness** 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

FAMILY AND MEDICAL LEAVE REQUEST FORM

Name: **Maxwell Boton**

Title: **Social Studies Teacher**

Seniority Date: **August 13, 2012**

Date of Request: **November 12, 2024**

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: **March 31, 2025** Ending: **May 22, 2025**

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.

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Jeremy N. Schmidt *Principal*

Beth A. Reich *Business Manager*

FAMILY AND MEDICAL LEAVE REQUEST APPROVAL FORM

TO: Maxwell Boton

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 March 31, 2025** and is scheduled to **end on May 22, 2025.** The stated purpose for your leave is **Birth of 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

FAMILY AND MEDICAL LEAVE REQUEST FORM

Name: **Amanda LeBrun**

Title: **French/Social Studies Teacher**

Seniority Date: **April 11, 2012**

Date of Request: **November 11, 2024**

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: Georgette Nadeau
  - Relationship to employee: Parent
- ☐ Employee's serious illness

LEAVE DATES Beginning: **January 6, 2025** Ending: **After use of 60 days**

TYPE OF LEAVE (check one):

- ☐ Continuous
- ☑ Intermittent basis
  Schedule requested: Upon completion of 60 days
- ☐ 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: Amanda LeBrun

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 January 6, 2025** and is scheduled to **end after use of 60 days.** The stated purpose for your leave is **Serious illness of family member** and it will be taken on the following basis:

☐ Continuous basis

☑ Intermittent basis
Schedule of leave: Upon completion of 60 days

☐ 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

ILLINOIS STATE BOARD OF EDUCATION

Original: x
Amended:

School Business and Support Services Division
(217) 785-8779

CERTIFICATE OF TAX LEVY

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

District Name	District Number	County
Grant Community High School	124	Lake

Amount of Levy

Educational	$ 19,070,000	**Fire Prevention & Safety** *	$ 0
Operations & Maintenance	$ 4,875,000	**Tort Immunity**	$ 0
Transportation	$ 1,800,000	**Special Education**	$ 0
Working Cash	$ 339,000	**Leasing**	$ 0
Municipal Retirement	$ 375,000		$ 0
Social Security	$ 475,000	**SEDOL IMRF Extension**	$ 21,217
		Total Levy	$ 26,955,217

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

See explanation on reverse side.

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

We hereby certify that we require:

the sum of 19,070,000 dollars to be levied as a special tax for educational purposes; and
the sum of 4,875,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 1,800,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 339,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 375,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 475,000 dollars to be levied as a special tax for social security purposes; and
the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
the sum of 0 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 0 dollars to be levied as a special tax for special education purposes; and
the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
the sum of 0 dollars to be levied as a special tax for _____; and
the sum of 21,217 dollars to be levied as a special tax for SEDOL IMRF Extension
on the taxable property of our school district for the year 2024

Signed this 19th day of December 2024 .

_____
(President)

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

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

Number of bond issues of said school district that have not been paid in full 0 .

(Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. 124 , Lake County, Illinois, on the equalized assesed value of all taxable property of said school district for the year 2024 was filed in the office of the County Clerk of this County on _____ , 2024 .

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon. The total levy, as provided in the original resolution(s), for said purposes for the year 2024 , is $ _____ .

_____
(Signature of County Clerk)

_____ _____
(Date) *(County)*

Grant Community High School District 124

Christine A. Sefcik, Ed. D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

TRUTH IN TAXATION
CERTIFICATE OF COMPLIANCE

I, the undersigned, hereby certify that I am the presiding officer of Grant Community High School District 124, and as such presiding officer I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of Section 15-60 through 15-85 of the "Truth in Taxation Act".

Notice and hearing requirements of Section 15-60 through 15-85 of the Truth in Taxation Act are applicable.

This certificate applies to the 2024 levy.

Date: December 19, 2024

Presiding Officer: _____

Grant High School
285 E. Grand Ave.
Fox Lake, IL 60020
(847) 587-2561
(847) 587-2991 FAX

www.GrantBulldogs.org

District 124 Office
25700 Old Grand Ave.
Ingleside, IL 60041
(847) 587-2561
(847) 587-7098 FAX

Grant Community High School District 124

Christine A. Sefcik, Ed. D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

December 19, 2024

RESOLUTION TO SPREAD A TAX LEVY

RESOLVED THAT (1) this Board spread a tax levy as follows: The sum of $19,070,000 to be levied as a special tax for educational purposes; the sum of $4,875,000 to be levied as a special tax for operations and maintenance purposes; the sum of $1,800,000 to be levied as a special tax for transportation purposes; the sum of $375,000 to be levied as special tax for municipal retirement purposes; the sum of $475,000 to be levied as special tax for Social Security purposes; the sum of $0 to be levied as a special tax for bond and interest purposes; the sum of $0 to be levied as a special tax for tort immunity purposes on the assessed value of the taxable property of District #124 for the year 2024. (2) the President and the Secretary of this Board certify said tax levy in the form and manner prescribed by statute.

_____
President

ATTEST: _____
Secretary

Grant High School
285 E. Grand Ave.
Fox Lake, IL 60020
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(847) 587-7098 FAX

Grant Community High School District 124

Christine A. Sefcik, Ed. D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

December 19, 2024

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, Shelly Booth, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Grant Community High School District Number 124, Lake County, Illinois, and as such I am the keeper of the records and files of the Board of Education of said District.

I do further certify that the foregoing constitutes a full, true and complete copy of the Resolution entitled "RESOLUTION TO SPREAD A TAX LEVY FOR THE YEAR 2024", and that said Resolution was duly passed and adopted at a lawfully convened and held meeting of the Board of Education of said School District Number 124 held on December 19, 2024.

IN WITNESS WHEREOF, I hereunto affix my signature at Fox Lake, Illinois this 19th day of December, 2024.

Secretary
Board of Education
Grant Community High School
District No. 124
Lake County, Illinois

Grant Community High School District 124

Christine A. Sefcik, Ed. D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

December 19, 2024

STATE OF ILLINOIS)
)
COUNTY OF LAKE)

I, Shelly Booth, do hereby certify that I am duly qualified and acting Secretary of the Board of Education of Grant Community High School District Number 124, Lake County, Illinois and as such I am the keeper of the records and files of the Board of Education of said District.

I do certify that the foregoing constitutes a full, true and complete copy of the "LEVY ORDINANCE" and that said Ordinance was duly passed and adopted at a lawfully convened and held meeting of the Board of Education of said School District Number 124 on December 19, 2024.

IN WITNESS WHEREOF, I hereunto affix my signature at Fox Lake, Illinois this 19th day of December, 2024.

_____
Secretary
Board of Education
Grant Community High School
District No. 124
Lake County, Illinois

Grant High School
285 E. Grand Ave.
Fox Lake, IL 60020
(847) 587-2561
(847) 587-2991 FAX

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Grant Community High School District 124

Christine A. Sefcik, Ed. D. *Superintendent*
Jeremy N. Schmidt *Principal*
Beth A. Reich *Business Manager*

December 19, 2024

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION

I, Shelly Booth, the duly qualified and acting Secretary of the Board of Education, Grant Community High School District Number 124, Lake County, Illinois, and the keeper of the records thereof, DO HEREBY CERTIFY that attached hereto is a true and correct copy of the resolution entitled:

RESOLUTION TO LEVY CERTAIN SPECIAL TAXES
FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES

adopted at a regular meeting of the Board of Education of said School District held on the 19th day of December, 2024.

IN WITNESS WHEREOF, I have hereunto set my hand this 19th day of December, 2024.

Secretary, Board of Education
Grant Community High School
District No. 124
Lake County, Illinois

Grant Community High School District 124

Christine A. Sefcik, Ed. D. *Superintendent*
Jeremy N. Schmidt *Principal*
Beth A. Reich *Business Manager*

RESOLUTION TO LEVY CERTAIN SPECIAL TAXES FOR SPECIAL EDUCATION DISTRICT IMRF PURPOSES

WHEREAS, the Board of Education is authorized by Section 7-151 of the Pension Code to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes; and

WHEREAS, the Board of Education is authorized by Public Act 90-511 to levy, by proper resolution, an annual tax for Illinois Municipal Retirement purposes for its contribution to the Special Education District of Lake County; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF EDUCATION, Grant Community High School District Number 124, Lake County, State of Illinois, as follows:

Section 1. For the ensuing year, the County Clerk of Lake County is hereby authorized and directed to extend the following special taxes on behalf of this School District: the sum of $21,217 to be levied as a special tax for its contributions to Special Education District of Lake County for its employees for Illinois Municipal Retirement purposes.

Section 2. This Resolution shall be in full force and effect upon its adoption.

Adopted this 19th day of December, 2024.

_____
President, Board of Education

ATTEST:

_____
Secretary, Board of Education

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(847) 587-7098 FAX

Grant Community High School District 124

Christine A. Sefcik, Ed. D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

December 19, 2024

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

I, Shelly Booth, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Grant Community High School District Number 124, Lake County, Illinois, and as such I am the keeper of the records and files of the Board of Education of said District.

I do further certify that the foregoing constitutes a full, true and complete copy of the Resolution entitled "RESOLUTION FOR LEVYING FOR WORKING CASH FUND PURPOSES FOR THE YEAR 2024," and that said Resolution was duly passed and adopted at a lawfully convened and held meeting of the Board of Education of said School District No. 124 held on December 19, 2024.

IN WITNESS WHEREOF, I hereunto affix my signature at Fox Lake, Illinois this 19th day of December, 2024.

Secretary
Board of Education
Grant Community High School
District No. 124
Lake County, Illinois

Grant Community High School District 124

Christine A. Sefcik, Ed. D.
Superintendent

Jeremy N. Schmidt
Principal

Beth A. Reich
Business Manager

December 19, 2024

RESOLUTION FOR LEVYING FOR WORKING CASH FUND PURPOSES FOR THE YEAR 2024

IT IS HEREBY RESOLVED BY THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 124, LAKE COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1. That this Board of Education hereby determines that is necessary and for the best interest of this School District that a Working Cash Fund be levied by this Board of Education for the year 2024.

SECTION 2. That there is hereby levied a tax in the sum of $339,000 or whatever but not more than .05 per cent of the full fair cash value as equalized or assessed by the Department of Revenue for the year 2024 upon all the taxable property of this School District No. 124, Lake County, Illinois.

SECTION 3. That the Secretary of the Board of Education is hereby authorized and directed to include said tax hereby levied for the year 2024 in the Certificate of Tax Levy for the year 2024 which certificate the Secretary shall file in the office of the County Clerk of Lake County, Illinois.

SECTION 4. That the Resolution shall be in full force and effect immediately upon its passage.

ADOPTED THIS 19th day of December, 2024.

_____
President

ATTEST: _____
Secretary

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www.GrantBulldogs.org

District 124 Office
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Ingleside, IL 60041
(847) 587-2561
(847) 587-7098 FAX

Evoy, Kamschulte, Jacobs & Co. LLP
Certified Public Accountants

2122 YEOMAN STREET • WAUKEGAN, ILLINOIS 60087
TELEPHONE (847) 662-8300 • FAX (847) 662-8305

JAMES R. HENRY, C.P.A.
KEVIN P. KINNAVY, C.P.A.
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JAMES E. EVOY, C.P.A., 1970-2008

November 27, 2024

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, 2024. 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 or our audit. We have communicated such information in our engagement letter to you dated July 11, 2024. 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, 2023 and June 30, 2024. 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.

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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 27, 2024.

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 IMRF Fund portion of the Special Revenue Fund, and the Bond & Interest Portion of the Debt Service Fund due to an underestimate of the expenditures for the year ended June 30, 2024. 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.

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,

Evoy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

School District: Grant CHSD 124 **Most Recent AFR Fiscal Year:** 2024

RCDT: 34049124016

2.5 Yrs Annual Average Expenditures to Combined Cash Reserve Balance

Data from District's Annual Financial Reports

Direct Disbursements / Expenditures	FY2022	FY2023	FY2024	Total Expenditures	Average Annual Expenditures	Cash Reserve Balances FY2024
Educational Fund (10)	24,711,138	27,432,509	30,197,029	82,340,676	27,446,892.00	19,392,373
Operations & Maintenance Fund (20)	4,442,850	4,942,606	3,677,696	13,063,152	4,354,384.00	(545,263)
Transportation Fund (40)	3,078,148	3,675,980	4,089,840	10,843,968	3,614,656.00	1,386,371
Operational Balance - June 2024	32,232,136	36,051,095	37,964,565	106,247,796	35,415,932.00	20,233,481

Must be < 2.5

Cash Reserve Balance to Expenditures Ratio: **0.571**

Determination: No action needed

Required by 105 ILCS 5/17-1.10 Illinois General Assembly - Illinois Compiled Statutes (ilga.gov)

Sec. 17-1.10. Operational funds expenditure report and reserve reduction plan.

(a) In the 2024-2025 school year and in each subsequent school year, the school board of any school district that does not receive federal impact aid funding shall calculate the combined, annual average expenditures of its operational funds for the previous 3 fiscal years, as reported in the school district's most recently audited annual financial reports. Operational funds shall include the district's educational, transportation, and operations and maintenance funds. The school board shall annually present a written report covering the annual average expenditures of its operational funds for the previous 3 fiscal years at a board meeting.

(b) With respect to a school district to which subsection (a) applies, if the school district's combined cash reserve balance of its operational funds, as most recently reported by the district pursuant to Section 17-1.3 of this Code, exceeds 2.5 times the annual average expenditures of its operational funds for the previous 3 fiscal years, the school board shall adopt and file with the State Board of Education by December 31 a written operational funds reserve reduction plan to reduce, within 3 years, the district's combined cash reserve balance of its operational funds to an amount at or below 2.5 times the annual average expenditures of its operational funds for the previous 3 fiscal years. The State Board shall post any operational funds reserve reduction plans received on the State Board's Internet website.

(Source: P.A. 103-394, eff. 7-28-23.)

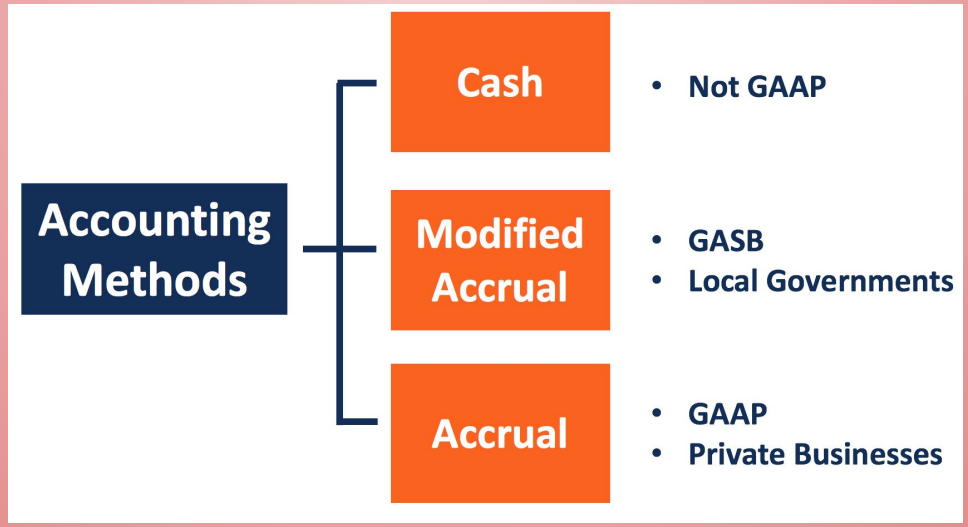
Board of Education

Shift from Cash Basis to Modified Accrual Accounting System

December 19, 2024

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
- Continue for future



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 23/24 but for use next fiscal year will be recorded in 24/25
  - Operations & Maintenance is negative - due to transfer to Capital Projects
- Over-budget in IMRF by $22,906



FY 2023 Ending Balances Compared to FY 2024

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
$20,784,347	($332,587)	$1,057,389	$703,076	$4,148,347	$0	$26,360,572

Fund Balance Year Ending June 30, 2024 - Modified Accrual Accounting						
Educational Fund	Operations and Maintenance Fund	Transportation Fund	IMRF/Social Security Fund	Working Cash Fund	Capital Projects	TOTAL
$19,392,373	($545,263)	$1,386,371	$763,756	$724,595	$2,119,148	$23,840,980

FY 2023 Ending Balances Compared to FY 2024

- Overall less just over $2.5 million - due to transfers for the weight room project
- Actual cash on hand is higher, but property taxes received in January to June are meant for the FY 2025 school year, so are backed out
- Deficit in O&M is tied to the large transfers from O&M to Capital Projects for the weight room project

Questions?



GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124

FOX LAKE, ILLINOIS

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2024

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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 and each major fund of Grant Community High School District No. 124, as of and for the year ending June 30, 2024, 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, 2024, 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, 2024, 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.

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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..

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and schedules of employer pensions and OPEB 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 27, 2024, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 27, 2024
Waukegan, Illinois

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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, 2024, 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 27, 2024.

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.

Evoy, Kamschulte, Jacobs & Co. LLP

EVOY, KAMSCHULTE, JACOBS & CO. LLP

November 27, 2024
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, 2024. 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, 2024.

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.

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 27, 2024
Waukegan, Illinois

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, 2024. Please read it in conjunction with the District's financial statements, which begin on page 14.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at June 30, 2024 by $75,160,423 (net position). Of this amount, $3,458,384 (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 decreased by ($366,293).

- At June 30, 2024, the District's governmental funds reported combined fund balances of $23,840,980, which was a current year decrease of ($2,519,592). Approximately 77.2% of this amount, $18,392,635, may be used to finance day-to-day operations (unassigned fund balance), which was approximately 45.6% 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 accrual 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.

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 Districts 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 ($1,391,974) to $19,392,373, and the Operations & Maintenance Fund's fund balance decreased by ($212,676) to ($545,263). The fund balance in the Transportation Fund increased $328,982 to a balance of $1,386,371, while the IMRF Fund's fund balance increased by $60,680 to $763,756. And finally, the Working Cash Fund's fund balance decreased by ($3,423,752) to $724,595 after transferring $3,742,547 to the Transportation Fund and to the Capital Projects Fund.

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.

THE DISTRICT AS A WHOLE

A condensed statement of net position and statement of activities is presented below.

Net Position	GOVERNMENTAL ACTIVITIES	
	Accrual 2024	Accrual 2023
Current and other assets	$ 50,870,124	$ 50,784,578
Capital Assets	67,886,045	67,698,477
Total Assets	$ 118,756,169	$ 118,483,055
Deferred Outflows of Resources	$ 4,013,670	$ 4,324,433
Current Liabilities	$ 2,082,314	$ 798,493
Long-term debt outstanding	8,452,654	8,992,403
Total Liabilities	$ 10,534,968	$ 9,790,896
Deferred Inflows of Resources	$ 37,074,448	$ 37,489,876
	$ 75,160,423	$ 75,526,716
Net Position:		
Invested in capital assets, net of related debt	$ 66,263,838	$ 65,595,950
Restricted	5,438,201	6,306,863
Unrestricted	3,458,384	3,623,903
Total Net Position	$ 75,160,423	$ 75,526,716

Changes in Net Position

	GOVERNMENTAL ACTIVITIES	
	Accrual 2024	Accrual 2023
Receipts		
Program Receipts		
Charges for services	$ 1,584,555	$ 1,524,010
Operating grants	13,764,476	12,907,574
Capital grants	50,000	50,000
General Receipts		
Property taxes	24,325,840	22,931,726
Other taxes	580,621	963,559
Earnings on investments	1,555,056	1,020,086
Evidence Based Funding	7,143,449	5,939,903
Other	11,573	68,743
Total Receipts	$ 49,015,570	$ 45,405,601
Disbursements		
Program Disbursements		
Instruction	$ 28,376,098	$ 25,348,884
Support services	17,501,898	16,161,317
Community services	226,741	31,753
Interest on long-term debt	59,478	3,727
Depreciation - unallocated	3,217,648	2,986,369
Total Disbursements	$ 49,381,863	$ 44,532,050
Increase (Decrease) in net position	$ (366,293)	$ 873,551
Net Position - Beginning	75,526,716	74,653,165
Net Position - Ending	$ 75,160,423	$ 75,526,716

DISTRICT AS A WHOLE - Continued

The net position of the District's governmental activities' decreased by ($366,293). 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 $165,519 to $3,458.384 this decrease in unrestricted net position arose primarily normal day to day operations.

THE DISTRICT'S FUNDS

At June 30, 2024, the Districts' governmental funds (as presented in the Balance Sheet on page 16) reported a combined fund balance of $23,840,980, which is below last year's total of $26,360,572. The primary reasons for the governmental funds decrease was due to the District's construction projects.

General Fund Budgetary Highlights

The July 1, 2023 to June 30, 2024 budget was approved by the Board of Education on July 20, 2023, and was amended on March 21, 2024 to better allocate expenditures based upon more current information. The budget is a general guide for the financial activity of the District.

The Educational Fund over expended its budget for the fiscal year ended June 30, 2024 due to increases in expenditures in the regular, special education, and student activity programs.

The Illinois Municipal Retirement Fund over expended its budget for the fiscal year ended June 30, 2024 due to increases in costs of special education, and other support services during the year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2024, the District had $67,886,045 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	
	2024	2023
Land and Improvements	$ 7,071,516	$ 7,105,424
Buildings	55,737,611	55,246,751
Furniture and Equipment	5,076,918	5,346,302
Totals	$ 67,886,045	$ 67,698,477

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 2025 budget calls for it to spend $3,095,264 for capital projects, primarily for the finishing of the addition of a weight room to the field house which is being done to accommodate increasing class enrollment. Additionally, new tennis courts will be installed as the current courts are past their useful life. Finally, additional technology upgrades are scheduled to maintain servers, cameras and door access.

See notes 1 and 3 to the financial statements for additional information about changes in capital assets and depreciation.

LONG-TERM DEBT

At June 30, 2024 the District had $9.1 million in long-term liabilities and notes outstanding. (See table below).

	Governmental Activities	
	Accrual	Accrual
Outstanding Debt at Year End	June 30, 2024	June 30, 2023
Equipment Obligations	$ 1,622,207	$ 2,102,527
Pension Liability	3,185,723	3,496,335
Accrued OPEB Liability	4,280,045	3,955,629
Totals	$ 9,087,975	$ 9,554,491

In fiscal year June 30, 2025, the District has no current plans to add additional debt.

See Note 4 to the financial statements for additional information about long-term debt.

ECOMOMIC 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 that we will continue to see a shift in funding coming more from the state. Property values continue to rise however commercial growth remains limited. The District continues to maintain 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 options.

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, 2024

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	$ 37,666,365
Accrued Interest Income	357,184
Accounts Receivable	
Taxes	
2023 Levy, Net of 2% Allowance for Losses	12,567,756
Personal Property Replacement	98,338
Governmental Claims	170,337
Prepaids	10,144
Total Current Assets	$ 50,870,124
Noncurrent Assets	
Capital Assets	
Land	$ 4,190,703
Land Improvements	6,770,918
Buildings	85,673,896
Furniture and Equipment	13,588,682
Leased Equipment & Buses	2,812,179
Less Accumulated Depreciation	(44,097,694)
Less Accumulated Depreciation Leased Equipment & Buses	(1,052,639)
Total Capital Assets, Net	$ 67,886,045
TOTAL ASSETS	$ 118,756,169
DEFERRED OUTFLOWS OF RESOURCES	
Pension & Other Post-Employment Benefit Outflows & Adjustments	$ 4,013,670
LIABILITIES	
Current Liabilities	
Accounts Payable	$ 1,397,578
Accrued Salaries	49,415
Current Portion of Long-Term Liabilities	
Equipment Obligations	635,321
Total Current Liabilities	$ 2,082,314
Long-Term Liabilities	
Equipment Obligations	$ 986,886
Pension Liability	3,185,723
Accrued OPEB Obligations	4,280,045
Total Long-Term Liabilities	$ 8,452,654
TOTAL LIABILITIES	$ 10,534,968
DEFERRED INFLOWS OF RESOURCES	
Property Taxes Levied for Subsequent Years	$ 25,574,134
Pension & Other Post-Employment Benefit Inflows & Adjustments	11,500,314
Total Deferred Inflows of Resources	$ 37,074,448
NET POSITION	
Net Investment in Capital Assets	$ 66,263,838
Restricted	
Transportation	1,386,371
Municipal Retirement	763,756
Interfund Borrowing	724,595
Construction Projects	2,119,148
Student Activities	444,331
Unrestricted	3,458,384
TOTAL NET POSITION	$ 75,160,423

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, 2024

FUNCTION/PROGRAMS	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Change in Net Position: Governmental Activities Total
Governmental Activities					
Instruction					
Regular	$ 18,952,307	$ 934,565	$ 10,293,329	$ -	$ (7,724,413)
Special Education	6,329,731	-	1,084,521	-	(5,245,210)
CTE Programs	964,943	-	32,838	-	(932,105)
Interscholastic	1,798,410	-	-	-	(1,798,410)
Summer School	120,571	-	-	-	(120,571)
Driver's Education	210,136	-	-	-	(210,136)
Supporting Services					
Pupils	2,164,643	-	-	-	(2,164,643)
Instructional Staff	2,370,294	-	1,534	-	(2,368,760)
General Administration	1,689,993	-	-	-	(1,689,993)
School Administration	924,784	-	-	-	(924,784)
Business	9,207,097	649,990	2,352,254	50,000	(6,154,853)
Central	1,145,087	-	-	-	(1,145,087)
Community Services	226,741	-	-	-	(226,741)
Interest and Other Charges	59,478	-	-	-	(59,478)
Depreciation-Unallocated (a)	3,217,648	-	-	-	(3,217,648)
Total Governmental Activities	$ 49,381,863	$ 1,584,555	$ 13,764,476	$ 50,000	$ (33,982,832)

	Governmental Activities Total
GENERAL REVENUES	
Taxes	
Property Taxes, levied for general purposes	$ 21,642,752
Property Taxes, levied for other specific purposes	2,683,088
Personal Property Replacement	580,621
Unrestricted Earnings on Investments	1,555,056
Evidence Based Funding	7,143,449
Other	11,573
TOTAL GENERAL REVENUES	$ 33,616,539
CHANGE IN NET POSITION	(366,293)
NET POSITION - BEGINNING	$ 75,526,716
NET POSITION - ENDING	$ 75,160,423

(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, 2024

	General Fund	Special Revenue Funds				Capital Projects Fund	
	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund	Working Cash Fund	Capital Projects Fund	Total Governmental Funds
ASSETS							
Cash and Investments	$ 28,417,566	$ 1,978,480	$ 2,312,252	$ 1,218,158	$ 833,884	$ 2,906,025	$ 37,666,365
Accrued Interest Income	258,245	22,288	14,930	10,787	50,648	286	357,184
Accounts Receivable							
Taxes							
2023 Levy, Net of 2% Allowance for Losses	8,825,781	2,341,068	796,860	449,504	154,543	-	12,567,756
Personal Property Replacement	98,338	-	-	-	-	-	98,338
Governmental Claims	162,320	-	-	-	-	-	162,320
Prepaids	8,850	1,294	-	-	-	-	10,144
TOTAL ASSETS	$ 37,771,100	$ 4,343,130	$ 3,124,042	$ 1,678,449	$ 1,039,075	$ 2,906,311	$ 50,862,107
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
LIABILITIES							
Liabilities							
Accounts Payable	$ 393,721	$ 118,690	$ 98,004	$ -	$ -	$ 787,163	$ 1,397,578
Accrued Salaries	25,424	5,854	18,137	-	-	-	49,415
Total Liabilities	$ 419,145	$ 124,544	$ 116,141	$ -	$ -	$ 787,163	$ 1,446,993
DEFERRED INFLOWS OF RESOURCES							
Property Taxes Levied for Subsequent Years	$ 17,959,582	$ 4,763,849	$ 1,621,530	$ 914,693	$ 314,480	$ -	$ 25,574,134
FUND BALANCES							
Nonspendable Prepaids	$ 8,850	$ 1,294	$ -	$ -	$ -	$ -	$ 10,144
Restricted							
Transportation Services	-	-	1,386,371	-	-	-	1,386,371
Employee Benefits Payments	-	-	-	763,756	-	-	763,756
Interfund Borrowing	-	-	-	-	724,595	-	724,595
Construction Purposes	-	-	-	-	-	2,119,148	2,119,148
Student Activities	444,331	-	-	-	-	-	444,331
Unassigned	18,939,192	(546,557)	-	-	-	-	18,392,635
TOTAL FUND BALANCES	$ 19,392,373	$ (545,263)	$ 1,386,371	$ 763,756	$ 724,595	$ 2,119,148	$ 23,840,980
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 37,771,100	$ 4,343,130	$ 3,124,042	$ 1,678,449	$ 1,039,075	$ 2,906,311	$ 50,862,107

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, 2024

Total Fund Balances - Governmental Funds			$ 23,840,980
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 $113,036,378, and the accumulated depreciation is $45,150,333.			67,886,045
Grant Receivables received more than 60 day after yearend			8,017
Other Deferred Outflows of Resources reported in the statement of net position not reported on the Balance Sheet			
Teacher Retirement System Payments and adjustments	$	143,388	
OPEB		1,569,380	
Illinois Municipal Retirement Fund Outflows		2,300,902	4,013,670
Other Deferred Inflows of Resources reported in the statement of net position not reported in the Balance Sheet			
Teacher Retirement System Inflows	$	(78,024)	
OPEB		(10,449,618)	
Illinois Municipal Retirement Fund Inflows		(972,672)	(11,500,314)
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	$	(1,622,207)	
Pension Liability		(3,185,723)	
OPEB Liability		(4,280,045)	
	$	(9,087,975)	(9,087,975)
Total Net Position of Governmental Activities			$ 75,160,423

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, 2024

	General Fund	Special Revenue Funds				Debt Service Fund	Capital Projects Fund	
	Educational Fund	Operations & Maintenance Fund	Transportation Fund	Municipal Retirement/ Social Security Fund	Working Cash Fund	Bond & Interest Fund	Capital Projects Fund	Total Government Funds
REVENUES								
Taxes	$ 17,656,646	$ 4,519,574	$ 1,482,846	$ 949,001	$ 298,394	$ -	$ -	$ 24,906,461
Tuition	49,808	-	-	-	-	-	-	49,808
Earnings on Investments	660,687	479,329	291,325	103,028	20,401	-	286	1,555,056
Food Service Fees	649,990	-	-	-	-	-	-	649,990
Pupil Activity Fees	884,757	-	-	-	-	-	-	884,757
Other	8,207	3,366	-	-	-	-	-	11,573
State Aid	17,214,349	50,000	1,902,104	-	-	-	-	19,166,453
Federal Aid	1,808,380	-	-	-	-	-	-	1,808,380
TOTAL REVENUES	$ 38,932,824	$ 5,052,269	$ 3,676,275	$ 1,052,029	$ 318,795	$ -	$ 286	$ 49,032,478
EXPENDITURES								
Current								
Instruction								
Regular	$ 20,291,148	$ -	$ -	$ 163,478	$ -	$ -	$ -	$ 20,454,626
Special Education	3,981,711	-	-	90,208	-	-	-	4,071,919
CTE Programs	953,724	-	-	11,219	-	-	-	964,943
Interscholastic	1,739,086	-	-	59,324	-	-	-	1,798,410
Summer School	119,039	-	-	1,532	-	-	-	120,571
Driver's Education	207,382	-	-	2,754	-	-	-	210,136
Supporting Services								
Pupils	2,106,158	-	-	58,485	-	-	-	2,164,643
Instructional Staff	2,319,897	-	-	50,397	-	-	-	2,370,294
General Administration	1,676,660	-	-	13,333	-	-	-	1,689,993
School Administration	889,187	-	-	35,597	-	-	-	924,784
Business	2,159,117	3,216,647	3,417,771	413,562	-	-	-	9,207,097
Central	1,107,227	-	-	37,860	-	-	-	1,145,087
Community Service	226,191	-	-	550	-	-	-	226,741
Nonprogrammed charges					-			
Payments to Other Districts	2,079,764	124,998	-	53,050	-	-	-	2,257,812
Debt Service								
Principal	-	-	495,171	-	-	84,669	-	579,840
Interest and Other Charges	-	-	56,899	-	-	2,580	-	59,479
Capital Outlay	468,507	336,051	119,999	-	-	-	2,381,138	3,305,695
TOTAL EXPENDITURES	$ 40,324,798	$ 3,677,696	$ 4,089,840	$ 991,349	$ -	$ 87,249	$ 2,381,138	$ 51,552,070
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (1,391,974)	$ 1,374,573	$ (413,565)	$ 60,680	$ 318,795	$ (87,249)	$ (2,380,852)	$ (2,519,592)
OTHER FINANCING SOURCES (USES)								
Transfers In	$ -	$ -	$ 742,547	$ -	$ -	$ 87,249	4,500,000	$ 5,329,796
Transfers Out	-	(1,587,249)	-	-	(3,742,547)	-	-	(5,329,796)
TOTAL OTHER FINANCING SOURCES (USES)	$ -	$ (1,587,249)	$ 742,547	$ -	$ (3,742,547)	$ 87,249	$ 4,500,000	$ -
NET CHANGE IN FUND BALANCE	$ (1,391,974)	$ (212,676)	$ 328,982	$ 60,680	$ (3,423,752)	$ -	$ 2,119,148	$ (2,519,592)
FUND BALANCE - JULY 1, 2023	20,784,347	(332,587)	1,057,389	703,076	4,148,347	-	-	26,360,572
FUND BALANCE - JUNE 30, 2024	$ 19,392,373	$ (545,263)	$ 1,386,371	$ 763,756	$ 724,595	$ -	$ 2,119,148	$ 23,840,980

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, 2024

Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing (Uses) - Governmental Funds	$	(2,519,592)
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 capital outlay ($3,305,695) exceeds depreciation expense ($3,217,648) in the period.		88,047
Grant Receivables received more than 60 days after yearend		(16,907)
Deferred Outflows of Resources due to pension & OPEB assets		(310,763)
Deferred Inflows of Resources due to pension & OPEB liability		1,826,886
Net decrease in net TRS and IMRF pension liabilities		310,612
Increase in Other Post Employment Benefits reported on the statement of activities not an expense for the fund financial statements		(324,416)
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.		579,840
Change in Net Position of Governmental Activities	$	(366,293)

The accompanying Notes are an integral part of the basic financial statements.

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 2024 the District adopted or considered the following Governmental Accounting Standards Board (GASB) Statements:

- GASBS No. 100, Accounting Changes and Error Corrections
- GASBS No. 101, Compensated Absences

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.

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 2022 property tax levy during the current year, and therefore, the entire 2022 property taxes collected are recognized as revenue in the current year. The District's intent is to use the 2023 property tax levy during the 2024-25 fiscal year, and therefore, the entire 2023 tax levy is recorded as deferred inflows of resources. Revenue form grants, entitlement and donations are recognized when all eligibility requirements have been satisfied.

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.

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.

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, 2024, the carrying amount of the District's deposits was $9,532,319. At year end, the District account bank balance was $10,616,686. As of June 30, 2024, $2,345,636 of the combined entity's bank balance of $10,616,686 was exposed to custodial credit risk as follows:

	Bank Balance
Collateralized with secuities held by the pledging financial institution	$ 2,345,636

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.

2. CASH AND INVESTMENTS (continued)

Investments (continued)

The District has investment pool investments with recurring fair value measurements as of June 30, 2024. The investment pool investments, as listed in the following schedule, are valued using significant other observable inputs (Level 2 inputs).

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

	Maturity Date	Historical Cost	Fair Value	% of Total
US Treasury Oblications				
U.S. Treasury Bill	7/18/2024	2,199,368	2,235,434	8%
U.S. Treasury Bill	8/8/2024	499,087	507,183	2%
U.S. Treasury Note	10/31/2024	1,984,270	1,908,158	7%
DTC	11/4/2024	249,444	244,960	1%
DTC	11/4/2024	249,074	244,975	1%
U.S. Treasury Note	11/30/2024	1,690,890	1,736,334	6%
U.S. Treasury Note	12/15/2024	896,335	923,859	3%
U.S. Treasury Note	12/31/2024	696,024	713,238	3%
U.S. Treasury Note	1/15/2025	1,196,001	1,231,275	4%
U.S. Treasury Note	1/31/2025	597,655	613,931	2%
U.S. Treasury Bill	4/17/2025	999,527	1,003,681	4%
		11,257,675	11,363,028	
External Investment Pools:				
Illinois School District Liquid Asset Fund - Ma	N/A	$ 240,478	$ 240,478	1%
Illinois School District Liquid Asset Fund	N/A	8,830,540	8,830,540	31%
ISDLAF+ Term Series	N/A	7,700,000	7,700,000	27%
Total Investment Pools		16,771,018	16,771,018	
Total Investments		$ 28,028,693	$ 28,134,046	100%

The increase in the fair market value of investments of $105,353, (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.

3. CAPITAL ASSETS AND DEPRECIATION

	Balance July 1, 2023	Additions	Transfers/ Deletions	Balance June 30, 2024
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	$ 273,684	$ -	$ 6,770,918
Building and Improvements	83,566,442	2,107,454	-	85,673,896
Equipment	11,951,478	804,559	-	12,756,037
Transportation Equipment	712,646	119,999	-	832,645
Leased Equpment & Buses	2,712,659	99,520	-	2,812,179
Total Capital Assets Being Depreciated	$ 105,440,459	$ 3,405,216	$ -	$ 108,845,675
Less Accumulated Depreciation for:				
Land Improvements	$ (3,582,513)	$ (307,592)	$ -	$ (3,890,105)
Building and Improvements	(28,319,691)	(1,616,594)	-	(29,936,285)
Equipment	(8,906,076)	(752,243)	-	(9,658,319)
Transportation Equipment	(607,316)	(5,669)	-	(612,985)
Leased Equipment & Buses	(517,089)	(535,550)		(1,052,639)
Total Accumulated Depreciation	$ (41,932,685)	$ (3,217,648)	$ -	$ (45,150,333)
Total Capital Assets being Depreciated, net of Accumulated Depreciation	$ 63,507,774	$ 187,568	$ -	$ 63,695,342
Capital Assets, net of Accumulated Depreciation	$ 67,698,477	$ 187,568	$ -	$ 67,886,045

Depreciation was not charged to any specific function.

4. LONG-TERM DEBT

During the year, the District entered into a new bus transportation lease in the amount of $99,520. The lease is payable over a six year period with the first payment due September 15, 2023. The lease has an interest rate of 6.84 percent with six annual payments. The first five years has a payment of $18,189 each year, and the final year has a payment in the amount of $27,500.

Changes in Long-Term Debt

	Balance July 1, 2023	Additions	Retired/ Defeased	Balance June 30, 2024	Amounts Due Within One Year
Office Equipment Leases	$ 178,177	$ -	$ 84,669	$ 93,508	$ 86,248
Bus Transportation Leases	1,924,350	99,520	495,171	1,528,699	549,073
	$ 2,102,527	$ 99,520	$ 579,840	$ 1,622,207	$ 635,321

4. LONG-TERM DEBT (continued)

Changes in Long-Term Debt

	Year Ending June 30,	Interest Rate	Principal	Interest	Total
Office Equipment	2025	1.85%	$ 86,248	$ 1,001	$ 87,249
Leases Dated August 2022	2026	1.85%	7,260	11	7,271
			$ 93,508	$ 1,012	$ 94,520

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	2025	3.43 to 4.02%	$ 536,464	$ 56,868	$ 593,332
Dated August 2022	2026	3.43 to 4.02%	326,007	35,691	361,698
	2027	3.43 to 4.02%	288,197	23,074	311,271
	2028	2.16 to 5.19%	296,444	14,646	311,090
			$ 1,447,112	$ 130,279	$ 1,577,391

This debt will be paid from the Transporation Fund of the District.

	Year Ending June 30,	Interest Rate	Principal	Interest	Total
Bus Transportation Lease	2025	6.84%	$ 12,608	$ 5,581	$ 18,189
Dated September 2023	2026	6.84%	13,471	4,718	18,189
	2027	6.84%	14,392	3,797	18,189
	2028	6.84%	15,377	2,812	18,189
	2029	6.84%	25,739	1,761	27,500
			$ 81,587	$ 18,669	$ 100,256

This debt will be paid from the Transporation Fund of the District.

Debt Limit

The Illinois School Code limits the amount of indebtedness to 6.9 percent of $1,078,955,217, the most recent available assessed valuation of the District. The District's remaining debt margin at June 30, 2024, is $79,725,702, which is 98.1 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.

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. Currently $444,331 of the General Fund is also restricted for Student Activity Funds.

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.

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.

5. FUND BALANCE REPORTING (continued)

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 ($545,263).

Net Position Restrictions

The district-wide statements of net position reports $5,438,201 of restricted net assets, all of which is restricted by enabling legislation for specific purposes.

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/fy2023; 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 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 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 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the system for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the system up to 90 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, 2023 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, 2024, 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 $9,449,532 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, 2024, were $92,955, and are deferred because they were paid after the June 30, 2023 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, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal trust funds. For the years ended June 30, 2024, salaries totaling $138,169 were paid from federal and special trust funds that required employer contributions of $14,646.

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

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, 2024, the district paid $-0- to TRS for employer contributions due on salary increases in excess of 6 percent and $-0- for sick lease day s granted in excess of normal annual allotment.

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

At June 30, 2023, 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	$	1,299,505
State's proportionate share of the net pension liability associated with the District		112,147,911
	$	113,447,416

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. 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, 2023, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2023, the District's proportionate share was 0.00152918 percent, which was an increase (decrease) of (0.000058959) from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized pension expense of $9,449,532 and revenue of $9,449,532 for support provided by the state. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following source.

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

SD 124	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected & actual experience	$ 5,402	$ 5,239
Net difference between projected and actual earnings on pension plan investments	-	37
Changes of assumptions	4,433	1,143
Changes in proportion and differences between employer contributions & proportionate share of contributions	40,598	71,605
	$ 50,433	$ 78,024
Employer contributions subsequent to the measurement date	92,955	-
Total	$ 143,388	$ 78,024

$92,955 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:	
2025	$ (19,920)
2026	(24,829)
2027	8,042
2028	3,157
2029	5,959
	$ (27,591)

Actuarial Assumptions

The total pension liability in the June 30, 2023 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, 2023 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, 2022 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.

6. RETIREMENT FUND COMMITMENTS (continued)

TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS (continued)

Actuarial Assumptions (continued)

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	37.0%	5.35%
Private Equity	15.0%	8.03%
Income	26.0%	4.32%
Real Assets	18.0%	4.60%
Diversifying Strategies	4.0%	3.40%
	100.0%	

Discount Rate

At June 30, 2023, the discount rate used to measure the total pension liability was 7.0 percent, which was the same as the June 30, 2022 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, 2023 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier 1's liability is partially funded by Tier 2 members, as the Tier 2 member contribution is higher than the cost of Tier 2 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	$ 1,599,507	$ 1,299,505	$ 1,050,534

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, 2023 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 ½ of the increase in the Consumer Price Index of the original pension amount.

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

Employees Covered by Benefit Terms

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

	IMRF
Retirees and Beneficiaries Currenty receiving benefits	83
Inactive Plan Members entitled to but not yet receiving benefits	112
Active Plan Members	105
Total	300

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 2023 was 8.13%. The District's actual contribution for calendar year 2023 was $342,996 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, 2024 the District recognized pension expense of $360,096 for payments made to IMRF.

Net Pension Liability

The District's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2023: 1) The Actuarial Cost Method used was Aggregate 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 2.75% 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 2021 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 sale 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.

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, 2023:

	Portfolio		Projected Returns/Risk	
	Target	Return	One Year	Ten Year
Asset Class	Percentage	12/31/23	Arithmetic	Geometric
Equitys	34.5%	23.3%	6.35%	5.00%
International Equity	18.0%	19.6%	8.00%	6.35%
Fixed Income	24.5%	7.6%	4.85%	4.75%
Real Estate	10.5%	-4.2%	7.20%	6.30%
Alternative Investments	11.5%	2.6%		
- Privale Equity		N/A	12.35%	8.7%
- Hedge Funds		N/A	N/A	N/A
- Commodities		N/A	7.20%	6.1%
Cash Equivalents	1.0%	5.2%	3.80%	3.80%
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 3.77%, and the resulting single discount rate is 7.25%.

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, 2022	$ 14,716,531	$ 12,452,835	$ 2,263,696
Changes for the year			
Service Costs	371,647	-	371,647
Interest on the Total Pension Liability	1,056,129	-	1,056,129
Difference between Expected & Actual Exper.	243,207	-	243,207
Assumption Changes	(15,712)	-	(15,712)
Contributions Employee & Employer	-	532,784	(532,784)
Net Investment Income	-	1,362,312	(1,362,312)
Benefit Payments & Refunds	(670,106)	(670,106)	-
Other (Net Transfer)	-	137,653	(137,653)
Net Changes	985,165	1,362,643	(377,478)
Balance at December 31, 2023	$ 15,701,696	$ 13,815,478	$ 1,886,218

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	$ 17,514,997	$ 15,701,696	$ 14,234,817
Plan Fiduciary Net Position	13,815,478	13,815,478	13,815,478
Net Pension Liability	$ 3,699,519	$ 1,886,218	$ 419,339

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, 2024, the District recognized pension expense of $453,145. At June 30, 2024, 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**
Deferred Amounts to be Recognized in Pension Expense in Future Periods		
Differences between expected and actual experience	$ 475,191	$ -
Changes of assumptions	-	10,716
Net difference between projected and actual earnings on pension plan investments	1,643,030	961,956
Total Deferred Amounts to be recognized in pension expense in future periods	$ 2,118,221	$ 972,672
Pension Contributions made subsequent to the Measurement Date	182,681	
Total Deferred Amounts Related to Pensions	$ 2,300,902	$ 972,672

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
2024	$ 403,507	$ -
2025	367,672	-
2026	466,263	-
2027	(91,893)	-
2028	-	-
Thereafter	-	-
Total	$ 1,145,549	$ -

6. RETIREMENT FUND COMMITMENTS (continued)

ILLINOIS MUNICIPAL RETIREMENT FUND (continued)

AGGREGATE PENSION-RELATED INFORMATION

Aggregate pension related information of the District at June 30, 2024 is as follows:

	Net Pension Liability	Amount Recognized as Expense
Teachers' Retirement System (TRS)	$ 1,299,505	$ 9,449,532
Illinois Municipal Retirement Fund (IMRF)	1,886,248	342,996
	$ 3,185,753	$ 9,792,528

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 $283,351, 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, 2024, the district paid $22,800 in health insurance stipends. Future payments under this program, as of June 30, 2024, are as follows:

Year Ending June 30,	Amount
2025	$ 22,800
2026	22,800
2027	22,800
2028	19,200
2029	18,000
2030-2034	63,600
2035-2039	24,000
2040-2041	4,800
	$ 198,000

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, 2024 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, 2024. State of Illinois contributions were $154,487, 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, 2024. For the year ended June 30, 2024, the District paid $115,007 to the THIS Fund, which was 100 percent of the required contribution.

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, 2023. 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, 2022. At June 30, 2022, the most recent actuarial valuation date, the District's proportionate share of the net OPEB liability was $4,082,045. 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, 2023, relative to the contributions of all participating THIS employers and the state during that period. At June 30, 2023, the District's proportionate share was 0.057273 percent, which was an increase (decrease) of 0.002708 from its proportion measured as of June 30, 2022.

Actuarial Assumptions and Discount Rate

The total OPEB liability in the June 30, 2023 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; 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 2024, and for fiscal years on and after 2025, trend starts at 8.00% for non-Medicare costs and post-Medicare costs, respectively, and gradually decreases to an ultimate trend of 4.25%.

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, 2022 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 TRIP is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20-years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity's Index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.86% as of June 30, 2023, and 3.69% as of June 30, 2022. The increase in the single discount rate from 3.69% to 3.86% caused the total OPEB liability to decrease by approximately $137 million from 2022 to 2023.

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.

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, 2023, the trust earned $2,704,000 in interest, and the market value of assets at June 30, 2023 was $472.25.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, 2022	$ 3,644,999	$ (89,830)	$ 3,734,829
Changes for the year			
Service Costs	195,626	-	195,626
Interest on the Total OPEB Liability	159,953	-	159,953
Changes of Benefit Terms	-	-	-
Difference between Expected & Actual Exper.	104,513	-	104,513
Changes of Assumptions & Other Inputs	57,802	-	57,802
Contributions Employer & Employee	-	168,883	(168,883)
Net Investment Income	-	1,549	(1,549)
Benefit Payments & Refunds	(111,754)	(111,754)	-
Other Changes	-	246	(246)
Net Changes	406,140	58,924	347,216
Balance at June 30, 2023	$ 4,051,139	$ (30,906)	$ 4,082,045

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 3.86%, 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 (2.86%) or 1-percentage-point higher (4.86%) than the current rate.

	1% Decrease (2.86%)	Current Discount Rate (3.86%)	1% Increase (4.86%)
District's Proportionate Share of the Net OPEB Liability	$ 4,558,093	$ 4,082,045	$ 3,662,129

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.

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	$ 3,474,396	$ 4,082,045	$ 4,826,501

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 2024 decreasing to an ultimate tend rate of 3.25% in 2040.

(b) One percentage point increase in healthcare trend rates are 7.00% in 2024 decreasing to an ultimate tend rate of 5.25% in 2040.

For the year ended June 30, 2024, 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	$ -	$ 2,279,500
Net difference between projected and actual earnings on OPEB plan investments	1,647	22
Changes of assumptions	54,106	8,023,426
Changes in proportion and differences between employer contributions & proportionate share of contributions	1,398,620	146,670
	$ 1,454,373	$ 10,449,618
Employer contributions subsequent to the measurement date	115,007	-
Total	$ 1,569,380	$ 10,449,618

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 (Inflows) of Resources
2023	(1,799,049)
2024	(1,799,049)
2025	(1,799,049)
2026	(1,799,049)
2027	(1,799,049)
Total	$ (8,995,245)

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, 2023 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	$ (1,299,505)	$ 143,388	$ (78,024)	$ 65,364
Illinois Municipal Retirement System Pension	(1,886,218)	2,300,902	(972,672)	1,328,230
Teachers Health Ins Security Fund THIS OPEB	(4,082,045)	1,569,380	(10,449,618)	(8,880,238)
Retiree Health Care OPEB Plan	(198,000)	-	-	-
Total Assets/(Liabilities)	$ (7,465,768)	$ 4,013,670	$ (11,500,314)	$ (7,486,644)

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 2023 Levy was passed by the Board on December 21, 2023. 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 2023 and 2022 tax levy years.

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 2023 Levy	Actual 2022 Levy
Educational	*	$ 1.539	$ 1.593
Operations and Maintenance	0.550	0.396	0.409
PTAB/CE Recapture	*	0.012	0.011
Transportation	*	0.139	0.138
Municipal Retirement	*	0.035	0.036
Social Security	*	0.042	0.043
Working Cash	0.050	0.027	0.028
SEDOL IMRF	*	0.002	0.005
		$ 2.191	$ 2.263

* 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, 2024:

Property and Liability Insurance	$ 156,599
Foreign Liability Insurance	1,800
Worker's Compensation Insurance	138,498
	$ 296,897

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.

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, 2024, the IMRF Fund over expended its budget by $22,906, and the Bond & Interest Fund over expended its budget by $87,249.

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.

	Transferred To	Transferred From
Special Revenue Fund		
Transporation Fund	$ 742,547	$
Working Cash Fund	-	742,547
	$ 742,547	$ 742,547

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.

	Transferred To	Transferred From
Special Revenue Fund		
Operations & Maintenance Fund	$ -	$ 87,249
Debt Service		
Bond & Interest Fund	87,249	-
	$ 87,249	$ 87,249

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 fund existing construction projects.

	Transferred To	Transferred From
Capital Projects Fund		
Capital Projects Fund	$ 4,500,000	$ -
Special Revenue Fund		
Operations & Maintenance Fund	$ -	$ 1,500,000
Working Cash Fund	-	3,000,000
	$ 4,500,000	$ 4,500,000

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, 2024

	General Fund (Educational Fund)			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Revenues from Local Sources				
Taxes	$ 18,323,799	$ 18,287,580	$ 17,656,646	$ (630,934)
Tuition	58,000	58,000	49,808	(8,192)
Earnings on Investments	500,000	850,000	660,687	(189,313)
Food Service Fees	550,000	550,000	649,990	99,990
Pupil Activity Fees	471,650	471,650	884,757	413,107
Other	500	500	8,207	7,707
Total Revenues from Local Sources	$ 19,903,949	$ 20,217,730	$ 19,910,095	$ (307,635)
State Aid	22,701,855	23,250,698	17,214,349	(6,036,349)
Federal Aid	1,639,961	2,031,412	1,808,380	(223,032)
TOTAL REVENUES	$ 44,245,765	$ 45,499,840	$ 38,932,824	$ (6,567,016)
EXPENDITURES				
Current				
Instruction				
Regular	$ 25,662,382	$ 25,839,091	$ 20,291,148	$ 5,547,943
Special Education	3,451,886	3,407,690	3,981,711	(574,021)
CTE Programs	983,337	981,737	953,724	28,013
Interscholastic	1,813,044	1,857,274	1,739,086	118,188
Summer School	111,787	117,273	119,039	(1,766)
Driver's Education	224,437	224,437	207,382	17,055
Supporting Services				
Pupils	2,066,680	2,109,310	2,106,158	3,152
Instructional Staff	2,322,860	2,451,042	2,319,897	131,145
General Administration	1,952,386	1,698,345	1,676,660	21,685
School Administration	912,251	912,251	889,187	23,064
Business	2,038,645	2,125,695	2,159,117	(33,422)
Central	794,584	985,430	1,107,227	(121,797)
Community Service	156,862	208,700	226,191	(17,491)
Payments to Other Governments				
Special Education	1,939,171	2,110,458	2,079,764	30,694
Capital Outlay	370,232	516,026	468,507	47,519
TOTAL EXPENDITURES	$ 44,800,544	$ 45,544,759	$ 40,324,798	$ 5,219,961
NET CHANGE OF FUND BALANCE	$ (554,779)	$ (44,919)	$ (1,391,974)	$ (1,347,055)
FUND BALANCE - JULY 1, 2023			20,784,347	
FUND BALANCE - JUNE 30, 2024			$ 19,392,373	

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, 2024

	Operations & Maintenance Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Revenues from Local Sources				
Taxes	$ 4,647,103	$ 4,599,354	$ 4,519,574	$ (79,780)
Earnings on Investments	5,000	326,500	479,329	152,829
Other	21,000	7,000	3,366	(3,634)
Total Revenues from Local Sources	$ 4,673,103	$ 4,932,854	$ 5,002,269	$ 69,415
State Aid	50,000	50,000	50,000	-
TOTAL REVENUES	$ 4,723,103	$ 4,982,854	$ 5,052,269	$ 69,415
EXPENDITURES				
Supporting Services				
Salaries	$ 1,122,711	$ 1,127,911	$ 1,131,330	$ (3,419)
Employee Benefits	173,322	173,322	165,727	7,595
Purchased Services	1,267,000	998,000	1,019,214	(21,214)
Supplies	750,500	960,000	899,715	60,285
Other Objects	700	700	661	39
Payments to Other Governments				
Payments for Special Education Programs	110,097	110,097	112,139	(2,042)
Payments for CTE Programs	13,500	13,500	12,859	641
Capital Outlay	250,000	400,000	336,051	63,949
TOTAL EXPENDITURES	$ 3,687,830	$ 3,783,530	$ 3,677,696	$ 105,834
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ 1,035,273	$ 1,199,324	$ 1,374,573	$ 175,249
OTHER FINANCING SOURCES (USES)				
Transfers Out	$ (1,500,000)	$ (1,500,000)	$ (1,587,249)	$ (87,249)
NET CHANGE IN FUND BALANCE	$ (464,727)	$ (300,676)	$ (212,676)	$ 88,000
FUND BALANCE - JULY 1, 2023			(332,587)	
FUND BALANCE - JUNE 30, 2024			$ (545,263)	

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, 2024

	Transportation Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Revenues from Local Sources				
Taxes	$ 1,524,280	$ 1,524,280	$ 1,482,846	$ (41,434)
Earnings on Investments	2,500	10	291,325	291,315
Total Revenues from Local Sources	$ 1,526,780	$ 1,524,290	$ 1,774,171	$ 249,881
State Aid	1,731,250	1,901,049	1,902,104	1,055
TOTAL REVENUES	$ 3,258,030	$ 3,425,339	$ 3,676,275	$ 250,936
EXPENDITURES				
Supporting Services				
Salaries	$ 830,000	$ 797,000	$ 808,263	$ (11,263)
Employee Benefits	175,104	165,900	156,582	9,318
Purchased Services	2,827,371	2,916,386	2,276,929	639,457
Supplies	204,000	168,500	175,894	(7,394)
Other Objects	100	100	103	(3)
Total Support Services	$ 4,036,575	$ 4,047,886	$ 3,417,771	$ 630,115
Debt Service Leases				
Lease/Purchase Principal Retired	$ -	$ -	$ 495,171	$ (495,171)
Lease/Purchase Interest Expense	-	-	56,899	(56,899)
Total Debt Service	$ -	$ -	$ 552,070	$ (552,070)
Capital Outlay	$ 120,000	$ 120,000	$ 119,999	$ 1
TOTAL EXPENDITURES	$ 4,156,575	$ 4,167,886	$ 4,089,840	$ 78,046
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	$ (898,545)	$ (742,547)	$ (413,565)	$ 328,982
OTHER FINANCING SOURCES (USES)				
Transfer Out	$ 898,545	$ 742,547	$ 742,547	$ -
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 328,982	$ 328,982
FUND BALANCE - JULY 1, 2023			1,057,389	
FUND BALANCE - JUNE 30, 2024			$ 1,386,371	

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, 2024

	Municipal Retirement/ Social Security Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Revenues from Local Sources				
Taxes	$ 958,443	$ 958,443	$ 949,001	$ (9,442)
Earnings on Investments	10,000	10,000	103,028	93,028
TOTAL REVENUES	$ 968,443	$ 968,443	$ 1,052,029	$ 83,586
EXPENDITURES				
Current				
Instruction				
Regular	$ 165,269	$ 165,269	$ 163,478	$ 1,791
Special Education	83,782	83,782	90,208	(6,426)
CTE Programs	9,048	9,048	11,219	(2,171)
Interscholastic	55,310	55,310	59,324	(4,014)
Summer School	1,567	1,567	1,532	35
Gifted Program	2,448	2,448	2,754	(306)
Supporting Services				
Pupils	48,821	48,821	58,485	(9,664)
Instructional Staff	40,227	40,227	50,397	(10,170)
General Administration	18,994	18,994	13,333	5,661
School Administration	34,106	34,106	35,597	(1,491)
Business	416,864	416,864	413,562	3,302
Central	34,584	34,584	37,860	(3,276)
Community Service	4,373	4,373	550	3,823
Nonprogrammed Charges				
Payments to Other Governments	53,050	53,050	53,050	-
TOTAL EXPENDITURES	$ 968,443	$ 968,443	$ 991,349	$ (22,906)
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 60,680	$ 60,680
FUND BALANCE - JULY 1, 2023			703,076	
FUND BALANCE - JUNE 30, 2024			$ 763,756	

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, 2024

	Working Cash Fund			
	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES				
Revenues from Local Sources				
Taxes	$ 306,732	$ 306,732	$ 298,394	$ (8,338)
Earnings on Investments	25,000	25,000	20,401	(4,599)
TOTAL REVENUES	$ 331,732	$ 331,732	$ 318,795	$ (12,937)
EXPENDITURES	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 331,732	$ 331,732	$ 318,795	$ (12,937)
OTHER FINANCING SOURCES (USES)				
Transfer of Interest	(3,898,545)	(3,742,547)	(3,742,547)	$ -
NET CHANGE IN FUND BALANCE	$ (3,566,813)	$ (3,410,815)	$ (3,423,752)	$ (12,937)
FUND BALANCE - JULY 1, 2023			$ 4,148,347	
FUND BALANCE - JUNE 30, 2024			$ 724,595	

See accompanying Independent Auditor's Report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

Fiscal Year Ending June 30	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District's proportion of the net pension liability	0.1529180%	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	$ 1,299,505	$ 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	112,147,911	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
Total	$ 113,447,416	$ 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 covered payroll	$ 17,165,186	$ 16,040,952	$ 15,042,992	$ 14,075,249	$ 13,526,691	$ 12,715,237	$ 12,054,653	$ 25,761,595	$ 11,583,188	$ 11,073,966
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	7.6%	7.7%	8.2%	9.8%	9.7%	10.3%	8.1%	13.1%	19.9%	8.4%
Plan fidiciary net position as a percentage of the total pension liability	43.9%	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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractually-required contribution	$ 92,956	$ 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	(92,956)	(87,249)	(81,750)	(82,402)	(73,580)	(69,746)	(52,416)	(77,474)	(123,425)	(54,673)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,322	$ 13,779	$ 20,932	$ 7,597
District's covered payroll	$ 17,165,186	$ 16,040,952	$ 15,042,992	$ 14,075,249	$ 13,526,691	$ 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%	0.54%	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.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE IMRF NET PENSION LIABILITY AND RELATED RATIOS
JUNE 30, 2024

Calendar Year Ending December 31,	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability										
Service Costs	$ 371,647	$ 334,218	$ 301,988	$ 342,913	$ 337,031	$ 308,704	$ 307,167	$ 301,355	$ 291,966	$ 303,885
Interest on the Total Pension Liability	1,056,129	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	243,207	637,420	815,922	(848,440)	45,520	222,131	(37,577)	(138,995)	205,442	57,032
Assumption Changes	(15,712)	-	-	(128,001)	-	322,897	(340,195)	(24,853)	12,017	367,052
Benefit Payments & Refunds	(670,106)	(613,400)	(554,442)	(529,910)	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)	(388,690)
Net Change in Total Pension Liability	985,165	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	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	8,232,625
Total Pension Liability - Ending (a)	$ 15,701,696	$ 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	$ 342,955	$ 330,169	$ 356,536	$ 322,586	$ 273,498	$ 327,958	$ 308,533	$ 291,484	$ 281,921	$ 264,843
Employee Contributions	189,829	172,392	152,077	140,083	155,332	162,230	132,355	124,212	121,286	112,960
Pension Plan Net Investment Income	1,362,312	(1,714,538)	1,966,349	1,545,610	1,786,970	(545,652)	1,568,696	574,345	42,112	483,022
Benefit Payments & Refunds	(670,106)	(613,400)	(554,442)	(529,910)	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)	(388,690)
Other	137,653	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	1,362,643	(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	12,452,835	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)	$ 13,815,478	$ 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)	$ 1,886,218	$ 2,263,696	$ (679,497)	$ 143,462	$ 1,282,895	$ 2,081,739	$ 443,128	$ 1,455,276	$ 1,526,270	$ 738,835
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	87.99%	84.62%	105.07%	98.80%	89.53%	82.03%	95.77%	85.78%	84.62%	91.96%
Covered Valuation Payroll	$ 4,218,891	$ 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
Net Pension Liability as a Percentage of Covered Valuation Payroll	44.71%	59.35%	-20.11%	4.60%	40.20%	65.25%	15.07%	52.72%	56.63%	28.64%

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024
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
2023	$ 342,996	*	$ 342,955	$ 41	$ 4,218,891	8.13%
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%

* Estimated based on contribution rate of 8.13% and covered valuation payroll of $4,218,891.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO SCHEDULE OF EMPLOYER IMRF CONTIRIBUTIONS
JUNE 30, 2024

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 2023 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): 20-year closed period. 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 15 years for most employers (three employers were financed over 16 years one employer was financed over 17 years; two employers were financed over 18 years; one employer was financed over 21 years; three employer were financed over 24 years; four employer were financed over 27 years and one employer was financed over 26 years.)
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	2.75%
Price Inflation	2.25%
Salary Increases	2.75% 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, 2021 actuarial valuation*

GRANT COMMUNTIY 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, 2024

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(1)	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, More and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021

Other Information:

Notes	There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2023 Illinois Municipal Retirement Fund annual actuarial valuation report.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
TEACHER HEALTH INSURANCE SECURITY FUND (THIS)
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2024

SCHEDULE OF CHANGES IN NET THIS OPEB LIABILITY AND RELATED RATIOS
(Unaudited)

Fiscal Year Ended June 30,	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability							
Service Costs	195,626	262,182	601,716	641,610	619,917	660,732	868,059
Interest on the Total OPEB Liability	159,953	91,490	266,536	388,192	461,333	474,517	422,967
Changes of Benefit Terms	-	-	-	-	-	-	-
Difference between Expected and Actual Experience	104,513	(2,223,756)	(266,080)	(138,923)	(261,601)	(48,840)	(8,736)
Changes in assumptions	57,802	(6,198,955)	(2,940,175)	(717,141)	6,148	(726,666)	(1,836,330)
Benefit Payments	(111,754)	(118,865)	(132,321)	(126,149)	(1,342,691)	(14,168)	(151,827)
Net Change in Total OPEB Liability	406,140	(8,187,904)	(2,470,324)	47,589	(516,894)	345,575	(705,867)
Total OPEB Liability - Beginning	3,644,999	11,832,903	14,303,227	14,255,638	14,772,532	14,426,957	15,132,824
Total OPEB Liability - Ending	4,051,139	3,644,999	11,832,903	14,303,227	14,255,638	14,772,532	14,426,957
Plan Fiduciary Net Position							
Employer Contributions	107,299	100,901	129,458	119,218	116,483	107,454	108,434
Active Member Contributions	61,584	58,331	74,518	71,129	67,012	61,777	57,566
Net Investment Income	1,549	78	28	103	205	383	184
Benefit Payments	(111,754)	(118,865)	(132,321)	(81,175)	(124,376)	(149,440)	(152,749)
Operating Expenses	246	(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	58,924	35,677	(225,815)	104,243	5,588	13,677	7,411
Plan Fiduciary Net Position - Beginning	(89,830)	(125,507)	100,308	(3,935)	(9,523)	(23,200)	(30,611)
Plan Fiduciary Net Position - Ending	(30,906)	(89,830)	(125,507)	100,308	(3,935)	(9,523)	(23,200)
Net OPEB Liability - Ending (a) - (b)	4,082,045	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	-0.76%	-2.46%	-1.06%	0.70%	0.25%	-0.07%	-0.17%
Covered Payroll	6,508,021	5,921,043	5,691,948	5,410,049	5,089,896	4,946,289	4,865,871
Net OPEB Liability as a Percentage of Covered Payroll	62.72%	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, 2024

Calendar Year Ended December 31,	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2023	N/A	$ 107,299	N/A	$ 6,508,021	1.65%
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 CONTIRIBUTIONS
JUNE 30, 2024

Valuation Date:	June 30, 2022
Measurement Date:	June 30, 2023
District's Year End	June 30, 2024

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 statue. For fiscal year ended June 30, 2023, 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 2024 are based on annual premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.
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, 2024

	FINAL BUDGET	ACTUAL
REVENUES		
Revenues from Local Sources		
Taxes	$ 18,287,580	$ 17,656,646
Tuition	58,000	49,808
Earnings on Investments	850,000	660,687
Food Service Fees	550,000	649,990
Pupil Activity Fees	471,650	884,757
Other	500	8,207
Total Revenues from Local Sources	$ 20,217,730	$ 19,910,095
Revenues from State Sources		
Evidence Based Funding	$ 7,075,697	$ 7,143,449
State Library Grant	1,558	1,534
State Free Lunch and Breakfast	1,500	5,390
Special Education	295,245	378,142
CTE - Secondary Program Improvement	35,698	32,838
Drivers Education	41,000	48,977
Total Revenues from State Sources	$ 7,450,698	$ 7,610,330
Federal Aid		
Education Stabilization	$ 331,280	$ 331,280
Medicaid Matching Funds	85,000	49,203
Federal Food Service Program	482,000	444,760
Special Education IDEA Grants	836,079	706,379
Title I	201,582	200,908
Title IV	14,440	14,440
Title III Grant	17,700	11,990
Title II	41,735	26,545
Other Grants-In-Aid	21,596	22,875
Total Revenues from Federal Sources	$ 2,031,412	$ 1,808,380
Total Direct Revenues	$ 29,699,840	$ 29,328,805
"On-Behalf Revenues for TRS Contributions	15,800,000	9,604,019
TOTAL REVENUES	$ 45,499,840	$ 38,932,824
EXPENDITURES	45,544,759	40,324,798
NET CHANGE IN FUND BALANCE	$ (44,919)	$ (1,391,974)
FUND BALANCE - JULY 1, 2023		$ 20,784,347
FUND BALANCE - JUNE 30, 2024		$ 19,392,373

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, 2024

	FINAL BUDGET	ACTUAL
INSTRUCTION		
Regular Programs		
Salaries	$ 9,081,776	$ 9,284,315
Employee Benefits	402,471	331,240
Purchased Services	64,640	62,410
Supplies	465,854	1,005,565
Capital Outlay	15,500	14,849
Other	24,350	3,599
Total Regular Programs	$ 10,054,591	$ 10,701,978
Special Programs		
Salaries	$ 1,887,971	$ 1,913,108
Employee Benefits	192,479	179,462
Purchased Services	1,306,000	1,866,086
Supplies	21,240	22,610
Other	-	445
Total Special Programs	$ 3,407,690	$ 3,981,711
CTE Programs		
Salaries	$ 848,702	$ 840,000
Employee Benefits	26,119	22,329
Purchased Services	3,700	3,602
Supplies	94,216	79,593
Capital Outlay	19,742	19,619
Other Objects	9,000	8,200
Total CTE Programs	$ 1,001,479	$ 973,343
Interscholastic Programs		
Salaries	$ 1,414,249	$ 1,365,560
Employee Benefits	97,775	76,218
Purchased Services	172,000	168,518
Supplies	126,000	92,673
Capital Outlay	14,000	23,029
Other	47,250	36,117
Total Interscholastic Programs	$ 1,871,274	$ 1,762,115
Summer School		
Salaries	$ 110,407	$ 110,574
Employee Benefits	6,866	5,590
Purchased Services	-	2,875
Total Summer School	$ 117,273	$ 119,039
Drivers Education Program		
Salaries	$ 208,826	$ 196,338
Employee Benefits	2,611	5,082
Purchased Services	6,900	2,549
Supplies	6,100	3,413
Total Drivers Education Program	$ 224,437	$ 207,382
TOTAL INSTRUCTION	$ 16,676,744	$ 17,745,568

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, 2024

	FINAL BUDGET	ACTUAL
CONTINUED		
SUPPORT SERVICES		
Pupils		
Salaries	$ 1,920,253	$ 1,915,761
Employee Benefits	82,207	67,076
Purchased Services	50,500	70,733
Supplies	29,750	21,766
Other Objects	26,600	30,822
Total Pupils	$ 2,109,310	$ 2,106,158
Instructional Staff		
Salaries	$ 1,420,981	$ 1,448,592
Employee Benefits	304,141	276,925
Purchased Services	249,190	185,355
Supplies	475,630	408,169
Capital Outlay	42,746	22,745
Other	1,100	856
Total Instructional Staff	$ 2,493,788	$ 2,342,642
General Administration		
Salaries	$ 265,165	$ 266,526
Employee Benefits	932,483	32,490
Purchased Services	462,197	1,327,454
Supplies	18,500	15,744
Other	20,000	34,446
Total General Administration	$ 1,698,345	$ 1,676,660
School Administration		
Salaries	$ 684,366	$ 685,215
Employee Benefits	161,385	155,240
Purchased Services	4,000	1,289
Supplies	45,000	34,444
Other	17,500	12,999
Total School Administration	$ 912,251	$ 889,187
Business		
Salaries	$ 1,037,367	$ 1,016,374
Employee Benefits	184,114	155,495
Purchased Services	341,810	311,972
Supplies	557,004	672,051
Capital Outlay	209,038	190,678
Other	5,400	3,225
Total Business	$ 2,334,733	$ 2,349,795
Central		
Salaries	$ 350,511	$ 361,121
Employee Benefits	72,573	77,349
Purchased Services	133,020	253,552
Supplies	429,326	415,205
Capital Outlay	215,000	197,587
Total Central	$ 1,200,430	$ 1,304,814
TOTAL SUPPORT SERVICES	$ 10,748,857	$ 10,669,256

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, 2024

	FINAL BUDGET	ACTUAL
CONTINUED		
COMMUNITY SERVICES		
Salaries	$ 15,000	$ -
Purchased Services	188,500	226,191
Supplies	5,000	-
Other Objects	200	-
TOTAL COMMUNITY SERVICES	$ 208,700	$ 226,191
NONPROGRAMMED CHARGES		
Purchased Services	$ 62,472	$ 57,755
Other	2,047,986	2,022,009
TOTAL NONPROGRAMMED CHARGES	$ 2,110,458	$ 2,079,764
TOTAL DIRECT EXPENDITURES	$ 29,744,759	$ 30,720,779
"On-Behalf" Expenditures for TRS Contributions	15,800,000	9,604,019
TOTAL EXPENDITURES	$ 45,544,759	$ 40,324,798

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, 2024

	FINAL BUDGET	ACTUAL
REVENUES		
Revenues from Local Sources		
Taxes	$ 4,599,354	$ 4,519,574
Earnings on Investments	326,500	479,329
Other	7,000	3,366
Total Revenues from Local Sources	$ 4,932,854	$ 5,002,269
Revenues from State Sources		
Evidence Based Funding	$ -	$ -
School Infrastructure Grant	50,000	50,000
Total Revenues from State Sources	$ 50,000	$ 50,000
TOTAL REVENUES	$ 4,982,854	$ 5,052,269
EXPENDITURES		
Supporting Services		
Operations and Maintenance		
Salaries	$ 1,127,911	$ 1,131,330
Employee Benefits	173,322	165,727
Purchased Services	998,000	1,019,214
Supplies	960,000	899,715
Capital Outlay	400,000	336,051
Other	700	661
Total Supporting Services	$ 3,659,933	$ 3,552,698
Payments to Other Governmental Units		
Special Education Programs	$ 110,097	$ 112,139
CTE Programs	13,500	12,859
Total Payments to Other Governmental Units	$ 123,597	$ 124,998
TOTAL EXPENDITURES	$ 3,783,530	$ 3,677,696
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 1,199,324	$ 1,374,573
OTHER FINANCING SOURCES (USES)		
Transfer Out	$ (1,500,000)	$ (1,587,249)
NET CHANGE IN FUND BALANCE	$ (300,676)	$ (212,676)
FUND BALANCE - JULY 1, 2023		$ (332,587)
FUND BALANCE - JUNE 30, 2024		$ (545,263)

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, 2024

	FINAL BUDGET	ACTUAL
REVENUES		
Revenue from Local Sources		
Taxes	$ 1,524,280	$ 1,482,846
Earnings on Investments	10	291,325
Total Revenue from Local Sources	$ 1,524,290	$ 1,774,171
Revenue from State Sources		
State Transportation Aid	$ 1,901,049	$ 1,902,104
TOTAL REVENUES	$ 3,425,339	$ 3,676,275
EXPENDITURES		
Supporting Services		
Pupil Transportation		
Salaries	$ 797,000	$ 808,263
Employee Benefits	165,900	156,582
Purchased Services	2,916,386	2,276,929
Supplies	168,500	175,894
Capital Outlay	120,000	119,999
Other	100	103
Total Pupil Transportation	$ 4,167,886	$ 3,537,770
Debt Service		
Lease/Purchase Principal Retired	$ -	$ 495,171
Lease/Purchase Interest Retired	-	56,899
Total Debt Service	$ -	$ 552,070
TOTAL EXPENDITURES	$ 4,167,886	$ 4,089,840
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (742,547)	$ (413,565)
OTHER FINANCING SOURCES (USES)		
Transfer In	$ 742,547	$ 742,547
NET CHANGE IN FUND BALANCE	$ -	$ 328,982
FUND BALANCE - JULY 1, 2023		$ 1,057,389
FUND BALANCE - JUNE 30, 2024		$ 1,386,371

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, 2024

	FINAL BUDGET	ACTUAL
REVENUES		
Revenue from Local Sources		
Taxes	$ 958,443	$ 949,001
Earnings on Investments	10,000	103,028
TOTAL REVENUES	$ 968,443	$ 1,052,029
EXPENDITURES		
Employee Benefits		
Instruction		
Regular Programs	$ 165,269	$ 163,478
Special Education Programs	83,782	90,208
CTE Programs	9,048	11,219
Interscholastic Programs	55,310	59,324
Summer School Programs	1,567	1,532
Driver's Education Programs	2,448	2,754
Total Instruction	$ 317,424	$ 328,515
Supporting Services		
Attendance & Guidance Services	$ 11,015	$ 38,585
Guidance Services	18,960	-
Health Services	14,433	15,022
Psychological Services	2,889	3,210
Speech & Pathology	1,524	1,668
Improvement of Instruction	30,446	35,741
Educational Media Services	9,781	14,656
Board of Education Services	141	134
Executive Administration Services	18,853	13,199
Office of the Principal Services	34,106	35,597
Direction of Business Support Services	1,778	297
Fiscal Services	21,913	33,674
Operations and Maintenance Services	203,606	202,744
Pupil Transportation Services	131,883	121,877
Food Service	57,684	54,970
Information Services	34,584	37,860
Total Support Services	$ 593,596	$ 609,234
Community Services	$ 4,373	$ 550
Payments for Special Education Programs	$ 53,050	$ 53,050
TOTAL EXPENDITURES	$ 968,443	$ 991,349
NET CHANGE IN FUND BALANCE	$ -	$ 60,680
FUND BALANCE - JULY 1, 2023		$ 703,076
FUND BALANCE - JUNE 30, 2024		$ 763,756

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, 2024

	FINAL BUDGET	ACTUAL
REVENUES		
Revenue from Local Sources		
Taxes	$ 306,732	$ 298,394
Earnings on Investments	25,000	20,401
TOTAL REVENUES	$ 331,732	$ 318,795
EXPENDITURES	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ 331,732	$ 318,795
OTHER FINANCING SOURCES (USES)		
Transfer of Interest	$ (3,742,547)	$ (3,742,547)
TOTAL OTHER FINANCING SOURCES (USES)	$ (3,742,547)	$ (3,742,547)
NET CHANGE IN FUND BALANCE	$ (3,410,815)	$ (3,423,752)
FUND BALANCE AT JULY 1, 2023		$ 4,148,347
FUND BALANCE AT JUNE 30, 2024		$ 724,595

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, 2024

	FINAL BUDGET	ACTUAL
REVENUES		
Revenue from Local Sources		
Taxes	$ -	$ -
TOTAL REVENUES	$ -	$ -
EXPENDITURES		
Debt Service		
Interest on Debt	$ -	$ 2,580
Principal Retired on Debt	-	84,669
TOTAL EXPENDITURES	$ -	$ 87,249
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ -	$ (87,249)
OTHER FINANCING SOURCES (USES)		
Transfer In	$ -	$ 87,249
TOTAL OTHER FINANCING SOURCES (USES)	$ -	$ 87,249
NET CHANGE IN FUND BALANCE	$ -	$ -
FUND BALANCE - JULY 1, 2023		-
FUND BALANCE - JUNE 30, 2024		$ -

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
CAPITAL PROJECTS FUND
FOR THE YEAR ENDED JUNE 30, 2024

	FINAL BUDGET	ACTUAL
REVENUES		
Revenue from Local Sources		
Earnings on Investments	$ -	$ 286
TOTAL REVENUES	$ -	$ 286
EXPENDITURES		
Supporting Services		
Facilities Acquisition and Construction		
Purchased Services	$ -	$ -
Capital Outlay	4,500,000	2,381,138
	-	
TOTAL EXPENDITURES	$ 4,500,000	$ 2,381,138
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	$ (4,500,000)	$ (2,380,852)
OTHER FINANCING SOURCES (USES)		
Transfer In	$ 4,500,000	$ 4,500,000
TOTAL OTHER FINANCING SOURCES (USES)	$ 4,500,000	$ 4,500,000
NET CHANGE IN FUND BALANCE	$ -	$ 2,119,148
FUND BALANCE AT JULY 1, 2023		-
FUND BALANCE AT JUNE 30, 2024		$ 2,119,148

See accompanying Independent Auditor's Report.

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2024

DISTRICT/JOINT AGREEMENT NAME	RCDT NUMBER	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER
Grant Com High School District No. 124	**34-049-1240-16**	**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 *(Street and/or P.O. Box, City, State, Zip Code)* **285 East Grand Avenue** **Fox Lake, IL 60020**		E-MAIL ADDRESS: 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, 2024

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 Year 7/1/22-6/30/23 (C)	Receipts/Revenues Year 7/1/23-6/30/24 (D)	Expenditure/Disbursements[4] Year 7/1/22-6/30/23 (E)	Expenditure/Disbursements[4] Year 7/1/22-6/30/23 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (F)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
US DEPARTMENT OF AGRICULTURE										0	
Passed Through IL State Board of Education										0	
Child Nutrition Cluster										0	
National School Lunch	10.555	4210-2024		410,182			410,182			410,182	N/A
School Breakfast Program	10.553	4220-2024		34,578			34,578			34,578	N/A
USDA Food Commodities - Non-Cash	10.555	4210-2024		16,012			16,012			16,012	N/A
DoD Fruits & Vegetables - Non-Cash	10.555	4210-2024		53,541			53,541			53,541	N/A
Total Child Nutrition Cluster				514,313			514,313			514,313	
TOTAL DEPARTMENT OF AGRICULTURE				514,313			514,313			514,313	
										0	
US DEPARTMENT OF EDUCATION										0	
ESSER Passed Through the IL State Board of Education										0	
ESSER E2	84.425D	4998-2023		25,332			25,332			25,332	25,332
ESSER E3	84.425U	4998-2024		305,948			305,948			305,948	305,948
ESSER D4	84.425D	4998-2023	60,000		60,000					60,000	60,000
ESSER E3	84.425U	4998-2023	1,253,183		1,253,183					1,253,183	1,253,183
Total ESSER Passed Through ISBE			1,313,183	331,280	1,313,183		331,280			1,644,463	

• **(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, 2024

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 Year 7/1/22-6/30/23 (C)	Receipts/Revenues Year 7/1/23-6/30/24 (D)	Expenditure/Disbursements[4] Year 7/1/22-6/30/23 (E)	Expenditure/Disbursements[4] Year 7/1/22-6/30/23 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (F)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
US DEPARTMENT OF EDUCATION (Continued)										0	
Passed Through IL State Board of Education										0	
(M) Title I - Low Income	84.010A	4300-2023	162,786		162,786					162,786	165,171
(M) Title I - Low Income	84.010A	4300-2024		200,908			200,908			200,908	201,582
Title II - Teacher Quality	84.367A	4932-2023	62,141		62,141					62,141	62,141
Title II - Teacher Quality	84.367A	4932-2024		26,545			26,545			26,545	41,735
Title IVA - Student Support & Academic Enrc	84.424A	4400-2023	12,047		12,047					12,047	11,528
Title IVA - Student Support & Academic Enrc	84.424A	4400-2024		14,440			14,440			14,440	14,440
Title III - LIPLEP	84.365A	4909-2024		11,990			11,990			11,990	17,700
Special Education Cluster										0	
(M) IDEA Room & Board	84.027A	4625-2023	187,971		187,971					187,971	N/A
(M) IDEA Room & Board	84.027A	4625-2024		205,781			205,781			205,781	N/A
(M) IDEA - Flow Through	84.027A	4620-2023	333,557		333,557					333,557	360,633
(M) IDEA - Flow Through	84.027A	4620-2023		500,598			500,598			500,598	511,079
Total Special Education Cluster			521,528	706,379	521,528		706,379			1,227,907	
Total Non ESSER Passed Through ISBE			758,502	960,262	758,502		960,262			1,718,764	
TOTAL US DPT ED PASSED THROUGH ISBE			2,071,685	1,291,542	2,071,685		1,291,542			3,363,227	

- **(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.

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[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, 2024

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 Year 7/1/22-6/30/23 (C)	Receipts/Revenues Year 7/1/23-6/30/24 (D)	Expenditure/Disbursements[4] Year 7/1/22-6/30/23 (E)	Expenditure/Disbursements[4] Year 7/1/22-6/30/23 Pass through to Subrecipients	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (F)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
US DEPARTMENT OF EDUCATION (Continued)										0	
Passed Through LCAVS										0	
CTE - Perkins Secondary Program	84.365A	4745-2023	20,317	1,279	21,596					21,596	21,596
CTE - Perkins Secondary Program	84.365A	4745-2024		21,596			21,596			21,596	21,596
Total Passed Through LCAVS			20,317	22,875	21,596		21,596			43,192	
TOTAL US DEPARTMENT OF EDUCATION			2,092,002	1,314,417	2,093,281		1,313,138			3,406,419	
US DEPARTMENT OF HEALTH & HUMAN SERVICES										0	
Passed Through IL Department of Healthcare & Family Services										0	
Medicaid Medical Assistance Program	93.778	4991-2023	18,943		19,732					19,732	N/A
Medicaid Medical Assistance Program	93.778	4991-2024		20,883			21,509			21,509	N/A
TOTAL DEPARTMENT OF HEALTH & HUMAN SERVICES			18,943	20,883	19,732		21,509			41,241	
TOTAL FEDERAL FINANCIAL ASSISTANCE			2,110,945	1,849,613	2,113,013		1,848,960			3,961,973	
										0	
Value of Federal Awards Expended in the Form of Non-Cash Assistance			0	69,553	0		69,553			69,553	
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.

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[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, 2024

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, 2024. 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, 2024, and have issued our unmodified opinion thereon dated November 27, 2024.

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:

	CFDA #
Title I – Low Income	84.010A
IDEA, Part B – Flow Through	84.027A
IDEA Room & Board	84.027A

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, 2024

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, 2024, 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 $69,553 in the form of food commodities from the U.S. Department of Agriculture & Department of Defense for the year ended June 30, 2024.

The amount of federal insurance in effect during the year ended June 30, 2024 was $-0-.

The amount of federal loans or loan guarantees, including interest subsidies, outstanding at June 30, 2024 was $-0-.

3. SUBRECIPIENTS

No amounts were provided to subrecipients during the year ended June 30, 2024.

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, 2024

STUDENT ACTIVITIES	BALANCE JULY 1, 2023	RECEIPTS	DISBURSEMENTS	BALANCE JUNE 30, 2024
Art Club	$ 640	$ 1,000	$ 68	$ 1,572
Academic Team	1	573	573	1
American Sign Language Club	902	500	364	1,038
Anime Club	1,314	-	-	1,314
Badminton Club	181	1,855	999	1,037
Black Student Union	1,040	500	133	1,407
Bass Fishing Club	2,322	790	950	2,162
Bulldog Alliance	1,230	818	633	1,415
Bulldog Café	176	-	54	122
Bulldog Strong	500	-	-	500
Canine Connections Club	76	2,945	2,845	176
Chess Club	124	500	216	408
Chorus	417	3,813	4,097	133
Class of 2025	2,346	82,522	66,436	18,432
Class of 2027	-	631	432	199
Class of 2026	438	4,132	4,952	(382)
Class of 2024	19,015	571	18,086	1,500
Class of 2023	1,000	-	1,000	-
Debate Club	311	500	91	720
Environmental Club	5,271	648	255	5,664
FBLA	955	2,537	3,087	405
FCCLA	2,631	1,015	913	2,733
Fellowship of Christian Athletes	1,041	500	-	1,541
Film Club	2,054	-	-	2,054
French Club	1,253	-	-	1,253
Frisbee Golf Club	2	-	-	2
Gamers Club	-	517	484	33
Guitar Club	651	500	267	884
LaCrosse Club	1,276	600	-	1,876
Language Club (Speech)	579	3,580	3,210	949
Literary Magazine	9,849	8,349	8,803	9,395
Math Club	1,208	1,740	2,847	101
Miscellaneous	1,665	6,156	4,680	3,141
Multiple Clubs	608	1,475	633	1,450
Music Club (Band)	3,096	13,366	8,412	8,050
National Honor Society	14,263	5,379	6,126	13,516
Partners for Academic Excellence	630	500	209	921
Pom Pon Club	2,310	59,286	57,039	4,557
Robotics Club	195	-	-	195
Science Club	545	500	502	543
Ski Club (Snow Dawgs)	3,346	5,960	3,806	5,500
Spanish Club	991	-	-	991
Special Olympics	50	545	434	161
Sports Club	150,055	234,286	208,815	175,526
Stand Club	5,610	500	75	6,035
Student Council	5,687	2,043	4,362	3,368
Table Tennis	1,478	500	163	1,815
Teams	4,918	5,989	4,526	6,381
Thespian Club	2,504	20,012	11,886	10,630
Transition Program	365	643	621	387
Volley for Cure	903	51	362	592
Woodworking Club	627	-	-	627
Year Book Club	2,050	-	-	2,050
Totals - Student Activities	$ 260,699	$ 478,827	$ 434,446	$ 305,080
ADMINISTRATIVE ACCOUNTS				
Grant Memorial Scholarship	$ 4,090	$ 2	$ -	$ 4,092
Paul Vickers Memorial	14,278	7	-	14,285
Escrow Account	6,009	1	24	5,986
Partnership Scholarship	55,836	208	-	56,044
Flex Benefit Account	57,538	100,931	99,625	58,844
Totals - Administrative Accounts	$ 137,751	$ 101,149	$ 99,649	$ 139,251
TOTAL - ALL ACCOUNTS	$ 398,450	$ 579,976	$ 534,095	$ 444,331

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 2023, 2022, 2021, 2020, AND 2019

	2023	2022	2021	2020	2019
ASSESSED VALUATION	$ 1,178,955,217	$ 1,078,742,086	$ 988,614,180	$ 951,966,797	$ 927,557,050
TAX RATES					
Educational	$ 1.539	$ 1.593	$ 1.663	$ 1.696	$ 1.668
Operations and Maintenance	0.396	0.409	0.425	0.432	0.434
Transportation	0.139	0.138	0.118	0.121	0.116
Municipal Retirement	0.035	0.036	0.037	0.035	0.045
Social Security	0.042	0.043	0.044	0.043	0.042
Working Cash	0.027	0.028	0.029	0.030	0.040
PTAB/CE Recapture	0.012	0.011	0.000		
SEDOL IMRF	0.002	0.005	0.006	0.006	0.005
	$ 2.191	$ 2.263	$ 2.322	$ 2.363	$ 2.351
TAX EXTENSIONS					
Educational	$ 18,139,700	$ 17,184,254	$ 16,438,340	$ 16,150,002	$ 15,475,658
Operations and Maintenance	4,665,208	4,417,255	4,206,375	4,115,533	4,022,203
Transportation	1,637,793	1,488,135	1,170,282	1,155,545	1,079,138
Municipal Retirement	406,975	387,009	364,690	331,541	416,946
Social Security	496,305	465,003	437,630	405,005	392,422
Working Cash	317,634	299,459	284,889	285,542	370,837
PTAB/CE Recapture	146,426	119,654	101,145		
SEDOL IMRF	20,584	53,052	55,007	54,091	49,105
	$ 25,830,625	$ 24,413,821	$ 23,058,358	$ 22,497,259	$ 21,806,309
TAX COLLECTIONS	$ 13,006,378	$ 24,325,840	$ 22,931,727	$ 22,393,965	$ 21,675,954
PERCENT COLLECTED	50.35%	99.64%	99.45%	99.54%	99.40%

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTARY INFORMATION
SCHEDULE OF OPERATING EXPENDITURES PER STUDENT
FOR THE YEAR ENDED JUNE 30, 2024

TOTAL EXPENDITURES			
Educational Fund	$ 40,324,798		
Operations and Maintenance Fund	3,677,696		
Bond and Interest Fund	87,249		
Transportation Fund	4,089,840		
Municipal Retirement/Social Security Fund	991,349	$	49,170,932
Less: Expenditures Not Applicable to Operating Expenditures of Regular Programs			
Educational Fund			
Summer School	$ 119,039		
Community Service	226,191		
Student Activity Disbursements	523,750		
Capital Outlay	468,507		
TRS "On Behalf" Payments	9,604,019		
Non-Programmed Charges	2,079,764		
Operations and Maintenance Fund			
Capital Outlay	336,051		
Payments to Other Governmental Units	124,998		
Bond Fund			
Principal on Long-Term Debt	84,669		
Transportation Fund			
Principal on Long-Term Debt	495,171		
Capital Outlay	119,999		
Municipal Retirement Fund			
Community Service	550		
Payments to Special Education Programs	53,050		
Summer School	1,532		14,237,290
NET OPERATING EXPENDITURES		$	34,933,642
AVERAGE DAILY ATTENDANCE			1,547
OPERATING EXPENDITURES PER STUDENT		$	22,579

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SUPPLEMENTARY INFORMATION
SCHEDULE OF PER CAPITA TUITION CHARGE
FOR THE YEAR ENDED JUNE 30, 2024

NET OPERATING EXPENDITURES			$ 34,933,642
LESS: Offsetting Revenues of All or Part of the Expenditures of a Specific Activity			
Educational Fund			
Special Education	$ 378,142		
Other Restricted Revenue State Sources	1,535		
Other Federal Grants-In-Aid	354,155		
Driver Education	48,977		
Title II	26,545		
Drug-Free Schools	14,440		
Food Services	649,990		
State Free Lunch Aid	5,390		
Federal Lunch Aid	444,760		
Pupil Activities	315,127		
Title I	200,908		
Special Education - Federal	706,379		
Library Grant	1,534		
Medicaid Matching Funds	49,203		
Career & Tech Education	32,838		
Title III - English Language Acquisition	11,990		
Special Education Contribution from EBF Funds	729,805		
English Learning Contributions from EBF Funds	26,478		
Operations and Maintenance Fund			
Infrastructure Grant	50,000		
Transportation Fund			
State Transportation Aid	1,902,104		5,950,300
NET OPERATING EXPENDITURES FOR TUITION COMPUTATION			$ 28,983,342
ADD: Depreciation Allowance			3,217,648
TOTAL ALLOWANCE FOR TUITION COMPUTATION			$ 32,200,990
AVERAGE DAILY ATTENDANCE			1,547
PER CAPITA TUITION CHARGE			$ 20,813

Date: December 19, 2024
To: Dr. Christy Sefcik, Superintendent
From: Jeremy Schmidt, Dave Behm, and Beth Reich
Re: Coaching Recommendations

Background:

Athletics and co-curricular activities compete at the local, regional and state levels. Upon ratification of the Agreement between the Board of Education and the Grant Council, a standing committee was formed to meet on an annual basis to discuss the number of coaches and sponsors assigned to athletics and co-curricular activities. The committee is charged with making recommendations to the Board regarding number of coaches and sponsors needed for each team and activity, thus ensuring adequate staffing. The committee consists of Jeremy Schmidt, Dave Behm, Dan Benes, Shane Rivette and Beth Reich. During the 2024-2025 meeting, two additional coach requests were presented. The coaching requests consisted of:

- an additional Cross-Country Coach
- an additional Lacrosse Coach

Internal and external data was compiled by the committee and coaches to look at each program, and determine costs and benefits to make the requested changes. The data reviewed included the average paid coach/sponsor to student ratios and the ability to schedule additional matches if the additional lacrosse coach was added.

Data:

Three different data points were reviewed for each program requesting additional coaches. Data was pulled from Lake County high school districts by themselves, then a mix of Lake, Cook and Dupage County high school districts, and finally, the Northern Lake County Conference (NLCC). This data for each sport is summarized in the tables below:

Lake County Information
Cross Country - Boys/Girls Combined

	# Athletes	# Paid Coaches	Athlete:Coach Ratio
Antioch	42	2	21.00
Barrington	105	6	17.50
Deerfield	72	6	12.00
Grant	47	2	23.50
Grayslake North	35	3	11.67
Grayslake Central	60	4	15.00
Highland Park	65	6	10.83
Lake Forest HS	69	6	11.50
Lakes Community	45	6	7.50
Mundelein	57	4	14.25
Stevenson	109	6	18.17
Vernon Hills	89	6	14.83
Warren	65	6	10.83
Wauconda	43	2	21.50
Zion-Benton	40	4	10.00
		Average	14.67

Lake, Cook, Dupage Counties
Cross Country - Boys/Girls Combined

School	# Athletes	#Paid Coaches	Athlete:Coach Ratio
Antioch HS	42	2	21.00
Barrington	105	6	17.50
Deerfield HS	72	6	12.00
Grant CHSD 124	47	2	23.50
Grayslake Central	60	4	15.00
Grayslake North	35	3	11.67
Highland Park HS	65	6	10.83
Hinsdale Central	133	6	22.17
Hinsdale South	42	4	10.50
Lake Forest HS	69	6	11.50
Lakes HS	45	6	7.50
Mundelein HS	57	4	14.25
New Trier	274	19	14.42
Round Lake	50	3	16.67
Stevenson HS	109	6	18.17
Vernon Hills HS	89	6	14.83
Warren	65	6	10.83
Wauconda	43	2	21.50
Zion-Benton	40	4	10.00
		Average	14.94

NLCC
Cross Country - Boys/Girls Combined

School	# Students	#Paid Coaches	Athlete: Coach Ratio	Over/Under Average
Antioch HS	42	2	21.00	2.78
Grant CHSD 124	47	2	23.50	5.28
Grayslake Central	60	4	15.00	-3.22
Grayslake North	35	3	11.67	-6.56
Lakes HS	45	6	7.50	-10.72
North Chicago	NO TEAM			
Round Lake	50	3	16.67	-1.56
Wauconda	43	2	21.50	3.28
			Average	18.22

Cross-Country shows that we are currently above average in our coach to athlete ratios across all the cohorts looked at; the numbers are higher when including Lake, Cook and Dupage counties. In looking at only the NLCC, Grant's ratio of coach to athlete is 5.28 athletes higher than the average. Based on the most current data, our current staffing levels for this program are lower than our benchmarks.

Lake County Boys Lacrosse (Spring 2024 Data)			
School	# Athletes	# Paid Coaches	Student:Coach Ratio
Antioch	41	3	13.67
Barrington	56	4	14.00
Deerfield	54	4	13.50
Grant CHSD 124	45	4	11.25
Grayslake North & Central (Co-op)	53	4	13.25
Highland Park	52	4	13.00
Lake Forest HS	63	5	12.60
Lakes Community	24	2	12.00
Mundelein	36	3	12.00
Stevenson	93	6	15.50
Warren	51	6	8.50
Wauconda	35	2	17.50
		Average	13.06

Lake, Cook, and Dupage Counties Boys Lacrosse (Spring 2024 Data)			
School	# Athletes	# Paid Coaches	Student:Coach Ratio
Antioch HS	41	3	13.67
Barrington	56	4	14.00
Deerfield HS	54	4	13.50
Grant CHSD 124	45	4	11.25
Grayslake North (Co-op with Central)	53	4	13.25
Highland Park HS	52	4	13.00
Hinsdale Central	82	5	16.40
Lake Forest HS	63	5	12.60
Lakes HS	24	2	12.00
Mundelein HS	36	3	12.00
Stevenson HS	93	6	15.50
Warren	51	6	8.50
Wauconda	35	2	17.50
		Average	13.32

NLCC Boys Lacrosse (Spring 2024 Data)				
School	# Athletes	# Paid Coaches	Student:Coach Ratio	Over/Under Average
Antioch HS	41	3	13.67	0.13
Grant CHSD 124	45	4	11.25	-2.28
Grayslake North (Co-op with Central)	53	4	13.25	-0.28
Lakes HS	24	2	12.00	-1.53
North Chicago	NO TEAM			
Round Lake	NO TEAM			
Wauconda	35	2	17.50	3.97
		Average	13.53	

In contrast to Cross-Country, Boys' Lacrosse shows that we are below the average ratios of coach to student athletes across all the cohorts. Specifically, in the NLCC Grant is under the average by 2.28 athletes. Based on the most current data, our staffing levels for this program are above the average athlete to coach ratios observed in Lake County, NLCC, and the combined data from high schools in Lake, Cook, and DuPage Counties. While this does not preclude the possibility of needing an additional coach in the future, the present data underscores our current position relative to these benchmarks.

Based on the data we have compiled; the committee is recommending the addition of an Assistant Cross-Country Coach. The data does not support a recommendation at this time to add an Assistant Lacrosse Coach.

Costs: _____

Potential costs to the district are stipends paid to additional sponsors as found in the schedule in Appendix B of the teachers' contract. We will prorate the stipends for seasons that have already begun so the costs we are showing you is a maximum cost. The additional Assistant Cross-Country coach cost is a maximum of $8,134 for the 2025-2026 season.

The cumulative data from both combined high schools of Lake and Cook County as well as Lake County showed that Grant's participating levels are significantly higher than the average, which shows more students are getting involved and participating in extracurricular activities

Benefits: _____

The addition of the Assistant Coach for Cross-Country will benefit the students of Grant Community High School District 124 in many ways. This allows for additional supervision at multiple levels of competition, as well as gives more students the opportunity to participate. This addition will bring Grant closer with the average coach to student ratio that is standard across Lake County.

Recommendation: _____

The committee recommends the addition of one Assistant Cross-Country coach for 2024-2025.

BOE MEETING DECEMBER 19, 2024
FREEDOM OF INFORMATION REQUESTS FULFILLED

Date of Request	Requestor	Documents Requested	Date of Response
11/13/2024	SmartProcure	Purchase records from 8/23/2024 to current	11/13/2024