GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
BOARD OF EDUCATION REGULAR MEETING
THURSDAY, JANUARY 15, 2026
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 ** 2
V. Superintendent's Report – Recognition and Informational Items
  A. Student Recognition: Student of the Month 57
  B. Athletic and Activity Reports 58
  C. Principal's Report 85
  D. Student Representative's Report
VI. Public Comment
VII. Superintendent's Report – Action Items
  A. School Board Policy Recommendations ** 86
  B. Overnight Travel ** 175
  C. Spring Coaches ** 182
  D. Personnel ** 183
VIII. Business Affairs
  A. Final 2024/25 Audit ** 184
  B. Wight & Company Project Authorization Exhibit - Long Range Facility Plan/5-Year Plan ** 370
IX. Other Business
  A. FOIA 384
X. Closed Session
  A. Student disciplinary cases 5 ILCS 120/2 (c)(9) **
  B. Other matters relating to individual students 5 ILCS 120/2 (c)(10) **
  C. The appointment, employment, compensation, discipline, performance or dismissal of specific employees. 5 ILCS 120/2(c)(1) **
  D. Collective negotiating matters between the public body and its employees or their representatives. 5 ILCS 120/2 (c)(2) **
XI. Action items from closed session discussion
  A. Potential Board action regarding personnel and compensation **
  B. Potential Board action regarding matters relating to individual students **
XII. Adjourn

** Indicates potential action in open session
The next regular Board of Education meeting will be held on Thursday, February 19, 2026

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
MINUTES OF BOARD OF EDUCATION MEETING
DECEMBER 18, 2025

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, December 18, 2025 and called to order at 7:01 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
Mr. John Jared, Vice President
Mrs. Shelly Booth, Secretary
Mrs. Ivy Fleming, Member
Mrs. Laurie Hembrey, Member
Mr. Ed Lescher, Member
Mr. Bob Yanik, Member

Members absent: None

Administration present:

Dr. Jeremy N. Schmidt, Superintendent
Mrs. Beth Reich, Business Manager
Mr. Blair Schoell, Principal

AUDIENCE

Chase Blazier, Christi Flaker, Lily Wu, Addison Smith, Megan Smith, Justin Smith

CONSENT AGENDA

Minutes of regular meeting held November 13, 2025
Minutes of closed meeting held November 13, 2025
December Bills Payable
November Treasurer's Report

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

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

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

Motion – **Passed**

SUPERINTENDENT'S REPORT – Recognition and Informational Items

Student Recognition: Student of the Month

Dr. Schmidt introduced Addison Smith, in the presence of her mother and father, as the December Student of the Month. He read Addison's profile of accomplishments, which included academic achievements, extracurricular activities, service to the community and future plans. Addison

thanked the teachers at GCHS and her family for allowing her to make it here as a student of the month.

Joint Conference Debrief

Dr. Schmidt shared the participation numbers from the 2025 Joint Annual Conference that was held in November. He thanked the members of the Board of Education for committing to the weekend and their participation at the conference.

School Calendar 2026/27

Dr. Schmidt advised the Board of Education that there haven't been any updates to the previously presented 2026/27 school calendar. The 2026/27 school calendar will be presented for approval as an action item later in tonight's meeting.

School Board Policy Modifications – First Reading

Dr. Schmidt presented the Board of Education with the proposed changes to the following School Board Policies based on the direction from the Illinois Association of School Boards and legal counsel:

Section 200	Board of Education
2:120	Board Member Development
2:150	Committees
Section 400	Operational Services
4:30	Revenue and Investments
4:80	Accounting and Audits
Section 500	Personnel
5:10	Equal Employment Opportunity and Minority Recruitment
5:90	Abused and Neglected Child Reporting
5:200	Terms and Conditions of Employment and Dismissal
5:220	Substitute Teachers
5:280	Duties and Qualifications
5:300	Schedules and Employment Year
Section 600	Instruction
6:20	School Year Calendar and Day
6:40	Curriculum Development
6:60	Curriculum Content
6:300	Graduation Requirements
6:310	High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students
6:315	High School Credit for Students in Grade 7 or 8
Section 700	Students
7:70	Attendance and Truancy
7:150	Agency and Law Enforcement Requests
7:180	Prevention of and Response to Bullying, Intimidation, and Harassment
7:190	Student Behavior
7:290	Suicide and Depression Awareness and Prevention
7:340	Student Records

The PRESS Update Memo is included to provide supporting information for all proposed changes. Policies with non-material changes, including those with legal reference and footnote updates only, will be modified administratively and are not presented for change. The proposed changes were presented as a first reading only. They will be presented for a second reading and potential action at the January meeting.

College of Lake County (CLC) High School Feedback Report – Fall 2025

Dr. Schmidt advised the Board that CLC provided their annual Feedback Report which includes aggregate data regarding ethnicity, gender, full-time/part-time status, and reading-writing and math readiness for our most recent graduated class. According to the report, 111 of our 2025 graduates (28%) enrolled at CLC. 96% of those students displayed reading and writing readiness, directly aligned with the Lake County average. 48% of students displayed math readiness, 2% points above the County average. 46% of Grant 2025 graduates who are attending CLC earned dual credit prior to graduation which is 2% points above the Lake County average of 44%.

Principal's Report

Dr. Schoell presented his monthly report which included information on 1st semester final exams, bridging student transitions to high school, which included online student registration, enrollment nights, and activities and athletics for our future class of 2030, winter performing arts and activities and Grant gives back food pantry partnership.

SUPERINTENDENT'S REPORT – Action Items

School Calendar 2026/27

Dr. Schmidt presented the 2026/27 school calendar.

** A motion was made by Mrs. Booth, second by Mrs. Hembrey to approve to 2026/27 school calendar, as presented.

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

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

Motion – **Passed**

Personnel

Dr. Schmidt recommended the following personnel recommendations:

Employment of the following individuals:

- Roberto Ocampo, Paraprofessional, $19.75/hr., starting December 8, 2025
- Stoyan Rusev, On-Call Sub/Extra Trips Bus Driver, $27.05/hr., starting December 9, 2025

Position change for the following individual:

- Rosalia Franco Sanchez, from 2nd shift On-Call Custodial Substitute to 2nd shift Custodian, $17.00/hr., starting December 8, 2025

Accept the resignation of the following individuals:

- Josh Christian, Asst. Softball Coach, effective immediately
- Andrew Horvath, Custodian, effective immediately
- Bryan Packard, Asst. Tennis Coach, effective immediately

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

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

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

Motion – **Passed**

BUSINESS AFFAIRS

Final 2025 Tax Levy

Mrs. Reich presented the Board with the final 2025 Certificate of Tax Levy, along with the resolution to spread a tax levy for 2025, the resolution to levy certain special taxes for Special Education District IMRF purposes, and the resolution for levying for working cash fund purposes for 2025. She advised that there is a social security deficit and will be borrowing from IMRF to cover the deficit.

** A motion was made by Mr. Lescher, second by Mrs. Fleming to approve the final 2025 Tax Levy as presented.

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

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

Motion – **Passed**

Operational Funds Expenditures Report

Mrs. Reich advised that *School Board Policy 4:10, Fiscal and Business Management* requires the Chief School Business Official to present a written report that includes the annual average expenditures of the district's operational funds for the previous three fiscal years at or before the board meeting at which the Board adopts its levy.

** A motion was made by Mr. Jared, second by Mrs. Booth to approve the Operational Funds Expenditures Report as presented.

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

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

Motion – **Passed**

Tentative 2024/25 Audit

Chase Blazier from Eccezion presented the tentative 2024/25 audit for the Board to review. This was the first year with Eccezion, so the audit was comprehensive and all-encompassing. When the final audit is complete it will be brought back to the Board for formal approval.

Coaching Recommendation

Mrs. Reich advised that per the agreement between the Board of Education and the Grant Council, a standing committee meets annually to discuss the number of coaches and sponsors assigned to athletics and co-curricular activities. The committee met several times in October to hear proposals from coaches and sponsors. On December 12 the committee met again to review the data gathered and to make recommendations. The committee is recommending the approval of one additional Asst. Wrestling coach and one Asst. National Honor Society Sponsor for the 2025/26 school year. The committee is also requesting approval of one additional Asst. Girls' Volleyball coach for the 2026/27 school year.

** A motion was made by Mr. Jared, second by Mr. Yanik to approve the coaching and sponsor recommendations for 2025/26 and 2026/27 as presented.

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

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

Motion – **Passed**

Wight & Co. Proposal for Engineering of Dust Collector Replacement

Mrs. Reich advised the Board that the dust collector in the wood shop is past its useful life and needs to be replaced. Wight and Co. had their engineering department verify the new dust collector specifications and placement. They are proposing $6,900 as a fixed fee for the services.

** A motion was made by Mr. Yanik, second by Mrs. Fleming to approve the Wight and Co. proposal for engineering of the dust collector replacement as presented.

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

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

Motion – **Passed**

Wight & Co. Proposal for Engineering of the Rooftops Replacements for Summer 2026

At last month's board meeting the Board approved our application for the state's School Maintenance Grant, and it was discussed to utilize the grant for replacing several rooftop units which provide heat and air conditioning to multiple areas at the high school. Mrs. Reich reviewed the proposal from Wight and Co. for the engineering design and services during the construction process for all of the units. Wight and Co. proposed $26,000.00 as a fixed fee for the services.

** A motion was made by Mrs. Booth, second by Mrs. Hembrey to approve the Wight and Co. Professional Service Proposal – RTU replacement as presented.

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

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

Motion – **Passed**

OTHER BUSINESS

Dr. Schmidt advised the Board that the Village of Fox Lake is expanding their waste water treatment and are requesting tax exemption for the new property located on Sayton Road in Fox Lake, which will result in a $2,000+ loss of tax revenue.

He also advised that details are currently in the process of being finalized for GCHS to host Special Education teams at the school for the county wide institute day in February 2026.

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

CLOSED SESSION

No closed session was held.

ADJOURN

** At 8:01 p.m. a motion was made by Mrs. Hembrey, second by Mr. Lescher to adjourn the meeting.

_____
Kathy Kusiak, President

_____
Shelly Booth, Secretary

Grant Community High School District 124
AP Invoice Listing Report
January 15, 2026

Total Invoices:	320	$917,675.89

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
22VETS L000	22Vets LLC	281979	3002600051	mmjan26	SB AP	Palo Alto Firewall Subscription Renewal	F	B	12/22/2025	01/15/2026	R	$2,564.13
							25-26					$2,564.13
						NUMBER OF INVOICES: 1						**$2,564.13**
ACCURATE001	ACCURATE BIOMETRICS	198662512	0000000000	mmjan26	SB AP	Fingerprinting DEC25		B	12/31/2025	01/15/2026	R	$484.00
							25-26					$484.00
						NUMBER OF INVOICES: 1						**$484.00**
ACT EDUC000	ACT Education Corp	1000007279	0000000000	mm121825	SB AP	PreACT 8/9 scoring		H	10/14/2025	12/18/2025	R	$19,670.00
							25-26			201705		$19,670.00
						NUMBER OF INVOICES: 1						**$19,670.00**
AFFORDAB002	Affordable Window & Gutter Cleanin	1584	0000000000	mmjan26	SB AP	Bleacher cleaning		B	12/12/2025	01/15/2026	R	$1,850.00
							25-26					$1,850.00
						NUMBER OF INVOICES: 1						**$1,850.00**
AIRGAS U000	Airgas Usa, Llc	5520756375	0000000000	mmjan26	SB AP	Cylinder Rental NOV25		B	11/30/2025	01/15/2026	R	$214.35
							25-26					$214.35
						NUMBER OF INVOICES: 1						**$214.35**
ALLENDAL002	Allendale	202512103289	0000000000	mmjan26	SB AP	Tuition NOV25		B	11/30/2025	01/15/2026	R	$18,615.00
							25-26					$18,615.00
						NUMBER OF INVOICES: 1						**$18,615.00**
ALPHA BA000	Alpha Baking Co., Inc.	DEC 2025	0000000000	mmjan26	SB AP	Baking 12/1-12/15/25		B	12/15/2025	01/15/2026	R	$444.57
							25-26					$444.57
						NUMBER OF INVOICES: 1						**$444.57**
ALTO TRA000	Alto Transportation LLC	GCHS004	0000000000	mmjan26	SB AP	Homeless Trnsprt DEC25		B	12/19/2025	01/15/2026	R	$2,379.00

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
ALTO TRA000	Alto Transportation LLC	GCHS004	******CONTINUED******									
							25-26					$2,379.00
						NUMBER OF INVOICES: 1						**$2,379.00**
ANDERJER000	Anderson, Jeremy J.	12162025	0000000000	mmjan26	SB AP	PBIS Breakfast reimbursement		B	12/16/2025	01/15/2026	R	$28.48
							25-26					$28.48
ANDERJER000	Anderson, Jeremy	12162025(2)	0000000000	mmjan26	SB AP	PBIS Breakfast reimbursement		B	12/16/2025	01/15/2026	R	$103.05
							25-26					$103.05
						NUMBER OF INVOICES: 2						**$131.53**
ANDERJER001	Anderson, Jeremy	UnclaimedProp#107774	0000000000	mm121825	SB AP	Reissue-Water reimbursement		H	11/24/2025	12/18/2025	R	$16.74
							25-26			201706		$16.74
						NUMBER OF INVOICES: 1						**$16.74**
ANDERSON003	Anderson Lock	1187048	0212600010	mmjan26	SB AP	PE Padlocks/Master Keys	F	B	12/29/2025	01/15/2026	R	$237.02
							25-26					$237.02
						NUMBER OF INVOICES: 1						**$237.02**
ASSURED 000	Assured Healthcare Staffing	22863	0000000000	mmjan26	SB AP	Sub Nurse 12/10/25		B	12/16/2025	01/15/2026	R	$409.83
							25-26					$409.83
						NUMBER OF INVOICES: 1						**$409.83**
AT & T 001	AT & T	5520898018	0000000000	mm121825	SB AP	8310011444996 12/7/25-1/6/26		H	12/07/2025	12/18/2025	R	$669.30
							25-26			201707		$669.30
AT & T 001	AT & T	7974679010	0000000000	mm121825	SB AP	8310011444894 12/7/25-1/6/26		H	12/07/2025	12/18/2025	R	$689.03
							25-26			201707		$689.03
AT & T 001	AT & T	8666100115	0000000000	mm121825	SB AP	8310015303863 12/7/25-1/6/26		H	12/07/2025	12/18/2025	R	$1,384.41
							25-26			201707		$1,384.41

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						**$2,742.74**
AT&T 001	At&t	053 472 6492 001	0000000000	mm010726	SB AP	847-587-2597 Long Distance	H		12/09/2025	01/07/2026	R	$16.65
							25-26			201739		$16.65
						NUMBER OF INVOICES: 1						**$16.65**
AT&T 002	AT&T	847587259812	0000000000	mm010726	SB AP	84758725985573 11/20-12/19/25	H		12/19/2025	01/07/2026	R	$4,993.98
							25-26			201740		$4,993.98
						NUMBER OF INVOICES: 1						**$4,993.98**
ATLAS LA000	Atlas Language Services Inc.	P724	0000000000	mmjan26	SB AP	Translation Services	B		12/17/2025	01/15/2026	R	$130.00
							25-26					$130.00
ATLAS LA000	Atlas Language Services Inc.	P725	0000000000	mmjan26	SB AP	Translation Services	B		12/17/2025	01/15/2026	R	$106.72
							25-26					$106.72
ATLAS LA000	Atlas Language Services Inc.	P730	0000000000	mmjan26	SB AP	Translation Services	B		12/17/2025	01/15/2026	R	$878.72
							25-26					$878.72
ATLAS LA000	Atlas Language Services Inc.	P741	0000000000	mmjan26	SB AP	Translation Services	B		12/18/2025	01/15/2026	R	$70.56
							25-26					$70.56
ATLAS LA000	Atlas Language Services Inc.	P745	0000000000	mmjan26	SB AP	Translation Services	B		12/18/2025	01/15/2026	R	$1,091.04
							25-26					$1,091.04
ATLAS LA000	Atlas Language Services Inc.	P755	0000000000	mmjan26	SB AP	Translation Services	B		12/18/2025	01/15/2026	R	$2,107.12
							25-26					$2,107.12
ATLAS LA000	Atlas Language Services Inc.	P757	0000000000	mmjan26	SB AP	Translation Services	B		12/18/2025	01/15/2026	R	$1,160.00
							25-26					$1,160.00
ATLAS LA000	Atlas Language Services Inc.	P758	0000000000	mmjan26	SB AP	Translation Services	B		12/18/2025	01/15/2026	R	$76.96
							25-26					$76.96

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
ATLAS LA000	Atlas Language Services Inc.	P759	0000000000	mmjan26	SB AP	Translation Services	B 25-26		12/18/2025	01/15/2026	R	$1,102.56 $1,102.56
						NUMBER OF INVOICES: 9						**$6,723.68**
AVALON P000	Avalon Petroleum Co.	010221	0000000000	mmjan26	SB AP	RFG 10% Ethanol	B 25-26		12/10/2025	01/15/2026	R	$3,565.00 $3,565.00
AVALON P000	Avalon Petroleum Co.	010288	0000000000	mmjan26	SB AP	RFG 10% Ethanol	B 25-26		11/28/2025	01/15/2026	R	$4,437.16 $4,437.16
						NUMBER OF INVOICES: 2						**$8,002.16**
AVON TOW000	Avon Township	DEC25 Donation	0000000000	mm121825	SB AP	Bulldogs Give Back donation	H 25-26		12/05/2025	12/18/2025 201708	R	$500.00 $500.00
						NUMBER OF INVOICES: 1						**$500.00**
BAKERROB002	Baker, Robert	12112025 5:30	0000000000	mmjan26	SB AP	G BBall JV	B 25-26		12/11/2025	01/15/2026	R	$65.00 $65.00
						NUMBER OF INVOICES: 1						**$65.00**
BILBRAMA000	Bilbrey, Amanda	12292025	0000000000	mmjan26	SB AP	PBIS pizza reimbursement	B 25-26		12/29/2025	01/15/2026	R	$61.00 $61.00
BILBRAMA000	Bilbrey, Amanda	12292025(2)	0000000000	mmjan26	SB AP	PBIS pizza reimbursement	B 25-26		12/29/2025	01/15/2026	R	$42.96 $42.96
BILBRAMA000	Bilbrey, Amanda	Unclaimed Prop#93202	0000000000	mm121825	SB AP	Reissue-PE supply reimbursement	H 25-26		11/21/2025	12/18/2025 201709	R	$29.98 $29.98
BILBRAMA000	Bilbrey, Amanda	UnclaimedProp#101426	0000000000	mm121825	SB AP	Reissue-PBIS reimbursement	H 25-26		11/21/2025	12/18/2025 201709	R	$28.27 $28.27

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
BILBRAMA000	Bilbrey, Amanda	UnclaimedProp-101426	0000000000	mm121825	SB AP	Reissue-PBIS Conf reimbursement	H 25-26		11/21/2025	12/18/2025 201709	R	$99.94 $99.94
						NUMBER OF INVOICES: 5						**$262.15**
BLUE CRO002	Blue Cross Blue Shield of Illinois	Acct#021888 JAN26	0000000000	mm122925	SB AP	HMO #0000820323	H 25-26		12/17/2025	12/29/2025 201736	R	$16,463.27 $16,463.27
						NUMBER OF INVOICES: 1						**$16,463.27**
BP 000	BP	69608300	0000000000	mmjan26	SB AP	Fuel Purchases	B 25-26		12/05/2025	01/15/2026 201486	M	$852.25 $852.25
						NUMBER OF INVOICES: 1						**$852.25**
BREEDJOH000	Breeden, John	12192025 5:30	0000000000	mmjan26	SB AP	Wrestling V	B 25-26		12/19/2025	01/15/2026	R	$118.00 $118.00
						NUMBER OF INVOICES: 1						**$118.00**
BRENNWIL000	Brennan, William	12112025 7:00	0000000000	mmjan26	SB AP	G BBall V	B 25-26		12/11/2025	01/15/2026	R	$83.00 $83.00
						NUMBER OF INVOICES: 1						**$83.00**
BSN SPOR000	Bsn Sports	932198941	0502600033	mmjan26	SB AP	Basketball Uniforms - Additional Sizes	F B 25-26		11/22/2025	01/15/2026	R	$1,181.60 $1,181.60
BSN SPOR000	Bsn Sports	932251255	0502600035	mmjan26	SB AP	B BBall Coaches Gear	F B 25-26		11/26/2025	01/15/2026	R	$595.92 $595.92
BSN SPOR000	Bsn Sports	932659651	0502600039	mmjan26	SB AP	Track Coaches Gear	F B 25-26		12/18/2025	01/15/2026	R	$1,652.38 $1,652.38

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						**$3,429.90**
BURRIS E001	Burris Equipment	RC2011172-1	0000000000	mmjan26	SB AP	Scissor Lift rental	B 25-26		12/08/2025	01/15/2026	R	$682.80 $682.80
BURRIS E001	Burris Equipment	RC2011172-2	0000000000	mmjan26	SB AP	Scissor Lift rental	B 25-26		12/15/2025	01/15/2026	R	$478.80 $478.80
						NUMBER OF INVOICES: 2						**$1,161.60**
BURTOGRE000	Burton, Gregory	12112025 7:00	0000000000	mmjan26	SB AP	G BBall V	B 25-26		12/11/2025	01/15/2026	R	$83.00 $83.00
						NUMBER OF INVOICES: 1						**$83.00**
BUTTSDAV000	Butts, David	12192025 7:00	0000000000	mmjan26	SB AP	G BBall V	B 25-26		12/19/2025	01/15/2026	R	$83.00 $83.00
						NUMBER OF INVOICES: 1						**$83.00**
CALHOPAT000	Calhoun, Patrice	BIO5460Q	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement	B 25-26		01/06/2026	01/15/2026	R	$1,355.16 $1,355.16
						NUMBER OF INVOICES: 1						**$1,355.16**
CARINJOS000	Caringella, Joseph	12112025 7:00	0000000000	mmjan26	SB AP	G BBall FroshA	B 25-26		12/11/2025	01/15/2026	R	$65.00 $65.00
						NUMBER OF INVOICES: 1						**$65.00**
CARTEMIC000	Carter, Michael	12132025 12:30	0000000000	mmjan26	SB AP	B BBall FroshA	B 25-26		12/13/2025	01/15/2026	R	$61.00 $61.00
CARTEMIC000	Carter, Michael	12132025 2:00	0000000000	mmjan26	SB AP	B BBall FroshA	B 25-26		12/13/2025	01/15/2026	R	$61.00 $61.00

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						**$122.00**
CATARCRI000	Catarino, Cristiana	UnclaimedProp#101440	0000000000	mm121825	SB AP	Reissue-Amazon reimbursement	H 25-26		12/03/2025	12/18/2025 201710	R	$10.00 $10.00
						NUMBER OF INVOICES: 1						**$10.00**
CENTRAL 003	Central States Bus Sales, Inc.	IN674309	0000000000	mmjan26	SB AP	Bus#18 repair	B 25-26		09/18/2025	01/15/2026	R	$590.00 $590.00
CENTRAL 003	Central States Bus Sales, Inc.	IN679138	0000000000	mmjan26	SB AP	Coolant	B 25-26		10/27/2025	01/15/2026	R	$89.63 $89.63
CENTRAL 003	Central States Bus Sales, Inc.	IN685807	0000000000	mmjan26	SB AP	Bus#2 service	B 25-26		12/22/2025	01/15/2026	R	$109.08 $109.08
CENTRAL 003	Central States Bus Sales, Inc.	IN686598	0000000000	mmjan26	SB AP	Bus#4 service	B 25-26		01/03/2026	01/15/2026	R	$150.55 $150.55
						NUMBER OF INVOICES: 4						**$939.26**
CENTRAL 010	Central Clothing Company	2615	0000000000	mmjan26	SB AP	B Bowling apparel	B 25-26		12/03/2025	01/15/2026	R	$297.96 $297.96
						NUMBER OF INVOICES: 1						**$297.96**
CHADDOCK000	Chaddock Attachment & Trauma Servi	CATSIN-003785	0000000000	mmjan26	SB AP	Rsdnt/Tuition DEC25	B 25-26		01/02/2026	01/15/2026	R	$22,253.84 $22,253.84
						NUMBER OF INVOICES: 1						**$22,253.84**
CHAIN O'003	Chain O'Lakes Area Chamber of Comm	9471553	0000000000	mmjan26	SB AP	Membership dues	B 25-26		12/08/2025	01/15/2026	R	$105.00 $105.00
						NUMBER OF INVOICES: 1						**$105.00**
CHICAGO 004	Chicago Tribune	146308153	0000000000	mmjan26	SB AP	13 weeks	B		01/05/2026	01/15/2026	R	$526.99

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
CHICAGO 004	Chicago Tribune	146308153	******CONTINUED******									
							25-26					$526.99
						NUMBER OF INVOICES: 1						**$526.99**
CIANCANT000	Cianciolo, Anthony	12162025 7:00	0000000000	mmjan26	SB AP	B BBall V		B	12/16/2025	01/15/2026	R	$83.00
							25-26					$83.00
						NUMBER OF INVOICES: 1						**$83.00**
CINTAS 4000	Cintas 47P	DEC 2025	0000000000	mmjan26	SB AP	Towel Service DEC25		B	12/18/2025	01/15/2026	R	$349.65
							25-26					$349.65
						NUMBER OF INVOICES: 1						**$349.65**
COMCAST 002	Comcast Cable	8771100240009348	0000000000	mm121825	SB AP	CREDIT - Cable cancelled		H	11/28/2025	12/18/2025	R	$-16.59
							25-26			201711		$-16.59
COMCAST 002	Comcast Cable	8771101420419695	0000000000	mm121825	SB AP	Internet 12/12/25-1/11/26		H	12/08/2025	12/18/2025	R	$54.75
							25-26			201711		$54.75
						NUMBER OF INVOICES: 2						**$38.16**
COMMUNIT005	Community Mechanical & Automation	3542	0000000000	mmjan26	SB AP	DEC25 Service Calls		B	01/02/2026	01/15/2026	R	$3,398.00
							25-26					$3,398.00
						NUMBER OF INVOICES: 1						**$3,398.00**
COMPASS 004	Compass Group USA	ORD408762	0000000000	mmjan26	SB AP	Coffee Beans		B	12/12/2025	01/15/2026	R	$128.52
							25-26					$128.52
						NUMBER OF INVOICES: 1						**$128.52**
CONNECTI001	Connections Day School South	34007	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2026	01/15/2026	R	$5,050.50
							25-26					$5,050.50

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ	S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR		INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$5,050.50**
CONNECTI002	Connections Day School	38918	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,328.90
							25-26					$5,328.90
CONNECTI002	Connections Day School	38919	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,328.90
							25-26					$5,328.90
CONNECTI002	Connections Day School	38920	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,328.90
							25-26					$5,328.90
CONNECTI002	Connections Day School	38921	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,328.90
							25-26					$5,328.90
CONNECTI002	Connections Day School	38922	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,328.90
							25-26					$5,328.90
CONNECTI002	Connections Day School	38923	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,328.90
							25-26					$5,328.90
CONNECTI002	Connections Day School	38924	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,328.90
							25-26					$5,328.90
CONNECTI002	Connections Day School	38925	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,328.90
							25-26					$5,328.90
CONNECTI002	Connections Day School	38926	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,328.90
							25-26					$5,328.90
						NUMBER OF INVOICES: 9						**$47,960.10**
CONNECTI004	Connections Academy East	15528	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,808.75
							25-26					$5,808.75
CONNECTI004	Connections Academy East	15529	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,611.95
							25-26					$5,611.95

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
CONNECTI004	Connections Academy East	15530	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,808.75
							25-26					$5,808.75
CONNECTI004	Connections Academy East	15531	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,611.95
							25-26					$5,611.95
CONNECTI004	Connections Academy East	15532	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,808.75
							25-26					$5,808.75
CONNECTI004	Connections Academy East	15533	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,611.95
							25-26					$5,611.95
CONNECTI004	Connections Academy East	15534	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,611.95
							25-26					$5,611.95
CONNECTI004	Connections Academy East	15559	0000000000	mmjan26	SB AP	Social Emotional testing		B	12/12/2025	01/15/2026	R	$700.00
							25-26					$700.00
						NUMBER OF INVOICES: 8						**$40,574.05**
CONSERV 000	Conserv Fs	65206638	0000000000	mmjan26	SB AP	Ice Melt		B	12/08/2025	01/15/2026	R	$3,071.96
							25-26					$3,071.96
						NUMBER OF INVOICES: 1						**$3,071.96**
CONSTELL000	Constellation New Energry, Inc	72060038001	0000000000	mmjan26	SB AP	764073-46292 DEC25		B	12/30/2025	01/15/2026	R	$612.61
							25-26					$612.61
CONSTELL000	Constellation New Energry, Inc	72060046701	0000000000	mmjan26	SB AP	2857041-0 DEC25		B	12/18/2025	01/15/2026	R	$87.91
							25-26					$87.91
CONSTELL000	Constellation New Energry, Inc	72060078301	0000000000	mmjan26	SB AP	764073-46291 DEC25		B	12/30/2025	01/15/2026	R	$46,629.36
							25-26					$46,629.36
						NUMBER OF INVOICES: 3						**$47,329.88**
CONSTELL001	CONSTELLATION NEWENERGY-GAS DIVISI	4477509	0000000000	mmjan26	SB AP	BG-11642 NOV25		B	12/18/2025	01/15/2026	R	$756.60

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
CONSTELL001	CONSTELLATION NEWENERGY-GAS DIVISI	4477509	******CONTINUED******									
							25-26					$756.60
CONSTELL001	CONSTELLATION NEWENERGY-GAS DIVISI	4477510	0000000000	mmjan26	SB AP	BG-5862 NOV25		B	12/18/2025	01/15/2026	R	$12,427.31
							25-26					$12,427.31
						NUMBER OF INVOICES: 2						**$13,183.91**
CRAMBTRI000	Crambes, Trisha	Unclaimed Prop#94564	0000000000	mm121825	SB AP	Reissue-Speech fuel reimbursement		H	11/25/2025	12/18/2025	R	$74.37
							25-26			201712		$74.37
						NUMBER OF INVOICES: 1						**$74.37**
CRESCENT000	Crescent Electric Supply Co.	S513745296.001	0000000000	mmjan26	SB AP	BLDG & GRNDS supply		B	12/09/2025	01/15/2026	R	$126.05
							25-26					$126.05
						NUMBER OF INVOICES: 1						**$126.05**
DOYLESTE000	Doyle, Steven	12192025 5:30	0000000000	mmjan26	SB AP	G BBall JV		B	12/19/2025	01/15/2026	R	$65.00
							25-26					$65.00
						NUMBER OF INVOICES: 1						**$65.00**
DURHAM S001	Durham School Services	92120591	0000000000	mmjan26	SB AP	SpecEd Trnsprt DEC25		B	12/22/2025	01/15/2026	R	$14,966.55
							25-26					$14,966.55
						NUMBER OF INVOICES: 1						**$14,966.55**
EASY WAY000	Easy Way Safety Services Inc	70810	0052600021	mmjan26	SB AP	safety harness-off-campus student use	F	B	12/15/2025	01/15/2026	R	$185.00
							25-26					$185.00
						NUMBER OF INVOICES: 1						**$185.00**
EI US LL000	EI US LLC	INV279256	0000000000	mmjan26	SB AP	Hospital Tutoring		B	11/14/2025	01/15/2026	R	$425.60

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
EI US LL000	EI US LLC	INV279256	******CONTINUED******									
							25-26					$425.60
EI US LL000	EI US LLC	INV280176	0000000000	mmjan26	SB AP	Hospital Tutoring		B	11/21/2025	01/15/2026	R	$425.60
							25-26					$425.60
EI US LL000	EI US LLC	INV281578	0000000000	mmjan26	SB AP	Hospital Tutoring		B	11/28/2025	01/15/2026	R	$297.92
							25-26					$297.92
						NUMBER OF INVOICES: 3						**$1,149.12**
ELLIOLAW000	Elliott, Lawrence	12192025	0000000000	mmjan26	SB AP	Home Visit mileage reimbursement		B	12/19/2025	01/15/2026	R	$32.90
							25-26					$32.90
						NUMBER OF INVOICES: 1						**$32.90**
ERNIE PE000	Ernie Peterson Plumbing, Inc.	6953	0000000000	mmjan26	SB AP	Bathroom water repair		B	12/19/2025	01/15/2026	R	$2,140.00
							25-26					$2,140.00
						NUMBER OF INVOICES: 1						**$2,140.00**
EXCEPTIO000	Exceptional Learners Collaborative	00026156	0000000000	mmjan26	SB AP	Physical Therapy NOV25		B	12/12/2025	01/15/2026	R	$525.11
							25-26					$525.11
EXCEPTIO000	Exceptional Learners Collaborative	00026165	0000000000	mmjan26	SB AP	Tuition DEC25		B	01/05/2026	01/15/2026	R	$42,680.60
							25-26					$42,680.60
EXCEPTIO000	Exceptional Learners Collaborative	00026176	0000000000	mmjan26	SB AP	Student Lunch DEC25		B	01/06/2026	01/15/2026	R	$36.11
							25-26					$36.11
						NUMBER OF INVOICES: 3						**$43,241.82**
FLAKEAND000	Flaker, Andrew	Unclaimed Prop#84319	0000000000	mm121825	SB AP	Reissue-Solar Oven reimbursement		H	11/25/2025	12/18/2025	R	$98.87
							25-26			201713		$98.87

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FLAKEAND000	Flaker, Andrew	UnclaimedProp#84319	0000000000	mm121825	SB AP	Reissue-14/15 Tuition reimbursement	H		11/25/2025	12/18/2025	R	$975.00
							25-26			201713		$975.00
						NUMBER OF INVOICES: 2						**$1,073.87**
FOERCCOL000	Foerch, Colt	EDCL508	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement	B		01/06/2026	01/15/2026	R	$413.00
							25-26					$413.00
FOERCCOL000	Foerch, Colt	MATH537	0000000000	mmjan26	SB AP	25/26 Tuition PN Reimbursement	B		01/06/2026	01/15/2026	R	$1,890.00
							25-26					$1,890.00
						NUMBER OF INVOICES: 2						**$2,303.00**
FOHLMJAM000	Fohlmeister, Jamie	01062026	0000000000	mmjan26	SB AP	Cake Day DEC25 reimbursement	B		01/06/2026	01/15/2026	R	$203.92
							25-26					$203.92
FOHLMJAM000	Fohlmeister, Jamie	12182025	0000000000	mmjan26	SB AP	Mileage reimbursement	B		12/18/2025	01/15/2026	R	$26.60
							25-26					$26.60
						NUMBER OF INVOICES: 2						**$230.52**
FOLLETT 009	Follett Content Solutions LLC	667221	0000000000	mmjan26	SB AP	Library supply	B		12/11/2025	01/15/2026	R	$275.55
							25-26					$275.55
FOLLETT 009	Follett Content Solutions LLC	672611	0000000000	mmjan26	SB AP	Library supply	B		12/17/2025	01/15/2026	R	$79.96
							25-26					$79.96
						NUMBER OF INVOICES: 2						**$355.51**
FOX LAKE016	Fox Lake School District 114	260006	0000000000	mmjan26	SB AP	MV Trnsprt Share DEC25	B		01/05/2026	01/15/2026	R	$1,562.64
							25-26					$1,562.64
						NUMBER OF INVOICES: 1						**$1,562.64**
FRANK CO000	Frank Cooney Co Inc	35005	0232600005	mmjan26	SB AP	Blinds-Room#221/Shop	F	B	11/26/2025	01/15/2026	R	$6,435.00

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FRANK CO000	Frank Cooney Co Inc	35005	******CONTINUED******									
							25-26					$6,435.00
FRANK CO000	Frank Cooney Co Inc	35146	0002600021	mmjan26	SB AP	Blinds/shades-Green Hallway	F	B	12/30/2025	01/15/2026	R	$24,231.94
							25-26					$24,231.94
						NUMBER OF INVOICES: 2						**$30,666.94**
FTTF HOL000	FTTF Holdings LLC	SI-780176	0972600010	mm121825	SB AP	B Track Tent-Booster Wish	F	H	11/11/2025	12/18/2025	R	$1,889.99
							25-26			201714		$1,889.99
						NUMBER OF INVOICES: 1						**$1,889.99**
GAUGEJAM000	Gauger, James J	12192025 5:30	0000000000	mmjan26	SB AP	G BBall JV		B	12/19/2025	01/15/2026	R	$65.00
							25-26					$65.00
						NUMBER OF INVOICES: 1						**$65.00**
GEISTRYA000	Geist, Ryan	JAN 2026	0000000000	mmjan26	SB AP	Phone Reimbursement		B	01/01/2026	01/15/2026	R	$100.00
							25-26					$100.00
						NUMBER OF INVOICES: 1						**$100.00**
GFC LEAS000	GFC Leasing	I01079650	0000000000	mmjan26	SB AP	Copier Lease 1/5-2/4/26		B	12/17/2025	01/15/2026	R	$5,589.84
							25-26					$5,589.84
						NUMBER OF INVOICES: 1						**$5,589.84**
GILL NIC000	Gill, Nicole	12182025	0000000000	mmjan26	SB AP	ISCA Conf mileage Reimbursement		B	12/18/2025	01/15/2026	R	$89.60
							25-26					$89.60
						NUMBER OF INVOICES: 1						**$89.60**
GORDON F000	Gordon Flesch Company Inc.	IN15452132	0000000000	mmjan26	SB AP	per copy maint charges		B	01/05/2026	01/15/2026	R	$1,741.68
							25-26					$1,741.68

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						**$1,741.68**
GORDON F001	Gordon Food Service, Inc.	DEC25-100217416	0000000000	mmjan26	SB AP	FOOD DEC25	B 25-26		12/17/2025	01/15/2026	R	$35,934.86 $35,934.86
						NUMBER OF INVOICES: 1						**$35,934.86**
GREAT LA011	GREAT LAKES COCA COLA DISTRIB	50234028006	0000000000	mmjan26	SB AP	Beverages-Vending	B 25-26		12/17/2025	01/15/2026	R	$2,118.66 $2,118.66
						NUMBER OF INVOICES: 1						**$2,118.66**
GRUBEPAI000	Gruber, Paige	CMN5015	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement	B 25-26		01/05/2026	01/15/2026	R	$1,379.08 $1,379.08
GRUBEPAI000	Gruber, Paige	CMN5740	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement	B 25-26		01/05/2026	01/15/2026	R	$1,379.08 $1,379.08
						NUMBER OF INVOICES: 2						**$2,758.16**
GUARDIAN001	Guardian	00 554362	0000000000	mm122925	SB AP	Dental/Life JAN26	H 25-26		12/19/2025	12/29/2025 201737	R	$6,215.64 $6,215.64
						NUMBER OF INVOICES: 1						**$6,215.64**
HANSEROD000	Hansen, Rodd	UnclaimedProp#100247	0000000000	mm121825	SB AP	Reissue-OL717 Tuition reimbursement	H 25-26		12/02/2025	12/18/2025 201715	R	$399.00 $399.00
						NUMBER OF INVOICES: 1						**$399.00**
HAYDEN C000	HAYDEN CONSTRUCTION	HRR226	0000000000	mmjan26	SB AP	Gymnasium repairs	B 25-26		12/31/2025	01/15/2026	R	$4,370.00 $4,370.00
						NUMBER OF INVOICES: 1						**$4,370.00**
HD SUPPL000	HD Supply Facilities Maintenance	9244109437	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B		12/17/2025	01/15/2026	R	$5,605.64

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
HD SUPPL000	HD Supply Facilities Maintenance	9244109437	******CONTINUED******									
							25-26					$5,605.64
HD SUPPL000	HD Supply Facilities Maintenance	9244155955	0000000000	mmjan26	SB AP	BLDG & GRNDS supply		B	12/18/2025	01/15/2026	R	$5,249.18
							25-26					$5,249.18
						NUMBER OF INVOICES: 2						**$10,854.82**
HEARTLAN006	Heartland Alliance Health	27772	0000000000	mmjan26	SB AP	Telephonic NOV25		B	11/30/2025	01/15/2026	R	$182.90
							25-26					$182.90
						NUMBER OF INVOICES: 1						**$182.90**
HOME DEP001	Home Depot Commercial Credit	6035322531946634	0000000000	mmjan26	SB AP	BLDG & GRNDS supply		B	12/12/2025	01/15/2026	R	$499.53
							25-26					$499.53
						NUMBER OF INVOICES: 1						**$499.53**
HUEMANN 000	Huemann Water Conditioning	i101717	0000000000	mmjan26	SB AP	Brine Tank service		B	01/05/2026	01/15/2026	R	$467.00
							25-26					$467.00
						NUMBER OF INVOICES: 1						**$467.00**
HURCKMIC000	Hurckes, Michael	01032026 8:00	0000000000	mmjan26	SB AP	Wrestling V		B	01/03/2026	01/15/2026	R	$228.00
							25-26					$228.00
						NUMBER OF INVOICES: 1						**$228.00**
INTEGRAT001	Integrated Security Specialists	16936	0000000000	mmjan26	SB AP	Fieldhouse repairs-Lightning damage		B	12/31/2025	01/15/2026	R	$2,238.00
							25-26					$2,238.00
INTEGRAT001	Integrated Security Specialists	17078	0000000000	mmjan26	SB AP	Fieldhouse repairs-Lightning damage		B	12/31/2025	01/15/2026	R	$2,912.00
							25-26					$2,912.00

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
INTEGRAT001	Integrated Security Specialists	17155	0000000000	mmjan26	SB AP	Monitor Jan-Mar26 HS		B	12/02/2025	01/15/2026	R	$430.50
							25-26					$430.50
INTEGRAT001	Integrated Security Specialists	17156	0000000000	mmjan26	SB AP	Monitor Jan-Mar26 Fieldhouse		B	12/02/2025	01/15/2026	R	$358.50
							25-26					$358.50
INTEGRAT001	Integrated Security Specialists	17157	0000000000	mmjan26	SB AP	Monitor Jan-Mar26 District Office		B	12/02/2025	01/15/2026	R	$274.50
							25-26					$274.50
INTEGRAT001	Integrated Security Specialists	17158	0000000000	mmjan26	SB AP	Monitor Jan-Mar26 Transportation		B	12/02/2025	01/15/2026	R	$232.50
							25-26					$232.50
INTEGRAT001	Integrated Security Specialists	17248	0000000000	mmjan26	SB AP	District Bldg door maintenance		B	01/06/2026	01/15/2026	R	$400.00
							25-26					$400.00
INTEGRAT001	Integrated Security Specialists	17249	0000000000	mmjan26	SB AP	Fieldhouse door repairs		B	12/31/2025	01/15/2026	R	$10,629.70
							25-26					$10,629.70
INTEGRAT001	Integrated Security Specialists	17250	0000000000	mmjan26	SB AP	Main bldg door repairs		B	12/31/2025	01/15/2026	R	$5,341.81
							25-26					$5,341.81
						NUMBER OF INVOICES: 9						**$22,817.51**
INTERQUE000	Interquest Detection Canines of Ch	2529	0000000000	mmjan26	SB AP	1/2 Day School Visit		B	11/30/2025	01/15/2026	R	$355.00
							25-26					$355.00
						NUMBER OF INVOICES: 1						**$355.00**
ISR CONS000	Isr Consulting	3413	0000000000	mm121825	SB AP	Influenza injections		H	10/11/2025	12/18/2025	R	$140.00
							25-26			201716		$140.00
						NUMBER OF INVOICES: 1						**$140.00**
J.W. PEP000	J.W. Pepper & Son, Inc.	368049827	0122600019	mmjan26	SB AP	Band Music	F	B	12/03/2025	01/15/2026	R	$139.99

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
J.W. PEP000	J.W. Pepper & Son, Inc.	368049827	******CONTINUED******									
							25-26					$139.99
J.W. PEP000	J.W. Pepper & Son, Inc.	368077394	0122600020	mmjan26	SB AP	Music-Choir Repertoire	P	B	12/10/2025	01/15/2026	R	$51.99
							25-26					$51.99
J.W. PEP000	J.W. Pepper & Son, Inc.	368085818	0122600021	mmjan26	SB AP	Band & Choir MIOS	P	B	12/15/2025	01/15/2026	R	$114.93
							25-26					$114.93
J.W. PEP000	J.W. Pepper & Son, Inc.	368094500	0122600022	mmjan26	SB AP	Music-Band Music	P	B	12/18/2025	01/15/2026	R	$322.00
							25-26					$322.00
J.W. PEP000	J.W. Pepper & Son, Inc.	368099972	0122600022	mmjan26	SB AP	Music-Band Music	P	B	12/19/2025	01/15/2026	R	$48.00
							25-26					$48.00
						NUMBER OF INVOICES: 5						**$676.91**
JACKSJAS000	Jackson Sr., Jason	12112025 7:00	0000000000	mmjan26	SB AP	G BBall FroshA		B	12/11/2025	01/15/2026	R	$65.00
							25-26					$65.00
						NUMBER OF INVOICES: 1						**$65.00**
JOHNNY D000	JOHNNY D TEES	13725	0000000000	mmjan26	SB AP	Writers Expo 2026 shirts		B	12/18/2025	01/15/2026	R	$691.00
							25-26					$691.00
JOHNNY D000	JOHNNY D TEES	13736	0000000000	mmjan26	SB AP	8th Grade enrollment shirts		B	12/23/2025	01/15/2026	R	$5,470.00
							25-26					$5,470.00
						NUMBER OF INVOICES: 2						**$6,161.00**
JORASED 000	Joras, Ed	Unclaimed Prop#89064	0000000000	mm121825	SB AP	Reissue-Soccer Official		H	11/26/2025	12/18/2025	R	$62.00
							25-26			201717		$62.00
						NUMBER OF INVOICES: 1						**$62.00**
JW CHICA000	JW Chicago LLC	34543	0000000000	mmjan26	SB AP	SpecEd Trnsprt 12/1-12/12/25		B	12/12/2025	01/15/2026	R	$5,000.00

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
JW CHICA000	JW Chicago LLC	34543	******CONTINUED******									
							25-26					$5,000.00
JW CHICA000	JW Chicago LLC	34560	0000000000	mmjan26	SB AP	SpecEd Trnsprt 12/15-12/31/25		B	12/27/2025	01/15/2026	R	$2,500.00
							25-26					$2,500.00
						NUMBER OF INVOICES: 2						**$7,500.00**
KARKOJAM000	Karkow, James	12182025 5:00	0000000000	mmjan26	SB AP	G BBall JV		B	12/18/2025	01/15/2026	R	$62.00
							25-26					$62.00
KARKOJAM000	Karkow, James	12182025 6:30	0000000000	mmjan26	SB AP	G BBall Frosh		B	12/18/2025	01/15/2026	R	$65.00
							25-26					$65.00
						NUMBER OF INVOICES: 2						**$127.00**
KENNEMIC003	Kennedy, Michael	UnclaimedProp#116823	0000000000	mm121825	SB AP	Reissue-Mileage reimbursement		H	11/25/2025	12/18/2025	R	$12.97
							25-26				201718	$12.97
						NUMBER OF INVOICES: 1						**$12.97**
KLOS AND000	Klos, Andrew	12122025 5:30	0000000000	mmjan26	SB AP	Wrestling V		B	12/12/2025	01/15/2026	R	$118.00
							25-26					$118.00
KLOS AND000	Klos, Andrew	12182025 5:30	0000000000	mmjan26	SB AP	Wrestling V		B	12/18/2025	01/15/2026	R	$118.00
							25-26					$118.00
						NUMBER OF INVOICES: 2						**$236.00**
KNAPHEID000	Knapheide Equipment Co - Chicago	INV-79-2613867-03	0000000000	mmjan26	SB AP	Cutting Edge Assy		B	12/16/2025	01/15/2026	R	$229.41
							25-26					$229.41
						NUMBER OF INVOICES: 1						**$229.41**
KOWALRIC001	Kowalski, Richard	12182025 5:00	0000000000	mmjan26	SB AP	G BBall JV		B	12/18/2025	01/15/2026	R	$62.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
KOWALRIC001	Kowalski, Richard	12182025 5:00	******CONTINUED******									
							25-26					$62.00
KOWALRIC001	Kowalski, Richard	12182025 6:30	0000000000	mmjan26	SB AP	G BBall Frosh		B	12/18/2025	01/15/2026	R	$65.00
							25-26					$65.00
						NUMBER OF INVOICES: 2						**$127.00**
KRIHA BO000	Kriha Boucek LLC	9747	0000000000	mm121825	SB AP	NOV25 Legal Services		H	12/09/2025	12/18/2025	R	$2,507.50
							25-26			201719		$2,507.50
						NUMBER OF INVOICES: 1						**$2,507.50**
LAKE COU031	Lake County Health Dept & Comm Hea	INV-00105950	0000000000	mm121825	SB AP	License IL3161422		H	12/01/2025	12/18/2025	R	$279.00
							25-26			201720		$279.00
						NUMBER OF INVOICES: 1						**$279.00**
LAKESHOR004	Lakeshore Athletic Services, Inc.	5203200	0000000000	mm121825	SB AP	NLCC XCntry services		H	10/18/2025	12/18/2025	R	$1,559.00
							25-26			201721		$1,559.00
						NUMBER OF INVOICES: 1						**$1,559.00**
LIBERTYV008	Libertyville High School	Entry# 827732	0000000000	mm121225	SB AP	Debate Team entry fee		H	12/10/2025	12/12/2025	R	$75.00
							25-26			201677		$75.00
						NUMBER OF INVOICES: 1						**$75.00**
MARTIJAM000	Martin, Jamie	12152025	0000000000	mmjan26	SB AP	Speech mileage reimbursement		B	12/15/2025	01/15/2026	R	$30.80
							25-26					$30.80
						NUMBER OF INVOICES: 1						**$30.80**
MASTER S000	Master Spas LLC	1270043-IN	0502600017	mmjan26	SB AP	Cold Tub - AT	F	B	08/14/2025	01/15/2026	R	$4,495.00
							25-26					$4,495.00

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ	S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR		INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$4,495.00**
MCHENRY 010	McHenry Specialties	2025-981	0000000000	mmjan26	SB AP	Ex in Educ award	B		12/09/2025	01/15/2026	R	$64.00
							25-26					$64.00
						NUMBER OF INVOICES: 1						**$64.00**
MCQUEEN 000	McQueen Technology Group LLC	011511	0000000000	mmjan26	SB AP	IT Support DEC25	B		01/01/2026	01/15/2026	R	$8,000.00
							25-26					$8,000.00
						NUMBER OF INVOICES: 1						**$8,000.00**
MELENDAN000	Melendez, Daniel	202541	0000000000	mmjan26	SB AP	Band Holiday A/V	B		12/18/2025	01/15/2026	R	$500.00
							25-26					$500.00
MELENDAN000	Melendez, Daniel	202542	0000000000	mmjan26	SB AP	Choir Holiday A/V	B		12/18/2025	01/15/2026	R	$1,000.00
							25-26					$1,000.00
						NUMBER OF INVOICES: 2						**$1,500.00**
MENARDS 001	Menards	10174	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B		12/29/2024	01/15/2026	R	$46.44
							25-26					$46.44
MENARDS 001	Menards	10179	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B		12/29/2024	01/15/2026	R	$110.97
							25-26					$110.97
MENARDS 001	Menards	6771	0000000000	mmjan26	SB AP	Transportation supply	B		11/07/2025	01/15/2026	R	$47.33
							25-26					$47.33
MENARDS 001	Menards	7595	0000000000	mmjan26	SB AP	Theater supply	B		11/19/2025	01/15/2026	R	$19.96
							25-26					$19.96
MENARDS 001	Menards	8760	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B		12/05/2025	01/15/2026	R	$166.30
							25-26					$166.30

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	8823	0000000000	mmjan26	SB AP	BLDG & GRNDS supply		B	12/06/2025	01/15/2026	R	$239.52
							25-26					$239.52
MENARDS 001	Menards	8831	0000000000	mmjan26	SB AP	BLDG & GRNDS supply		B	12/06/2025	01/15/2026	R	$9.18
							25-26					$9.18
MENARDS 001	Menards	8837	0000000000	mmjan26	SB AP	BLDG & GRNDS supply		B	12/06/2025	01/15/2026	R	$109.20
							25-26					$109.20
MENARDS 001	Menards	8841	0000000000	mmjan26	SB AP	BLDG & GRNDS supply		B	12/06/2025	01/15/2026	R	$55.56
							25-26					$55.56
MENARDS 001	Menards	9063	0000000000	mmjan26	SB AP	Tech Ed supply		B	12/10/2025	01/15/2026	R	$92.72
							25-26					$92.72
MENARDS 001	Menards	9680	0000000000	mmjan26	SB AP	BLDG & GRNDS supply		B	12/19/2025	01/15/2026	R	$25.41
							25-26					$25.41
MENARDS 001	Menards	9839	0000000000	mmjan26	SB AP	BLDG & GRNDS supply		B	12/22/2025	01/15/2026	R	$41.16
							25-26					$41.16
						NUMBER OF INVOICES: 12						**$963.75**
MENTA AC000	Menta Academy North	SESINV-054940	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$5,245.95
							25-26					$5,245.95
MENTA AC000	Menta Academy North	SESINV-054942	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/19/2025	01/15/2026	R	$2,996.70
							25-26					$2,996.70
						NUMBER OF INVOICES: 2						**$8,242.65**
MERKEPET000	Merkel, Peter	12192025 7:00	0000000000	mmjan26	SB AP	G BBall V		B	12/19/2025	01/15/2026	R	$83.00
							25-26					$83.00
						NUMBER OF INVOICES: 1						**$83.00**
MILESTON000	Milestones Speech & Sped Services	1194	0000000000	mmjan26	SB AP	Psych Services DEC25		B	12/21/2025	01/15/2026	R	$3,645.00

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
MILESTON000	Milestones Speech & Sped Services	1194	******CONTINUED******									
							25-26					$3,645.00
						NUMBER OF INVOICES: 1						**$3,645.00**
MILLEBET000	Miller, Beth	Unclaimed Prop#93703	0000000000	mm121825	SB AP	Reissue-ILMEA mileage reimbursement	H		11/30/2025	12/18/2025	R	$30.60
							25-26			201722		$30.60
						NUMBER OF INVOICES: 1						**$30.60**
MIP V ON000	MIP V Onion Parent LLC	WA12991278	0000000000	mmjan26	SB AP	Trash Service JAN26	B		12/15/2025	01/15/2026	R	$109.10
							25-26					$109.10
						NUMBER OF INVOICES: 1						**$109.10**
MITCHJES000	Mitchell, Jessica	RES5333	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement	B		01/06/2026	01/15/2026	R	$705.00
							25-26					$705.00
						NUMBER OF INVOICES: 1						**$705.00**
MORTEART000	Mortensen, Art	12192025 7:00	0000000000	mmjan26	SB AP	G BBall V	B		12/19/2025	01/15/2026	R	$83.00
							25-26					$83.00
						NUMBER OF INVOICES: 1						**$83.00**
MUNARMIC000	Munaretto, Michelle	12312025	0000000000	mmjan26	SB AP	Nov-Dec25 mileage reimbursement	B		12/31/2025	01/15/2026	R	$195.02
							25-26					$195.02
						NUMBER OF INVOICES: 1						**$195.02**
NAPA AUT000	Napa Auto Supply	114512	0000000000	mm121825	SB AP	Transportation supply	H		12/12/2025	12/18/2025	R	$88.62
							25-26			201723		$88.62

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
NAPA AUT000	Napa Auto Supply	114600	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B 25-26		12/16/2025	01/15/2026	R	$43.50 $43.50
NAPA AUT000	Napa Auto Supply	115299	0000000000	mmjan26	SB AP	Transportation supply	B 25-26		01/07/2026	01/15/2026	R	$133.06 $133.06
						NUMBER OF INVOICES: 3						**$265.18**
NAPERVIL000	Naperville Central High School	E Skolar registratio	0000000000	mm122925	SB AP	E Skolar-DuPage PE/DE/Health 2026	H 25-26		12/29/2025	12/29/2025 201738	R	$40.00 $40.00
						NUMBER OF INVOICES: 1						**$40.00**
NATIONAL034	National Student Clearinghouse	HS2602067	0000000000	mmjan26	SB AP	StudentTracker 2/1/26-1/31/27	B 25-26		12/15/2025	01/15/2026	R	$595.00 $595.00
						NUMBER OF INVOICES: 1						**$595.00**
NELCO 000	Nelco	10261495	0000000000	mmjan26	SB AP	Skyward AP checks-SBOTL	B 25-26		12/05/2025	01/15/2026	R	$601.00 $601.00
						NUMBER OF INVOICES: 1						**$601.00**
NETWORK 000	Network Technology Innovations Inc	3587	0000000000	mmjan26	SB AP	License Plate capture camera	B 25-26		05/16/2025	01/15/2026	R	$2,340.98 $2,340.98
						NUMBER OF INVOICES: 1						**$2,340.98**
NEW CONN000	NEW CONNECTIONS ACADEMY	17159	0000000000	mmjan26	SB AP	Tuition DEC25	B 25-26		12/19/2025	01/15/2026	R	$5,561.70 $5,561.70
NEW CONN000	NEW CONNECTIONS ACADEMY	17193	0000000000	mmjan26	SB AP	Tuition DEC25	B 25-26		12/19/2025	01/15/2026	R	$5,561.70 $5,561.70

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: 2						**$11,123.40**
NICOR 001	Nicor	08-78-68-1000 5	0000000000	mmjan26	SB AP	11/20-12/19/25 ES Hawthorne	B 25-26		12/19/2025	01/15/2026	R	$63.18 $63.18
NICOR 001	Nicor	78-90-06-3769 1	0000000000	mmjan26	SB AP	Ingleside 11/13-12/12/25	B 25-26		12/12/2025	01/15/2026	R	$576.64 $576.64
						NUMBER OF INVOICES: 2						**$639.82**
NOISESTA000	Noisey, Stacie	JAN 2026	0000000000	mmjan26	SB AP	Phone Reimbursement	B 25-26		01/01/2026	01/15/2026	R	$100.00 $100.00
						NUMBER OF INVOICES: 1						**$100.00**
ONDO NOA000	Ondo, Noah	12132025 2:00	0000000000	mmjan26	SB AP	B BBall V	B 25-26		12/13/2025	01/15/2026	R	$83.00 $83.00
						NUMBER OF INVOICES: 1						**$83.00**
ORKIN PE000	Orkin Pest Control	283999604	0000000000	mmjan26	SB AP	Pest Cntrl-122 Sayton Rd	B 25-26		12/05/2025	01/15/2026	R	$141.00 $141.00
ORKIN PE000	Orkin Pest Control	285572187	0000000000	mmjan26	SB AP	Pest Cntrl-285 E Grand Ave	B 25-26		01/01/2026	01/15/2026	R	$212.68 $212.68
						NUMBER OF INVOICES: 2						**$353.68**
PARTS TO000	Parts Town, Llc	2107698404	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B 25-26		12/08/2025	01/15/2026	R	$251.51 $251.51
PARTS TO000	Parts Town, Llc	2107776666	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B 25-26		12/16/2025	01/15/2026	R	$346.85 $346.85
						NUMBER OF INVOICES: 2						**$598.36**
PEARCLEE000	Pearce, Lee	UnclaimedProp#100026	0000000000	mm121825	SB AP	Reissue-CDL reimbursement	H		11/24/2025	12/18/2025	R	$66.46

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
PEARCLEE000	Pearce, Lee	UnclaimedProp#100026	******CONTINUED******									
							25-26			201724		$66.46
						NUMBER OF INVOICES: 1						**$66.46**
PEERLESS001	Peerless Network, Inc	88064	0000000000	mmjan26	SB AP	121525-011426		B	12/15/2025	01/15/2026	R	$278.05
							25-26					$278.05
						NUMBER OF INVOICES: 1						**$278.05**
PERSPECT000	Perspectives LTD	PER-IN-107693	0000000000	mmjan26	SB AP	Employee Assist JAN26		B	01/01/2026	01/15/2026	R	$400.50
							25-26					$400.50
						NUMBER OF INVOICES: 1						**$400.50**
PETERMAT001	Petersen, Matthew	12192025 5:30	0000000000	mmjan26	SB AP	Wrestling V		B	12/19/2025	01/15/2026	R	$127.00
							25-26					$127.00
						NUMBER OF INVOICES: 1						**$127.00**
PINTEWIL000	Pinter, William	12112025 7:00	0000000000	mmjan26	SB AP	G BBall V		B	12/11/2025	01/15/2026	R	$83.00
							25-26					$83.00
						NUMBER OF INVOICES: 1						**$83.00**
POPOVILL000	Popov, Illya	12132025 12:30	0000000000	mmjan26	SB AP	B BBall FroshA		B	12/13/2025	01/15/2026	R	$61.00
							25-26					$61.00
POPOVILL000	Popov, Illya	12132025 2:00	0000000000	mmjan26	SB AP	B BBall FroshA		B	12/13/2025	01/15/2026	R	$61.00
							25-26					$61.00
POPOVILL000	Popov, Illya	12162025 5:30	0000000000	mmjan26	SB AP	B BBall JV		B	12/16/2025	01/15/2026	R	$65.00
							25-26					$65.00
						NUMBER OF INVOICES: 3						**$187.00**
PRAIRIE 008	Prairie Farms Dairy Inc	24569	0000000000	mmjan26	SB AP	Milk Delivery DEC25		B	12/13/2025	01/15/2026	R	$1,293.75

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
PRAIRIE 008	Prairie Farms Dairy Inc	24569	******CONTINUED******									
							25-26					$1,293.75
						NUMBER OF INVOICES: 1						**$1,293.75**
PRO CIRC000	PRO CIRCLE GOLF CENTER INC	7931	0000000000	mmjan26	SB AP	G Golf fees-Practice Rounds		B	12/13/2025	01/15/2026	R	$400.00
							25-26					$400.00
PRO CIRC000	PRO CIRCLE GOLF CENTER INC	7932	0000000000	mmjan26	SB AP	B Golf Fees-Practice Rounds		B	12/13/2025	01/15/2026	R	$80.00
							25-26					$80.00
						NUMBER OF INVOICES: 2						**$480.00**
PROTOLIG000	PROTOLIGHT INC	50063	0000000000	mmjan26	SB AP	Cables/Adapters		B	12/26/2025	01/15/2026	R	$56.30
							25-26					$56.30
PROTOLIG000	PROTOLIGHT INC	50064	0232600009	mmjan26	SB AP	V Softball Audio Equipment	F	B	12/26/2025	01/15/2026	R	$9,796.00
							25-26					$9,796.00
PROTOLIG000	PROTOLIGHT INC	50065	0232600008	mmjan26	SB AP	V Baseball Audio Equipment	F	B	12/26/2025	01/15/2026	R	$9,796.00
							25-26					$9,796.00
						NUMBER OF INVOICES: 3						**$19,648.30**
QASABPAT000	Qasabian, Patricia	12182025	0000000000	mmjan26	SB AP	FCCLA Ntnls travel reimbursement		B	12/18/2025	01/15/2026	R	$42.94
							25-26					$42.94
QASABPAT000	Qasabian, Patricia	UnclaimedProp#109951	0000000000	mm121825	SB AP	Reissue-FCCLA fuel reimbursement		H	11/24/2025	12/18/2025	R	$136.70
							25-26			201725		$136.70
QASABPAT000	Qasabian, Patricia	UnclaimedProp#116884	0000000000	mm121825	SB AP	Reissue-FCCLA fuel reimbursement		H	11/24/2025	12/18/2025	R	$90.01
							25-26			201725		$90.01

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						**$269.65**
QUADIENT000	Quadient Finance USA Inc	7900044080451309	0000000000	mm121825	SB AP	Postage NOV25	H		12/01/2025	12/18/2025	R	$1,500.00
							25-26			201726		$1,500.00
QUADIENT000	Quadient Finance USA Inc	7900044081007043	0000000000	mm010726	SB AP	Postage DEC25	H		12/30/2025	01/07/2026	R	$500.00
							25-26			201741		$500.00
						NUMBER OF INVOICES: 2						**$2,000.00**
QUADIENT001	Quadient Inc	62471526	0000000000	mmjan26	SB AP	Rental/Maint 1/17-4/16/26	B		12/18/2025	01/15/2026	R	$316.62
							25-26					$316.62
						NUMBER OF INVOICES: 1						**$316.62**
QUILTEMM000	Quilty, Emmett	12112025 5:30	0000000000	mmjan26	SB AP	G BBall JV	B		12/11/2025	01/15/2026	R	$65.00
							25-26					$65.00
						NUMBER OF INVOICES: 1						**$65.00**
RAYMOND'000	Raymond's Bowl	12212025	0000000000	mmjan26	SB AP	B Bowling Tournament	B		12/21/2025	01/15/2026	R	$1,160.99
							25-26					$1,160.99
						NUMBER OF INVOICES: 1						**$1,160.99**
REICHBET000	Reich, Beth	JAN 2026	0000000000	mmjan26	SB AP	Phone Reimbursement	B		01/01/2026	01/15/2026	R	$100.00
							25-26					$100.00
						NUMBER OF INVOICES: 1						**$100.00**
RUSEVSTO000	Rusev, Stoyan	01072026	0000000000	mmjan26	SB AP	Bus Wiper Blade Reimbursement	B		01/07/2026	01/15/2026	R	$25.99
							25-26					$25.99
						NUMBER OF INVOICES: 1						**$25.99**
S.J. CAR000	S.J. Carlson Fire Protection	47547	0000000000	mmjan26	SB AP	Sprinkler System inspection	B		09/05/2025	01/15/2026	R	$2,582.00

VEN-KEY	VENDOR NAME / ACH VOID DOWNLOAD	INVOICE # / DISCOUNT DESCRIPTION	PO NUMBER	BATCH	BANK	DESCRIPTION / ADJUSTMENT DESCRIPTION	LQ / FY	S	INV DATE / ADJ AMT	DUE DATE / CHECK NBR	C	NET AMOUNT / INVOICE AMOUNT
S.J. CAR000	S.J. Carlson Fire Protection	47547	******CONTINUED******									
							25-26					$2,582.00
						NUMBER OF INVOICES: 1						**$2,582.00**
SCHMIJER000	Schmidt, Jeremy	JAN 2026	0000000000	mmjan26	SB AP	Phone Reimbursement		B	01/01/2026	01/15/2026	R	$100.00
							25-26					$100.00
SCHMIJER000	Schmidt, Jeremy	JAN 2026.	0000000000	mmjan26	SB AP	Misc Expense Reimbursement		B	01/01/2026	01/15/2026	R	$450.00
							25-26					$450.00
						NUMBER OF INVOICES: 2						**$550.00**
SCHOEBLA000	Schoell, Blair	12292025	0000000000	mmjan26	SB AP	IPA Conf travel reimbursement		B	12/29/2025	01/15/2026	R	$500.70
							25-26					$500.70
						NUMBER OF INVOICES: 1						**$500.70**
SCHOESTE000	Schoenfelder, Steven	01032026 8:00	0000000000	mmjan26	SB AP	Wrestling V		B	01/03/2026	01/15/2026	R	$228.00
							25-26					$228.00
						NUMBER OF INVOICES: 1						**$228.00**
SCHROJIL000	Schroeder, Jill	12182025	0000000000	mmjan26	SB AP	ISCA Conf mileage reimbursement		B	12/18/2025	01/15/2026	R	$111.72
							25-26					$111.72
SCHROJIL000	Schroeder, Jill	UnclaimedProp#107622	0000000000	mm121825	SB AP	Reissue-Sticker reimbursement		H	11/24/2025	12/18/2025	R	$37.00
							25-26			201727		$37.00
						NUMBER OF INVOICES: 2						**$148.72**
SCHROJOS000	Schroeder, Joshua	12132025 2:00	0000000000	mmjan26	SB AP	B BBall V		B	12/13/2025	01/15/2026	R	$83.00
							25-26					$83.00

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						**$83.00**
SCHUFWIL000	Schufreider, William	12162025 5:30	0000000000	mmjan26	SB AP	B BBall Frosh	B 25-26		12/16/2025	01/15/2026	R	$65.00 $65.00
SCHUFWIL000	Schufreider, William	12162025 7:00	0000000000	mmjan26	SB AP	B BBall Frosh	B 25-26		12/16/2025	01/15/2026	R	$65.00 $65.00
						NUMBER OF INVOICES: 2						**$130.00**
SECRETAR001	Secretary Of State	010626-Alva	0000000000	mmjan26	SB AP	T Alva renewal	B 25-26		01/06/2026	01/15/2026	S	$4.00 $4.00
SECRETAR001	Secretary Of State	010626-Becker	0000000000	mmjan26	SB AP	C Becker renewal	B 25-26		01/06/2026	01/15/2026	S	$4.00 $4.00
SECRETAR001	Secretary Of State	010626-Blanquel	0000000000	mmjan26	SB AP	M Blanquel renewal	B 25-26		01/06/2026	01/15/2026	S	$4.00 $4.00
SECRETAR001	Secretary Of State	121525-Wetter	0000000000	mm121825	SB AP	R Wetter renewal	H 25-26		12/15/2025	12/18/2025 201728	S	$4.00 $4.00
						NUMBER OF INVOICES: 4						**$16.00**
SEDOL 001	Sedol	26CONTR.2	0000000000	mmjan26	SB AP	25/26 Contractual Billing	B 25-26		12/16/2025	01/15/2026	R	$14,147.00 $14,147.00
SEDOL 001	Sedol	38957	0000000000	mmjan26	SB AP	Tuition DEC25	B 25-26		12/19/2025	01/15/2026	R	$5,796.45 $5,796.45
SEDOL 001	Sedol	38958	0000000000	mmjan26	SB AP	Tuition DEC25	B 25-26		12/19/2025	01/15/2026	R	$5,796.45 $5,796.45
SEDOL 001	Sedol	FY26 O&M Enrollment	0000000000	mmjan26	SB AP	25/26 O&M Assess Billing	B 25-26		12/11/2025	01/15/2026	R	$31,787.00 $31,787.00

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: 4						**$57,526.90**
SEFCICHR000	Sefcik, Christine	UnclaimedProp#110624	0000000000	mm121825	SB AP	Reissue-Misc Expense reimbursement	H		11/28/2025	12/18/2025	R	$450.00
							25-26			201729		$450.00
						NUMBER OF INVOICES: 1						**$450.00**
SHERKADR000	Sherko, Adrian	EDCL528	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement	B		01/05/2026	01/15/2026	R	$470.00
							25-26					$470.00
SHERKADR000	Sherko, Adrian	EDCL535	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement	B		01/05/2026	01/15/2026	R	$470.00
							25-26					$470.00
						NUMBER OF INVOICES: 2						**$940.00**
SHOES FO000	Shoes For Crews LLC	50617132	0000000000	mmjan26	SB AP	Kitchen Shoes	B		10/30/2025	01/15/2026	R	$57.98
							25-26					$57.98
SHOES FO000	Shoes For Crews LLC	50635364	0000000000	mmjan26	SB AP	Kitchen Shoes	B		11/04/2025	01/15/2026	R	$57.98
							25-26					$57.98
SHOES FO000	Shoes For Crews LLC	50641233	0000000000	mmjan26	SB AP	Kitchen Shoes	B		11/05/2025	01/15/2026	R	$60.00
							25-26					$60.00
SHOES FO000	Shoes For Crews LLC	50650575	0000000000	mmjan26	SB AP	Kitchen Shoes	B		11/06/2025	01/15/2026	R	$57.98
							25-26					$57.98
SHOES FO000	Shoes For Crews LLC	50660136	0000000000	mmjan26	SB AP	Kitchen Shoes	B		11/09/2025	01/15/2026	R	$57.98
							25-26					$57.98
SHOES FO000	Shoes For Crews LLC	CM#11073892	0000000000	mmjan26	SB AP	Kitchen Shoes CREDIT	B		10/28/2025	01/15/2026	R	$-60.00
							25-26					$-60.00
SHOES FO000	Shoes For Crews LLC	CM#11075615	0000000000	mmjan26	SB AP	Kitchen Shoes CREDIT	B		10/31/2025	01/15/2026	R	$-2.02
							25-26					$-2.02

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
SHOES FO000	Shoes For Crews LLC	CM#11088886	0000000000	mmjan26	SB AP	Kitchen Shoes CREDIT	B 25-26		12/05/2025	01/15/2026	R	$-2.02 $-2.02
						NUMBER OF INVOICES: 8						**$227.88**
SHORELIN000	Shoreline Graphics	6389	0000000000	mmjan26	SB AP	26/27 Curriculum guide	B 25-26		12/12/2025	01/15/2026	R	$997.17 $997.17
						NUMBER OF INVOICES: 1						**$997.17**
SOENKMIC000	Soenksen, Michelle	MGT330	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement	B 25-26		01/05/2026	01/15/2026	R	$897.50 $897.50
SOENKMIC000	Soenksen, Michelle	MIS376	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement	B 25-26		01/05/2026	01/15/2026	R	$1,102.50 $1,102.50
						NUMBER OF INVOICES: 2						**$2,000.00**
SOLACIUM000	Solacium New Haven LLC	1423573200	0000000000	mmjan26	SB AP	Rsdnt/Tuition NOV25	B 25-26		11/30/2025	01/15/2026	R	$26,070.00 $26,070.00
						NUMBER OF INVOICES: 1						**$26,070.00**
SONDETIN000	Sonders, Tina	JAN 2026	0000000000	mmjan26	SB AP	Phone Reimbursement	B 25-26		01/01/2026	01/15/2026	R	$100.00 $100.00
SONDETIN000	Sonders, Tina	UnclaimedProp#119825	0000000000	mm121825	SB AP	Reissue-Phone reimbursement	H 25-26		11/25/2025	12/18/2025 201730	R	$100.00 $100.00
						NUMBER OF INVOICES: 2						**$200.00**
SOUTH EL000	South Elgin High School	12202025 Speech	0000000000	mm121825	SB AP	Ugly Sweater Speech entry	H 25-26		11/13/2025	12/18/2025 201731	R	$200.00 $200.00
						NUMBER OF INVOICES: 1						**$200.00**
SOUTH SI000	South Side Control Supply Co	S101073520.001	0000000000	mmjan26	SB AP	Bell & Gossett Pump	B		12/11/2025	01/15/2026	R	$5,134.05

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
SOUTH SI000	South Side Control Supply Co	S101073520.001	******CONTINUED******									
							25-26					$5,134.05
						NUMBER OF INVOICES: 1						**$5,134.05**
STUDZURS000	Studzinska, Ursula	01072026	0000000000	mmjan26	SB AP	CDL Renewal		B	01/07/2026	01/15/2026	R	$60.00
							25-26					$60.00
						NUMBER OF INVOICES: 1						**$60.00**
SUMMIT S000	Summit School Inc	36801	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/31/2025	01/15/2026	R	$5,115.15
							25-26					$5,115.15
						NUMBER OF INVOICES: 1						**$5,115.15**
TEAM FIT000	Team Fitz Graphics LLC	72070	0502600031	mmjan26	SB AP	Softball Player Sign Replacement	F	B	10/20/2025	01/15/2026	R	$804.00
							25-26					$804.00
						NUMBER OF INVOICES: 1						**$804.00**
TECHNOLO000	Technology Campus	December 2025	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/15/2025	01/15/2026	R	$54,924.10
							25-26					$54,924.10
						NUMBER OF INVOICES: 1						**$54,924.10**
THE LEAR000	The Learning House	15465	0000000000	mmjan26	SB AP	Tuition DEC25		B	12/16/2025	01/15/2026	R	$10,176.00
							25-26					$10,176.00
						NUMBER OF INVOICES: 1						**$10,176.00**
THOMPSON003	Thompson Elevator Inspection Servi	25-2612	0000000000	mmjan26	SB AP	Elevator inspect/certificates		B	12/17/2025	01/15/2026	R	$500.00
							25-26					$500.00

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						**$500.00**
TK ELEVA000	TK Elevator Corporation	3009067042	0000000000	mmjan26	SB AP	Elevator Srv Dec25-Feb26	B 25-26		12/01/2025	01/15/2026	R	$1,342.44 $1,342.44
						NUMBER OF INVOICES: 1						**$1,342.44**
TOPLINE 000	TOPLINE TRANSPORTATION CO.	104240	0000000000	mmjan26	SB AP	Homeless Trsnprt DEC25	B 25-26		12/14/2025	01/15/2026	R	$1,430.00 $1,430.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	104241	0000000000	mmjan26	SB AP	SpecEd Trsnprt DEC25	B 25-26		12/14/2025	01/15/2026	R	$69,997.00 $69,997.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	104242	0000000000	mmjan26	SB AP	Homeless Trsnprt DEC25	B 25-26		12/14/2025	01/15/2026	R	$14,770.00 $14,770.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	104260	0000000000	mmjan26	SB AP	Homeless Trsnprt DEC25	B 25-26		12/29/2025	01/15/2026	R	$715.00 $715.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	104261	0000000000	mmjan26	SB AP	SpecEd Trsnprt DEC25	B 25-26		12/29/2025	01/15/2026	R	$33,357.00 $33,357.00
TOPLINE 000	TOPLINE TRANSPORTATION CO.	104262	0000000000	mmjan26	SB AP	Homeless Trsnprt DEC25	B 25-26		12/29/2025	01/15/2026	R	$7,156.00 $7,156.00
						NUMBER OF INVOICES: 6						**$127,425.00**
TREWADAV000	Trewartha, David	12132025 2:00	0000000000	mmjan26	SB AP	B BBall V	B 25-26		12/13/2025	01/15/2026	R	$83.00 $83.00
						NUMBER OF INVOICES: 1						**$83.00**
UGEL ROB000	Ugel, Robert	12162025 7:00	0000000000	mmjan26	SB AP	B BBall V	B 25-26		12/16/2025	01/15/2026	R	$83.00 $83.00

VEN-KEY	VENDOR NAME	INVOICE #	PO NUMBER	BATCH	BANK	DESCRIPTION	LQ	S	INV DATE	DUE DATE	C	NET AMOUNT
	ACH VOID DOWNLOAD	DISCOUNT DESCRIPTION		DISC AMT		ADJUSTMENT DESCRIPTION	FY		ADJ AMT	CHECK NBR		INVOICE AMOUNT
						NUMBER OF INVOICES: 1						**$83.00**
ULINE 001	Uline	201589448	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B		12/09/2025	01/15/2026	R	$1,014.00
							25-26					$1,014.00
ULINE 001	Uline	201721858	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B		12/11/2025	01/15/2026	R	$840.00
							25-26					$840.00
ULINE 001	Uline	201862118	0000000000	mmjan26	SB AP	BLDG & GRNDS supply	B		12/15/2025	01/15/2026	R	$2,754.00
							25-26					$2,754.00
						NUMBER OF INVOICES: 3						**$4,608.00**
VENDERYA000	Vendegna, Ryan	01032026 8:00	0000000000	mmjan26	SB AP	Wrestling V	B		01/03/2026	01/15/2026	R	$228.00
							25-26					$228.00
VENDERYA000	Vendegna, Ryan	12102025 5:30	0000000000	mmjan26	SB AP	G Wrestling	B		12/10/2025	01/15/2026	R	$127.00
							25-26					$127.00
VENDERYA000	Vendegna, Ryan	12172025 5:30	0000000000	mmjan26	SB AP	G Wrestling	B		12/17/2025	01/15/2026	R	$127.00
							25-26					$127.00
						NUMBER OF INVOICES: 3						**$482.00**
VERIZON 000	VERIZON WIRELESS	6130275771	0000000000	mm121825	SB AP	942086720 11/6-12/5/25	H		12/05/2025	12/18/2025	R	$726.10
							25-26			201732		$726.10
						NUMBER OF INVOICES: 1						**$726.10**
VERSION2000	VERSION2 HOSTING	13946	0000000000	mmjan26	SB AP	Veeam Backup	B		01/02/2026	01/15/2026	R	$661.00
							25-26					$661.00
						NUMBER OF INVOICES: 1						**$661.00**
VETERANS000	Veterans Floors INC.	3150	0000000000	mmjan26	SB AP	Clean/Refinish gym floors	B		01/05/2026	01/15/2026	R	$13,560.00
							25-26					$13,560.00

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						**$13,560.00**
VIATOMEL000	Viator, Melissa	01072026	0000000000	mmjan26	SB AP	Flight Reimbursement	B 25-26		01/07/2026	01/15/2026	R	$1,102.97 $1,102.97
						NUMBER OF INVOICES: 1						**$1,102.97**
VILLAALE002	Villa, Alejandro	12162025 5:30	0000000000	mmjan26	SB AP	B BBall Frosh	B 25-26		12/16/2025	01/15/2026	R	$65.00 $65.00
VILLAALE002	Villa, Alejandro	12162025 7:00	0000000000	mmjan26	SB AP	B BBall Frosh	B 25-26		12/16/2025	01/15/2026	R	$65.00 $65.00
						NUMBER OF INVOICES: 2						**$130.00**
VILLAGE 016	Village Of Fox Lake	101625-121525	0000000000	mm010726	SB AP	Water/Sewer	H 25-26		12/15/2025	01/07/2026 201742	R	$4,662.85 $4,662.85
						NUMBER OF INVOICES: 1						**$4,662.85**
VINCEMAR000	Vincent, Marissa	UnclaimedProp#106484	0000000000	mm121825	SB AP	Reissue-Musical reimbursement	H 25-26		11/24/2025	12/18/2025 201733	R	$38.77 $38.77
						NUMBER OF INVOICES: 1						**$38.77**
VISION S000	Vision Service Plan IL (VSP)	824237848	0000000000	mm121825	SB AP	Vision Premium JAN26	H 25-26		12/17/2025	12/18/2025 201734	R	$826.28 $826.28
						NUMBER OF INVOICES: 1						**$826.28**
WARREMIC001	Warren, Michael	12162025 5:30	0000000000	mmjan26	SB AP	B BBall JV	B 25-26		12/16/2025	01/15/2026	R	$65.00 $65.00
						NUMBER OF INVOICES: 1						**$65.00**
WASTE MA001	Waste Management	7558046-2013-5	0000000000	mm121825	SB AP	16-86482-33006 DEC25	H		12/03/2025	12/18/2025	R	$3,260.26

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
WASTE MA001	Waste Management	7558046-2013-5	******CONTINUED******									
							25-26			201735		$3,260.26
WASTE MA001	Waste Management	7558050-2013-7	0000000000	mm121825	SB AP	16-86682-83003 DEC25		H	12/03/2025	12/18/2025	R	$80.93
							25-26			201735		$80.93
						NUMBER OF INVOICES: 2						**$3,341.19**
WAUKEGAN011	Waukegan Roofing Co Inc	2248480	0000000000	mmjan26	SB AP	Roof Leak repair		B	10/28/2025	01/15/2026	R	$1,538.11
							25-26					$1,538.11
						NUMBER OF INVOICES: 1						**$1,538.11**
WEBEREMI000	Weber, Emily	MATH537	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement		B	01/06/2026	01/15/2026	R	$2,004.00
							25-26					$2,004.00
						NUMBER OF INVOICES: 1						**$2,004.00**
WEINMERI000	Weinmann, Eric	MATH537	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement		B	01/06/2026	01/15/2026	R	$963.00
							25-26					$963.00
						NUMBER OF INVOICES: 1						**$963.00**
WHALETRO000	Whalen, Troy	12162025 7:00	0000000000	mmjan26	SB AP	B BBall V		B	12/16/2025	01/15/2026	R	$83.00
							25-26					$83.00
						NUMBER OF INVOICES: 1						**$83.00**
WIEDETHO000	Wiedemann, Thomas	12132025 12:30	0000000000	mmjan26	SB AP	B BBall JV		B	12/13/2025	01/15/2026	R	$65.00
							25-26					$65.00
						NUMBER OF INVOICES: 1						**$65.00**
WINTESHE000	Wintersteen, Shea	CHMY599	0000000000	mmjan26	SB AP	25/26 Tuition Reimbursement		B	01/06/2026	01/15/2026	R	$1,348.50
							25-26					$1,348.50

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
						NUMBER OF INVOICES: 1							**$1,348.50**
WODZIGRE000	Wodzien, Gregory	01062026	0000000000	mmjan26	SB AP	PBIS Breakfast reimbursement	B 25-26		01/06/2026	01/15/2026	R		$69.45 $69.45
						NUMBER OF INVOICES: 1							**$69.45**
WOOD STE000	Wood, Stephen	01032026 8:00	0000000000	mmjan26	SB AP	Wrestling V	B 25-26		01/03/2026	01/15/2026	R		$228.00 $228.00
WOOD STE000	Wood, Stephen	12122025 5:30	0000000000	mmjan26	SB AP	Wrestling V	B 25-26		12/12/2025	01/15/2026	R		$127.00 $127.00
WOOD STE000	Wood, Stephen	12182025 5:30	0000000000	mmjan26	SB AP	Wrestling V	B 25-26		12/18/2025	01/15/2026	R		$127.00 $127.00
						NUMBER OF INVOICES: 3							**$482.00**
WOODSTOC004	Woodstock Community Unit School Di	#13	0000000000	mmjan26	SB AP	Clay Academy Nov/Dec25	B 25-26		01/02/2026	01/15/2026	R		$16,746.82 $16,746.82
						NUMBER OF INVOICES: 1							**$16,746.82**
YELTORIC001	Yelton, Richard	12132025 12:30	0000000000	mmjan26	SB AP	B BBall JV	B 25-26		12/13/2025	01/15/2026	R		$65.00 $65.00
						NUMBER OF INVOICES: 1							**$65.00**
ZIELIKAT000	Zielinski, Katherine	12152025	0000000000	mmjan26	SB AP	PBIS Cart reimbursement	B 25-26		12/15/2025	01/15/2026	R		$163.37 $163.37
ZIELIKAT000	Zielinski, Katherine	12152025(2)	0000000000	mmjan26	SB AP	PBIS Pancake reimbursement	B 25-26		12/15/2025	01/15/2026	R		$4.97 $4.97
ZIELIKAT000	Zielinski, Katherine	12152025(3)	0000000000	mmjan26	SB AP	PBIS GF Pancake reimbursement	B		12/15/2025	01/15/2026	R		$3.99

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
ZIELIKAT000	Zielinski, Katherine	12152025(3)	******CONTINUED******									
							25-26					$3.99

NUMBER OF INVOICES: 3 $172.33

TOTAL NUMBER OF BATCH INVOICES: 273 $845,939.24
TOTAL NUMBER OF HISTORY INVOICES: 47 $71,736.65
319 COMPUTER CHECK INVOICES $916,823.64

1 MANUAL CHECK INVOICES $852.25

TOTAL INVOICES: 320 $917,675.89

BANK TOTALS:	BANK	BANK ACCOUNT #	INVOICE AMOUNT	NET AMOUNT
	SB AP	**A000 1120 0000 00 000000	$917,675.89	$917,675.89

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	2025-26 ANNUAL BUDGET	December 2025-26 MONTHLY ACTIVITY	2025-26 FYTD ACTIVITY	2025-26 BALANCE	2025-26 FYTD %
10	EDUCATION FUND					
10		0.00	0.00	0.00	0.00	0.00
10	REVENUE FROM LOCAL SOURCES	20,956,920.00	159,549.18	10,192,957.01	10,763,962.99	48.64
10	FLOW THROUGH	0.00	0.00	0.00	0.00	0.00
10	STATE SOURCES	27,199,566.00	913,465.36	4,215,894.38	22,983,671.62	15.50
10	FEDERAL SOURCES	1,387,557.00	189,814.83	848,971.70	538,585.30	61.18
10	TRANSFERS	0.00	0.00	0.00	0.00	0.00
10	EDUCATION FUND	49,544,043.00	1,262,829.37	15,257,823.09	34,286,219.91	30.80
20	OPERATIONS & MAINTENANCE FUND					
20	REVENUE FROM LOCAL SOURCES	5,152,712.00	6,402.87	2,648,411.47	2,504,300.53	51.40
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	5,202,712.00	6,402.87	2,648,411.47	2,554,300.53	50.90
30	DEBT SERVICE FUND					
30	REVENUE FROM LOCAL SOURCES	0.00	0.18	78.96	-78.96	0.00
30	TRANSFERS	0.00	0.00	0.00	0.00	0.00
30	DEBT SERVICE FUND	0.00	0.18	78.96	-78.96	0.00
40	TRANSPORTATION FUND					
40	REVENUE FROM LOCAL SOURCES	1,970,760.00	8,878.54	1,059,125.08	911,634.92	53.74
40	STATE SOURCES	1,887,064.00	0.00	487,847.51	1,399,216.49	25.85
40	TRANSFERS	0.00	0.00	0.00	0.00	0.00
40	TRANSPORTATION FUND	3,857,824.00	8,878.54	1,546,972.59	2,310,851.41	40.10
50	I.M.R.F./SOCIAL SECURITY FUND					
50	REVENUE FROM LOCAL SOURCES	1,028,439.00	4,712.04	487,132.52	541,306.48	47.37
50	I.M.R.F./SOCIAL SECURITY F	1,028,439.00	4,712.04	487,132.52	541,306.48	47.37
60	CAPITAL PROJECTS FUND					
60	REVENUE FROM LOCAL SOURCES	0.00	0.00	0.00	0.00	0.00
60	TRANSFERS	900,000.00	0.00	0.00	900,000.00	0.00
60	CAPITAL PROJECTS FUND	900,000.00	0.00	0.00	900,000.00	0.00
70	WORKING CASH FUND					
70	REVENUE FROM LOCAL SOURCES	333,560.00	2,665.48	173,549.59	160,010.41	52.03
70	WORKING CASH FUND	333,560.00	2,665.48	173,549.59	160,010.41	52.03
	Grand Revenue Totals	60,866,578.00	1,285,488.48	20,113,968.22	40,752,609.78	33.05

FD	SOURCE	2025-26 ANNUAL BUDGET	December 2025-26 MONTHLY ACTIVITY	2025-26 FYTD ACTIVITY	2025-26 BALANCE	2025-26 FYTD %

Number of Accounts: 117

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

FD	OBJ	OBJ	2025-26 ANNUAL BUDGET	December 2025-26 MONTHLY ACTIVITY	2025-26 FYTD ACTIVITY	2025-26 BALANCE	2025-26 FY %
10		EDUCATION FUND					
10	1---	SALARIES	20,940,334.00	1,852,660.57	10,410,006.42	10,530,327.58	49.71
10	2---	BENEFITS	2,731,174.00	53,351.44	1,052,515.12	1,678,658.88	38.54
10	3---	PURCHASED SERVICES	4,565,321.00	602,823.56	2,804,591.18	1,736,639.82	61.43
10	4---	SUPPLIES	2,476,804.00	130,886.95	1,232,941.20	1,213,836.03	49.78
10	5---	CAPITAL OUTLAY	485,127.00	39,698.70	339,194.17	134,593.69	69.92
10	6---	OTHER OBJECTS	2,055,045.00	179,548.62	1,187,287.59	867,757.41	57.77
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	33,253,805.00	2,858,969.84	17,026,535.68	16,161,813.41	51.20
20		OPERATIONS & MAINTENANCE FUND					
20	1---	SALARIES	1,424,374.00	125,343.59	713,452.37	710,921.63	50.09
20	2---	BENEFITS	188,233.00	1,024.62	88,686.60	99,546.40	47.12
20	3---	PURCHASED SERVICES	1,206,621.00	81,018.30	717,260.46	498,039.40	59.44
20	4---	SUPPLIES	995,500.00	140,853.59	513,271.82	481,949.93	51.56
20	5---	CAPITAL OUTLAY	493,784.00	81,709.10	215,727.24	175,486.22	43.69
20	6---	OTHER OBJECTS	700.00	279.00	314.80	385.20	44.97
20	7---	NON-CAP EQUIPMENT	900,000.00	0.00	0.00	900,000.00	0.00
20	----	OPERATIONS & MAINTENANCE FUND	5,209,212.00	430,228.20	2,248,713.29	2,866,328.78	43.17
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	894,908.00	65,753.72	423,000.65	471,907.35	47.27
40	2---	BENEFITS	179,587.00	0.00	63,709.57	115,877.43	35.48
40	3---	PURCHASED SERVICES	3,314,983.00	251,342.70	1,773,616.72	1,541,366.28	53.50
40	4---	SUPPLIES	144,000.00	14,801.54	77,848.66	66,151.34	54.06
40	5---	CAPITAL OUTLAY	90,000.00	0.00	127,974.62	-37,974.62	142.19
40	6---	OTHER OBJECTS	400.00	0.00	0.00	400.00	0.00
40	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
40	----	TRANSPORTATION FUND	4,623,878.00	331,897.96	2,466,150.22	2,157,727.78	53.34
50		I.M.R.F./SOCIAL SECURITY FUND					
50	2---	BENEFITS	1,024,798.00	91,329.09	560,612.95	464,185.05	54.70
50	----	I.M.R.F./SOCIAL SECURITY FUND	1,024,798.00	91,329.09	560,612.95	464,185.05	54.70
60		CAPITAL PROJECTS FUND					
60	5---	CAPITAL OUTLAY	1,568,536.00	75,187.85	1,433,553.82	119,277.18	91.39
60	7---	NON-CAP EQUIPMENT	0.00	0.00	0.00	0.00	0.00
60	----	CAPITAL PROJECTS FUND	1,568,536.00	75,187.85	1,433,553.82	119,277.18	91.39

FD	OBJ	OBJ	2025-26 ANNUAL BUDGET	December 2025-26 MONTHLY ACTIVITY	2025-26 FYTD ACTIVITY	2025-26 BALANCE	2025-26 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	45,680,229.00	3,787,612.94	23,735,565.96	21,769,332.20	51.96

Number of Accounts: 1251

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

GRANT COMM. HIGH SCHOOL DISTRICT #124

PROPERTY TAX DISTRIBUTION 2024

E.A.V.	1,336,219,143.00
TOTAL EXTENSION	27,005,296.45

Rate			1.407396	0.364836	0.023506	0.134709	0.028065	0.035549	0.025371	0.000003	0.001588
% OF TOTAL DISTRIBUTION			69.6378%	18.0520%	1.1631%	6.6654%	1.3887%	1.7590%	1.2554%	0.0001484%	0.0786%
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**	**30-1111-100000**	**50-1154-100000**
05/23/25	2,028,875.28	7.513%	1,412,864.16	366,253.50	23,597.33	135,232.38	28,174.04	35,687.12	25,469.57	3.01	1,594.17
06/13/25	9,017,563.95	40.905%	6,279,633.35 (0.01)	1,627,854.79	104,880.97	601,055.52	125,222.69	158,615.40	113,202.38	13.39	7,085.47
6/17/25 (sold taxes)	1,154.71	40.909%	814.15	209.13	5.74	68.96	18.27	22.02	14.20	0.00	2.24
06/27/25	2,698,526.68	50.902%	1,879,194.67	487,139.28	31,385.87	179,867.24	37,473.18	47,466.02	33,876.07	4.01	2,120.34
6/30/25 (sold taxes)	2,406.21	50.910%	1,695.81	435.80	12.16	144.68	38.21	45.93	29.85	0.00	3.77
Total FY24 Distribution	**13,748,526.83**	**50.910%**	**9,574,202.14**	**2,481,892.49**	**159,882.07**	**916,368.78**	**190,926.39**	**241,836.50**	**172,592.08**	**20.40**	**10,805.99**
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**	**30-1112-100000**	**50-1153-100000**
7/3/2025 (sold tax)	69.48	0.000%	48.79	12.55	0.39	4.41	1.09	1.33	0.85	0.00	52 0.07
7/8/2025	212,577.34	0.787%	148,034.19	38,374.56	2,472.43	14,169.10	2,951.96	3,739.15	2,668.60	0.32	167.03
7/25/2025 -actual 7/28/25	326,040.76	1.995%	227,047.62 (0.01)	58,857.03	3,792.10	21,731.88	4,527.58	5,734.93	4,092.97	0.48	256.18
08/08/25	209,454.33	2.770%	145,859.39 0.01	37,810.79	2,436.11	13,960.94	2,908.59	3,684.22	2,629.39	0.31	164.58
8/12/2025 (sold tax)	392.66	0.000%	275.73	70.93	2.20	24.92	6.16	7.52	4.80	0.00	0.40
08/22/25	350,603.53	4.070%	244,196.31	63,289.61	4,013.43	23,284.87	4,885.28	6,175.50	4,402.41	72.28	283.84
09/05/25	1,833,914.25	10.861%	1,277,098.52	331,059.30	21,329.85	122,237.69	25,466.78	32,257.77	23,022.10	1.46	1,440.78
9/9/25 (sold taxes)	39.86	10.861%	28.06	7.21	0.20	2.43	0.63	0.76	0.49	0.00	0.08
09/19/25	6,974,199.97	36.686%	4,856,685.58	1,258,987.33	81,115.24	464,857.95	96,847.54	122,673.54	87,551.04	1.74	5,480.01
10/03/25	879,275.54	39.942%	612,308.72	158,727.37	10,226.62	58,607.15	12,210.11	15,466.10	11,038.00	0.51	690.96
10/7/25 (sold taxes)	638.24	39.945%	450.26	115.63	3.24	37.93	10.09	12.19	7.84	0.00	1.06
10/17/2025 -actual 10/20/25	1,526,934.22	45.599%	1,063,309.31	275,634.98	17,767.40	101,796.55	21,201.87	26,857.42	19,166.98	0.98	1,198.73
10/31/25 (Interest)	29,764.83	45.709%	20,727.60	5,373.17	346.19	1,983.94	413.33	523.55	373.65	0.01	23.39
11/6/25 (sold taxes)	155.24	45.710%	109.13	28.06	0.82	9.66	2.46	2.97	1.91	0.00	0.23

11/21/2025 -actual 11/24/25	766,714.42	48.549%	533,930.80	138,408.04	8,910.68	51,099.42	10,649.07	13,487.81	9,624.77	0.53	603.30
12/17/25 (sold taxes)	383.66	48.550%	269.82	69.36	2.06	23.79	6.06	7.33	4.71	0.00	0.53
FY25 Total Distribution	**13,111,158.33**	**48.550%**	**9,130,379.83**	**2,366,825.91**	**152,418.96**	**873,832.63**	**182,088.60**	**230,632.09**	**164,590.51**	**78.62**	**10,311.17**
Special Distribution -		% of Distribution	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**
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	**26,859,685.16**	**99.461%**	**18,704,581.97**	**4,848,718.40**	**312,301.03**	**1,790,201.42**	**373,014.99**	**472,468.58**	**337,182.59**	**99.02**	**21,117.16**

(including Special Distribution)

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
INVESTMENT SCHEDULE AS OF December 31, 2025
PMA FINANCIAL NETWORK, INC.

10687-101															
Trans.	Date		Date												
No.	Placed	Coupon	Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	SITE/CONST	WORK CSH	INT. EST.
1391846	11/25/25		02/12/26	CD	Alva State Bank & Trust	247,900.00	3.656	247,900.00							1,961.63
1381508	06/12/25		02/26/26	CD	Cendera Bk, Nat'l Ass	243,000.00	4.030	243,000.00							6,948.93
1388438	09/19/25		02/26/26	CD	Bank of Crockett	245,900.00	3.672		245,900.00						3,958.65
1388439	09/19/25		02/26/26	CD	Patriot Bank	245,900.00	3.672		245,900.00						3,958.65
1383144	06/24/25		03/03/26	CD	TERM SERIES	1,750,000.00	4.052	1,750,000.00							48,373.54
1383188	06/27/25		03/12/26	CD	ServisFirst Bank	242,800.00	4.108	242,800.00							7,050.34
1392075	12/01/25		03/20/26	CD	First State Bank	200,000.00	3.550	200,000.00							2,120.27
1383187	06/27/25		03/30/26	cd	T Bank, Nat'l Ass	242,200.00	4.147	242,200.00							7,595.79
1381633	06/13/25		03/30/26	CD	RiverBank	242,000.00	4.052	242,000.00							7,790.94
1381506	06/12/25		03/30/26	CD	Cumberland Fed Bank	242,200.00	4.000				122,400.00	119,800.00			7,723.86
1381507	06/12/25		03/30/26	CD	Premier Bank	242,500.00	3.842					242,500.00			7,428.92
1381630	06/13/25		04/14/26	CD	Cross River Bank	242,000.00	3.900		242,000.00						7,886.55
1381631	06/13/25		04/14/26	CD	Regent Bank	242,000.00	3.882		242,000.00						7,851.16
1381632	06/13/25		04/14/26	CD	Village Bk & Trust	241,800.00	4.010	241,800.00							8,102.29
1381503	06/12/25		04/14/26	CD	Merrick Bank	241,900.00	3.960	241,900.00							8,031.13
1381504	06/12/25		04/14/26	CD	CIBC Bank USA	241,900.00	3.961	241,900.00							8,032.03
1381505	06/12/25		04/14/26	CD	CIBM Bank	241,900.00	3.960	241,900.00							8,030.81
1381511	06/12/25		04/14/26	CD	Security Bank	241,800.00	3.962	241,800.00							8,032.56
1381512	06/12/25		04/14/26	CD	FirstBank Puerto Rico	241,800.00	3.960	241,800.00							8,027.50
1391844	11/25/25		04/17/26	CD	Luminate Bank	200,000.00	3.541		200,000.00						2,774.20
1391845	11/25/25		04/17/26	CD	Eva Baml	246,500.00	3.541		246,500.00						3,419.20
69632	06/25/25	monthly	04/24/26	CD	Southern First Bk	249,382.55	4.110	249,382.55							10,236.39
1381500	06/12/25		04/29/26	CD	West TX State Bank	241,500.00	3.970	241,500.00							8,431.79
1381501	06/12/25		04/29/26	CD	Winchester Savings Bk	241,500.00	3.970	241,500.00							8,432.13
1381502	06/12/25		04/29/26	CD	MapleMark Bank	241,500.00	3.970	241,500.00							8,432.94
1381629	06/13/25		05/14/26	CD	Financial Fed Bank	241,000.00	4.000	241,000.00							8,847.67
1381493	06/12/25		05/14/26	CD	Cornerstone Bank	240,800.00	4.069	56,300.00			2,875.00			181,625.00	9,019.67
1381494	06/12/25		05/14/26	CD	Customers Bank	241,000.00	3.968					59,375.00		181,625.00	8,803.80
1381495	06/12/25		05/14/26	CD	NorthEast Community B	241,000.00	3.963		241,000.00						8,792.00
1381496	06/12/25		05/14/26	CD	Baxter Credit Union	240,900.00	4.027		240,900.00						8,930.79
1381497	06/12/25		05/14/26	CD	Priority Bank	241,100.00	3.952	241,100.00							8,771.67
1381498	06/12/25		05/14/26	CD	Gbank	240,700.00	4.118	240,700.00							9,124.80
1381499	06/12/25		05/14/26	CD	Exchange Bank	241,000.00	3.958	241,000.00							8,780.90
1391841	11/25/25		05/22/26	CD	American Pride Bank	245,500.00	3.650					245,500.00			4,369.90

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124
INVESTMENT SCHEDULE AS OF December 31, 2025
PMA FINANCIAL NETWORK, INC.

10687-101															
Trans.	Date		Date												
No.	Placed	Coupon	Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	SITE/CONST	WORK CSH	INT. EST.
1391842	11/25/25		05/22/26	CD	Bank 7	245,400.00	3.781	245,400.00							4,524.89
1391843	11/25/25		05/22/26	CD	First Nat'l Bank	200,000.00	3.532	200,000.00							3,444.60
1381492	06/12/25		05/28/26	CD	NexBank	240,400.00	4.143	240,400.00							9,549.31
1383186	06/27/25		05/28/26	CD	1st Nat'l Bk of Hutchinsc	241,000.00	3.950	241,000.00							8,737.08
1381628	06/13/25		05/28/26	CD	Sentry Bank	240,700.00	3.990	240,700.00							9,183.71
1383180	06/27/25		06/12/26	CD	1st State Bk of DeQueer	240,400.00	4.075	240,400.00							9,392.88
1383181	06/27/25		06/12/26	CD	Caldwell Bk & Trust Co	240,700.00	3.953	240,700.00							9,122.70
1383182	06/27/25		06/12/26	CD	Solera Nt'l Bank	240,300.00	4.129	240,300.00							9,514.54
1383183	06/27/25		06/12/26	CD	Cedar Rapids St Bk	240,700.00	3.942	240,700.00							9,099.61
1383184	06/27/25		06/12/26	CD	1st Internet Bank of IN	240,400.00	4.051	240,400.00							9,338.03
1383185	06/27/25		06/12/26	CD	Royal Business Bk	240,400.00	4.075	240,400.00							9,392.88
1388437	09/19/25		06/12/26	CD	Bank Hapoalim B.M.	243,300.00	3.650		243,300.00						6,471.78
1388441	09/19/25		06/12/26	CD	First Capital Bank	243,600.00	3.542					243,600.00			6,288.92
1388443	09/19/25		06/12/26	CD	DMB Community Bank	243,600.00	3.540	243,600.00							6,284.48
1392110	12/02/25		06/29/26	CD	American Plus Bank	244,900.00	3.570	244,900.00							5,006.23
1388436	09/19/25		06/29/26	CD	Western Alliance Bank	242,700.00	3.810	150,221.36						92,478.64	7,169.49
1388440	09/19/25		06/29/26	CD	Third Coast Bank	242,700.00	3.819		242,700.00						7,186.43
1388442	09/19/25		06/29/26	CD	Preferred Bank	242,700.00	3.810					242,700.00			7,169.49
1388444	09/19/25		06/29/26	CD	FirstBank Southwest	242,700.00	3.813				242,700.00				7,174.20
1391840	11/25/25		06/29/26	CD	Truxton Trust Co	244,800.00	3.535		244,800.00						5,120.81
71100	12/10/25	monthly	07/10/26	CD	Craft Bank Atlanta	249,282.57	3.552	249,282.57							5,159.28
1392108	12/02/25		07/14/26	CD	Community Bk Mankato	244,500.00	3.542	244,500.00							5,315.50
1391836	11/25/25		07/14/26	CD	Quaint Oak Bank	244,100.00	3.684				244,100.00				5,691.88
1391837	11/25/25		07/14/26	CD	New Republic Bank	244,200.00	3.647	244,200.00							5,636.70
1391838	11/25/25		07/14/26	CD	Dundee Bank	244,300.00	3.592	244,300.00							5,554.43
1391839	11/25/25		07/14/26	CD	Flagstar Bank	244,200.00	3.702	88,058.22						156,141.78	5,721.85
69551	06/18/25	monthly	06/21/27	CD	UBS Bank	249,700.59	3.954	249,700.59							9,873.16
69549	06/18/25	Jun/Dec	06/21/27	CD	Morgan Stanley PVT Bk	244,675.72	4.055	244,675.72							9,921.60
69548	06/18/25	Jun/Dec	06/21/27	CD	Morgan Stanley Bk NA	244,675.72	4.055	121,767.50						122,908.22	9,921.60
1383175	06/27/25		06/30/27	CD	First Pryority Bank	231,600.00	3.887	231,600.00							18,079.98
1383176	06/27/25		06/30/27	CD	Luana Savings Bk	232,200.00	3.800	232,200.00							17,719.72
1383177	06/27/25		06/30/27	CD	KS StateBank	231,000.00	4.076	231,000.00							18,857.25
1383178	06/27/25		06/30/27	CD	American Bk of Freedon	232,000.00	3.792	232,000.00							17,669.52
1383179	06/27/25		06/30/27	CD	Ponce Bank	231,100.00	3.994	231,100.00							18,536.13

GRANT COMMUNITY HIGH SCHOOL DISTRICT 124

INVESTMENT SCHEDULE AS OF December 31, 2025

PMA FINANCIAL NETWORK, INC.

10687-101															
Trans.	Date		Date												
No.	Placed	Coupon	Matures	Type	Location	Cost Basis	Yield	EDUC	BLDG	B & I	TRANS	IMRF/FICA	SITE/CONST	WORK CSH	INT. EST.
														0.00	
					Subtotal Investments	17,841,817.15		12,706,488.51	2,635,000.00	0.00	612,075.00	1,153,475.00	0.00	734,778.64	17,841,817.15
			12/31/25	MMA	ISDLAF	8,528,766.60		7,462,360.75	401,011.39	99.37	71,168.30	55,245.01	0.00	538,881.78	8,528,766.60
			12/31/25	MMA	ISDMAX	256,929.36		180,280.41	736.06	0.00	267.91	26.65	0.00	75,618.33	256,929.36
					Total	26,627,513.11		20,349,129.66	3,036,747.45	99.37	683,511.22	1,208,746.66	0.00	1,349,278.75	26,627,513.11

Nicole Sak

The Grant Community High School January Student of the Month is senior Nicole Sak, daughter of Beata and Lukasz Sak of Ingleside.

Nicole's academic achievements include an impressive course load comprised of Dual Credit, Honors, and AP courses. Demonstrating advanced skills, she has successfully passed a Dual Credit course in Multivariable Calculus through the University of Illinois, and is currently enrolled in Linear Algebra also through U of I. Nicole has qualified for Honor Roll each semester of her high school career and holds an amazing 4.989 GPA.

She is involved in many extracurricular activities, which include being a part of the Math Team, for which she is the current social media manager. As a consistent high performer, she has qualified for the state competition every year and achieved high individual regional placements, including 2nd place as a freshman and 5th place as a junior. She is dedicated to helping her peers, serving as a peer tutor in the Math Lab during her sophomore and junior years, and currently tutoring in the French Lab. Nicole was inducted into the National Honor Society during her sophomore year.

In addition to volunteering through the National Honor Society, Nicole devotes a large portion of her time to volunteering with the Village of Fox Lake. She played a big role in their Fox Lake Friday Night Live concert series this summer. Nicole has dedicated a significant amount of time to her community service project and is working with the Village of Fox Lake to create a lending library at Lakefront Park.

On top of all of her activities and volunteer work, Nicole works for Kumon Math and Reading Center. She helps children as young as three years old with math and reading skills, and aids high school students in improving their skills. She is also responsible for enrolling new families and communicating with them. Another position she holds is working for the Special Recreation Association of Central Lake County, where she assists people with a wide range of disabilities with recreational activities.

Inspired by her love of reading and discussing books, which led to her community service project, Nicole is looking forward to her next chapter. After graduation, she plans to enroll in a four-year university to pursue Aerospace Engineering and Business Marketing. She hopes to attend Embry-Riddle Aeronautical University in Daytona Beach.



Grant Community High School

Fall Student Life BOE Report

Thursday January 15th, 2026

Head Coach
Tim Norwood

6-3 Record

IHSA State Playoffs
3rd Consecutive Year

8 All Conference Players



Head Coach

Jeff Durlak

NLCC Competition

1st Place

2nd Maxx Haas - Sr.
4th Tyler Wahls - So.
6th Nathan Kempf - Jr.
10th Logan Terberry - Sr.
15th Chatham Gehring - So.
21st Landon Terryberry - Sr.

IHSA Regional

4th Place

IHSA Sectional

9th Place





GCHS Boys Cross Country Team

Fall Sports NLCC All Conference

30 All Conference Athletes

8 Fall Sports Represented



Fall Sports All State Athletes

2 All State Athletes

Max Hembrey

Football - Sr.
50 Catches, 1,200 Yards, 16 TDs



Maxx Haas

Cross Country - Sr.
14:26 - 19th Place



Red & White Night

August 22nd, 2025

Cross Country Time Trial

Flag Football Scrimmage

Boys Soccer Scrimmage

Girls Volleyball Scrimmage

Girls Tennis Scrimmage

Week Zero Football Scrimmage v. McHenry



















Friday Night Lights

Staff Appreciation Night

Junior Bulldog Night

Military & First Responders Appreciation Night

Homecoming 2025


Members of the Fox Lake PD & FD


Members Of the 1965 Football Team


Grant Junior Bulldogs


Staff Appreciation Night

Girls Volleyball Pink Out

October 22nd, 2025

Grant v. Marian Central









Athletic Signing Day

December 5th, 2025



Vince Jasinski
Wrestling
Northern Iowa

Erik Rodriquez
Wrestling
Central Michigan University

Matthew Gipson
Football
UW- Whitewater

Tyler Zdon
Football
North Dakota University

Cooper Burr
Shotgun Sports
William Penn University

2025 IHSA Bylaw Update

IHSA Legislative Process

Annually October through December

(1) Bylaw Proposals - Any IHSA member school can submit a by-law proposal.

(2) Screening Process - Bylaw proposals are screened by the 35 member IHSA Legislative Commission

(3) Town Hall Meetings - IHSA Legislative Commission provides a list of bylaws that advance through the screening process. They are discussed & straw polls are taken for feedback.

(4) Ballot - The IHSA Legislative commission takes into account the feedback from town halls & votes on which proposals should advance to the final ballot.

(5) Voting - In early December, a final ballot is provided to schools for their vote. A majority passes any bylaw on the ballot.

Significant Bylaw Changes

Proposal 11 - Non-School Participation
Allows students to compete in 2 non-school competitions during the HS season. A 3rd competition is allowed if it's sanctioned by the national governing body.

Proposal 13 - "No Contact Week"
Traditionally the no contact week has been the last week of summer. This proposal moved the "No Contact Week" to the week of July 4th (June 29th-July 5th)

Proposal 19 - Football Playoffs
Moves the start of the IHSA football game schedule up one week. This eliminates week zero scrimmages & also adds 16 teams to the each class of the state playoffs. The start of playoffs will begin in what was traditionally week 9.

Proposal 21 - Boys Volleyball Season
Moves the start of the boys volleyball season up one week. This aligns with the start of most spring sports.

Proposal 22 - Softball Season
Moves the start of the softball season up one week. Softball will

Proposal 23 - Girls Wrestling Season
Moves the start of the girls wrestling season up two weeks. This will allow for boys & girls to have their own state series.



Grant Community High School

Fall 2025 Student Activities Report

January 15, 2026

Back to School Pep Rally

August 15, 2025















NLCC Leadership Conference

August 28, 2025









Festival of Stars

October 25, 2025







Homecoming Week 2025

“Bulldogs in Paradise” September 15-20, 2025













Fall Play- *The Neverending Story*

November 21-23, 2025













Math Team Invite

December 6, 2025











Special Olympics Basketball Game

Pack the Gym
December 15, 2025





SPECIAL OLYMPICS
ILLINOIS



Grant Community High School
Home of the Bulldogs
Est. 1930
285 E. Grand Ave.
Fox Lake, IL 60020

TO: Grant Community High School District #124 Board of Education
FROM: Grant Community HS Athletic Department
Re: Fall Sports Report 2025

Participation

	Fall 2022	Fall 2023	Fall 2024	Fall 2025
Boys Soccer	42	59	64	56
Boys Golf	19	19	15	17
Cheer	50	57	58	53
Cross Country	45 (22 B, 23 G)	41 (23 B, 18 G)	47 (26 B, 21 G)	41 (27 B, 13 G)
Girls Flag Football				21
Dance	33	30	29	22
Football	111	115	114	114
Girls Golf	10	10	11	10
Girls Volleyball	58	57	55	50
Girls Tennis	33	29	30	31
Total	401	417	423	415

Team Highlights

- **Football** Qualified for the IHSA Playoffs for the 3rd Straight Year (6-4 Record)
- **Boys Cross Country** Qualified for the Sectional Meet as a Team & won the NLCC Conference
- **Boys Golf** Qualified for the IHSA sectional
- **Girls Flag Football** Competed in 1st official IHSA season winning their 1st contest on Sept. 8th.

Individual Awards

NLCC All Conference Athletes - 26 Athletes

- Boys Soccer - Alex Luna, Emilio Vargas
- Boys Golf - Eros Rabor
- Cross Country - (B) Maxx Haas, Nathan Kempf, Tyler Wahls, Logan Terryberry, Landon Terryberry, & Chatham Gehring
  (G) Ashlyn Bartlett
- Football - Wyatt Cornell, Matthew Gipson, Max Hembrey, Logan Myers, Logan Sledzik, Bruce Walker, Tyler Zdon, Elijah Zerbe
- Girls Golf - Caitlyn Themanson & Giuliana Haut
- Girls Volleyball - Kara Shubert, Zendrea Pfau, & Sienna Enters
- Girls Tennis - Emeri Oliver, Sophie Lelchuk, Vani Patel, & Vanessa Pendell

NLCC Academic All Conference Athletes
3.5 GPA or Above - 73 Athletes

GCHS Scholar Athletes
3.0 GPA or Above - 183 Athletes

All Area Athletes - Daily Herald
Football - 1st Team - Max Hembrey, Matthew Gipson, Logan Myers, & Tyler Zdon
Cross Country - Maxx Haas (All County)- 6th Place
Girls Volleyball -Kara Schubert
Honorable Mention - Zendrea Pfau
Boys Soccer - Honorable Mention - Emilio Vargas & Alex Luna

Academic All State - *Illinois HS Football Coaches Association*
Logan Sledzik
Matthew Gipson
Elijah Zerbe

All State - *Illinois HS Football Coaches Association*
Max Hembrey - Honorable Mention - 50 Catches 1,200 Yards 16 TDs

IHSA Cross Country State Finals
Maxx Haas - 19th Place - 14:26 at State Meet -1st Male All State Cross Country Runner

Notable Events

Fall Sports Night - *August 18th, 2025*

We once again hosted our parents and athletes for an informational Fall Sports Night in August. The athletic departments kicked things off with a presentation at 7 PM followed by break out sessions led by each program's head coach. The goal is always to start the season off on the right foot by communicating our mission and expectations with parents and athletes. The athletic department spent their time talking about the overall mission and expectations of athletics and head coaches get more detailed in how that looks within their program each season.

Red White Night - *August 22nd, 2025*

Red White night revolves around the football Week Zero scrimmage. The week zero scrimmage provides football teams a chance to have a structured but limited preseason scrimmage with another opponent. We hosted McHenry and also added structured intersquad games for other fall programs. In one night, we hosted almost every fall sport at home to provide them with an opportunity to prepare for their season and also one night to highlight all of our fall sports programs.

Staff Appreciation Night - *August 29th, 2025*

The athletic department hosted a staff appreciation event for all members of the GCHS school staff at our football home opener. The staff lined the field as the varsity football team entered the field. They enjoyed the game and a dinner from the west end zone while taking in a GCHS victory over Mundelein. Over 300 staff members and their families were in attendance.

Grant Junior Bulldog Night - *October 3rd, 2025*

At our October 3rd home football game vs Wauconda we hosted feeder teams in Girls Flag Football, Football, & Cheer from the Grant Junior Bulldogs organization. We had well over 100 future bulldogs highlighted at halftime.

First Responder & Military Appreciation Night - *October 10th, 2025*

At our October 10th football game we took time out to honor active military & veterans at the beginging of the game before the national anthem. At halftime, we invited members of the Fox Lake Fire & Police Department to be honored at midfield.

Pink Out - *October 22nd, 2025*

The Girls Volleyball program hosted a Pink Out game v. Marian Central. The event raises money for Susan G. Komen Foundation. The parents, coaches, and athletes continue to improve the event each year raising $2,700 for the foundation and adding a memory wall to those affected by Breast Cancer.

Event Host - Boys Soccer Tournament - *September 2nd - 4th*

26th Annual Cross Country JT Invite - *September 27th, 2025*

NLCC X Country Meet - *October 18th, 2025*

IHSA X Country Regional - *October 25th, 2025*

Signing Day - *December 5th, 2025*

On December 5th, we had 5 athletes sign their letter of intent to compete at the collegiate level.

Tyler Zdon - *University of North Dakota* - **Football**
Matthew Gipson - *University of Wisconsin-Whitewater* - **Football**
Erik Rodriquez - *Central Michigan University* - **Wrestling**
Vince Jasinski - *University of Northern Iowa* - **Wrestling**
Cooper Burr - *William Penn University* - **Shotgun Sports**

We are anticipating a big group for our second signing day schedule for March 6th as well.

IHSA Bylaw Proposals Summary

#	Proposal Summary	Yes	No	No Opinion	Diff	Result	Votes	Member Vote %
1	Expands the IHSA Board of Directors to include four additional seats reserved for a Superintendent, President, CEO or Head of School.	386	297	44	▲+89	Pass	727	90.65%
2	Allows IHSA to revise, amend, or supplement any ruling based upon information gathered during legal discovery. Also requires that all obtainable information be presented at the time of the appeal to the Hearing Board, while clarifying that the Executive Director cannot provide a new ruling following an appeal to the Hearing Board.	605	83	36	▲+522	Pass	724	90.27%
5	Prevents a cooperative agreement between two or more schools that exceeds 3,500 students from competing for team awards in the IHSA State Series.	488	172	66	▲+316	Pass	726	90.52%
10	Adds language to the IHSA recruitment by-laws that affirm that the rules apply to prospective student-athletes.	616	76	33	▲+540	Pass	725	90.40%
11	Provides students with the ability to compete in two non-school competitions in that sport during the high school season. A third non-school competition is also allowed if the competition is sanctioned by the National Governing Body of that sport. *This proposal goes into effect in 30 days on January 14, 2026.*	423	264	38	▲+159	Pass	725	90.40%
12	Allows each school to participate in one football combine that is free of charge to attendees. Schools may organize and transport up to 20 students to attend the combine. *This proposal goes into effect in 30 days on January 14, 2026.*	517	104	103	▲+413	Pass	724	90.27%
13	Establishes an IHSA "No Contact Week" that will annually fall during the Fourth of July week. Schools may not practice, compete, hold open gyms, provide conditioning or weight training during this week. *This change will be in place this summer, with the no-contact week occurring from June 29 - July 5, 2026. This also eliminates the previous no-contact week in early August.*	393	300	31	▲+93	Pass	724	90.27%
19	Moves the start of IHSA Football games up one week (eliminating Week 0 scrimmage) and adds 16 teams per classification to the playoffs. *This change will be in place for the 2026 IHSA Football season and Playoffs.*	377	252	96	▲+125	Pass	725	90.40%
21	Moves the boys volleyball season start and end date up one week. This proposal will go into effect for the 2027 season.	319	92	314	▲+227	Pass	725	90.40%
22	Moves the start of the softball season up one week. This change will go into effect for the 2026 season. *Practices may now begin on February 23, 2026 and contests on March 9, 2026.*	337	322	68	▲+15	Pass	727	90.65%
23	Moves the start and end of the girls wrestling season up multiple weeks. This proposal will go into effect for the 2026-27 season.	314	165	248	▲+149	Pass	727	90.65%
24	Modifies the suspension for ejection by players in tackle football for flagrant contact to have a video review process to clarify the accuracy of the judgment call. IHSA Staff will review video sent by a school and make a recommendation to the Executive Director to affirm the call on the field or overturn and return a student to their next contest.	469	195	62	▲+274	Pass	726	90.52%

TO: Grant Community High School District #124 Board of Education
FROM: Grant Community HS Student Activities Director
Re: Fall Student Activities Report 2025

Student Activities Participation Data

	Fall 2022	Fall 2023	Fall 2024	Fall 2025
Academic Team	16 (15)	17 (17)	15 (15)	Inactive
American Sign Language Club	12 (12)	13 (12)	12 (12)	Inactive
Anthem Singers	12 (10)	27 (9)	16 (12)	16 (11)
Anime Club	21 (5)	Inactive	Inactive	8 (5)
Art Club	18 (12)	17 (10)	4 (0)	25 (1)
Baking Club (2024)	-	-	* 69 (17)	16 (10)
Black Student Union	8 (5)	Inactive	Inactive	26 (22)
Bulldog Buddies Club (2023)	-	* 22 (15)	17 (12)	17 (7)
Canine Connections Club	19 (13)	30 (23)	22 (12)	26 (19)
Chamber and Quartet Singers	37 (36)	44 (43)	36 (31)	58 (50)
Computer Science Club	Inactive	23 (18)	20 (8)	17 (9)
Creative Fiber Arts Club (2024)	-	-	* 16 (2)	8 (2)
Debate Team	10 (5)	13 (7)	10 (8)	18 (15)
E-Sports Club	16 (5)	17 (16)	12 (11)	12 (6)
Environmental Club	15 (13)	24 (11)	9 (7)	5 (5)
Fall Play	57 (49)	69 (46)	89 (70)	85 (85)
FBLA	45 (31)	57 (36)	49 (34)	42 (25)
Fellowship Christian Athletes	7 (3)	7 (2)	14 (8)	4 (4)
FCCLA	19 (11)	7 (4)	12 (11)	18 (14)
Freshman Class Council	16 (9)	9 (9)	19 (9)	24 (10)
Gamers Club	Inactive	30 (15)	26 (10)	24 (16)
GSA Club	46 (31)	26 (22)	20 (14)	16 (7)
Guitar Club	47 (25)	56 (18)	45 (16)	35 (14)
Jazz Band	21 (21)	27 (27)	28 (28)	19 (19)

	Fall 2022	Fall 2023	Fall 2024	Fall 2025
Junior Class Council	12 (10)	8 (3)	9 (5)	15 (11)
Marching Band	28 (28)	31 (31)	48 (48)	39 (39)
Math Team	41 (28)	50 (19)	40 (15)	42 (17)
MEDS Club	10 (4)	26 (22)	40 (31)	19 (10)
National Art Honor Society	61 (51)	46 (23)	23 (12)	45 (16)
National Honor Society	51 (51)	50 (50)	78 (78)	107 (107)
Pep Band	12 (12)	16 (16)	20 (17)	17 (13)
Senior Class Council	21 (11)	20 (9)	13 (6)	13 (5)
Sophomore Class Council	14 (2)	29 (7)	9 (5)	21 (5)
Special Olympics Team	10 (6)	10 (10)	12 (12)	20 (16)
Speech Team	28 (13)	24 (12)	22 (9)	29 (6)
Student Council	42 (17)	44 (23)	44 (17)	55 (24)
Table Tennis Club	42 (6)	40 (35)	18 (15)	14 (5)
Unidos Club (2023)	-	* 14 (6)	13 (7)	4 (4)
Winter Guard	6 (6)	7 (6)	10 (6)	8 (8)
Total	919 (617)	1,014 (679)	1,007 (673)	979 (662)

* Pilot Year

Note: Numbers in parentheses represent the number of “active participants” who attended 50% or more of co-curricular meetings, activities, and events. The larger numbers represent the total number of students who attended a particular club, activity, or team at some point throughout the fall semester.

Notable Accomplishments

Back-to-School Pep Rally- August 15, 2025

- Returned for the first time since 2019
- Emceed by Beth Suehr and Nate Miller
- Celebrated summer accomplishments, introduced co-curriculars, established GCHS community

NLCC Leadership Conference- August 28, 2025

- Held at the Round Lake Civic Center
- 18 student delegates and two chaperones
- Interactive activities and games to build leadership skills and collaboration across the conference with students from all eight schools

Homecoming Week- September 15-20th, 2025 "Bulldogs in Paradise"

- Monday- Senior window painting in Fox Lake
- Monday and Tuesday- On-campus window painting by co-curricular groups
- Wednesday Triple-Header: Block party, Flag football games, Powderpuff game
- Friday Pep Rally: Emceed by Beth Suehr and Tim Viscioni, 6 student emcees, 8 hype students
- Saturday Morning: 22 student groups participated in the HOCO 2025 parade
- Saturday Night: 996 attendees (including 71 out-of-district guests)

Festival of Stars- October 24, 2025

- 10 practitioners visited from the Barbershop Harmonic Society
- Over 70 GCHS students participated in the event
- A culminating concert filled the auditorium with beautiful harmonies

Fall Play- November 21st-23rd, 2025

- GCHS brought *The Neverending Story* to the auditorium stage
- 85 students were involved in the production, including cast and crew
- Over 1,000 guests attended the Fall Play this year (highest total attendance in years)

Special Olympics- November/December 2025

- GCHS hosted five games this season in our East Gym
- Thank you to Jamie Fohlmeister and Chris Carlson for serving as referees
- Lights, sound, introductions, and special performances
- Pack-the-Gym on December 15th brought fans and the Dawg Pound together

Math Team- December 2025

- Won their first two invites of the year
- Hosted the annual NLCC Math Team Invite on December 6th, taking 3rd of the 6 participating teams
    - 2nd Place- Bella Raube (Pre-Calculus)
    - 2nd Place- Malcolm Parsons (Algebra 1)
    - 2nd Place- Bella Raube and Nicole Sak (Two-Person Test)

Principal's Report to the Board of Education
Mr. Blair Schoell
January 2026

Semester One Grades

Semester one grades will be submitted and finalized on January 9th. Lake County Technology Campus grades have been sent to us, included, and will be entered into Skyward. Students have until January 17th to make up incompletes. At that point, official grades, GPAs, and report cards will be run the following week.

Semester Two Preparations

Semester two schedules went live, and hard copies were distributed as needed to students on January 5th. Senior students who qualify for the RED Zone have been notified, and this privilege has begun.

Classes are underway, and students who want to request schedule changes are taking advantage of the schedule change request process in place. This process aims to be as accommodating as possible. It allows students to request schedule changes for level changes, adding a course, or dropping a course can be made within the first five (5) school days of student attendance each semester. Schedules are firm as of January 9th, 2026.

Professional Development

The planning and coordination for our February 13th Institute Day is underway with the Regional Office of Education and other area schools. A full day of professional development is being planned. There will be opportunities for all staff to participate in based on their area of focus. The day is scheduled to run from 8:00 am - 3:00 pm at multiple locations. Our staff will attend sessions at Lake Zurich High School, Vernon Hills High School, and we plan to host sessions for Special Education teachers and leaders from across the county on our campus. We expect nearly 1,000 educators to be in attendance on our campus. We are looking forward to spending a day learning with peers throughout the county.

Summer School Enrollment

Summer School Enrollment has opened. For current freshmen, sophomores, and juniors, enrollment opened upon students' return from winter break. For incoming freshmen, enrollment will open up after 8th Grade Curriculum Night. This year, summer school will again be composed of multiple elements: Enrichment, Credit Recovery, Freshman Academy, Extended School Year, and English Learner Programs. One change to Summer School for this summer will be the necessity to limit our offerings to one session. Due to the migration to Qmlativ, which is an upgrade that we have been planning for over the past few years, we must close down the system at the end of June to complete the migration with time to train new staff prior to the beginning of the school year. This will be a one-time disruption to our normal course offerings during Summer School.

ISSUE 120
October 2025

Update Memo

Please distribute to board members and appropriate staff.

PRESS

Policy Reference Education Subscription Service

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Next Issue: Veto Session

Online Instructions

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

1. Go to www.iasb.com and click on the Member Login button on the top navigation.
2. 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 Hi [Your Name] button on the top navigator bar. This will bring you to your account page
4. Under "**Quick Links**," click on "**PRESS Login**."

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, djacobson@iasb.com; Jeremy Duffy, IASB Deputy Executive Director/General Counsel and Assistant **PRESS** Editor, jduffy@iasb.com; Maryam Brotine, Associate General Counsel and Assistant **PRESS** Editor, mbrotine@iasb.com; or Megan Mikhail, Assistant General Counsel and Assistant **PRESS** Editor, mmikhail@iasb.com.

We saw a large volume of laws impacting our schools this past legislative session. We must remain vigilant in educating our elected officials on the complexity and difficulties experienced with the implementation of new policies, especially such a large volume. Your ongoing engagement in the legislative process and participation in the IASB's "Calls to Action" are paramount to our success.

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."

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 view the **PRESS** video tutorial at www.iasb.com/policy-services-and-school-law/policy-services/press-policy-reference-education-subscription-serv/.

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

PRESS Bundles

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

Specific details about how each piece of material changed, e.g., legislation, administrative rules, **PRESS** Advisory Board feedback, 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. 8.

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.

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

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Immigration and Law Enforcement

In response to concerns regarding possible immigration enforcement at schools, the 104th General Assembly passed 105 ILCS 5/22-105, added by Public Act 104-288, eff. 1-1-26, which codifies into State law the U.S. Supreme Court case, Plyler v. Doe, 457 U.S. 202 (1982). Plyer held that it is unconstitutional for states to deny children a free public education based on immigration status. P.A. 104-288 also requires districts by 7-1-26 to establish a policy and procedures regarding agency and law enforcement requests at school to ensure this right is preserved. In response, sample board policy 7:150, *Agency and Law Enforcement Requests*, and sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, are renamed and rewritten to reflect the significant changes and policy and procedure requirements. In addition, sample exhibit 7:150-AP, E, *Record of Agency and Law Enforcement Requests*, is created to assist districts with the documentation requirements of this new law.

Also on the issue of immigration, the General Assembly passed P.A. 104-353, which amended 105 ILCS 5/10-22.24a to require school counseling services be provided to address the needs of all students regardless of their citizenship status.

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

4:190-AP1, Targeted School Violence Prevention Program
6:270, Guidance and Counseling Program
7:10, Equal Educational Opportunities
7:130, Student Rights and Responsibilities
7:140, Search and Seizure
7:150, Agency and Law Enforcement Requests ~~Police Interviews~~ – **RENAMED AND REWRITTEN**
7:150-AP, Managing Agency and Law Enforcement Requests ~~Police Interviews~~ – **RENAMED AND REWRITTEN**
7:150-AP, E, Record of Agency and Law Enforcement Requests – **NEW**
7:250, Student Support Services
8:100, Relations with Other Organizations and Agencies

District Operations and Safety

During the first half of the 104th General Assembly, the legislature passed laws impacting school district operations and safety:

1. 105 ILCS 5/10-17, amended by P.A. 104-261, eff. 1-1-26, requires a school district to post its statement of affairs on its website, in addition to publishing it in a newspaper of general circulation in the district.
2. 105 ILCS 5/14-8.02i, amended by P.A. 104-314, eff. 1-1-26, requires a school district to post on its website informational materials provided by the Ill. State Board of Education (ISBE) about the Ill. Achieving a Better Life Experience (ABLE) account program.

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.**

3. 105 ILCS 5/10-27.1A, amended by P.A. 104-174, requires a building principal to immediately notify law enforcement upon receiving a report of a threat of gun violence on school grounds and if the threat is from a student, the building principal must also notify the student's parent/guardian as soon as possible so they can ensure the student does not have access to a firearm.
4. 30 ILCS 235/8, amended by P.A. 104-92, eff. 1-1-26, prohibits districts from depositing funds in a financial institution subject to the Ill. Community Reinvestment Act unless specific conditions are met.
5. 105 ILCS 5/10-22.34c(b), amended by P.A. 104-393, eff. 7-1-26, places additional conditions on emergency contracts for third party non-instructional services currently performed by employees, including limiting the number of times such emergency contracts can be renewed.
6. 105 ILCS 5/10-20.19c, amended by P.A. 104-391, eliminates the requirement that districts use recycled newsprint for publishing student newspapers.
7. 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26, requires a school district's auditor to file the district's Annual Financial Report and audit with ISBE annually on or before October 15.
8. 625 ILCS 5/11-1414.1, amended by P.A.s 104-256, eff. 7-1-26, and 104-367, eff. 1-1-26, permits multifunction school activity buses to be used for career-related activities.
9. 625 ILCS 5/12-826(a), added by P.A. 104-75, requires that beginning 7-1-31, newly purchased school buses be equipped with seat safety belts; however, districts do not have to require their use.
10. 105 ILCS 5/10-20.13(d), added by P.A. 104-391, prohibits discrimination, punishment, or penalty of a student for an unpaid balance or because parents/guardians cannot pay fees or fines for lost school property.
11. 105 ILCS 5/10-20.9a, amended by P.A. 104-391, deletes an expired prohibition on withholding a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account.
12. 23 Ill.Admin.Code §180.60, amended by 49 Ill.Reg. 1774, applies the 2024 International Building Code to district facility projects for which a design contract is signed after 1-1-25.
13. 105 ILCS 5/2-3.2054, renumbers the provision in the School Code that requires ISBE to compile resources on indoor air quality for schools, which are now available on ISBE's website.
14. 105 ILCS 128/22, added by P.A. 104-198, eff. 1-1-26, requires districts to provide training and supports to all substitute personnel on evacuation and law enforcement lockdown drills.
15. 105 ILCS 128/25, amended by P.A. 104-344, eff. 1-1-26, requires districts to develop hazardous substance release procedures by 7-1-27, based on guidance to be provided by the Ill. Emergency Management Agency and Office of Homeland Security, in consultation with ISBE.
16. 720 ILCS 5/, and other various State law provisions amended by P.A. 104-245, eff. 1-1-26, use the term *child sexual abuse material* instead of, or in addition to, the term *child pornography*.
17. 105 ILCS 128/25, amended by P.A. 104-407, requires ISBE to provide districts with guidance on threat assessment procedures, and requires districts to incorporate any additional information required by the guidance into their threat assessment procedures in the school year following ISBE's publication of the guidance on its website.

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

2:250-E2, Immediately Available District Public Records and Web-Posted Reports and Records
3:60, Administrative Responsibility of the Building Principal
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
4:60-AP2, Third Party Non-Instructional Contracts
4:60-AP2, E, Checklist for Third Party Non-Instructional Emergency Contracts – **NEW**
4:70-AP, Resource Conservation
4:80, Accounting and Audits
4:110, Transportation
4:110-AP3, School Bus Safety Rules
4:140, Waiver of Student Fees
4:140-AP, Fines, Fees and Charges – Waiver of Student Fees
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
4:170-AP2, E3, Letter to Parents/Guardians About Disruptive Social Media Apps; Dangers
4:190, Targeted School Violence Prevention Program
4:190-AP2, Threat Assessment Team (TAT)
5:220, Substitute Teachers
5:220-AP, Substitute Teachers
6:220, Bring Your Own Technology (BYOT) Program; Responsible Use and Conduct
6:240, Field Trips
6:280, Grading and Promotion
7:190-AP6, Guidelines for Investigating Sexting Allegations
8:30, Visitors and Conduct on School Property
8:30-AP, Definition of Child Sex Offender

Personnel Issues

There have been a number of legal updates related to personnel issues:

1. 105 ILCS 5/24-16.5 and 5/24A, amended by P.A. 104-20, eliminates the requirement for teacher, principal, and assistant principal evaluation plans to consider student growth as a significant factor in evaluations.
2. The Ill. Dept. of Human Rights model training program for the *Racism Free Schools Law* is a resource districts can use to meet employee training requirements under 775 ILCS 5/5A-103(b).
3. 820 ILCS 180/33, added by P.A. 104-171, eff. 1-1-26, prohibits workplace discrimination based on an employee's use of employer-issued equipment to record domestic violence, gender violence, or any other crime of violence committed against an employee or a family or household member of the employee.
4. 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26, requires employers to compensate an employee at the employee's regular rate of pay for reasonable break time used to express breast milk.
5. 820 ILCS 96/1-30, amended by P.A. 104-320, extends protections for concerted activities related to employee termination and settlement agreements.
6. 325 ILCS 5/4.5(b), amended by P.A. 104-245, eff. 1-1-26, substitutes the term *child sexual abuse material* for *child pornography* as it relates to reporting of child abuse or neglect.
7. 720 ILCS 5/11-25(a), amended by P.A. 104-245, eff. 1-1-26, amends the definition of *grooming* under the Ill. Criminal Code to specify that *grooming* is perpetrated by someone five years or more older than a child, or holding a position of trust, authority or supervision in relation to the child at the time of the offense.
8. 820 ILCS 151/12, added by P.A. 104-78, requires covered employers to provide a certain amount of paid leave for an employee to participate in a military funeral honors detail.
9. 105 ILCS 5/21B-120, added by P.A. 104-111, eff. 1-1-26, authorizes a short-term approval credential for teachers in accordance with rules developed by ISBE.
10. 625 ILCS 5/6-106.1, amended by P.A. 104-256, authorizes the Ill. Secretary of State to issue school bus permits with a restriction valid for the operation of a first division vehicle being operated as a school bus or a multifunction school activity bus designed to carry up to 15 passengers when being used for curriculum-related activities.
11. 105 ILCS 5/26A-25(b)(1), amended by P.A. 104-391, removes the specific hours of training required for employees designated to resolve complaints of violations of the *Ensuring Success in School Law.*

The following **PRESS** material is updated:

2:120, Board Member Development
2:150-AP, Superintendent Committees
2:270, Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited
2:270-AP, Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin
3:10, Goals and Objectives
3:50, Administrative Personnel Other Than the Superintendent
5:10, Equal Employment Opportunity and Minority Recruitment
5:10-AP, Workplace Accommodations for Nursing Mothers
5:20, Workplace Harassment Prohibited
5:90, Abused and Neglected Child Reporting
5:100, Staff Development Program
5:120, Employee Ethics; Code of Professional Conduct; and Conflict of Interest
5:120-AP2, Employee Conduct Standards
5:185, Family and Medical Leave
5:190, Teacher Qualifications
5:200, Terms and Conditions of Employment and Dismissal
5:280, Duties and Qualifications
5:300, Schedules and Employment Year
7:255-AP1, Supporting Students Who are Parents, Expectant Parents, or Victims or Domestic or Sexual Violence

PRESS Issue 120 Trivia

494 pages • 225,861 words • 97 PRM materials

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Curriculum

Actions by the State legislature and the U.S. Supreme Court impacted the area of curriculum. First, the General Assembly passed Public Act 104-391, which impacts many provisions of the School Code, including Article 27, Instruction. While the main purpose of this law was to create a School Code Mandate Reduction Council to make future recommendations about mandates on schools, it also makes a great many changes to reorganize, renumber, and in certain cases, amend, topics that must be covered as part of a district's curriculum. Details on substantive changes to curriculum requirements are described in the **Revisions to Policies, Administrative Procedures, and Exhibits Table** (Revisions Table) below at 6:60, *Curriculum Content*, and 6:60-AP1, *Comprehensive Health Education Program*. Additionally, given the sheer volume of renumbering caused by P.A. 104-391 across materials listed in this bundle and other topic bundles, every instance of renumbering is not detailed in the Revisions Table. Subscribers should refer to the Committee Worksheets to see specific renumbering changes.

Second, the U.S. Supreme Court decided a major K-12 education case addressing curriculum objections based on a parent's free exercise of religion. In Mahmoud v. Taylor, the Court held that a school district likely violated parents' First Amendment rights when it refused to give notice and permit them to opt their elementary-aged children out of literacy instruction using LGBTQ-inclusive storybooks that included "normative" messages. Given the fact-intensive nature of curriculum objections and potential liability concerns, districts should work with their board attorneys to navigate their responses to any such objections.

Finally, other laws passed that impact materials listed below include:

1. 105 ILCS 5/14A, amended by P.A. 104-129, eff. 1-1-26, eliminates provisions that refer to State funding for the education of gifted and talented children.
2. 105 ILCS 5/14A-32, amended by P.A. 104-261, eff. 1-1-26, provides that for the 2023-2024 through the 2026-2027 school year, a district's accelerated placement policy must allow a student who ~~meets or~~ exceeds State standards in English language arts, mathematics, or science to automatically enroll into the next most rigorous level of advance coursework offered by the high school.
3. 105 ILCS 5/14D, added by P.A. 104-266, eff. 1-1-26, addresses the establishment of dual language education programs and the expansion of existing programs.
4. 105 ILCS 5/2-3.118a, added by P.A. 104-399, eff. 1-1-26, requires ISBE to develop Statewide guidance on the use of artificial intelligence in K-12 education by 7-1-26.
5. 105 ILCS 5/22-87, amended by P.A.s 104-13 and 104-14, requires districts to designate a staff member to serve as the contact for matters related to the financial aid application graduation requirement and to provide other related supports.
6. 110 ILCS 27/17, amended by P.A. 104-12, revises requirements for agreements between districts and out-of-state postsecondary institutions.
7. 105 ILCS 5/27-615, amended by P.A. 104-267, eff. 1-1-26, and amended and renumbered by P.A. 104-391, requires that in order for students in grades 7 or 8 to receive high school credit for a course they take at their school, they must pass the course and end-of-course examination given at the high school granting the credit for the same course.

The following **PRESS** materials are updated:

2:20-E, Waiver and Modification Request Resource Guide
6:40, Curriculum Development
6:60, Curriculum Content
6:60-AP1, Comprehensive Health Education Program
6:60-AP1, E1, ~~Notice to Parents/Guardians of Sexual Abuse and Assault Awareness and Prevention Education;~~ Requests to Examine Materials~~; Written Objection(s)~~ and~~/or~~ Statutory Opt-outs – **RENAMED**
6:60-AP2, Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))
6:60-AP3, Developmentally Appropriate Consent Education
6:130, Program for the Gifted
6:135, Accelerated Placement Program
6:135-AP, Accelerated Placement Program Procedures
6:160, English Learners
6:210, Instructional Materials
6:235, Access to Electronic Networks
6:260, Complaints About Curriculum, Instructional Materials, and Programs
6:260-AP, Responding to Complaints About Curriculum, Instructional Materials, and Programs
6:300, Graduation Requirements
6:300-E2, State Law Graduation Requirements
6:300-E3, Form for Exemption from Financial Aid Completion
6:310, High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students
6:310-E, Class Substitution Request
6:315, High School Credit for Students in Grades 7 or 8
6:320, High School Credit for Proficiency
7:315, Restrictions on Publications; High Schools
8:95-AP, Parental Involvement

Student Behavior, Mental Health, and Attendance

Three years after a ProPublica-Chicago Tribune investigation into local law enforcement practices of ticketing students for violating municipal ordinances and/or committing minor school-based disciplinary offenses, the General Assembly passed Public Act 104-430 to end these practices. 105 ILCS 5/10-22.6(i), as amended by P.A. 104-430, prohibits any person from issuing students "a monetary fine, fee, ticket, or citation as a school-based disciplinary consequence or for a municipal code violation on school grounds during school hours or while taking school transportation." The law also prohibits school personnel from referring a student to law enforcement for the student to be fined for truancy. 105 ILCS 5/26-12(b), amended by P.A. 104-430. Sample board policy 7:190, *Student Behavior*, and sample exhibit 7:190-E3, *Memorandum of Understanding*, are updated to reflect these new requirements.

Furthermore, P.A. 104-430 amended 105 ILCS 5/10-20.68 to require that, beginning 7-1-26, districts that use a school resource officer must have a memorandum of understanding (MOU) with a local law enforcement agency that contains specific elements, including a process for collecting certain data on law enforcement referrals which must be annually reported to ISBE beginning with the 2027-2028 school year. Sample exhibit 7:190-E3, *Memorandum of Understanding*, is updated with these new requirements.

Finally, P.A. 104-430 requires that a district's parent-teacher advisory committee guidelines for reciprocal reporting address both criminal and civil offenses committed by students. Sample administrative procedure 7:190-AP3, *Guidelines for Reciprocal Reporting of Offenses Committed by Students*, is renamed and rewritten to reflect this change.

Other laws were enacted related to student behavior, health, and attendance:

1. 105 ILCS 5/24-2(c), amended by P.A. 104-391, makes the commemorative holidays listed in that provision optional to observe.
2. 105 ILCS 5/2-3.206, added by P.A. 104-302, eff. 1-1-26, requires districts to annually report to ISBE data regarding homeless youth and children enrolled in the district and related funding expenditures.
3. 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, allows for certain work-based learning experiences to be counted toward the calculation of clock hours of schoolwork and requires an approval process for students to attend allowable activities by the beginning of the 2026-2027 school year.
4. 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26 and renumbered by P.A. 104-391, adds the posting or distribution of an *unauthorized digital replica* to the definition of *cyberbullying*.
5. 105 ILCS 5/10-20.81, amended by P.A. 104-264, requires districts to insert contact information for certain suicide prevention resources on employee ID cards for employees who serve grades 6-12.

The following **PRESS** materials are updated:

2:150, Committees
4:175-AP1, Criminal Offender Notification Laws; Screening
6:20, School Year Calendar and Day
6:140, Education of Homeless Children
7:70, Attendance and Truancy
7:180, Prevention of and Response to Bullying, Intimidation, and Harassment
7:190, Student Behavior
7:190-E3, Memorandum of Understanding
7:190-AP3, Guidelines for Reciprocal Reporting of ~~Criminal~~ Offenses Committed by Students – **RENAMED AND REWRITTEN**
7:190-AP7, Student Discipline Guidelines
7:290, Suicide and Depression Awareness and Prevention
7:290-AP, Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program
7:310, Restrictions on Publications; Elementary Schools

Student Records

105 ILCS 10/, amended by P.A. 104-356, eff. 7-1-26, revises the definition of *student permanent record* to include a summary of performance for students that received special education services, and it permits the Ill. Dept. of Human Services to access a student's records without consent for the purpose of assessing or evaluating a student's eligibility for Medicaid waiver benefits. This law is intended to ease the paperwork burden for students who want to access State or federal benefits in the future.

The following **PRESS** materials are updated:

7:340, Student Records
7:340-AP1, School Student Records
7:340-AP1, E1, Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records

Progress Report - The contents of this table frequently change.

Topic	Our Response
Public Act 104-391 Renumbers Many School Code Provisions As noted in the Curriculum topic bundle of this Memo, P.A. 104-391 renumbered many provisions in the School Code, particularly in Article 27, Instruction. Given the volume of materials affected, not all **PRESS** materials affected by the renumbering could be included in **PRESS** Issue 120.	Additional **PRESS** materials impacted by P.A. 104-391 will be included in one or more **PRESS** issues released in 2026.
New Law Requires Districts to Offer Mental Health Screenings to Students P.A. 104-32, eff. 1-1-26, will require school districts to offer mental health screenings to students enrolled in grades 3-12 at least once a year, beginning with the 2027-2028 school year, unless a district is granted an extension by ISBE in accordance with rules yet to be issued by ISBE. The screenings will only need to be offered in those years that ISBE is able to make a screening tool available to districts at no cost. To assist districts with implementation, by 9-1-26, ISBE must make guidance and resources available to districts on its website, including model procedures. In the meantime, some information is available at: www.isbe.net/universalmentalhealthscreening.	Following ISBE's release of guidance on implementation of mental health screenings, affected **PRESS** materials, including sample policy 7:250, *Student Support Services*, will be updated.
New Law Provides Neonatal Intensive Care Leave P.A. 104-259 created The Family Neonatal Intensive Care Leave Act, which will go into effect 6-1-26. It will require employers in Illinois with 16 or more employees to provide certain amounts of unpaid leave to an employee whose child is a patient of a neonatal intensive care unit.	Any affected **PRESS** materials, including sample policies 5:250, *Leaves of Absence*, and 5:330, *Sick Days, Vacation, Holidays, and Leaves*, will be updated in the next **PRESS** issue.
General Assembly Passes OMA/FOIA Bill During Veto Session On 10-18-25, the General Assembly passed Senate Bill (SB) 243, which makes several changes to the Open Meetings Act (OMA) and Freedom of Information Act (FOIA). One aspect of this bill is the expansion of the closed meeting exception under 5 ILCS 120/2(c)(16) to include "regional" associations. IASB opposed this portion of the bill based on concerns regarding ambiguity and legal risk, potential governance conflicts, and no demonstrated need for the expansion. IASB was supportive of many other provisions in the bill. For various reasons, including procedural and time, amendments to the bill could not be made during veto session. However, the bill sponsors agreed to removing that language in a trailer bill and in a good faith commitment to that agreement, both have since filed trailer bills to remove the addition of "regional" to this exception (House Bill (HB) 4176 and SB 2715). Once SB 243 is signed, it will go into effect 1-1-26, and remain in effect until the effective date of any trailer bill that is passed. IASB will continue to keep you informed as legislation progresses.	Affected **PRESS** materials will be updated in the next **PRESS** issue to reflect changes made by SB 243, *except for* the expansion of the closed meeting exception at 2(c)(16), as we monitor the progress of the trailer bills. We are waiting on the final result before updating materials so that boards will not have to adopt and then re-adopt policy language. Affected materials will include sample policies 2:200, *Types of Board Meetings*, 2:220, *School Board Meeting Procedure*, and materials in the 2:250 suite of materials.

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**.

DELETED. This material has been deleted from the **PRM**.

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

RENAMED. The title of the material has been amended.

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

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

Revisions to Policies, Administrative Procedures, and Exhibits

Number and Title	Revision Descriptions	
2:20-E, Waiver and Modification Request Resource Guide	The exhibit is updated in response to 105 ILCS 5/27-710 and 5/27-815, both renumbered by P.A. 104-391, and for continuous improvement.	☐
2:120, Board Member Development	The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to 105 ILCS 5/24-16.5, amended by P.A. 104-20, making student growth an optional, rather than required, component of teacher evaluations.	☐
2:150, Committees	The policy and footnotes are updated in response to 105 ILCS 5/10-20.14, amended by P.A. 104-430, requiring the parent-teacher advisory committee's guidelines for reciprocal reporting to address both civil and criminal offenses committed by students. The footnotes are also updated for continuous improvement.	☐
2:150-AP, Superintendent Committees	The procedure is updated in response to 105 ILCS 5/24A-4, amended by P.A. 104-20, making student growth an optional, rather than required, component of teacher evaluations.	☐

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. 105 ILCS 5/10-20.44, amended by P.A. 104-261, eff. 1-1-26, requiring that each year, in conjunction with the publication of the statement of affairs on a district's website and in a newspaper of general circulation, before Dec. 1, a district shall include an annual report on all contracts over $25,000 awarded during the previous fiscal year; 2. 105 ILCS 5/10-20.81, amended by P.A. 104-264, eff. 1-1-26, requiring districts to insert the same contact information for suicide prevention helplines required for student ID cards on employee ID cards for employees serving any of grades 6 through 12; 3. 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, requiring updates to activities qualified for attendance under policy 7:70, *Attendance and Truancy*; 4. 105 ILCS 5/14-8.02i, amended by P.A. 104-314, eff. 1-1-26, requiring that informational materials (provided by ISBE) about the Ill. Achieving a Better Life Experience (ABLE) account program established under the State Treasurer Act be posted on a district's website beginning with the 2026-2027 school year; 5. P.A. 104-391, renumbering multiple provisions in 105 ILCS 5/27; and 6. Continuous improvement.	☐
2:270, Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited	The policy, Legal References, and footnotes are updated. The policy is updated for continuous improvement. The Legal References and footnotes are updated in response to P.A. 103-605, finalizing the citation to the *Racism Free Schools Law,* 105 ILCS 5/22-95. The footnotes are also updated in response to the Ill. Dept. of Human Rights (IDHR) Racism Free Schools model training program, available at: https://dhr.illinois.gov/training/racism-free-schools, and for continuous improvement.	☐
2:270-AP, Prevention and Response Program for Complaints of Discrimination and Harassment Based on Race, Color, and National Origin	The procedure is updated for the reasons stated in 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*, above.	☐
3:10, Goals and Objectives	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/24A-15, amended by P.A. 104-20, making student growth an optional, rather than required, component of principal evaluations.	☐
3:50, Administrative Personnel Other Than the Superintendent	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/24A-15, amended by P.A. 104-20, making student growth an optional, rather than required, component of principal and assistance principal evaluations, and for continuous improvement.	☐
3:60, Administrative Responsibility of the Building Principal	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring a principal or designee to immediately notify local law enforcement upon receiving a report of a threat of gun violence on school grounds and the parent/guardian if the threat is from a student, and for continuous improvement.	☐

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

3:60-E, Event Reporting and Notice Requirements for Building Principals Concerning School Safety and Security	The exhibit has been updated in response to: 1. Firearm Owners Identification Card Act (FOID Act), 430 ILCS 65/1.1, amended by P.A. 104-270, adding *advanced practice psychiatric nurse* to the list of persons able to determine that someone poses a *clear and present danger*; 2. FOID Act, 430 ILCS 65/8.1(d), amended by P.A. 104-5, permitting the Ill. State Police (ISP) to suspend a person's FOID card; 3. Abused and Neglected Child Reporting Act (ANCRA), 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26, changing the term *child pornography* to *child sexual abuse material*; 4. 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring a principal or designee to immediately notify local law enforcement upon receiving a report of a threat of gun violence on school grounds and the parent/guardian if the threat is from a student; 5. 105 ILCS 5/10-20.14, amended by P.A. 104-430, requiring the parent-teacher advisory committee's guidelines for reciprocal reporting to address both civil and criminal offenses committed by students; and 6. Continuous improvement.	☐
4:10, Fiscal and Business Management	The policy and footnotes are updated in response to 105 ILCS 5/10-17, amended by P.A. 104-261, eff. 1-1-26, requiring a district to post on its website its statement of affairs by Dec. 1 each year, and making certain changes to the contents of the statement of affairs. The footnotes are also updated for continuous improvement.	☐
4:30, Revenue and Investments	The policy and footnotes are updated in response to the Public Funds Investment Act, 30 ILCS 235/8, amended by P.A. 104-92, eff. 1-1-26, addressing deposit requirements for financial institutions subject to the Ill. Community Reinvestment Act. Continuous improvement updates are also made to the footnotes.	☐
4:60-AP2, Third Party Non-Instructional Contracts	The procedure is updated in response to 105 ILCS 5/10-22.34c(b), amended by P.A. 104-393, requiring a district to meet certain conditions before it can enter into or renew an emergency contract for non-instructional services currently performed by any employee or bargaining unit member, and for continuous improvement.	☐
4:60-AP2, E, Checklist for Third Party Non-Instructional Emergency Contracts	**NEW.** The procedure is created for the reason stated in 4:60-AP2, *Third Party Non-Instructional Contracts*, above.	☐
4:70-AP, Resource Conservation	The procedure is updated in response to 105 ILCS 5/10-20.19c, amended by P.A. 104-391, eliminating the mandate that paper purchased for publishing student newspapers be recycled newsprint.	☐
4:80, Accounting and Audits	The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to 105 ILCS 5/3-7, amended by P.A. 104-261, eff. 1-1-26, requiring school districts to submit copies of their Annual Financial Report (AFR) and audits to their regional superintendent of schools by Oct. 15 each year, and further requiring district audit firms to annually file district AFRs and audits with ISBE by Oct. 15, and for continuous improvement. The footnotes are also updated in response to 105 ILCS 5/3-15.1, amended by P.A. 104-261, eff. 1-1-26, removing the requirement for regional superintendents to annually file district AFRs with ISBE by Nov. 15. The Legal References are updated with a minor style change.	☐

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

4:110, Transportation	The policy is unchanged. The footnotes are updated in response to: 1. Ill. Vehicle Code (IVC), 625 ILCS 5/12-826(a), added by P.A. 104-75, requiring that beginning 7-1-31, newly purchased school buses be equipped with seat safety belts that meet State and federal standards, but districts will not have to require their use; 2. IVC, 625 ILCS 5/11-1414.1, amended by P.A.s 104-256, eff. 7-1-26, and 104-367, eff. 1-1-26, allowing for the use of a multifunction school activity bus for curriculum-related or career-related activities subject to certain conditions; and 3. Continuous improvement.	☐
4:110-AP3, School Bus Safety Rules	The procedure is updated in response to: 1. 105 ILCS 5/10-20.14, amended by P.A. 103-896, requiring ISBE to issue guidance on school bus safety; 2. ISBE's *School Bus Safety Guidance* (July 2025); 3. IVC, 625 ILCS 5/12-826(b), added by P.A. 104-75, indicating that instructions on seat belt use are not required by law; and 4. Continuous improvement.	☐
4:140, Waiver of Student Fees	The Legal References and footnotes are updated in response to: 1. 105 ILCS 5/27-815, renumbered by P.A. 104-391; 2. 105 ILCS 5/10-20.13, amended by P.A. 104-391, requiring districts to waive fees for textbooks and instructional materials when a student's parents/guardians are unable to afford them, and prohibiting any discrimination, punishment, or penalty of a student for an unpaid balance or because parents/guardians cannot pay fees or fines for lost school property, replacing in part 105 ILCS 5/28-19.2, repealed by P.A. 104-391; and 3. Continuous improvement.	☐
4:140-AP, Fines, Fees and Charges – Waiver of Student Fees	The procedure is updated in response to 105 ILCS 5/10-20.13(d), added by P.A. 104-391, prohibiting any discrimination, punishment, or penalty of a student for an unpaid balance or because parents/guardians cannot pay fees or fines for lost school property.	☐
4:150, Facility Management and Building Programs	The policy is unchanged. The footnotes are updated in response to: 1. 23 Ill.Admin.Code §180.60, amended by 49 Ill.Reg. 1774, updating the building code and subcodes versions that apply to design contracts signed on or after 1-1-25; 2. 105 ILCS 5/10-22.36(f), renumbered by P.A. 104-417, finalizing the citation to the provision addressing building referenda; and 3. Continuous improvement.	☐
4:160, Environmental Quality of Buildings and Grounds	The policy is unchanged. The footnotes are updated in response to: 1. 105 ILCS 5/2-3.205, renumbered by P.A. 104-417, finalizing the citation to the provision addressing indoor air quality resources for schools; 2. ISBE's *Compiled Resources on Indoor Air Quality* (April 2025); and 3. Continuous improvement.	☐
4:170, Safety	The policy is unchanged. The footnotes are updated in response to: 1. 105 ILCS 128/22, added by P.A. 104-198, requiring districts to provide substitute personnel with training and supports on evacuation and lockdown drills; 2. 105 ILCS 128/25, amended by P.A. 104-344, eff. 1-1-26, requiring annual review of the district's hazardous substance release procedures; 3. 40 C.F.R. §141.92(c), amended by 89 Fed. Reg. 86659, requiring community water systems to annually contact area schools no later than 11-1-27 to provide information about health risks from lead in water; and health risks from lead in water; and 4. Continuous improvement.	☐

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

4:170-AP1, Comprehensive Safety and Security Plan	The procedure is updated in response to: 1. The renaming of 7:150, *Agency and Law Enforcement Requests ~~Police Interviews~~*; 2. 105 ILCS 5/10-20.68, amended by P.A. 104-430, requiring that beginning 7-1-26, districts that use a school resource officer have a memorandum of understanding with a local law enforcement agency; 3. 105 ILCS 128/22, added by P.A. 104-198, requiring districts to provide substitute personnel with training and supports on evacuation and lockdown drills; 4. 105 ILCS 128/, amended by P.A. 104-344, eff. 1-1-26, requiring districts to develop procedures by 7-1-27 to address the release or explosion of hazardous substances based on State guidance (to be released by 1-1-27) and to annually review those procedures; 5. 105 ILCS 5/22-115, renumbered by P.A. 104-391; 6. 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring a principal or designee to immediately notify local law enforcement upon receiving a report of a threat of gun violence on school grounds and notify the parent/guardian if the threat is from a student; and 7. Continuous improvement.	☐
4:170-AP2, E3, Letter to Parents/Guardians About Disruptive Social Media Apps; Dangers	The exhibit is updated in response to ANCRA, 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26, changing the term *child pornography* to *child sexual abuse material*, and for continuous improvement.	☐
4:175-AP1, Criminal Offender Notification Laws; Screening	The procedure is updated due to the renaming of 7:190-AP3, *Guidelines for Reciprocal Reporting of ~~Criminal~~ Offenses Committed by Students*.	☐
4:190, Targeted School Violence Prevention Program	The Legal References, Cross References, and footnotes are updated. The Legal References are updated in response to 105 ILCS 5/22-110, renumbered by P.A. 104-391. The footnotes are updated in response to 105 ILCS 128/45, amended by P.A. 104-407, requiring ISBE to provide districts with threat assessment guidance. The Cross References are updated due to the renaming of 7:150, *Agency and Law Enforcement Requests ~~Police Interviews~~*.	☐
4:190-AP1, Targeted School Violence Prevention Program	The procedure is updated in response to 105 ILCS 128/45, amended by P.A. 104-407, requiring ISBE to provide districts with threat assessment guidance, and the renaming of 7:150, *Agency and Law Enforcement Requests ~~Police Interviews~~*.	☐
4:190-AP2, Threat Assessment Team (TAT)	The procedure is updated in response to: 1. 105 ILCS 128/45, amended by P.A. 104-407, requiring ISBE to provide districts with threat assessment guidance; 2. 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring parent/guardian notification when a student allegedly threatens firearm violence; and 3. Continuous improvement.	☐
5:10, Equal Employment Opportunity and Minority Recruitment	The policy, Legal References, and footnotes are updated in response to the Victims' Economic Security and Safety Act, 820 ILCS 180/33, added by P.A. 104-171, eff. 1-1-26, prohibiting workplace discrimination and retaliation based on an employee's use of employer-issued equipment to record domestic violence, sexual violence, gender violence, or any other crime of violence committed against the employee or a family or household member of the employee. The footnotes are also updated in response to the Workplace Transparency Act (WTA), 820 ILCS 96/1-25, amended by P.A. 104-320, eff. 1-1-26, prohibiting employers from preventing employees from engaging in concerted union activities to address work-related issues as a condition of employment, and for continuous improvement.	☐

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

5:10-AP, Workplace Accommodations for Nursing Mothers	The procedure is updated in response to the Nursing Mothers in Workplace Act (NMWA), 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26, requiring that an employee be compensated during a break to express breast milk.	☐
5:20, Workplace Harassment Prohibited	The policy is unchanged. The footnotes are updated in response to the WTA, 820 ILCS 96/1-30, amended by P.A. 104-320, eff. 1-1-26, updating specific conditions for when employers may use confidentiality clauses in settlement or termination agreements involving alleged unlawful employment practices under federal or State civil rights laws, and for continuous improvement.	☐
5:90, Abused and Neglected Child Reporting	The policy, Cross References, and footnotes are updated in response to ANCRA, 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26, changing the term *child pornography* to *child sexual abuse material,* and to clarify the definition of *electronic and information technology equipment* from 325 ILCS 5/4.5(a). The footnotes are also updated in response to: 1. Dept. of Human Services Act, 20 ILCS 1305/1-17(b), amended by P.A. 103-752, expanding the authority of the Office of the Inspector General's investigations related to abuse allegations; 2. Criminal Code of 2012 (Criminal Code), 720 ILCS 5/11-25, amended by P.A. 104-320, eff. 1-1-26, specifying that *grooming* is perpetrated by someone five years or more older than a child, or holding a position of trust, authority or supervision in relation to the child at the time of the offense, and for continuous improvement. 3. 105 ILCS 21B-85, amended by P.A. 103-51, deleting references to the death penalty. The Cross References are updated due to the renaming of 7:150, *Agency and* <u>*Law Enforcement Requests*</u> ~~*Police Interviews*~~.	☐
5:100, Staff Development Program	The policy and footnotes are updated in response to: 1. 105 ILCS 5/27-240, added by P.A. 104-391, replacing the citation to 105 ILCS 110/3.10, repealed by P.A. 104-391; and 2. 105 ILCS 5/27-115, renumbered by P.A. 104-391. The footnotes are also updated in response to: 1. 105 ILCS 5/27-105, renumbered by P.A. 104-391; 2. IDHR's *Frequently Asked Questions (FAQs) about Racism-Free Schools Training*; and 3. Continuous improvement.	☐
5:120, Employee Ethics; Code of Professional Conduct; and Conflict of Interest	The policy is unchanged. The footnotes are updated in response to Criminal Code, 720 ILCS 5/11-25, amended by P.A. 104-245, eff. 1-1-26, specifying that *grooming* is perpetrated by someone five years or more older than a child, or holding a position of trust, authority or supervision in relation to the child at the time of the offense, and for continuous improvement.	☐
5:120-AP2, Employee Conduct Standards	The procedure is updated in response to: 1. Criminal Code, 720 ILCS 5/11-25, amended by P.A. 104-245, eff. 1-1-26, specifying that *grooming* is perpetrated by someone five years or more older than a child, or holding a position of trust, authority or supervision in relation to the child at the time of the offense; and 2. 105 ILCS 5/27-255, added by P.A. 104-391, requiring drug and substance abuse prevention education that was previously addressed in 105 ILCS 5/27-13.2, now repealed; and 3. Continuous improvement.	☐

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

5:185, Family and Medical Leave	The policy is unchanged. The footnotes are updated in response to: 1. Military Leave Act, 820 ILCS 151/12, added by P.A. 104-78, requiring a covered employer to provide paid leave for an employee to participate in a funeral honors detail for up to 8 hours per month for a maximum of 40 hours per calendar year, or more if authorized by the employer or a collective bargaining agreement; 2. U.S. Department of Labor Wage and Hour opinion letter 2023-1-A, clarifying when an employee may be permitted to work on an intermittent or reduced-leave schedule in accordance with federal rules; and 3. Continuous improvement.	☐
5:190, Teacher Qualifications	The policy is unchanged. The Legal References and footnotes are updated in response to 105 ILCS 5/21B-120, added by P.A. 104-111, eff. 1-1-26, establishing a short-term approval credential for teachers in accordance with rules developed by ISBE, and for continuous improvement.	☐
5:200, Terms and Conditions of Employment and Dismissal	The policy and footnotes are updated in response to NMWA, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26, requiring that an employee be compensated during a break to express breast milk. The footnotes are also updated for continuous improvement.	☐
5:220, Substitute Teachers	The Legal References and footnotes are updated. The Legal References are updated in response to 105 ILCS 128/22, added by P.A. 104-198, eff. 1-1-26, requiring districts to provide all substitute personnel with: (1) training on school evacuation drills and law enforcement lockdown drills, and (2) support that includes, at a minimum, the information packet given to employees with district-approved materials outlining evacuation and lockdown procedures. Maps indicating all school exits must also be prominently displayed in every classroom. The footnotes are updated in response to 105 ILCS 5/21B-20(2)(E), amended by P.A. 103-617, allowing an individual who holds a valid career and technical educator endorsement on an Educator License with Stipulations but who does not hold a bachelor's degree to substitute teach in career and technical education classrooms, and for continuous improvement.	☐
5:220-AP, Substitute Teachers	The procedure is updated for the reasons stated in 5:220, *Substitute Teachers,* above.	☐
5:280, Duties and Qualifications	The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to IVC, 625 ILCS 5/6-106.1, amended by P.A. 104-256, eff. 7-1-26, updating the requirements for school bus driver permits issued by the Ill. Secretary of State.	☐
5:300, Schedules and Employment Year	The policy and footnotes are updated for the reason stated in 5:200, *Terms and Conditions of Employment and Dismissal*, above.	☐

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

6:20, School Year Calendar and Day	The policy, Legal References, and footnotes are updated in response to: 1. 105 ILCS 5/24-2(c), amended by P.A. 104-391, making commemorative holidays optional to observe and moving the last Friday in April (Arbor and Bird Day), October 9 (Leif Erikson Day), and the day immediately after Thanksgiving (Native American Heritage Day) to commemorative holidays; 2. 105 ILCS 5/27-20, repealed by P.A. 104-391, removing American Indian Day. 3. 105 ILCS 5/27-1025, renumbered by P.A. 104-391; 4. 105 ILCS 5/27-20.2, repealed by P.A. 104-391, removing Just Say No Day; 5. 105 ILCS 5/27-510, added by P.A. 104-391, and replacing in part 105 ILCS 5/27-3, repealed by P.A. 104-391, continuing to require the Pledge of Allegiance to be recited every day in elementary and secondary schools; 6. 105 ILCS 5/10-19.05, amended by P.A. 104-250, eff. 1-1-26, adding to the activities allowed to be counted toward the calculation of clock hours of school work; 7. 105 ILCS 5/2-3.206, added by P.A. 104-115, requiring by July 1 each year, ISBE must prominently post on its website and distribute to each school district a nonexhaustive list of days and dates of cultural, religious, or other observances for, at a minimum, the school year that begins in the next calendar year; and 8. Continuous improvement.	☐
6:40, Curriculum Development	The policy, Legal References, Cross References, and footnotes are updated for continuous improvement. Footnote 1 is also updated in response to Mahmoud v. Taylor, 145 S.Ct. 2332 (2025), holding that classroom instruction will burden parents' religious free exercise rights if it requires their children to submit to instruction "that poses 'a very real threat of undermining' the religious beliefs and practices that the parents wish to instill."	☐

6:60, Curriculum Content	The policy, Legal References and footnotes are updated in response to: ☐ 1. P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27 (substantive changes detailed below); 2. 105 ILCS 5/27-215, added by P.A. 104-391 and replacing, in part, the Comprehensive Health Education Program, 105 ILCS 110/3, repealed by P.A. 104-391; 3. 105 ILCS 5/27-510, added by P.A. 104-391 and replacing in part 105 ILCS 5/27-3 and 5/27-3.10, both repealed by P.A. 104-391, requiring instruction on patriotism, principles of representative government, and elementary civics education to be provided as part of civics education for students in grades 6, 7, or 8, and requiring instruction on the method of voting at elections by means of the Australian ballot system be included in civics education in grades 6-8 (formerly grades were not specified for this topic and the method of counting votes for candidates is no longer a required topic); 4. 105 ILCS 5/27-605, amended by P.A. 104-387, and renumbered by P.A. 104-391, allowing students to choose one year of ~~vocational~~ career and technical education to meet high school graduation requirements; 5. 105 ILCS 5/27-255, added by P.A. 104-391, requiring specific drug abuse prevention education in grades K-4, 5-12, and 6-12. This new section replaces, in part, 105 ILCS 5/27-13.2 and the Comprehensive Health Education Program, 105 ILCS 110/3, both repealed by P.A. 104-391; 6. 105 ILCS 5/27-405(b), added by P.A. 104-391, requiring age- and developmentally appropriate online safety instruction for grades 3-8 beginning in the 2027-2028 school year; 7. 105 ILCS 5/27-12, repealed by P.A. 104-391, eliminating the requirement that character education be taught; 8. 105 ILCS 5/27-105, added by P.A. 104-391, replacing the provision on the dangers of abduction formerly at 105 ILCS 5/27-13.2, repealed by P.A. 104-391, and no longer specifying that such education be provided annually in grades K-8; 9. 105 ILCS 5/27-250, added by P.A. 104-391, requiring students in grades 9-12 receive training on CPR and use of an AED (grades not previously specified for CPR training); 10. 105 ILCS 5/27-405, added by P.A. 104-391, requiring media literacy and Internet safety instruction in grades 9-12 beginning in the 2027-2028 school year (consolidating and amending media literacy and internet safety instruction under 105 ILCS 5/27-410 and 415, both renumbered by P.A. 104-391 and scheduled for repeal on 7-1-27); 11. 105 ILCS 5/27-3.5, repealed by P.A. 104-391, removing the requirement to show students a Congressional Medal of Honor film in grade 7 and high school history courses. The footnotes are also updated in response to: 1. 105 ILCS 5/2-3.206, added by P.A. 104-399, eff. 1-1-26, encouraging districts to collect K-8 teaching resources to support American Sign Language programs; 2. 105 ILCS 5/14D, added by P.A. 104-266, eff. 1-1-26, requiring ISBE to: (1) provide guidance to districts on dual language education programs, (2) integrate dual language education into the Equity Journey Continuum, and (3) establish recognition pathways for biliteracy in certain grades before high school; 3. 105 ILCS 5/27-515, amended and renumbered by P.A. 104-391, requiring not less than one hour of each school week, or an amount of time equal to one hour per school week through the school year, to be spent on the study of patriotism, principles of representative government, and elementary civics education in grades 7-8; 4. 105 ILCS 5/27-1020, amended and renumbered by P.A. 104-391, removing the 16-hour instruction requirement for safety education, if offered by a board; 5. ISBE's *Native American and Indigenous Peoples Resource Guide* (March 2025), assisting districts with implementation of instruction on Native American history; 6. 105 ILCS 5/27-1030, renumbered by P.A. 104-391, allowing districts to include a unit of instruction on the Irish Famine (see Footnote 48 for a new option to list such instruction if a board offers it); and 7. Continuous improvement. 101

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

6:60-AP1, Comprehensive Health Education Program	The procedure is updated in response to: 1. P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27 (substantive changes detailed below); 2. The Critical Health Problems and Comprehensive Health Education Act, 105 ILCS 5/27-205 through 5/27-230, added by P.A. 104-391, replacing, in part, 105 ILCS 110/, repealed by P.A. 104-391; 3. 105 ILCS 5/27-215, added by P.A. 104-391, replacing, in part, the Comprehensive Health Education Program, 105 ILCS 110/3, repealed by P.A. 104-391, and requiring districts to provide consent education that aligns with the definition of *consent* in 105 ILCS 5/215(a); 4. 105 ILCS 5/27-255, added by P.A. 104-391, requiring specific drug abuse prevention education in grades K-4, 5-12, and 6-12. This new section replaces, in part, 105 ILCS 5/27-13.2 and the Comprehensive Health Education Program, 105 ILCS 110/3, both repealed by P.A. 104-391; 5. 105 ILCS 5/27-1020, amended and renumbered by P.A. 104-391, removing the 16-hour instruction requirement for safety education, if offered by a board; 6. 105 ILCS 5/27-250, added by P.A. 104-391, requiring students in grades 9-12 receive training on CPR and use of an AED (grades not previously specified for CPR training); 7. 105 ILCS 5/27-105, added by P.A. 104-391, replacing the provision on the dangers of abduction formerly at 105 ILCS 5.27-13.2, repealed by P.A. 104-391, and no longer specifying that such education be provided annually in grades K-8; 8. 105 ILCS 5/27-13.2, repealed by P.A. 104-391, removing the requirement that districts provide parents/guardians of students in grades K-8 with prior written notice of sexual abuse prevention instruction and excuse students from such instruction upon written objection of the parent/guardian; and 9. Continuous improvement.	☐
6:60-AP1, E1, ~~Notice to Parents/Guardians of Sexual Abuse and Assault Awareness and Prevention Education;~~Requests to Examine Materials~~; Written Objection(s)~~ and~~/or~~ Statutory Opt-outs	**RENAMED.** The exhibit is updated in response to: 1. 105 ILCS 5/27-1015, renumbered by P.A. 104-391; 2. 105 ILCS 5/27-215, added by P.A. 104-391, replacing, in part, the Comprehensive Health Education Program, 105 ILCS 110/3, repealed by P.A. 104-391; 3. 105 ILCS 5/27-13.2, repealed by P.A. 104-391, removing the requirement that districts provide parents/guardians of students in grades K-8 with prior written notice of sexual abuse prevention instruction and excuse students from such instruction upon written objection of the parent/guardian; 4. 105 ILCS 5/27-250, added by P.A. 104-391, permitting parent/guardian opt-out from instruction on CPR and use of an AED; 5. 105 ILCS 5/27-1045, renumbered by P.A. 104-391; and 6. Continuous improvement.	☐
6:60-AP2, Comprehensive Personal Health and Safety and Sexual Health Education Program (National Sex Education Standards (NSES))	The procedure is updated in response to 105 ILCS 5/27-1015, renumbered by P.A. 104-391, and 105 ILCS 5/27-13.2, repealed by P.A. 104-391, removing the requirement that districts provide parents/guardians of students in grades K-8 with prior written notice of sexual abuse prevention instruction and excuse students from such instruction upon written objection of the parent/guardian.	☐
6:60-AP3, Developmentally Appropriate Consent Education	The procedure is updated in response to 105 ILCS 5/27-1010, amended and renumbered by P.A. 104-391.	☐
6:130, Program for the Gifted	The policy, Legal References, and footnotes are updated. The policy and Legal References are updated in response to 105 ILCS 5/14A, amended by P.A. 104-129, eff. 1-1-26, removing references to State funding for gifted programs and related requirements. The footnotes are also updated for continuous improvement.	☐

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

6:135, Accelerated Placement Program	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/14A-32, amended by P.A. 104-261, eff. 1-1-26, providing that for the 2023-2024 through the 2026-2027 school year, a district's accelerated placement policy must allow a student who ~~meets or~~ exceeds State standards in English language arts, mathematics, or science to automatically enroll into the next most rigorous level of advance coursework offered by the high school, and for continuous improvement.	☐
6:135-AP, Accelerated Placement Program Procedures	The procedure is updated for the reasons stated in 6:135, *Accelerated Placement Program*, above.	☐
6:140, Education of Homeless Children	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/2-3.06, added by P.A. 104-302, requiring districts to annually report to ISBE on funding and how it is spent for homeless children and youth.	☐
6:160, English Learners	The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to 105 ILCS 5/14C-3, amended by P.A. 104-261, eff. 1-1-26, addressing requirements for transitional bilingual education.	☐
6:210, Instructional Materials	The policy is unchanged. The footnotes are updated for the reasons stated in 6:40, *Curriculum Development*, above. Additionally, an option is added to footnote 5 for boards that only wish to approve primary instructional materials, rather than all instructional materials.	☐
6:220, Bring Your Own Technology (BYOT) Program; Responsible Use and Conduct	The policy, Legal References, Cross References, and footnotes are updated for continuous improvement. The footnotes are also updated in response to: 1. 105 ILCS 5/27-410, renumbered by P.A. 104-391, and scheduled to be repealed on 7-1-27, and 105 ILCS 5/27-405, added by P.A. 104-391, addressing media literacy and internet safety instruction; 2. 105 ILCS 5/10-20.13, amended by P.A. 104-391, requiring districts to waive fees for textbooks <u>and instructional materials</u> when a student's parents/guardians are unable to afford them; and 3. Continuous improvement.	☐
6:235, Access to Electronic Networks	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/2-3.118a, added by P.A. 104-399, eff. 1-1-26, requiring ISBE to develop guidance on the use of artificial intelligence in K-12 education by 7-1-26, and for continuous improvement.	☐
6:240, Field Trips	The policy is unchanged. The footnotes are updated in response to: 1. 105 ILCS 5/29-6.3, amended by P.A. 104-367, eff. 1-1-26, allowing districts to transport students in multifunction school activity buses (MFSABs) for school sponsored activities; 2. IVC, 625 ILCS 5/11-1414.1, amended by P.A.s 104-256, eff. 7-1-26, and 104-367, eff. 1-1-26, allowing for the use of an MFSAB for curriculum-related or career-related activities subject to certain conditions; and 3. Continuous improvement.	☐
6:260, Complaints About Curriculum, Instructional Materials, and Programs	The Legal References and footnotes are updated for the reasons stated in 6:40, *Curriculum Development*, above, above.	☐
6:260-AP, Responding to Complaints About Curriculum, Instructional Materials, and Programs	The procedure is updated for the reasons stated in 6:40, *Curriculum Development*, above.	☐

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

6:270, Guidance and Counseling Program	The policy language is unchanged. The footnotes are updated in response to: 1. 105 ILCS 5/10-22.24b, amended by P.A. 104-353, requiring school counseling services for students regardless of their immigration status; 2. 105 ILCS 5/10-20.5a, amended by P.A. 104-15, requiring schools to make student directory information and student direct admission information available to the Illinois Student Assistance Commission for the Public University Direct Admissions program for those parents/guardians or students who opt-in to the program; and 3. Continuous improvement.	☐
6:280, Grading and Promotion	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/10-20.9a, amended by P.A. 104-391, deleting the now-expired provision that prohibited withholding a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account.	☐
6:300, Graduation Requirements	The policy, Legal References, and footnotes are updated in response to: 1. 105 ILCS 5/27-605, amended and renumbered by P.A. 104-391; 2. 105 ILCS 5/27-510, added by P.A. 104-391, requiring students to pass an exam on patriotism, principles of representative government, and proper use and display of the American flag, formerly addressed at 105 ILCS 5/27-3, repealed by P.A. 104-391; The Legal References are also updated in response to 105 ILCS 5/27-615, amended and renumbered by P.A. 104-391. The footnotes are further updated in response to: 1. 105 ILCS 5/27-605, amended by P.A. 104-387, allowing students to choose one year of ~~vocational~~ career and technical education to meet high school graduation requirements; 2. 105 ILCS 5/22-87(b), amended by P.A. 104-13, requiring each high school to designate a staff member as a contact for the student financial aid application graduation requirement; 3. 105 ILCS 5/22-87(b), amended by P.A. 104-14, requiring districts to provide appropriate supports to assist high school students with learning about and completing the financial aid application required for graduation; and 4. Continuous improvement.	☐
6:300-E2, State Law Graduation Requirements	The exhibit is updated for the reasons stated in 6:300, *Graduation Requirements*, above (except for the first item #2 listed for that policy).	☐
6:300-E3, Form for Exemption from Financial Aid Completion	The exhibit is updated in response to: 1. 105 ILCS 5/22-87(b), amended by P.A. 104-13, requiring each high school to designate a staff member as a contact for the student financial aid application graduation requirement; 2. 105 ILCS 5/22-87(b), amended by P.A. 104-14, requiring districts to provide appropriate supports to assist high school students with learning about and completing the financial aid application required for graduation; and 3. Continuous improvement.	☐

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

6:310, High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/2-3.115, amended by P.A. 104-261, eff. 1-1-26, deleting the provision that required ISBE to encourage programs of academic credit for Tech Prep work-based learning for high school students. The Legal References and footnotes are also updated in response to P.A. 104-391, renumbering multiple provisions in 105 ILCS 5/27. The footnotes are also updated in response to: 1. Dual Credit Quality Act, 110 ILCS 27/, amended by P.A. 104-12, adding procedural requirements for: (1) negotiation of a partnership agreement between a district and community college, and (2) a contract between a district and out-of-state postsecondary institutions; 2. 105 ILCS 5/2-3.206, added by P.A. 104-249, eff. 1-1-26, requiring ISBE to post on its website approved opportunities for externships, internships, or volunteer work related to career and technical education pathways; and 3. Continuous improvement.	☐
6:310-E, Class Substitution Request	The exhibit is updated in response to 105 ILCS 5/27-610, amended and renumbered by P.A. 104-391.	☐
6:315, High School Credit for Students in Grades 7 or 8	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/27-615, amended by P.A. 104-267, eff. 1-1-26, and renumbered by P.A. 104-391, expanding the ability of students in grade 7 or 8 to obtain high school course credit. The Cross References are supplemented with a reference to 6:135, *Accelerated Placement Program*.	☐
6:320, High School Credit for Proficiency	The Legal References and footnotes are updated in response to 105 ILCS 5/27-605, amended by P.A. 104-387 and amended and renumbered by P.A. 104-391, allowing students to choose one year of ~~vocational~~ career and technical education to meet a high school graduation requirement. The Legal References and footnotes are also updated for continuous improvement.	☐
7:10, Equal Educational Opportunities	The Legal References, Cross References, and footnotes are updated in response to 105 ILCS 5/22-105(c)(1-3), added by P.A. 104-288, eff. 1-1-26, codifying Plyler v. Doe, 457 U.S. 202 (1982), prohibiting districts from taking any action that would deny a child free public education based on the child's or their parent's/guardian's actual or perceived citizenship or immigration status, and requiring districts to establish a policy and procedures regarding agency and law enforcement requests, to ensure this right is preserved. The footnotes are also updated for continuous improvement.	☐
7:70, Attendance and Truancy	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, requiring an approval process for students to attend allowable activities by the beginning of the 2026-2027 school year. The policy and footnotes are also updated in response to 105 ILCS 5/26-12, amended by P.A. 104-430, prohibiting school personnel from referring a truant, chronic truant, or truant minor to any other local public entity, school resource officer, or peace officer to issue a fine/fee as punishment.	☐
7:130, Student Rights and Responsibilities	The policy is unchanged. The footnotes are updated for continuous improvement. The Cross References are updated due to the renaming of 7:150, *Agency and Law Enforcement Requests* ~~*Police Interviews*~~ and to add a reference to 7:330, *Student Use of Buildings – Equal Access*.	☐
7:140, Search and Seizure	The Legal References are updated for continuous improvement. The Cross References are updated due to the renaming of 7:150, *Agency and Law Enforcement Requests* ~~*Police Interviews*~~.	☐

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

7:150, Agency and Law Enforcement Requests ~~Police Interviews~~	**RENAMED AND REWRITTEN.** This policy is renamed and rewritten in response to 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, requiring districts to establish a policy by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement.	☐
7:150-AP, Managing Agency and Law Enforcement Requests ~~Police Interviews~~	**RENAMED AND REWRITTEN.** This procedure is renamed and rewritten in response to 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, requiring districts to establish procedures by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement.	☐
7:150-AP, E, Record of Agency and Law Enforcement Requests	**NEW.** This exhibit is created in response 105 ILCS 5/22-105(c)(4)(B), added by P.A. 104-288, eff. 1-1-26, requiring districts to document interactions with agencies and law enforcement when they attempt to enter a school or school facility.	☐
7:180, Prevention of and Response to Bullying, Intimidation, and Harassment	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391, expanding the *bullying* definition to prohibit posting or distributing sexually explicit images and, beginning in the 2026-2027 school year, expanding the *cyberbullying* definition to prohibit posting or distributing an *unauthorized digital replica*. The policy and footnotes are also updated in response to 23 Ill. Admin.Code §1.295(c)(2), requiring updated bullying policies submitted to ISBE to contain the date of adoption.	☐
7:190, Student Behavior	The policy and footnotes are updated in response to 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring parent/guardian notification when a student allegedly threatens firearm violence. The footnotes are further updated in response to: 1. 105 ILCS 5/10-22.6(i), amended by P.A. 104-430, prohibiting issuing students a monetary fine, fee, ticket, or citation as a school-based disciplinary consequence or for a municipal code violation on school grounds during school hours or while taking school transportation; 2. 105 ILCS 5/26-12(b), amended by P.A. 104-430, prohibiting school personnel from referring a truant, chronic truant, or truant minor to any other local public entity, school resource officer, or peace officer to issue a fine/fee as punishment; 3. 105 ILCS 5/10-20.68, amended by P.A. 104-430, requiring that beginning 7-1-26, districts that use a school resource officer have a memorandum of understanding with a local law enforcement agency; 4. 105 ILCS 5/22-110, amended by P.A. 104-338 and renumbered by P.A. 104-391 (previously 105 ILCS 5/27-23.7), incorporating by reference the definition of *artificial intelligence* from the Digital Voice and Likeness Protection Act, 815 ILCS 550/, and expanding the definitions of *bullying* and *cyberbullying*; and 5. Continuous improvement. The Cross References are updated due to the renaming of 7:150, *Agency and Law Enforcement Requests* ~~*Police Interviews*~~.	☐

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

7:190-E3, Memorandum of Understanding	The exhibit is updated in response to: 1. 105 ILCS 5/2-3.2.06, added by P.A. 104-430, requiring that on or before 1-31-29 and annually thereafter, ISBE report on law enforcement referral data collected from districts; 2. 105 ILCS 5/10-20.14(b), amended by P.A. 104-430, requiring the parent-teacher advisory committee's guidelines for reciprocal reporting to address both civil and criminal offenses committed by students; 3. 105 ILCS 5/10-20.68, amended by P.A. 104-430, requiring that beginning 7-1-26, districts that use a school resource officer have a memorandum of understanding with a local law enforcement agency; 4. 105 ILCS 5/10-22.6(i), amended by P.A. 104-430, prohibiting issuing students a monetary fine, fee, ticket, or citation as a school-based disciplinary consequence or for a municipal code violation on school grounds during school hours or while taking school transportation; 5. 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174, requiring parent/guardian notification when a student allegedly threatens firearm violence; 6. The renaming of 7:150, *Agency and Law Enforcement Requests ~~Police Interviews~~*; 7. The renaming of 7:150-AP, *Managing Agency and Law Enforcement Requests ~~Police Interviews~~*; and 8. Continuous improvement.	☐
7:190-AP3, Guidelines for Reciprocal Reporting of ~~Criminal~~ Offenses Committed by Students	**RENAMED AND REWRITTEN.** The procedure is renamed and rewritten in response to: 1. 105 ILCS 5/10-20.14(b), amended by P.A. 104-430, requiring the parent-teacher advisory committee's guidelines for reciprocal reporting to address both civil and criminal offenses committed by students; 2. ISBE's *Development of Reciprocal Reporting Systems Guidance*; and 3. Continuous improvement.	☐
7:190-AP6, Guidelines for Investigating Sexting Allegations	The procedure is updated in response to ANCRA, 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26, changing the term *child pornography* to *child sexual abuse material*. It also incorporates the renaming of 7:150-AP, *Managing Agency and Law Enforcement Requests ~~Police Interviews~~*.	☐
7:190-AP7, Student Discipline Guidelines	The procedure is updated in response to: 1. 105 ILCS 5/10-20.68, amended by P.A. 104-430, requiring that beginning 7-1-26, districts that use a school resource officer have a memorandum of understanding with a local law enforcement agency; 2. 105 ILCS 5/2-3.2.06, added by P.A. 104-430, requiring that on or before 1-31-29 and annually thereafter, ISBE report on law enforcement referral data collected from districts; 3. The renaming of 7:150, *Agency and Law Enforcement Requests ~~Police Interviews~~*; and 4. Continuous improvement.	☐
7:250, Student Support Services	The policy is unchanged. The footnotes are updated in response to: 1. 105 ILCS 5/10-22.24b, amended by P.A. 104-353, requiring school counseling services to address the needs of all students, regardless of citizenship status; 2. The *School Social Work Best Practice Guide* (2020) published by ISBE and the Ill. Association of School Social Workers; 3. Professional development and resources for educators supporting adoptive, foster, and kinship students published by the nonprofit iCare 4 Adoptive And Foster Families; and 4. Continuous improvement.	☐

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

7:255-AP1, Supporting Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence	The procedure is updated in response to 105 ILCS 5/26A-25(b)(1), amended by P.A. 104-391, removing the specific hours of training required for employees designated to resolve complaints of violations of the *Ensuring Success in School Law.*	☐
7:290, Suicide and Depression Awareness and Prevention	The policy, Legal References, and footnotes are updated in response to: 1. 105 ILCS 5/27-215, added by P.A. 104-391, requiring education for students on mental health and illness; 2. 105 ILCS 5/27-215, added by P.A. 104-391, adding student protocols for administering youth suicide awareness and prevention education; 3. 105 ILCS 5/10-20.81, amended by P.A. 104-264, eff. 1-1-26, requiring districts to insert the same contact information for suicide prevention helplines required for student ID cards on employee ID cards for employees serving any of grades 6 through 12; and 4. Continuous improvement.	☐
7:290-AP, Resource Guide for Implementation of Suicide and Depression Awareness and Prevention Program	The procedure is updated for the reasons stated in 7:290, *Suicide and Depression Awareness and Prevention,* above. In addition, the procedure is updated in response to: 1. 105 ILCS 5/10-22.24b, amended by P.A. 103-780, allowing school counseling services to be used for providing educational opportunities for mental health issues and counseling and other resources to students who are in crisis; and 2. Updated contact information in accordance with 105 ILCS 5/2-3.166(c)(7).	☐
7:310, Restrictions on Publications; Elementary Schools	The Legal References and footnotes are updated in response to 105 ILCS 5/22-110, renumbered by P.A. 104-391. The footnotes are also updated in response to 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, incorporating by reference the definition of *artificial intelligence* from the Digital Voice and Likeness Protection Act, 815 ILCS 550/, and expanding the definitions of *bullying* and *cyberbullying*.	☐
7:315, Restrictions on Publications; High Schools	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/27-415, renumbered by P.A. 104-391 and scheduled for repeal on 7-1-27, addressing the requirements for media literacy instruction through the 2026-2027 school year, and 105 ILCS 5/405(c), added by P.A. 104-391, addressing the requirements for media literacy instruction beginning with the 2027-2028 school year. The Legal References and footnotes are also updated for the reasons stated in 7:310, *Restrictions on Publications; Elementary Schools*, above, and for continuous improvement.	☐
7:340, Student Records	The policy and footnotes are updated for continuous improvement. The footnotes are also updated in response to: 1. Ill. School Student Records Act (ISSRA), 105 ILCS 10/2, amended by P.A. 104-356, eff. 7-1-26, revising the definition of *student permanent record* to include a summary of performance for students that received special education services, and permitting the Ill. Dept. of Human Services (IDHS) to access a student's records without consent for the purpose of assessing or evaluating a student's eligibility for Medicaid waiver benefits.; 2. 105 ILCS 5/22-105(c)(4)(B), added by P.A. 104-288, eff. 1-1-26, prohibiting districts from designating place of birth as *directory information*; and 3. The renaming of 7:150, *Agency and* <u>*Law Enforcement Requests*</u> ~~*Police Interviews*~~.	☐

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

7:340-AP1, School Student Records	The procedure is updated for the reasons stated in 7:340, *Student Records,* above. In addition, the procedure is updated in response to: 1. Mental Health and Developmental Disabilities Confidentiality Act (MHDDCA), 740 ILCS 110/, amended by P.A. 104-263, eff. 1-1-26, updating requirements for disclosure; 2. MHDDCA, 740 ILCS 110/4, amended by P.A. 104-263, eff. 1-1-26, and 740 ILCS 110/5, amended by P.A. 104-270, updating access requirements to any record that is protected by the MHDDCA, specifically that of a therapist, social worker, psychologist, nurse, agency, or hospital that was made in the course of providing mental health or developmental disabilities services to a student; 3. ISSRA, 105 ILCS 10/2(e), added by P.A. 104-356, eff. 7-1-26, requiring a district to maintain a summary of performance for students who received special education services as a *student permanent record*, unless a district has obtained the informed written consent of the student and parents or guardians to exclude it; 4. ISSRA, 105 ILCS 10/6(a)(14), added by P.A. 104-356, eff. 7-1-26, allowing for access without notification to or consent of a parent/guardian or eligible student by the Ill. Dept. of Human Services (IDHS) for the sole purpose of assessing or evaluating the student's eligibility for Medicaid waiver benefits consistent with rules adopted by IDHS; 5. 105 ILCS 5/22-105(c)(4)(A) and (B), added by P.A. 104-288, eff. 1-1-26, prohibiting districts from collecting information about a student's citizenship or immigration status and prohibiting designating place of birth as *directory information*; 6. 105 ILCS 5/10-20.13(d), added by P.A. 104-391, prohibiting any discrimination, punishment, or penalty of a student for an unpaid balance or because parents/guardians cannot pay fees or fines for lost school property, replacing in part 105 ILCS 5/28-19.2, repealed by P.A. 104-391; and 7. Continuous improvement.	☐
7:340-AP1, E1, Notice to Parents/Guardians and Students of Their Rights Concerning a Student's School Records	The exhibit is updated in response to: 1. 105 ILCS 5/27-605, amended and renumbered by P.A. 104-391; 2. ISSRA, 105 ILCS 10/2(e), added by P.A. 104-356, eff. 7-1-26, requiring a district to maintain a summary of performance for students who received special education services as a *student permanent record*, unless a district has obtained the informed written consent of the student and parents or guardians to exclude it; 3. ISSRA, 105 ILCS 10/6, amended by P.A. 104-356, eff. 7-1-26, permitting IDHS to access a student's records without consent for the purpose of assessing or evaluating a student's eligibility for Medicaid waiver benefits; 4. 105 ILCS 5/22-105(c)(4)(A) and (B), added by P.A. 104-288, eff. 1-1-26, prohibiting districts from collecting information about a student's citizenship or immigration status and prohibiting designating place of birth as *directory information*; and 5. Continuous improvement.	☐
8:30, Visitors and Conduct on School Property	The policy, Legal References, and footnotes are updated. The policy and footnotes are updated for continuous improvement. The Legal References are updated in response to 105 ILCS 5/22-110, renumbered by P.A. 104-391. The footnotes are also updated in response to the Criminal Code, 720 ILCS 5/11-9.3(d), amended by P.A. 104-245, eff. 1-1-26, revising the definition of *sex offense* as it relates to the broader definition of *child sex offender*.	☐
8:30-AP, Definition of Child Sex Offender	The procedure is updated in response to the Criminal Code, 720 ILCS 5/11-9.3(d), amended by P.A. 104-245, eff. 1-1-26, revising the definition of *sex offense* as it relates to the broader definition of *child sex offender*.	☐

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

8:95-AP, Parental Involvement	The procedure is updated in response to: 1. 23 Ill.Admin.Code §1.245, amended by 47 Ill. Reg. 18457, adding language regarding fines to fee waivers for when a district or school provides notices to parents/guardians on fee waivers; 2. 105 ILCS 5/10-22.31, amended by P.A. 104-218, eff. 1-1-26, adding requirements when a district intends to withdraw from a special education joint agreement; 3. Child Welfare Disclosure to Parents Act, 20 ILCS 522/, added by P.A. 104-254, requiring that a parent involved with the Illinois child welfare system: (1) be notified of and invited to attend all of the child's school meetings; (2) have all meetings scheduled at times and places that allow for the parent to participate; and (3) be provided transportation assistance when necessary to attend meetings; 4. P.A. 104-391, renumbering and repealing provisions in 105 ILCS 5/27; and 5. Continuous improvement.	☐
8:100, Relations with Other Organizations and Agencies	The policy is unchanged. The Cross References and footnotes are updated. The footnotes are updated in response to 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, addressing requirements for interactions with agencies and law enforcement when they attempt to enter a school or school facility. The Cross References are updated due to the renaming of 7:150, *Agency and Law Enforcement Requests* ~~*Police Interviews*~~.	☐

Acknowledgement to PRESS Advisory Board

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BOARD OF EDUCATION

2:120 Board Member Development

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

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

Mandatory Board Member Training

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

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

The Superintendent or designee shall 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

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

Board Self-Evaluation

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

New Board Member Orientation

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

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

Candidates

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

LEGAL REF.:

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

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

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

Adopted: December 19, 2024

PRESSPlus Comments

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

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BOARD OF EDUCATION

2:150 Committees

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

Special Board Committees

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

Standing Board Committees

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

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

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

LEGAL REF.:

5 ILCS 120/, Open Meetings Act.

105 ILCS 5/10-20.14 and 5/14-8.05.

CROSS REF.: 2:110 (Qualifications, Term, and Duties of Board Officers), 2:200 (Types of Board of

Education Meetings), 2:240 (Board Policy Development), 7:190 (Student Behavior), 7:230 (Misconduct by Students with Disabilities)

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PRESSPlus Comments

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

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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 amendatory thereto.

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

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

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

Selection of Depositories, Investment Managers, Dealers, and Brokers

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

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

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

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

1. For financial institutions subject to the federal Community Reinvestment Act of 1977 (CRA), the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the CRA;
2. For financial institutions subject to the Ill. Community Reinvestment Act (ICRA), the current and historical ratings that the financial institution has received, to the extent that those ratings are publicly available, under the ICRA;PRESSPlus1
3. Any changes in ownership, management, policies, or practices of the financial institution that may affect the level of the financial institution's commitment to its community;
4. The financial impact that the withdrawal or denial of District deposits might have on the financial institution;
5. The financial impact to the District as a result of withdrawing public funds or refusing to deposit additional public funds in the financial institution; and
6. Any additional burden on the District's resources that might result from ceasing to maintain deposits of public funds at the financial institution under consideration.

The District may not deposit public funds in a financial institution subject to the CRA unless the institution has a current rating of satisfactory or outstanding under the CRA. The District may not deposit public funds in a financial institution subject to the ICRA unless either: (1) the institution has a current rating of satisfactory under the ICRA at the time of deposit; or (2) the Ill. Dept. of Financial and Professional Regulation has not yet completed its initial examination of the institution under the ICRA. The District may not withdraw public funds from a financial institution prior to the date of maturity solely on the basis of a less than satisfactory rating under the ICRA. When investing or depositing public funds, the District may give preference to financial institutions that have a current rating of outstanding

under the CRA and the ICRA.

Collateral Requirements

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

Safekeeping and Custody Arrangements

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

Controls and Report

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

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

The Board will determine, after receiving the 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)

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PRESSPlus Comments

PRESSPlus 1. Updated in response to the Public Funds Investment Act, 30 ILCS 235/8, amended by P.A. 104-92, eff. 1-1-26. **Issue 120, October 2025**

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OPERATIONAL SERVICES

4:80 Accounting and Audits

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

Annual Audit

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

Annual Financial Report

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

Inventories

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

Capitalization Threshold

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

Disposition of District Property

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

Taxable Fringe Benefits

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

Controls for Revolving Funds and Petty Cash

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

Control Requirements for Checks

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

Internal Controls

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

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

LEGAL REF.:

2 C.F.R. §200 *et seq*.

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

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

23 Ill.Admin.Code Part 100.

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

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PRESSPlus Comments

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

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

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General Personnel

5:10 Equal Employment Opportunity and Minority Recruitment

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

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

Administrative Implementation

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

The Superintendent shall appoint a Title IX Coordinator to coordinate the District's efforts to comply with Title IX.

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

Nondiscrimination Coordinator **Title IX Coordinator:**

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Jeremy Schmidt Jeremy Schmidt

25700 Old Grand Ave., Ingleside, IL 60041 jschmidt@grantbulldogs.org 847-587-2561	25700 Old Grand Ave., Ingleside, IL 60041 jschmidt@grantbulldogs.org 847-587-2561

Complaint Managers:

Blair Schoell 285 E. Grand Ave., Fox Lake, IL 60020 bschoell@grantbulldogs.org 847-587-2561	Beth Reich 25700 Old Grand Ave., Ingleside, IL 60041 breich@grantbulldogs.org 847-587-2561

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

Minority Recruitment

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

LEGAL REF.:

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

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

29 U.S.C. §206(d), Equal Pay Act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

410 ILCS 513/25, Genetic Information Privacy Act.

740 ILCS 174/, Ill. Whistleblower Act.

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

775 ILCS 35/, Religious Freedom Restoration Act.

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

820 ILCS 70/, Employee Credit Privacy Act.

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

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

820 ILCS 180/30 and 180/33, Victims' Economic Security and Safety Act.

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

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

Adopted: June 12, 2025

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Victims' Economic Security and Safety Act (VESSA), 820 ILCS 180/33, added by P.A. 104-171, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

General Personnel

5:90 Abused and Neglected Child Reporting

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

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

Any District employee who discovers child sexual abuse material~~pornography~~PRESSPlus1 on *electronic and information technology equipment*, as defined in 325 ILCS 5/4.5(a), shall immediately report it to local law enforcement, the National Center for Missing and Exploited Children's CyberTipline 1-800-THE-LOST (1-800-843-5678) or online at report.cybertip.org/ or www.missingkids.org. The Superintendent or Building Principal shall also be promptly notified of the discovery and that a report has been made.

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

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

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

All District employees shall:

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

employment and at least every three years after that date.

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

Alleged Incidents of Sexual Abuse; Investigations

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

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

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

Special Superintendent Responsibilities

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

When the Superintendent has reasonable cause to believe that a license holder (1) committed an intentional act of abuse or neglect with the result of making a child an abused child or a neglected child under 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 Board policy 2:20, *Powers and Duties of the Board of Education; Indemnification*.

LEGAL REF.:

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

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

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

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

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

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

Adopted: December 19, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to 325 ILCS 5/4.5, amended by P.A. 104-245, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

Professional Personnel

5:200 Terms and Conditions of Employment and Dismissal

The Board of Education delegates authority and responsibility to the Superintendent to manage the terms and conditions for the employment of professional personnel. The Superintendent shall act reasonably and comply with State and federal law as well as any applicable individual employment contract or collective bargaining agreement in effect. The Superintendent is responsible for making dismissal recommendations to the Board consistent with the Board's goal of having a highly qualified, high performing staff.

School Year and Day, Salary, Assignments and Transfers, Evaluation

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

Duty-Free Lunch

Teachers employed for at least four hours per day shall receive a duty-free lunch equivalent to the student lunch period, or 30 minutes, whichever is longer.

Nursing Mothers

The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk[PRESSPlus1] according to provisions in State and federal law.

School Social Worker Services Outside of District Employment

School social workers may not provide services outside of their District employment to any student(s) attending school in the District. *School social worker* has the meaning stated in 105 ILCS 5/14-1.09a.

Dismissal

The District will follow State law when dismissing a teacher.

LEGAL REF.:

29 U.S.C. §218(d), Pub. L. 117-328, Pump for Nursing Mothers Act.

42 U.S.C. §2000gg *et seq.*, Pub. L. 117-328, Pregnant Workers Fairness Act.

105 ILCS 5/10-19, 5/10-19.05, 5/10-20.65, 5/14-1.09a, 5/22-96, 5/22.4, 5/24-16.5, 5/24-2, 5/24-8, 5/24-9, 5/24-11, 5/24-12, 5/24-21, 5/24A-1 through 24A-20.

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

23 Ill.Admin.Code Parts 50 (Evaluation of Educator Licensed Employees) and 51 (Dismissal of Tenured Teachers).

Cleveland Bd. of Educ. v. Loudermill, 470 U.S. 532(1985).

CROSS REF.: 5:120 (Employee Ethics; Code of Professional Conduct; and Conflict of Interest), 5:290 (Employment Termination and Suspensions), 6:20 (School Year Calendar and Day)

Adopted: August 15, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Nursing Mothers in Workplace Act, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

Professional Personnel

5:220 Substitute Teachers

The Superintendent may employ substitute teachers as necessary to replace teachers who are temporarily absent.

A substitute teacher must hold either a valid teaching or substitute license and may teach in the place of a licensed teacher who is under contract with the Board. There is no limit on the number of days that a substitute teacher may teach in the District during the school year, except as follows:

1. A substitute teacher holding a substitute license may teach for any one licensed teacher under contract with the District only for a period not to exceed 90 paid school days in any one school term.
2. A teacher holding a Professional Educator License or Educator License with Stipulations may teach for any one licensed teacher under contract with the District only for a period not to exceed 120 paid school days.

The Ill. Teachers' Retirement System (TRS) limits a substitute teacher who is a TRS annuitant to substitute teaching for a period not to exceed 120 paid days or 600 paid hours in each school year through June 30, 2026, but not more than 100 paid days in the same classroom. Beginning July 1, 2026, a substitute teacher who is a TRS annuitant may substitute teach for a period not to exceed 100 paid days or 500 paid hours in any school year, unless the subject area is one where the Regional Superintendent has certified that a personnel shortage exists.

The Board of Education establishes a daily rate of pay for substitute teachers. Substitute teachers receive only monetary compensation for time worked and no other benefits.

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

Short-Term Substitute Teachers

A short-term substitute teacher must hold a valid short-term substitute teaching license and have completed the District's short-term substitute teacher training program. Unless otherwise permitted by law, short-term substitutes may teach no more than five consecutive school days for each licensed teacher who is under contract with the Board.

Emergency Situations

A substitute teacher may teach when no licensed teacher is under contract with the Board if the District has an emergency situation as defined in State law. During an emergency situation, a substitute teacher is limited to 30 calendar days of employment per each vacant position. The Superintendent shall notify the appropriate Regional Office of Education (ROE) within five business days after the employment of a substitute teacher in an emergency situation. The Board may continue to employ the same substitute teacher in a vacant position for 90 calendar days or until the end of the semester, whichever is greater, if, prior to the end of the then current 30-calendar-day period, the District makes a written request to the ROE for a 30-calendar-day extension and the extension is

granted by the ROE.

LEGAL REF.:

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

105 ILCS 128/22, School Safety Drill Act.[PRESSPlus1]

40 ILCS 5/16-118, Ill. Pension Code.

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

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

Adopted: December 21, 2023

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated in response to P.A. 104-198, eff. 1-1-26, requiring districts to provide all substitute personnel with: (1) training on school evacuation drills and law enforcement lockdown drills, and (2) support that includes, at a minimum, the information packet given to employees with district-approved materials outlining evacuation and lockdown procedures. Maps indicating all school exits must also be prominently displayed in every classroom. **Issue 120, October 2025**

Document Status: Draft Update

Educational Support Personnel

5:280 Duties and Qualifications

All support staff: (1) must meet qualifications specified in job descriptions, (2) must be able to perform the essential tasks listed and/or assigned, and (3) are subject to Board of Education policies as they may be changed from time to time at the Board's sole discretion.

Paraprofessionals

Paraprofessionals provide supervised instructional support. Service as a paraprofessional requires an educator license with stipulations endorsed for a paraprofessional educator unless a specific exemption is authorized by the Ill. State Board of Education (ISBE).

Individuals with only non-instructional duties (e.g., providing technical support for computers, providing personal care services, or performing clerical duties) are not paraprofessionals, and the requirements in this section do not apply. In addition, individuals completing their clinical experiences and/or student teaching do not need to comply with this section, provided their service otherwise complies with ISBE rules.

Nonlicensed Personnel Working with Students and Performing Non-Instructional Duties

Nonlicensed personnel performing non-instructional duties may be used:

1. For supervising study halls, long-distance teaching reception areas used incident to instructional programs transmitted by electronic media (e.g., computers, video, and audio), detention and discipline areas, and school-sponsored extracurricular activities;
2. As supervisors, chaperones, or sponsors for non-academic school activities or for school activities connected to the academic program during any time in which the Governor has declared a disaster due to a public health emergency, in accordance with ISBE rule; or
3. For non-teaching duties not requiring instructional judgment or student evaluation.

Nothing in this policy prevents a nonlicensed person from serving as a guest lecturer or resource person under a ~~certificated~~licensed[PRESSPlus1] teacher's direction and with the administration's approval.

Coaches and Athletic Trainers

Athletic coaches and trainers shall have the qualifications required by any association in which the School District maintains a membership. Regardless of whether the athletic activity is governed by an association, the Superintendent or designee shall ensure that each athletic coach: (1) is knowledgeable regarding coaching principles, (2) has first aid training, and (3) is a trained Automated External Defibrillator user according to rules adopted by the Illinois Department of Public Health. Anyone performing athletic training services shall be licensed under the Illinois Athletic Trainers Practice Act, be an athletic trainer aide performing care activities under the on-site supervision of a licensed athletic trainer, or otherwise be qualified to perform athletic trainer activities under State law.

Bus Drivers

All school bus drivers must have a valid school bus driver permit. The Superintendent or designee shall inform the Illinois Secretary of State, within 30 days of being informed by a school bus driver, that the bus driver permit holder who is a service member[PRESSPlus2] has been called to active duty. New bus drivers and bus drivers who are returning from a lapse in their employment are subject to the requirements contained in Board policy 5:30, *Hiring Process and Criteria* and Board policy 5:285, *Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers.*

LEGAL REF.:

34 C.F.R. §200.58.

105 ILCS 5/10-22.34, 5/10-22.34a, and 5/10-22.34b.

625 ILCS 5/6-104 and 5/6-106.1, Ill. Vehicle Code.

23 Ill.Admin.Code §§1.280, 1.630, and 25.510.

CROSS REF.: 4:110 (Transportation), 4:170 (Safety), 5:30 (Hiring Process and Criteria), 5:35 (Compliance with the Fair Labor Standards Act), 5:285 (Drug and Alcohol Testing for School Bus and Commercial Vehicle Drivers), 6:250 (Community Resource Persons and Volunteers)

Adopted: January 19, 2023

PRESSPlus Comments

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

PRESSPlus 2. *Service member* means a member of the Armed Services or reserve forces of the United States or a member of the Ill. National Guard. 625 ILCS 5/6-106.1(j). **Issue 120, October 2025**

Document Status: Draft Update

Educational Support Personnel

5:300 Schedules and Employment Year

The Superintendent shall supervise a process for setting work schedules and an employment year for educational support employees in accordance with State and federal law, Board of Education policy, and applicable agreements and shall:

1. Assign each employee one supervisor who will establish a work schedule, including breaks, as required by building or District needs, workload, and the efficient management of human resources;
2. Allow for the ability to respond to changing circumstances by altering work schedules as needed; and
3. Consider the well-being of the employee. The Superintendent's approval is required to establish a flexible work schedule or job-sharing.

Breaks

An employee who works at least 7.5 continuous hours shall receive a 30-minute duty-free meal break that begins within the first five hours of the employee's workday. The District accommodates employees who are nursing mothers and compensates them for reasonable time needed to express breast milk[PRESSPlus1] according to State and federal law.

LEGAL REF.:

29 U.S.C. §§207 and 218d, Fair Labor Standards Act.

105 ILCS 5/10-20.14a, 5/10-22.34, and 5/10-23.5.

740 ILCS 137/, Right to Breastfeed Act.

820 ILCS 105/, Minimum Wage Law.

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

CROSS REF.: 5:10 (Equal Employment Opportunity and Minority Recruitment), 5:35 (Compliance with the Fair Labor Standards Act)

Adopted: May 16, 2024

PRESSPlus Comments

PRESSPlus 1. Updated in response to the Nursing Mothers in Workplace Act, 820 ILCS 260/10, amended by P.A. 104-76, eff. 1-1-26. **Issue 120, October 2025**

Document Status: Draft Update

INSTRUCTION

6:20 School Year Calendar and Day

School Calendar

The Board of Education, upon the Superintendent's recommendation and subject to State regulations, annually establishes the dates for opening and closing classes, teacher institutes and in-services, the length and dates of vacations, and the days designated as legal school holidays. The school calendar shall have a minimum of 185 days to ensure 176 days of actual student attendance.

Commemorative Holidays

The teachers and students ~~shall~~may[PRESSPlus1] devote a portion of the school day on each commemorative holiday designated in the School Code to study and honor the commemorated person or occasion. The Board may, from time to time, designate a regular school day as a commemorative holiday.

School Day

The Board establishes the length of the school day with the recommendation of the Superintendent and subject to State law requirements. The Superintendent or designee shall ensure that observances required by State law are followed during each day of school attendance.

LEGAL REF.:

105 ILCS 5/10-19, 5/10-19.05, 5/10-20.46, 5/10-20.56, ~~5/10-20.46,~~ 5/10-30, 5/18-12, 5/18-12.5, 5/24-2, 5/27-510~~3, 5/27-18~~, ~~5/27-19, 5/27-20,~~and 5/27-1025~~20.1, and 5/27-20.2~~.

10 ILCS 5/11-4.1, Election Code.

5 ILCS 490/, State Commemorative Dates Act.

23 Ill.Admin.Code §1.420(f).

Metzl v. Leininger, 850 F.Supp. 740 (N.D. Ill. 1994), *aff'd by* 57 F.3d 618 (7th Cir. 1995).

CROSS REF.: 2:20 (Powers and Duties of the Board of Education; Indemnification), 4:180 (Pandemic Preparedness; Management; and Recovery), 5:200 (Terms and Conditions of Employment and Dismissal), 5:330 (Sick Days, Vacation, Holidays, and Leaves), 6:60 (Curriculum Content), 6:70 (Teaching About Religions), 7:90 (Release During School Hours)

Adopted: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/24-2(c), amended by P.A. 104-391, making

commemorative holidays optional to observe and moving the last Friday in April (Arbor and Bird Day), October 9 (Leif Erikson Day), and the day immediately after Thanksgiving (Native American Heritage Day) to commemorative holidays. In addition, 105 ILCS 5/27-20 and 105 ILCS 5/27-20.2, both repealed by P.A. 104-391, removed American Indian Day and Just Say No Day, respectively, from the list of commemorative holidays. **Issue 120, October 2025**

Document Status: Draft Update

INSTRUCTION

6:40 Curriculum Development

Adoption

The Superintendent shall recommend a comprehensive curriculum that is aligned with:

1. The District's educational philosophy and goals,
2. Student needs as identified by research, demographics, and student achievement and other data,
3. The knowledge, skills, and abilities required for students to become life-long learners,
4. The minimum requirements of State and federal law and regulations for curriculum and graduation requirements,
5. The curriculum of non-District schools that feed into or from a District school, provided that the necessary cooperation and information is available,
6. The Illinois State Learning Standards and any District learning standards, and
7. Any required State or federal student testing.

The Board of Education will adopt, upon recommendation of the Superintendent, a curriculum that meets the above criteria.

Experimental Educational Programs and Pilot Projects

The Superintendent may recommend experimental educational programs and/or pilot projects for Board consideration. Proposals must include goals, material needs, anticipated expenses, and an evaluation process. The Superintendent shall submit to the Board periodic progress reports for programs that exceed one year in duration and a final evaluation with recommendation upon the program's completion.

Single-Gender Classes and Activities

The Superintendent may recommend a program of nonvocational single-gender classes and/or activities to provide diverse educational opportunities and/or meet students' identified educational needs. Participation in the classes or activities must be voluntary, both genders must be treated with substantial equality, and the program must otherwise comply with State and federal law and with Board policy 7:10, *Equal Educational Opportunities*. At least every two years,PRESSPlus1 tThe Superintendent must ~~periodically~~ evaluate any single-gender class or activity to ensure that: (1) it does not rely on overly broad generalizations about the different talents, capabilities, or preferences of either gender, (2) it is substantially related to the achievement of the important objective for the class or activity, and (32) it continues to comply with State and federal law and with Board policy 7:10, *Equal Educational Opportunities*.

Development

The Superintendent shall develop a curriculum review program to monitor the current curriculum and

promptly suggest changes to make the curriculum more effective, to take advantage of improved teaching methods and materials, and to be responsive to social change, technological developments, student needs, and community expectations.

The Superintendent shall report to the Board as appropriate, the curriculum review program's efforts to:

1. Regularly evaluate the curriculum and instructional program.
2. Ensure the curriculum continues to meet the stated adoption criteria.
3. Include input from a cross-section of teachers, administrators, parents/guardians, and students, representing all grade levels, disciplines, and specialized and alternative programs.
4. Coordinate with the process for evaluating the instructional program and materials.

Curriculum Guides and Course Outlines

The Superintendent shall develop and provide subject area curriculum guides to appropriate staff members.

LEGAL REF.:

20 U.S.C. §1681, Title IX of the Education Amendments of 1972~~, implemented by~~; 34 C.F.R. Part 106.

105 ILCS 5/10-20.8 and 5/10-19.

CROSS REF.: 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:70 (Teaching About Religions), 6:80 (Teaching About Controversial Issues) 6:100 (Using Animals in the Educational Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:120 (Education of Children with Disabilities), 6:135 (Accelerated Placement Program), 6:140 (Education of Homeless Children), 6:145 (Migrant Students), 6:150 (Home and Hospital Instruction), 6:160 (English Learners), 6:170 (Title I Programs), 6:185 (Remote Educational Program), 7:10 (Equal Educational Opportunities), 7:15 (Student and Family Privacy Rights)

Adopted: May 16, 2024

PRESSPlus Comments

PRESSPlus 1. Districts are required to evaluate single-sex classes and extracurricular activities at least every two years. 34 C.F.R. §106.34(b)(4)(ii). See also an FAQ from the U.S. Dept. of Education's Office of Civil Rights at: www.ed.gov/sites/ed/files/about/offices/list/ocr/docs/faqs-title-ix-single-sex-201412.pdf. Consult the board attorney about accommodation issues for transgender or gender non-conforming students in single-sex classes. This subhead may be removed if a district will not offer single-gender classes or activities. **Issue 120, October 2025**

Document Status: Draft Update

INSTRUCTION

6:60 Curriculum Content

The 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

In all grades, physical education must be taught including a developmentally planned and sequential curriculum that fosters the development of movement skills, enhances health-related fitness, increases students' knowledge, offers direct opportunities to learn how to work cooperatively in a group setting, and encourages healthy habits and attitudes for a healthy lifestyle. Unless otherwise exempted, all students are required to engage in a physical education course with such frequency as determined by the Board after recommendation from the Superintendent, but at a minimum of three days per five-day week.PRESSPlus2 For exemptions and substitutions, see Board policies 6:310, *High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students* and 7:260, *Exemption from Physical Education*.PRESSPlus3

In each grade, through the 2026-2027 school year,PRESSPlus4 age-appropriate Internet safety must be taught, the scope of which shall be determined by the Superintendent or designee. The curriculum must incorporate Board policy 6:235, *Access to Electronic Networks*, and, at a minimum, include: (a) education about appropriate online behavior, (b) interacting with other individuals on social networking websites and in chat rooms, and (c) cyberbullying awareness and response.PRESSPlus5

LEGAL REF.:

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

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

47 C.F.R. §54.520.

5 ILCS 465/3 and 465/3a.

20 ILCS 2605/2605-480.

105 ILCS 5/2-3.80(e) and (f), 5/10-20.79, 5/10-20.84, 5/10-23.13, ~~5/27-3, 5/27-3.5, 5/27-5, 5/27-6, 5/27-6.5, 5/27-7, 5/27-12, 5/27-12.1, 5/27-13.1, 5/27-13.2, 5/27-20.05, 5/27-20.08, 5/27-20.3, 5/27-20.4, 5/27-20.5, 5/27-20.7, 5/27-20.8, 5/27-21, 5/27-22, 5/27-23.3, 5/27-23.4, 5/27-23.7, 5/27-23.8, 5/27-23.10, 5/27-23.11, 5/27-23.15, 5/27-23.16, 5/27-24.1, and 5/27-24.2~~5/22-110, 5/27-105, 5/27-110, 5/27-115, 5/27-210, 5/27-215, 5/27-245, 5/27-250, 5/27-255, 5/27-260, 5/27-305, 5/27-310, 5/27-315, 5/27-405, 5/27-410 (scheduled for repeal on 7-1-27), 5/27-415 (scheduled for repeal on 7-1-27), 5/27-505, 5/27-510, 5/27-515, 5/27-520, 5/27-525, 5/27-530, 5/27-535, 5/27-540, 5/27-545, 5/27-605, 5/27-705, 5/27-710, 5/27-715, 5/27-720, 5/27-725, 5/27-810, and 5/27-815.PRESSPlus6

~~105 ILCS 110/3, Comprehensive Health Education Program.~~[PRESSPlus7]

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 19, 2024

PRESSPlus Comments

PRESSPlus 1. This policy's content is unique to the district. Districts must have a policy on physical education (23 Ill.Admin.Code §1.425) and Internet safety education, if a district receives e-rate funding (47 C.F.R. §54.520(c)(1)(i). Please consult the author and the **PRESS** sample, available by logging in at www.iasb.com, to determine whether further changes are necessary. **Issue 120, October 2025**

PRESSPlus 2. 23 Ill.Admin.Code §1.425(b). Boards that want their daily physical education requirement to align with their goal in policy 6:50, *School Wellness*, may replace "minimum of three days per five-day week" with their local daily requirements. **Issue 120, October 2025**

PRESSPlus 3. 105 ILCS 5/27-705, renumbered by P.A. 104-391, requires school boards to provide for students' physical education and allows the P.E. course offered in grades 5 through 10 to include the health education courses required by the Critical Health Problems and Comprehensive Health Education Act (105 ILCS 5/27-205 through 5/27-230). See also 23 Ill.Admin.Code §1.425(c).

105 ILCS 5/27-710, amended and renumbered by P.A. 104-391, describes when students may be excused from P.E. See also 23 Ill.Admin.Code §1.425(d).

105 ILCS 5/27-720, renumbered by P.A. 104-391, describes physical fitness assessments required every school year for grades 3-12 in an effort to meet State Goal 20 of the Illinois Learning Standards for Physical Development and Health at: www.isbe.net/Pages/Enhanced-Physical-Education.aspx. Schools must integrate the testing into the curriculum as an instructional tool, to teach students how to assess their fitness levels, set goals for improvement, and monitor progress in reaching their goals.

See also 23 Ill.Admin.Code §1.425(g) and (h); ISBE's *IL Fitness Assessments and Data Reporting Requirements Questions and Answers (Rev. 2023)* at: www.isbe.net/Documents/Physical_Fitness_Assessment_FAQ.pdf.

105 ILCS 5/27-725, amended and renumbered by P.A. 104-391, describes the goals and requirements for P.E. courses. **Issue 120, October 2025**

PRESSPlus 4. Updated in response to 105 ILCS 5/27-410 (scheduled for repeal on 7-1-27), amended by P.A. 104-399, eff. 1-1-26, and renumbered by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 5. 105 ILCS 5/27-410, amended by P.A. 104-391, only requires a unit on Internet safety for students in grades 3 or above. It recommends seven topics for the unit on Internet safety and required ISBE to "make available resource materials for educating children regarding child online safety." See www.isbe.net/Pages/Internet-Safety.aspx. It also invites schools to "adopt an age-appropriate curriculum for Internet safety instruction of students in grades kindergarten through 12." **Issue 120, October 2025**

PRESSPlus 6. Updated in response to P.A. 104-391, renumbering, reorganizing, and repealing citations throughout 105 ILCS 5/27. **Issue 120, October 2025**

PRESSPlus 7. Repealed by P.A. 104-391 and replaced, in part, by 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

INSTRUCTION

6:300 Graduation Requirements

To graduate from high school, unless otherwise exempted, each student is responsible for:

1. Completing all District graduation requirements that are in addition to the State requirements.
2. Completing all courses as provided in the School Code, 105 ILCS 5/27-~~22~~605.PRESSPlus1
3. Completing all minimum requirements for graduation as specified in State law.
4. Passing an examination on~~patriotism~~, ~~and~~ principles of representative government, and proper use and display of the American flag ~~methods of voting, and the Pledge of Allegiance~~.PRESSPlus2
5. Participating in State assessments that are required for graduation by State law.
6. Filing one of the following: (1) a Free Application for Federal Student Aid (FAFSA) with the U.S. Dept. of Education, (2) an application for State financial aid, or (3) an Ill. State Board of Education (ISBE) waiver form indicating that the student understands what these aid opportunities are and has chosen not to file an application. If the student is not at least 18 years of age or legally emancipated, the student's parent/guardian must file one of these documents on the student's behalf.

   A student is exempt from this requirement if: (1) the student is unable to file a financial aid application or an ISBE waiver due to extenuating circumstances, (2) the Building Principal attests the District made a good faith effort to assist the student or the student's parent/guardian with filing a financial aid application or an ISBE waiver form, and (3) the student has met all other graduation requirements.

The Superintendent or designee is responsible for:

1. Maintaining a description of all course offerings that comply with the above graduation requirements.
2. Notifying students and their parents/guardians of graduation requirements.
3. Developing the criteria for #4 above.
4. Complying with State law requirements for students who transfer during their senior year because their parent(s)/guardian(s) are on active military duty. This includes making reasonable adjustments to ensure graduation if possible, or efforts to ensure that the original (transferor) school district issues the student a diploma.
5. Taking all other actions needed or necessary to implement this policy.

No student/candidate shall participate in the graduation commencement ceremony until they have completed all of the requirements for graduation.

Early Graduation

The Superintendent or designee shall implement procedures for students to graduate early, provided they meet all graduation requirements.

Certificate of Completion

A student with a disability who has an Individualized Education Program prescribing special education, transition planning, transition services, or related services beyond the student's four years of high school, qualifies for a certificate of completion after the student has completed four years of high school. The student is encouraged to participate in the graduation ceremony of his or her high school graduation class. The Superintendent or designee shall provide timely written notice of this requirement to children with disabilities and their parents/guardians.

Service Member Diploma

The District will award a diploma to a service member who was killed in action while performing active military duty with the U.S. Armed Forces or an honorably discharged veteran of World War II, the Korean Conflict, or the Vietnam Conflict, provided that he or she (1) resided within an area currently within the District at the time he or she left high school, (2) left high school before graduating in order to serve in the U.S. Armed Forces, and (3) has not received a high school diploma.

LEGAL REF.:

105 ILCS 5/2-3.64a-5, 5/22-27, 5/22-87, 5/27-5103, 5/27-60522, and 5/27-61522.10.

105 ILCS 70/, Educational Opportunity for Military Children Act.

23 Ill.Admin.Code §1.440.

CROSS REF.: 6:30 (Organization of Instruction), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:315 (High School Credit for Students in Grade 7 or 8), 6:320 (High School Credit for Proficiency), 7:50 (School Admissions and Student Transfers To and From Non-District Schools)

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. Renumbered in response to P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/27-510, added by P.A. 104-391, requiring students to pass an exam on patriotism, principles of representative government, and proper use and display of the American flag, formerly addressed at 105 ILCS 5/27-3, repealed by P.A. 104-391. **Issue 120, October 2025**

Document Status: Draft Update

INSTRUCTION

6:310 High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students

Credit for Non-District Experiences

A student may receive high school credit for successfully completing any of the listed courses or experiences even when it is not offered in or sponsored by the District:

1. Distance learning course, including a correspondence, virtual, or online course
2. Courses in an accredited foreign exchange program
3. Summer school or community college courses
4. College or high school courses offering dual credit at both the college and high school level
5. Foreign language courses taken in an ethnic school program approved by the Illinois State Board of Education
6. Work-related training at manufacturing facilities or agencies in a Tech Prep Partnership for Careers pProgram[PRESSPlus1]
7. Credit earned in a Vocational Academy

The student must seek approval from the Superintendent or designee to receive graduation credit for any non-District course or experience. The Superintendent or designee shall determine the amount of credit and whether a proficiency examination is required before the credit is awarded. As approval is not guaranteed, students should seek conditional approval of the experience before participating in a non-District course or experience. The student assumes responsibility for any fee, tuition, supply, or other expense. The student seeking credit is responsible for (1) providing documents or transcripts that demonstrate successful completion of the experience, and (2) taking a proficiency examination, if requested. The Superintendent or designee shall determine which, if any, non-District courses or experiences, will count toward a student's grade point average, class rank, and eligibility for athletic and extracurricular activities. When applicable, the Building Principal or designee shall, prior to the first day of class, inform individual high school students enrolled in a mixed enrollment dual credit course that includes students who have and have not met the community college's criteria for dual credit coursework of whether or not they are eligible to earn college credit for the course. This section does not govern the transfer of credits for students transferring into the District.

Substitutions for Required Courses

Vocational or technical education. A student in grades 9-12 may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing related vocational or technical education courses if:

1. The Building Principal approves the substitution(s) and the vocational or technical education course is completely described in curriculum material along with its relationship to the required course; and
2. The student's parent/guardian requests and approves the substitution(s) in writing on forms

provided by the District.

Registered Apprenticeship Program. The Superintendent or designee will ensure that the District complies with State law requirements for registered apprenticeship programs. The opportunities and requirements for registered apprenticeship programs contained in this policy will be posted on the District's website, and parents/guardians and students will also be notified of such opportunities in the appropriate school handbook(s).

A student in grades 9-12 who is 16 years or older may satisfy one or more high school courses (including physical education) or graduation requirements by successfully completing a registered apprenticeship program if:

1. The registered apprenticeship program meets all criteria contained in State law;
2. The registered apprenticeship program is listed by the District, or the student identifies a registered (but not listed) apprenticeship program with a business or organization if one is not offered in the District;
3. The student enrolled in a registered apprenticeship program has the opportunity to earn post-secondary credit toward a certificate or degrees, as applicable;
4. The student's parent/guardian requests and approves the substitution(s) in writing on forms provided by the District and on its website;
5. The Building Principal approves the substitution(s); and
6. All non-academic requirements mandated by the School Code for high school graduation that would otherwise prohibit or prevent the student from participating in the registered apprenticeship program are waived.

Advanced placement computer science. The advanced placement computer science course is equivalent to a high school mathematics course. A student in grades 9-12 may substitute the advanced placement computer science course for one year of mathematics, in accordance with Section 27-22 of the School Code. The transcript of a student who completes the advanced placement computer science course will state that it qualifies as a mathematics-based, quantitative course.

Substitutions for physical education. A student in grades 9-12, unless otherwise stated, may submit a written request to the Building Principal to be excused from physical education courses for the reasons stated below. The Superintendent or designee shall maintain records showing that the criteria set forth in this policy were applied to the student's individual circumstances, as appropriate.

1. Ongoing participation in a marching band program for credit;
2. Enrollment in Reserve Officer's Training Corps (ROTC) program sponsored by the District;
3. Ongoing participation in an interscholastic or extracurricular athletic program;
4. Enrollment in academic classes that are required for admission to an institution of higher learning (student must be in the 11th or 12th grade); or
5. Enrollment in academic classes that are required for graduation from high school, provided that failure to take such classes will result in the student being unable to graduate (student must be in the 11th or 12th grade).

A student who is eligible for special education may be excused from physical education courses pursuant to 7:260, *Exemption from Physical Education*.

Volunteer service credit. A student participating in the District's Volunteer Service Credit Program, if any, may earn credit toward graduation for the performance of community service. The amount of

credit given for program participation shall not exceed that given for completion of one semester of language arts, math, science, or social studies.

Re-Entering Students

Individuals younger than 21 years of age may re-enter high school to acquire a high school diploma or an equivalency certificate, subject to the limitations in Board policy 7:50, *School Admissions and Student Transfers To and From Non-District Schools*. Re-entering students may obtain credit through the successful completion of the following (not all of these may be available at any one time):

1. District courses
2. Non-District experiences described in this policy
3. Classes in a program established under Section 10-22.20 of the School Code, in accordance with the standards established by the Illinois Community College Board
4. Proficiency testing, correspondence courses, life experiences, and other nonformal educational endeavors
5. Military service, provided the individual making the request has a recommendation from the American Council on Education

The provisions in the section **Credit for Non-District Experiences**, above, apply to the receipt of credit for any non-District course.

LEGAL REF.:

105 ILCS 5/2-3.44, 5/2-3.108, 5/2-3.115(b), 5/2-3.142, 5/2-3.175, 5/10-22.43a, 5/10-20.62, 5/27-610, 5/27-7106, and 5/27-1035~~22.3, and 5/27-22.05~~.PRESSPlus2

110 ILCS 27/, Dual Credit Quality Act.

23 Ill.Admin.Code §§1.425(e), 1.440(f), 1.470(c), and Part 255.

CROSS REF.: 6:300 (Graduation Requirements), 6:315 (High School Credit for Students in Grade 7 or 8), 6:320 (High School Credit for Proficiency), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:260 (Exemption from Physical Education)

Adopted: January 19, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/2-3.115, amended by P.A. 104-261, eff. 1-1-26, deleting the provision that required ISBE to encourage programs of academic credit for Tech Prep work-based learning for high school students, and authorizing ISBE to make grants to districts to be used for these programs. **Issue 120, October 2025**

PRESSPlus 2. The Legal References are updated. **Issue 120, October 2025**

Document Status: Draft Update

INSTRUCTION

6:315 High School Credit for Students in Grade 7 or 8

The Superintendent or designee may investigate, coordinate, and implement a program for students in grades 7 and 8 to enroll in a course required for a high school diploma.

If a program is available, students in grades 7 and 8 may enroll in a course required for a high school diploma when the course is offered by the high school that the elementary student would attend when the student participates in the course at the high school and the elementary student's enrollment in the course would not prevent a high school student from being able to enroll.

A student who successfully completes a course required for a high school diploma while in grades 7 and 8 shall receive academic credit for the course. That academic credit shall satisfy the requirements of ~~Section 27-22 of the School Code~~105 ILCS 5/27-615 for purposes of receiving a high school diploma, unless evidence about the course's rigor and content show that the course did not address the relevant Illinois learning standard at the level appropriate for the high school grade during which the course is usually taken. The student's grade in the course shall also be included in the student's grade point average.

LEGAL REF.:

105 ILCS 5/10-22.43 and 5/27-615~~22.10~~.PRESSPlus1

23 Ill.Admin.Code §1.460.

CROSS REF.: 6:135 (Accelerated Placement Program), 6:300 (Graduation Requirements), 6:310 (High School Credit for Non-District Experiences; Course Substitutions; Re-Entering Students), 6:320 (High School Credit for Proficiency)

~~ADOPTED: October 20, 2022~~

PRESSPlus Comments

PRESSPlus 1. The Legal References are updated. **Issue 120, October 2025**

Document Status: Draft Update

STUDENTS

7:70 Attendance and Truancy

Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades 9 through 12 in the public school regardless of age.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, (5) any child absent because of religious reasons, including to observe a religious holiday, for religious instruction, or because his or her religion forbids secular activity on a particular day(s) or time of day, and (6) any child 16 years of age or older who is employed and is enrolled in a graduation incentives program.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness (including mental or behavioral health of the student), attendance at a verified medical or therapeutic appointment (including a victim services provider), observance of a religious holiday, death in the immediate family, attendance at a civic event, family emergency, other situations beyond the control of the student as determined by the Board, voting pursuant to policy 7:90, *Release During School Hours* (10 ILCS 5/7-42 and 5/17-15), other circumstances that cause reasonable concern to the parent/guardian for the student's mental, emotional, or physical health or safety, or other reason as approved by the Superintendent or designee. For students who are parents, expectant parents, or victims of domestic or sexual violence, valid cause for absence also includes the fulfillment of a parenting responsibility and addressing circumstances resulting from domestic or sexual violence. Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe.

Absenteeism and Truancy Program

The Superintendent or designee shall manage an absenteeism and truancy program in accordance with the School Code and Board of Education policy. The program shall include but not be limited to:

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Superintendent or designee is authorized to determine when the student's absence is justified.
2. A protocol for excusing a student in grades 9 through 12 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran.
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active-duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings.

4. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in 105 ILCS 5/26-2a.
5. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem.
6. The identification of supportive services that may be offered to truant, chronically truant, or chronically absent students, including parent-teacher conferences, student and/or family counseling, and information about available community services relevant to such students' needs. See Board policy 6:110, *Programs for Students at Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program*.
7. A process for the collection and review of chronic absence data and to:

    a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and
    b. Encourage the habit of daily attendance and promote success.

8. Reasonable efforts to provide ongoing professional development to all school personnel, Board members, and school resource officers on the appropriate and available supportive services for the promotion of student attendance and engagement.
9. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.
10. A protocol for cooperating with non-District agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community-based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
11. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a truant minor for his or her truancy unless available supportive services and other school resources have been provided to the student.
12. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies.
13. An approval process for students to attend activities allowed under 105 ILCS 5/10-19.05(k), including provisions for making up missed coursework that do not penalize students. PRESSPlus1
14. A process for a 17-year-old resident to participate in the District's various programs and resources for truants. The student must provide documentation of his/her dropout status for the previous six months. A request from an individual 19 years of age or older to re-enroll after having dropped out of school is handled according to provisions in 7:50, *School Admissions and Student Transfers to and From Non-District Schools*.
15. A process for the temporary exclusion of a student 17 years of age or older for failing to meet minimum attendance standards according to provisions in State law. A parent/guardian has the right to appeal a decision to exclude a student.

Updating

Pursuant to State law and Board policy 2:240, *Board Policy Development*, the Board updates this policy at least once every two years. The Superintendent or designee shall assist the Board with its

update.

LEGAL REF.:

105 ILCS 5/10-19.05(k), 5/22-92, ~~and~~ 5/26-1 through 5/26-3, 5/26-5 through 5/26-16, 5/26-18, and 5/26A.

705 ILCS 405/3-33.5, Juvenile Court Act of 1987.

23 Ill.Admin.Code §§1.242 and 1.290.

CROSS REF.: 5:100 (Staff Development Program), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 6:150 (Home and Hospital Instruction), 7:10 (Equal Educational Opportunities), 7:50 (School Admissions and Student Transfers To and From Non-District Schools), 7:60 (Residence), 7:80 (Release Time for Religious Instruction/Observance), 7:90 (Release During School Hours), 7:190 (Student Behavior), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:340 (Student Records)

Adopted: June 12, 2025

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-19.05(k), amended by P.A. 104-250, eff. 1-1-26, requiring an approval process for students to attend allowable activities by the beginning of the 2026-2027 school year. Allowable activities are: (1) instruction in a college course where the student is dually enrolled for both high school and college credit, (2) participation in a Supervised Career Development Experience in which student participation and learning outcomes are approved by an educator licensed under 105 ILCS 5/21B for assessment of competencies, (3) participation in any work-based learning experience in which student participation and learning outcomes are approved by an educator who holds an Educator License with Stipulations with a career and technical educator endorsement and a work-based learning designation, (4) participation in a youth apprenticeship in which student participation and learning outcomes are approved by an educator licensed under 105 ILCS 5/21B for assessment of competencies, and (5) participation in a blended learning program approved by the district in which course content, student evaluation, and instructional methods are supervised by an educator licensed under 105 ILCS 5/21B. **Issue 120, October 2025**

Document Status: Draft Update - Rewritten

STUDENTS

7:150 Agency and Law Enforcement Requests

Title has been updated. Original Title: Agency and Police Interviews

The District recognizes the right of every student to equal access to a free public education under State and federal law, consistent with Board policy 7:10, *Equal Educational Opportunities*. District administrators and staff stand *in loco parentis* when government agency and law enforcement authority requests occur at school.[PRESSPlus1]

Federal and State Law Requirements Regarding Citizenship and Immigration Status in Schools[PRESSPlus2]

No student shall be denied an education based on the student's, or their parent's/guardian's, actual or perceived citizenship or immigration status. Based on such status, the District will not:

1. Exclude a student from participating in, or deny them the benefits of, any District program or activity.
2. Use policies or procedures or engage in practices that have the effect of excluding a student from participating in or denying the benefits of any District program or activity.
3. Use policies or procedures or engage in practices that have the effect of excluding participation of a student's parent(s)/guardian(s) from District parental engagement activities or programs.
4. Threaten to disclose information related to the actual or perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency.
5. Disclose information related to the perceived citizenship or immigration status of a student or a person associated with the student to any other person, entity, or immigration or law enforcement agency if the District does not have direct knowledge of the student's or associated person's actual citizenship or immigration status, subject to the requirements in 105 ILCS 5/22-105(c)(3).[PRESSPlus3]
6. Disclose information related to the actual citizenship or immigration status of a student or a person associated with the student to any other person or nongovernmental entity if the District has direct knowledge of the student's or associated person's actual citizenship status, subject to the requirements in 105 ILCS 5/22-105(c)(3).

State law does not prohibit or restrict the District from sending or receiving information about the citizenship or immigration status of an individual to or from the U.S. Dept. of Homeland Security or any other governmental entity under 8 U.S.C. §§1373 and 1644.

Responding to Agency and Law Enforcement Requests[PRESSPlus4]

The Superintendent shall develop procedures to manage requests by government agencies or law enforcement authorities regarding students at school. Procedures will:

2. Recognize the potential impact the release of information or an interview may have on an individual student.
3. Minimize potential disruption.
4. Foster a cooperative relationship with government agencies and law enforcement authorities.
5. Maintain discipline and recognize that school employees stand in the relationship of the parents/guardians to the students during the school day.
6. Comply with State law including, but not limited to, ensuring that before a law enforcement agent, school resource officer, or other school security person detains and questions on school grounds a student under 18 years of age who is suspected of committing a criminal act, the Superintendent or designee will:PRESSPlus5
    a. Notify or attempt to notify the student's parent(s)/guardian(s) and document the time and manner in writing;
    b. Make reasonable efforts to ensure the student's parent/guardian is present during questioning or, if they are not present, ensure that school employees (including, but not limited to, a school social worker, psychologist, nurse, counselor, or any other mental health professional) are present during the questioning; and
    c. If practicable, make reasonable efforts to ensure a trained law enforcement officer.PRESSPlus6 to promote safe interactions and communications with the student is present during questioning.
7. Manage reviewing and authorizing requests from law enforcement agents attempting to enter a school or school facility, in accordance with the requirements of 105 ILCS 5/22-105(c)(4).PRESSPlus7

LEGAL REF.:

U.S. Constitution, Amend. IV.

8 U.S.C. §1373 and §1644.

Plyler v. Doe, 457 U.S. 202 (1982).

Ill. Constitution, Art. I, §6.

105 ILCS 5/10-20.64, 5/10-20.68, 5/22-88, 5/22-105, and 5/24-24.

55 ILCS 80/, Children's Advocacy Center Act.

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

720 ILCS 5/31-1 et seq., Interference with Public Officers Act.

725 ILCS 120/, Rights of Crime Victims and Witnesses Act.

CROSS REF.: 2:160 (Board Attorney), 2:260 (Uniform Grievance Procedure), and 2:270 (Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited), 5:90 (Abused and Neglected Child Reporting), 7:10 (Equal Educational Opportunities), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:190 (Student Behavior)

PRESSPlus Comments

PRESSPlus 1. This policy is renamed and rewritten in response to 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, requiring districts to establish a policy by 7-1-26 regarding agency and law enforcement requests at school, and for continuous improvement. See the footnotes of this sample policy for more information, available at PRESS Online by logging in at www.iasb.com.

By 7-1-26, districts are also required to develop procedures for reviewing and authorizing requests from *lawenforcement agents* attempting to enter a school or school facility. 105 ILCS 5/22-105(b), added by P.A. 104-288, eff. 1-1-26, defines *lawenforcement agent* as "an agent of federal, State, or local law enforcement authorized with the power to arrest or detain individuals or manage the custody of detained individuals for a law enforcement purpose, including civil immigration enforcement." *Law enforcement agent* does not include a school resource officer as defined in 105 ILCS 5/10-20.68. Id. See sample administrative procedure 7:150-AP, *Managing Agency and LawEnforcement Requests*. **Issue 120, October 2025**

PRESSPlus 2. Required by 105 ILCS 5/22-105(d), added by P.A. 104-288, eff. 1-1-26. **Issue 120, October 2025**

PRESSPlus 3. Districts must also still comply with federal and State laws, e.g., FERPA and the Ill. School Student Records Act, governing the disclosure of student records or information. **Consult the board attorney regarding legal requirements when requests are received from federal law enforcement agencies. Issue 120, October 2025**

PRESSPlus 4. With the exception of items #6 and #7, the listed standards for procedures are at the local school board's discretion and may be omitted. For procedures addressing #1-6, refer to the *Guidelines for Interviews of Students*, published by the Ill. Council of School Attorneys (*ICSA Guidelines*) at: www.iasb.com/policy-services-and-school-law/guidance-and-resources/guidelines-for-interviews-of-students/ in consultation with the board attorney. For procedures addressing the items listed in #7, refer to sample administrative procedure 7:150-AP, *Managing Agency and Law Enforcement Requests*, available at PRESS Online by logging in at www.iasb.com, in consultation with the board attorney. Procedures covering item #7 are required by 105 ILCS 5/22-105, added by P.A. 104-288, eff. 1-1-26, and must be implemented by 7-1-26. **Issue 120, October 2025**

PRESSPlus 5. 105 ILCS 5/22-88. The statute does not specifically assign these duties to a school official, but instead states that "a law enforcement officer, school resource officer, or other school security personnel" must ensure these conditions are met before detaining and questioning a student on school grounds. For ease of implementation, this policy assigns these duties to a school official as they routinely contact parents/guardians and can arrange for the presence of school personnel during an interview. See the *ICSA Guidelines* for further discussion of school officials' responsibilities when law enforcement authorities interview students at school. **Issue 120, October 2025**

PRESSPlus 6. A *trained lawenforcement officer* is someone who: (1) received training in youth investigations approved or certified by his/her law enforcement agency or under 50 ILCS 705/10.22, or (2) is a juvenile police officer per 705 ILCS 405/1-3(17). 105 ILCS 5/22-88(b)(4). **Issue 120, October 2025**

PRESSPlus 7. 105 ILCS 5/22-105(c)(4), added by P.A. 104-288, eff. 1-1-26, requires a district to

develop procedures that: (1) designate authorized personnel at the school and the superintendent's office or school administrative office who may contact the board attorney, (2) require the designated authorized person and board attorney to work together to review requests from law enforcement agents to enter a school or school facility, including under judicial warrants, nonjudicial warrants, and subpoenas, (3) require the designated authorized personnel to monitor or accompany and to document all interactions with law enforcement agents while on the school's premises, and (4) require the designated authorized person to notify and seek consent from a student's parent/guardian, or from the student if the student is 18 years old or older or emancipated, if a law enforcement agent requests access to a student for immigration enforcement purposes, unless such access is in compliance with a judicial warrant or subpoena that restricts the disclosure of the information to the student's parent/guardian.

Regarding requirement #2 in the paragraph immediately above, ensure that the superintendent's authority to designate others to contact the board attorney aligns with policy 2:160, *Board Attorney*. The superintendent will need to work with the board attorney to create a list of administrators authorized to consult directly with the board attorney if any agency or law enforcement request is received. Factors to consider when drafting this list include: the type of request received, the type of agency or law enforcement unit making the request, whether or not a warrant is presented, and whether or not exigent circumstances are claimed. **Issue 120, October 2025**

Document Status: 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 non-school-related location, activity, function, or program or from the use of technology or an electronic device that is not owned, leased, or used by the School District or school if the bullying causes a substantial disruption to the educational process or orderly operation of a school. 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 non-school-related activity, function, or program.

Definitions from 105 ILCS 5/22-110~~27-23.7~~PRESSPlus1

Artificial intelligence means a machine-based system that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments. *Artificial intelligence* includes generative artificial intelligence.

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

1. Placing the student or students in reasonable fear of harm to the student's or students' person or property;
2. Causing a substantially detrimental effect on the student's or students' physical or mental health;
3. Substantially interfering with the student's or students' academic performance; or

4. Substantially interfering with the student's or students' ability to participate in or benefit from the services, activities, or privileges provided by a school.

Bullying may take various forms, including without limitation one or more of the following: harassment, threats, intimidation, stalking, physical violence, sexual harassment, sexual violence, posting or distributing sexually explicit images, theft, public humiliation, destruction of property, or retaliation for asserting or alleging an act of bullying. This list is meant to be illustrative and non-exhaustive.

Cyberbullying means bullying through the use of technology or any electronic communication, including without limitation any transfer of signs, signals, writing, images, sounds, data, or intelligence of any nature transmitted in whole or in part by a wire, radio, electromagnetic system, photo-electronic system, or photo-optical system, including without limitation electronic mail, Internet communications, instant messages, or facsimile communications. *Cyberbullying* includes the creation of a webpage or weblog in which the creator assumes the identity of another person or the knowing impersonation of another person as the author of posted content or messages if the creation or impersonation creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the distribution by electronic means of a communication to more than one person or the posting of material on an electronic medium that may be accessed by one or more persons if the distribution or posting creates any of the effects enumerated in the definition of *bullying*. *Cyberbullying* also includes the posting or distribution of an unauthorized digital replica by electronic means if the posting or distribution creates any of the effects enumerated in the definition of *bullying*.PRESSPlus2

Digital replica means a newly created, electronic representation of the identity of an actual individual created using a computer, algorithm, software, tool, artificial intelligence, or other technology that is fixed in a sound recording or audiovisual work in which that individual did not actually perform or appear and that is so realistic that a reasonable observer would believe it is a performance by the individual being portrayed and no other individual.

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

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

Unauthorized digital replica means the use of a digital replica of an individual without the consent of the depicted individual.

Bullying Prevention and Response Plan

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

1. The District uses the definition of *bullying* as provided in this policy.

2. Bullying is contrary to State law and the policy of this District. However, nothing in the District's bullying prevention and response plan is intended to infringe upon any right to exercise free expression or the free exercise of religion or religiously based views protected under the First Amendment to the U.S. Constitution or under Section 3 of Article I of the Illinois Constitution.
3. Students are encouraged to immediately report bullying. A report may be made orally or in writing to the Nondiscrimination Coordinator, Title IX Coordinator, Building Principal, Assistant Building Principal, 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.

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4. Consistent with federal and State laws and rules governing student privacy rights, the parents/guardians of all students involved in an alleged incident of bullying will be notified of such, along with threats, suggestions, or instances of self-harm determined to be the result of bullying, within 24 hours after the school's administration is made aware of the student's involvement in the incident. As appropriate, the school's administration shall also discuss the availability of social work services, counseling, school psychological services, other

interventions, and restorative measures. The school shall make diligent efforts to notify a parent or legal guardian, utilizing all contact information the school has available or that can be reasonably obtained within the 24-hour period.

5. The Superintendent or designee shall promptly investigate and address reports of bullying, by, among other things:

    a. Making all reasonable efforts to complete the investigation within 10 school days after the date the report of a bullying incident was received and taking into consideration additional relevant information received during the course of the investigation about the reported bullying incident.
    b. Involving appropriate school support personnel and other staff persons with knowledge, experience, and training on bullying prevention, as deemed appropriate, in the investigation process.
    c. Notifying the Building Principal or school administrator or designee of the reported incident of bullying as soon as possible after the report is received.
    d. Consistent with federal and State laws and rules governing student privacy rights, providing parents/guardians of the students who are parties to the investigation information about the investigation and an opportunity to meet with the Building Principal or school administrator or his or her designee to discuss the investigation, the findings of the investigation, and the actions taken to address the reported incident of bullying.

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

6. The Superintendent or designee shall use interventions to address bullying, that may include, but are not limited to, school social work services, restorative measures, social-emotional skill building, counseling, school psychological services, and community-based services.
7. A reprisal or retaliation against any person who reports an act of bullying **is prohibited**. Any person's act of reprisal or retaliation will be subject to disciplinary action, up to and including discharge with regard to employees, or suspension and/or expulsion with regard to students.
8. A student will not be punished for reporting bullying or supplying information, even if the District's investigation concludes that no bullying occurred. However, a person who is found to have falsely accused another of bullying, as a means of retaliation, as a means of bullying, or provided false information will be treated as either: (a) *bullying*, (b) student discipline up to and including suspension and/or expulsion, and/or (c) both (a) and (b) for purposes of determining any consequences or other appropriate remedial actions.
9. The District's bullying prevention and response plan is based on the engagement of a range of school stakeholders, including students and parents/guardians.
10. The Superintendent or designee shall post this policy on the District's publicly accessible website, if any, and include it in the student handbook, and, where applicable, post it where other policies, rules, and standards of conduct are currently posted. The policy must be distributed annually to parents/guardians, students, and school personnel (including new employees when hired), and must also be provided periodically throughout the school year to students and faculty.
11. Pursuant to State law and Board policy 2:240, *Board Policy Development*, the Board monitors this policy every two years by conducting a review and re-evaluation of this policy to make any necessary and appropriate revisions. The Superintendent or designee shall assist the Board with its re-evaluation and assessment of this policy's outcomes and effectiveness. Updates to this policy will reflect any necessary and appropriate revisions. This process shall include,

without limitation:

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

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

1) An updated version of the policy with the amendment/modification date specifying the date of adoption (indicated by month, date, and year)[PRESSPlus3] included in the reference portion of the policy;

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

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

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

12. The Superintendent or designee shall fully implement the Board policies, including without limitation, the following:
    a. 2:260, *Uniform Grievance Procedure*. A student may use this policy to complain about bullying.
    b. 2:265, *Title IX Grievance Procedure*. Any person may use this policy to complain about sexual harassment in violation of Title IX of the Education Amendments of 1972.
    c. 2:270, *Discrimination and Harassment on the Basis of Race, Color, and National Origin Prohibited*. Any person may use this policy to complain about discrimination or harassment on the basis of race, color, or national origin in violation of Title VI of the Civil Rights Act of 1964 and/or the Illinois Human Rights Act.
    d. 6:60, *Curriculum Content*. Bullying prevention and character instruction is provided in all grades in accordance with State law.
    e. 6:65, *Student Social and Emotional Development*. Student social and emotional development is incorporated into the District's educational program as required by State law.
    f. 6:235, *Access to Electronic Networks*. This policy states that the use of the District's electronic networks is limited to: (1) support of education and/or research, or (2) a legitimate business use.
    g. 7:20, *Harassment of Students Prohibited*. This policy prohibits *any* person from harassing, intimidating, or bullying a student based on an identified actual or perceived characteristic (the list of characteristics in 7:20 is the same as the list in this policy).
    h. 7:185, *Teen Dating Violence Prohibited*. This policy prohibits teen dating violence on

school property, at school sponsored activities, and in vehicles used for school-provided transportation.

i. 7:190, *Student Behavior*. This policy prohibits, and provides consequences for, hazing, bullying, or other aggressive behaviors, or urging other students to engage in such conduct.

j. 7:315, *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), 5/22-110, and 5/24-24~~, and 5/27-23.7~~.

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

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

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

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

Adopted: June 12, 2025

PRESSPlus Comments

PRESSPlus 1. All definitions are directly from 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391, or any other statutes it incorporates by reference. **Issue 120, October 2025**

PRESSPlus 2. This sentence is required beginning with the 2026-27 school year. 105 ILCS 5/22-110, amended by P.A. 104-338, eff. 7-1-26, and renumbered by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 3. Including the month, date, and year that an updated policy was adopted is required by 23 Ill. Admin.Code §1.295(c)(2). **Issue 120, October 2025**

Document Status: Draft Update

STUDENTS

7:190 Student Behavior

The goals and objectives of this policy are to provide effective discipline practices that: (1) ensure the safety and dignity of students and staff; (2) maintain a positive, weapons-free, and drug-free learning environment; (3) keep school property and the property of others secure; (4) address the causes of a student's misbehavior and provide opportunities for all individuals involved in an incident to participate in its resolution; and (5) teach students positive behavioral skills to become independent, self-disciplined citizens in the school community and society.

When and *Where* Conduct Rules Apply

A student is subject to disciplinary action for engaging in *prohibited student conduct*, as described in the section with that name below, whenever the student's conduct is reasonably related to school or school activities, including, but not limited to:

1. On, or within sight of, school grounds before, during, or after school hours or at any time;
2. Off school grounds at a school-sponsored activity or event, or any activity or event that bears a reasonable relationship to school;
3. Traveling to or from school or a school activity, function, or event; or
4. Anywhere, if the conduct interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including, but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a staff member; or (b) endanger the health or safety of students, staff, or school property.

Prohibited Student Conduct

The school administration is authorized to discipline students for gross disobedience or misconduct, including but not limited to:

1. Using, possessing, distributing, purchasing, or selling tobacco or nicotine materials, including without limitation, electronic cigarettes.
2. Using, possessing, distributing, purchasing, or selling alcoholic beverages. Students who are under the influence of an alcoholic beverage are not permitted to attend school or school functions and are treated as though they had alcohol in their possession.
3. Using, possessing, distributing, purchasing, selling, or offering for sale:

    a. Any illegal drug or controlled substance, or cannabis (including marijuana, hashish, and medical cannabis unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*).
    b. Any anabolic steroid unless it is being administered in accordance with a physician's or licensed practitioner's prescription.
    c. Any performance-enhancing substance on the Illinois High School Association's most current banned substance list unless administered in accordance with a physician's or

licensed practitioner's prescription.

d. Any prescription drug when not prescribed for the student by a physician or licensed practitioner, or when used in a manner inconsistent with the prescription or prescribing physician's or licensed practitioner's instructions. The use or possession of medical cannabis, even by a student for whom medical cannabis has been prescribed, is prohibited unless the student is authorized to be administered a medical cannabis infused product under *Ashley's Law*.

e. Any inhalant, regardless of whether it contains an illegal drug or controlled substance: (a) that a student believes is, or represents to be capable of, causing intoxication, hallucination, excitement, or dulling of the brain or nervous system; or (b) about which the student engaged in behavior that would lead a reasonable person to believe that the student intended the inhalant to cause intoxication, hallucination, excitement, or dulling of the brain or nervous system. The prohibition in this section does not apply to a student's use of asthma or other legally prescribed inhalant medications.

f. Any substance inhaled, injected, smoked, consumed, or otherwise ingested or absorbed with the intention of causing a physiological or psychological change in the body, including without limitation, pure caffeine in tablet or powdered form.

g. Look-alike or counterfeit drugs, including a substance that is not prohibited by this policy, but one: (a) that a student believes to be, or represents to be, an illegal drug, controlled substance, or other substance that is prohibited by this policy; or (b) about which a student engaged in behavior that would lead a reasonable person to believe that the student expressly or impliedly represented to be an illegal drug, controlled substance, or other substance that is prohibited by this policy.

h. Drug paraphernalia, including devices that are or can be used to: (a) ingest, inhale, or inject cannabis or controlled substances into the body; and (b) grow, process, store, or conceal cannabis or controlled substances.

Students who are under the influence of any prohibited substance are not permitted to attend school or school functions and are treated as though they had the prohibited substance, as applicable, in their possession.

4. Using, possessing, controlling, or transferring a *weapon* as that term is defined in the **Weapons** section of this policy, or violating the **Weapons** section of this policy.
5. Using or possessing an electronic paging device.
6. Using a cellular telephone, video recording device, personal digital assistant (PDA), or other electronic device in any manner that disrupts the educational environment or violates the rights of others, including using the device to take photographs in locker rooms or bathrooms, cheat, or otherwise violate student conduct rules. Unless otherwise banned under this policy or by the Building Principal, all electronic devices must be kept powered off
7. or silenced and out-of-sight during the regular school day unless: (a) the supervising teacher grants permission; (b) use of the device is provided in a student's individualized education program (IEP) or Section 504 plan; (c) it is used during the student's lunch period, or (d) it is needed in an emergency that threatens the safety of students, staff, or other individuals.
8. *Sexting*, which, for purposes of this policy, is the act of creating, sending, sharing, viewing, receiving, or possessing sexually explicit messages, images, or videos electronically, regardless of whether they are authentic or computer-generated, through the use of a computer, electronic communication device, or cellular phone. Sexting also includes creating, sending, sharing, viewing, receiving, or possessing *indecent visual depictions*, *non-consensual dissemination of private sexual images*, and *non-consensual dissemination of sexually explicit digitized depictions*, as defined in State law.

9. Using or possessing a laser pointer unless under a staff member's direct supervision and in the context of instruction.
10. Disobeying rules of student conduct or directives from staff members or school officials. Examples of disobeying staff directives include refusing a District staff member's request to stop, present school identification, or submit to a search.
11. Engaging in academic dishonesty, including cheating, intentionally plagiarizing, using a writing service and/or generative artificial intelligence technology in place of original work unless specifically authorized by staff, wrongfully giving or receiving help during an academic examination, altering report cards, and wrongfully obtaining test copies or scores.
12. Engaging in hazing or any kind of bullying or aggressive behavior that does physical or psychological harm to a staff person or another student, or urging other students to engage in such conduct. Prohibited conduct specifically includes, without limitation, any use of violence, intimidation, force, noise, coercion, threats, stalking, harassment, sexual harassment, public humiliation, theft or destruction of property, retaliation, hazing, bullying, bullying using a school computer or a school computer network, or other comparable conduct.
13. Engaging in any sexual activity, including without limitation, offensive touching, sexual harassment, indecent exposure (including mooning), and sexual assault. This does not include the non-disruptive: (a) expression of gender or sexual orientation or preference, or (b) display of affection during non-instructional time.
14. Teen dating violence, as described in Board policy 7:185, *Teen Dating Violence Prohibited*.
15. Causing or attempting to cause damage to, or stealing or attempting to steal, school property or another person's personal property.
16. Entering school property or a school facility without proper authorization.
17. In the absence of a reasonable belief that an emergency exists, calling emergency responders (such as calling 911); signaling or setting off alarms or signals indicating the presence of an emergency; or indicating the presence of a bomb or explosive device on school grounds, school bus, or at any school activity.
18. Being absent without a recognized excuse; State law and Board of Education policy regarding truancy control will be used with chronic and habitual truants.
19. Being involved with any public school fraternity, sorority, or secret society, by: (a) being a member; (b) promising to join; (c) pledging to become a member; or (d) soliciting any other person to join, promise to join, or be pledged to become a member.
20. Being involved in gangs or gang-related activities, including displaying gang symbols or paraphernalia.
21. Violating any criminal law, including but not limited to, assault, battery, arson, theft, gambling, eavesdropping, vandalism, and hazing.
22. Making an explicit threat on an Internet website against a school employee, a student, or any school-related personnel if the Internet website through which the threat was made is a site that was accessible within the school at the time the threat was made or was available to third parties who worked or studied within the school grounds at the time the threat was made, and the threat could be reasonably interpreted as threatening to the safety and security of the threatened individual because of his or her duties or employment status or status as a student inside the school.
23. Operating an unmanned aircraft system (UAS) or drone for any purpose on school grounds or at any school event unless granted permission by the Superintendent or designee.
24. Engaging in any activity, on or off campus, that interferes with, disrupts, or adversely affects the school environment, school operations, or an educational function, including but not limited to, conduct that may reasonably be considered to: (a) be a threat or an attempted intimidation of a

staff member; or (b) endanger the health or safety of students, staff, or school property.

For purposes of this policy, the term *possession* includes having control, custody, or care, currently or in the past, of an object or substance, including situations in which the item is: (a) on the student's person; (b) contained in another item belonging to, or under the control of, the student, such as in the student's clothing, backpack, or automobile; (c) in a school's student locker, desk, or other school property; or (d) at any location on school property or at a school-sponsored event.

Efforts, including the use of positive interventions and supports, shall be made to deter students, while at school or a school-related event, from engaging in aggressive behavior that may reasonably produce physical or psychological harm to someone else. The Superintendent or designee shall ensure that the parent/guardian of a student who engages in aggressive behavior is notified of the incident. The failure to provide such notification does not limit the Board's authority to impose discipline, including suspension or expulsion, for such behavior.

No disciplinary action shall be taken against any student that is based totally or in part on the refusal of the student's parent/guardian to administer or consent to the administration of psychotropic or psychostimulant medication to the student.

Disciplinary Measures

School officials shall limit the number and duration of expulsions and out-of-school suspensions to the greatest extent practicable, and, where practicable and reasonable, shall consider forms of non-exclusionary discipline before using out-of-school suspensions or expulsions. School personnel shall not advise or encourage students to drop out voluntarily due to behavioral or academic difficulties. Potential disciplinary measures include, without limitation, any of the following:

1. Notifying parent(s)/guardian(s).
2. Disciplinary conference.
3. Withholding of privileges.
4. Temporary removal from the classroom.
5. Return of property or restitution for lost, stolen, or damaged property.
6. In-school suspension. The Building Principal or designee shall ensure that the student is properly supervised.
7. After-school study or Saturday study provided the student's parent/guardian has been notified. If transportation arrangements cannot be agreed upon, an alternative disciplinary measure must be used. The student must be supervised by the detaining teacher or the Building Principal or designee.
8. Community service with local public and nonprofit agencies that enhances community efforts to meet human, educational, environmental, or public safety needs. The District will not provide transportation. School administration shall use this option only as an alternative to another disciplinary measure, giving the student and/or parent/guardian the choice.
9. Seizure of contraband; confiscation and temporary retention of personal property that was used to violate this policy or school disciplinary rules.
10. Suspension of bus riding privileges in accordance with Board policy 7:220, *Bus Conduct*.
11. Out-of-school suspension from school and all school activities in accordance with Board policy 7:200, *Suspension Procedures*. A student who has been suspended may also be restricted from being on school grounds and at school activities.
12. Expulsion from school and all school activities for a definite time period not to exceed two calendar years in accordance with Board policy 7:210, *Expulsion Procedures*. A student who

has been expelled shall also be restricted from being on school grounds and at school activities.

13. Transfer to an alternative program if the student is expelled or otherwise qualifies for the transfer under State law. The transfer shall be in the manner provided in Article 13A or 13B of the School Code.
14. Notifying juvenile authorities or other law enforcement whenever the conduct involves criminal activity, including but not limited to, illegal drugs (controlled substances), *look-alikes*, alcohol, or weapons or in other circumstances as authorized by the reciprocal reporting agreement between the District and local law enforcement agencies.

The above list of disciplinary measures is a range of options that will not always be applicable in every case. In some circumstances, it may not be possible to avoid suspending or expelling a student because behavioral interventions, other than a suspension and expulsion, will not be appropriate and available, and the only reasonable and practical way to resolve the threat and/or address the disruption is a suspension or expulsion.

Corporal punishment is prohibited in all circumstances. *Corporal punishment* is defined as a discipline method in which a person deliberately inflicts pain upon a student in response to the student's unacceptable behavior or inappropriate language, with an aim to halt an offense, prevent its recurrence, or set an example for others. It includes slapping, paddling, or prolonged maintenance of students in physically painful positions, or intentional infliction of bodily harm. Corporal punishment does not include reasonable force as permitted by 105 ILCS 5/10-20.33.

Isolated Time Out, Time Out, and Physical Restraint

Neither isolated time out, time out, nor physical restraint shall be used to discipline or punish a student. These methods are only authorized for use as permitted in 105 ILCS 5/10-20.33, Ill. State Board of Education (ISBE) rules (23 Ill.Admin.Code §§ 1.280, 1.285), and the District's procedure(s).

Weapons

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

1. A *firearm*, meaning any gun, rifle, shotgun, or weapon as defined by Section 921 of Title 18 of the United States Code (18 U.S.C. § 921), firearm as defined in Section 1.1 of the Firearm Owners Identification Card Act (430 ILCS 65/), or firearm as defined in Section 24-1 of the Criminal Code of 2012 (720 ILCS 5/24-1).
2. A knife, brass knuckles, or other knuckle weapon regardless of its composition, a billy club, or any other object if used or attempted to be used to cause bodily harm, including *look-alikes* of any *firearm* as defined above.

The expulsion requirement under either paragraph one or two above may be modified by the Superintendent, and the Superintendent's determination may be modified by the Board on a case-by-case basis. The Superintendent or designee may grant an exception to this policy, upon the prior request of an adult supervisor, for students in theatre, cooking, ROTC, martial arts, and similar programs, whether or not school-sponsored, provided the item is not equipped, nor intended, to do bodily harm.

This policy's prohibitions concerning weapons apply regardless of whether: (1) a student is licensed to carry a concealed firearm, or (2) the Board permits visitors, who are licensed to carry a concealed firearm, to store a firearm in a locked vehicle in a school parking area.

Re-Engagement of Returning Students

The Superintendent or designee shall maintain a process to facilitate the re-engagement of students who are returning from an out-of-school suspension, expulsion, or an alternative school setting. The goal of re-engagement shall be to support the student's ability to be successful in school following a period of exclusionary discipline and shall include the opportunity for students who have been suspended to complete or make up work for equivalent academic credit.

Required Notices

A school staff member shall immediately notify the office of the Building Principal in the event that he or she: (1) observes any person in possession of a firearm on ~~or around~~ school grounds, becomes aware of any person in possession of a firearm on school grounds, or becomes aware of any threat of gun violence on school grounds; however, such action may be delayed if immediate notice would endanger students under his or her supervision, (2) observes or has reason to suspect that any person on school grounds is or was involved in a drug-related incident, or (3) observes a battery committed against any staff member or is subject to a battery. *School grounds* includes modes of transportation to school activities and any public way within 1000 feet of the school, as well as school property itself.

Upon receiving a report of (1), above, the Building Principal or designee shall immediately notify local law enforcement. If the report of (1), above, pertains to a threat of firearm violence made by a student, the Building Principal or designee shall attempt to notify the student's parent/guardian as soon as possible and shall further attempt to contact the parent/guardian to ensure that the student does not have access to a firearm.[PRESSPlus1] In addition, upon receiving a report on any of the above (1)-(3), the Building Principal or designee shall notify the Superintendent or designee and, if a student is reportedly in possession of a firearm or threatens firearm violence, also any involved student's parent/guardian.

Upon receiving a report on any of the above (1)-(3), the Superintendent or designee shall immediately notify local law enforcement. The Superintendent or designee shall also report these incidents to ISBE through its web-based School Incident Reporting System as they occur during the year and no later than July 31 for the preceding school year.

Delegation of Authority

Each teacher, and any other school personnel when students are under his or her charge, is authorized to impose any disciplinary measure, other than suspension, expulsion, corporal punishment, or in-school suspension, that is appropriate and in accordance with the policies and rules on student discipline. Teachers, other licensed educational employees, and any other persons (whether or not a licensed employee) providing a related service for or with respect to a student, may only use reasonable force as permitted by 105 ILCS 5/10-20.33. Teachers may temporarily remove students from a classroom for disruptive behavior.

The Superintendent, Building Principal, Assistant Building Principal, or Dean of Students is authorized to impose the same disciplinary measures as teachers and may suspend students guilty of gross disobedience or misconduct from school (including all school functions) and from riding the school bus, up to 10 consecutive school days, provided the appropriate procedures are followed. The Board may suspend a student from riding the bus in excess of 10 school days for safety reasons.

Student Handbook

The Superintendent, with input from the parent-teacher advisory committee, shall prepare disciplinary rules implementing the District's disciplinary policies. These disciplinary rules shall be presented annually to the Board for its review and approval.

A student handbook, including the District disciplinary policies and rules, shall be distributed to the students' parents/guardians within 15 days of the beginning of the school year or a student's enrollment.

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

LEGAL REF.:

20 U.S.C. §7971 *et seq.*, Pro-Children Act of 2004.

20 U.S.C. §7961 *et seq.*, Gun Free Schools Act.

105 ILCS 5/10-20.5b, 5/10-20.14, 5/10-20.28, 5/10-20.36, 5/10-21.7, 5/10-21.10, 5/10-22.6, 5/10-27.1A, 5/10-27.1B, 5/22-33, 5/22-100,

5/22-110, 5/24-24, 5/26-12, 5/27-24027-23.7, and 5/31-3.

~~105 ILCS 110/3.10, Critical Health Problems and Comprehensive Health Education Act.~~

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

410 ILCS 647/, Powdered Caffeine Control and Education Act.

430 ILCS 66/, Firearm Concealed Carry Act.

23 Ill.Admin.Code §§1.280, 1.285.

CROSS REF.: 2:150 (Committees), 2:240 (Board Policy Development), 5:230 (Maintaining Student Discipline), 6:110 (Programs for Students At Risk of Academic Failure and/or Dropping Out of School and Graduation Incentives Program), 7:70 (Attendance and Truancy), 7:130 (Student Rights and Responsibilities), 7:140 (Search and Seizure), 7:150 (Agency and Law Enforcement Requests~~Police Interviews~~), 7:160 (Student Appearance), 7:170 (Vandalism), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:185 (Teen Dating Violence Prohibited), 7:200 (Suspension Procedures), 7:210 (Expulsion Procedures), 7:220 (Bus Conduct), 7:230 (Misconduct by Students with Disabilities), 7:240 (Conduct Code for Participants in Extracurricular Activities), 7:270 (Administering Medicines to Students), 7:315 (Restrictions on Publications; High Schools), 8:30 (Visitors to and Conduct on School Property)

Adopted: June 12, 2025

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/10-27.1A(b), amended by P.A. 104-174. **Issue 120, October 2025**

Document Status: Draft Update

STUDENTS

7:290 Suicide and Depression Awareness and Prevention

Youth suicide impacts the safety of the school environment. It also affects the school community, diminishing the ability of surviving students to learn and the school's ability to educate. Suicide and depression awareness and prevention are important Board goals.

Suicide and Depression Awareness and Prevention Program

The Superintendent or designee shall develop, implement, and maintain a suicide and depression awareness and prevention program (Program) that advances the Board's goals of increasing awareness and prevention of depression and suicide. This program must be consistent with the requirements of *Ann Marie's Law* listed below; each listed requirement, 1-6, corresponds with the list of required policy components in the School Code Section 5/2-3.166(c)(2)-(7). The Program shall include:

1. Protocols for administering youth suicide awareness and prevention education to students and staff.

    a. For students, implementation will incorporate Board policy 6:60, *Curriculum Content*, which implements ~~105 ILCS 5/2-3.139 and~~ 105 ILCS 5/27-215 ~~7~~(requiring education for students on mental health and illness~~to develop a sound mind and a healthy body~~). PRESSPlus1

    b. For staff, implementation will incorporate Board policy 5:100, *Staff Development Program*, and teacher's institutes under 105 ILCS 5/3-14.8 (requiring coverage of the warning signs of suicidal behavior).

2. Procedures for methods of suicide prevention with the goal of early identification and referral of students possibly at risk of suicide. Implementation will incorporate:

    1. The training required by 105 ILCS 5/10-22.39 for all District staff who work with students to identify the warning signs of suicidal behavior in youth along with appropriate intervention and referral techniques, including methods of prevention, procedures for early identification, and referral of students at risk of suicide; and
    2. Ill. State Board of Education (ISBE)-recommended guidelines and educational materials for staff training and professional development, along with ISBE-recommended resources for students containing age-appropriate educational materials on youth suicide and awareness, if available pursuant to *Ann Marie's Law* on ISBE's website.

3. Methods of intervention, including procedures that address an emotional or mental health safety plan for use during the school day and at school-sponsored events for a student identified as being at increased risk of suicide including those students who: (A) suffer from a mental health disorder; (B) suffer from a substance abuse disorder; (C) engage in self-harm or have previously attempted suicide; (D) reside in an out-of-home placement; (E) are experiencing homelessness; (F) are lesbian, gay, bisexual, transgender, or questioning (LGBTQ); (G) are bereaved by

suicide; or (H) have a medical condition or certain types of disabilities. Implementation will incorporate paragraph number 2, above, along with Board policies:

a. 6:65, *Student Social and Emotional Development*, implementing the goals and benchmarks of the Ill. Learning Standards and 405 ILCS 49/15(b) (requiring student social and emotional development in the District's educational program);
b. 6:120, *Education of Children with Disabilities*, implementing special education requirements for the District;
c. 6:140, *Education of Homeless Children*, implementing provision of District services to students who are homeless;
d. 6:270, *Guidance and Counseling Program*, implementing guidance and counseling program(s) for students, and 105 ILCS 5/10-22.24a and 22.24b, which allow a qualified guidance specialist or any licensed staff member to provide school counseling services;
e. 7:10, *Equal Educational Opportunities*, and its implementing administrative procedure and exhibit, implementing supports for equal educational opportunities for students who are LGBTQ;
f. 7:50, *School Admissions and Student Transfers To and From Non-District Schools*, implementing State law requirements related to students who are in foster care;
g. 7:250, *Student Support Services*, implementing the Children's Mental Health Act, 405 ILCS 49/ (requiring protocols for responding to students with social, emotional, or mental health issues that impact learning ability); and
h. State and/or federal resources that address emotional or mental health safety plans for students who are possibly at an increased risk for suicide, if available on the ISBE's website pursuant to *Ann Marie's Law*.

4. Methods of responding to a student or staff suicide or suicide attempt. Implementation of this requirement shall incorporate building-level Student Support Committee(s) established through Board policy 7:250, *Student Support Services*.
5. Reporting procedures. Implementation of this requirement shall incorporate Board policy 6:270, *Guidance and Counseling Program*, and Board policy 7:250, *Student Support Services*, in addition to other State and/or federal resources that address reporting procedures.
6. A process to incorporate ISBE-recommend resources on youth suicide awareness and prevention programs, including current contact information for such programs in the District's Suicide and Depression Awareness and Prevention Program.

Monitoring

The Board will review and update this policy pursuant to *Ann Marie's Law* and Board policy 2:240, *Board Policy Development*.

Information to Staff, Parents/Guardians, and Students

The Superintendent shall inform each school district employee about this policy and ensure its posting on the District's website. The Superintendent or designee shall provide a copy of this policy to the parent or legal guardian of each student enrolled in the District. Student and staff PRESSPlus2 identification (ID) cards, the District's website, and student handbooks and planners will contain the support information as required by State law.

Implementation

This policy shall be implemented in a manner consistent with State and federal laws, including the Student Confidential Reporting Act, 5 ILCS 860/, Children's Mental Health Act, 405 ILCS 49/, Mental Health and Developmental Disabilities Confidentiality Act, 740 ILCS 110/, and the Individuals with Disabilities Education Act, 42 U.S.C. §12101 *et seq.*

The District, Board, and its staff are protected from liability by the Local Governmental and Governmental Employees Tort Immunity Act. Services provided pursuant to this policy: (1) do not replace the care of a physician licensed to practice medicine in all of its branches or a licensed medical practitioner or professional trained in suicide prevention, assessments and counseling services, (2) are strictly limited to the available resources within the District, (3) do not extend beyond the school day and/or school-sponsored events, and (4) cannot guarantee or ensure the safety of a student or the student body.

LEGAL REF.:

42 U.S.C. § 1201 *et seq*., Individuals with Disabilities Education Act.

105 ILCS 5/2-3.166, ~~105 ILCS 5/2-3.139,~~ 5/3-14.8~~,~~ ~~5/10-20.76~~, 5/10-20.81, 5/10-22.24a, 5/10-22.24b, 5/10-22.39, 5/14-1.01 et seq., 5/14-7.02, ~~and~~ 5/14-7.02b, and 5/27-215~~7~~.

5 ILCS 860/, Student Confidential Reporting Act.

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

740 ILCS 110/, Mental Health and Developmental Disabilities Confidentiality Act.

745 ILCS 10/, Local Governmental and Governmental Tort Immunity Act.

CROSS REF.: 2:240 (Board Policy Development), 5:100 (Staff Development Program), 6:60 (Curriculum Content), 6:65 (Student Social and Emotional Development), 6:120 (Education of Children with Disabilities), 6:270 (Guidance and Counseling Program), 7:180 (Prevention of and Response to Bullying, Intimidation, and Harassment), 7:250 (Student Support Services)

Adopted: December 21, 2023

PRESSPlus Comments

PRESSPlus 1. Updated in response to 105 ILCS 5/27-215, added by P.A. 104-391. **Issue 120, October 2025**

PRESSPlus 2. Updated in response to 105 ILCS 5/10-20.81, amended by P.A. 104-264, eff. 1-1-26, requiring districts to insert the same contact information for suicide prevention helplines required for student ID cards on employee ID cards for employees serving any of grades 6 through 12. **Issue 120, October 2025**

Document Status: Draft Update

STUDENTS

7:340 Student Records

School student records are confidential. Information from them shall not be released other than as provided by law. A school student record is any writing or other recorded information concerning a student and by which a student may be identified individually that is maintained by a school or at its direction by a school employee, regardless of how or where the information is stored, except as provided in State or federal law as summarized below:

1. Records kept in a staff member's sole possession.
2. Records maintained by law enforcement professionals~~officers~~ PRESSPlus1 working in the school.
3. Video and other electronic recordings (including without limitation, electronic recordings made on school buses) that are created in part for law enforcement, security, or safety reasons or purposes. The content of these recordings may become part of a school student record to the extent school officials create, use, and maintain this content, or it becomes available to them by law enforcement professionals~~officials~~, for disciplinary or special education purposes regarding a particular student.
4. Any information, either written or oral, received from law enforcement officials concerning a student less than the age of 18 years who has been arrested or taken into custody.

State and federal law grants students, parents/guardians, and when applicable, the Ill. Dept. of Children and Family Services' Office of Education and Transition Services, certain rights, including the right to inspect, copy, and/or challenge school student records. A student or the student's parent/guardian may request, in writing, that scores received on college entrance examinations be included on the student's academic transcript. The information contained in school student records shall be kept current, accurate, clear, and relevant. All information maintained concerning a student receiving special education services shall be directly related to the provision of services to that child. The District may release directory information as permitted by law, but a parent/guardian shall have the right to opt-out of the release of directory information regarding his or her child. The District will comply with State or federal law with regard to release of a student's school records, including, where applicable, without notice to, or the consent of, the student's parent/guardian or eligible student. Upon request, the District discloses school student records without parent consent to the official records custodian of another school in which a student has enrolled or intends to enroll, as well as to any other person as specifically required or permitted by State or federal law.

The Superintendent shall fully implement this policy and designate an *official records custodian* for each school who shall maintain and protect the confidentiality of school student records, inform staff members of this policy, and inform students and their parents/guardians of their rights regarding school student records.

LEGAL REF.:

20 U.S.C. §1232g, Family Educational Rights and Privacy Act; 34 C.F.R. Part 99.

50 ILCS 205/7, Local Records Act.

105 ILCS 5/10-20.12b, 5/10-20.40, 5/14-1.01 *et seq*., and 5/26A-30.

105 ILCS 10/, Ill. School Student Records Act.

105 ILCS 85/, Student Online Personal Protection Act.

325 ILCS 17/, Children's Privacy Protection and Parental Empowerment Act.

750 ILCS 5/602.11, Ill. Marriage and Dissolution of Marriage Act.

23 Ill.Admin.Code Parts 226 and 375.

Owasso I.S.D. No. I-011 v. Falvo, 534 U.S. 426 (2002).

Chicago Tribune Co. v. Chicago Bd. of Ed., 332 Ill.App.3d 60 (1st Dist. 2002).

CROSS REF.: 5:100 (Staff Development Program), 5:130 (Responsibilities Concerning Internal Information), 7:15 (Student and Family Privacy Rights), 7:220 (Bus Conduct), 7:255 (Students Who are Parents, Expectant Parents, or Victims of Domestic or Sexual Violence), 7:345 (Use of Educational Technologies; Student Data Privacy and Security)

Adopted: June 12, 2025

PRESSPlus Comments

PRESSPlus 1. Revised in #2 and #3 to match the text of the Illinois School Student Records Act (ISSRA). **Issue 120, October 2025**

Out of State or Overnight Athletics Trip Request

Name of Event	ILMEA All-State Festival and Illinois Music Education Conference
Coach in Charge	Krista Koske, Emily McGovern
Sport	Music Department
Destination (City and State)	Peoria, IL
Destination (Location of Event)	Peoria Civic Center & local buildings
Dates of Event	1/28/26-1/31/26
Number of student-athletes attending	4
Total cost of the trip	$3,965.88
How will You Fund the Event	Music Department Budget
Value to the Athletes	Students have made it into the State Music Festival
Names of Chaperones	Krista Koske, Emily McGovern
Date and Time Leaving for the Event	1/28/26; 12:55
Date and Time Returning from the Event	1/31/26; 9:30-10:30pm
Approval from Divisional	Ellen Stokan
Approval from Principal	

Out of State or Overnight Athletics Trip Request

Name of Event	Baseball Spring Trip
Coach in Charge	Bryan Talbot
Sport	Baseball
Destination (City and State)	Millington, TN
Destination (Location of Event)	USA Baseball Stadium
Dates of Event	March 22-26, 2026
Description of the Event	(Attached)
How will You Fund the Event	(Attached)
Value to the Athletes	(Attached)
Names of Chaperones	Bryan Talbot Joe Gorden Jake Wodrich Jesse James
Date and Time Leaving for the Event	(Attached)
Date and Time Returning from the Event	(Attached)
Approval from Athletic Director	DNA 1.6.26

1/6/26

Grant Baseball 2026

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 traveled to Memphis last season for the first time and the program has received only positive feedback from parents and players about their experience. We strive to continue providing an outstanding experience for our student athletes and their families, and this trip is one of our core experiences throughout the season.

Overview: The trip would consist of 5 baseball games played at USA Stadium Complex in Millington, TN and at a local high school. We are playing 3 varsity games and 2 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 20 players that travel with the team.

Dates: Sunday March 22nd through Thursday March 26th

- Leave from GCHS on Sunday March 22nd @ 8:00 AM
- Arrive back to GCHS on Thursday March 28th @ approximately 6:30 pm

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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 25 players/coaches – 3-4 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 25 Players/Coaches = $300.00 Meal Total = $2,400

Total Projected Cost = $9,584

Projected Itinerary:

Memphis Spring Trip 2026

Sunday March 22nd – Thursday March 26th, 2026

General Information

Hotel –

SpringHill Suites by Marriott - Arlington TN
4921 Fair Springs Cove
Arlington, TN, 38002
Telephone: (901)557-8990

Fields –

USA Baseball Stadium
4351 Babe Howard Blvd
Millington, TN 38053

W.J. Freeman Park
2629 Bartlett Blvd
Bartlett, TN 38134

Departure –

Leave from GCHS on Sunday March 22nd @ 8:00 AM

Please arrive at 7:30 AM to load equipment and luggage.

Equipment and luggage: The players can bring one smaller bag of things they need on the bus. All other equipment will be loaded into separate vehicles driven by parents.

Room Assignments - TBD

Game Schedule –

Monday, March 23rd -	4:00 pm @ Bartlett (TN) - Reserve Game
	6:30 pm @ Bartlett (TN)
Tuesday, March 24th -	11:00 am vs. Rogers Heritage (AR) - Varsity Game @ USA Stadium
Wednesday, March 25th-	1:00 pm vs. Andrew (IL) - Varsity Game @ USA Field #2
	4:00 pm vs. Andrew (IL) - Reserve Game @ USA Field #2

Meal Information –

Breakfast will be at the hotel every day. The team will have lunch and dinner together every night provided by the baseball program. Every meal will be provided by the baseball program except the stops to eat on the way down and the way back.

Sunday March 22nd

7:30:	Arrive at Grant. Load gear in vans or trailers.
8:00:	Leave GCHS
11:15-12:00 pm:	Stop for Lunch and Gas - Tuscola, IL
3:30-5 pm:	Dinner stop at Lamberts, Sikeston, MO
7:30 pm:	Arrive at SpringHill Suites, Arlington, TN
10:00:	Room Check - Players stay in rooms
10:30:	Lights Out

Monday March 23rd

6:00-9:30 am:	Breakfast @ Hotel
10:00 am:	Roundup (Study Hall) in the Conference Room
1:00 pm	Lunch at Hotel
1:30 pm	Depart for Freeman Park, Bartlett, TN
4:00 pm	***Game @ Bartlett HS - Reserve Game***
6:30 pm	***Grant @ Bartlett HS - Varsity Game***

*We will go back to the hotel immediately after the game & have dinner at the hotel.

9:30 pm:	Dinner at Hotel
10:00 pm:	Room Check - Players stay in rooms
10:30 pm:	Lights Out

Tuesday March 24th

6:00-9:30 am:	Breakfast @ Hotel
9:30 am:	Depart for USA Stadium Complex
11:00 am:	*Grant v. Rogers Heritage* @ USA Stadium
2:00 pm:	Lunch @ Hotel upon return
3:00 pm:	Roundup in Conference Room
5:00 pm:	Dinner @ Hotel
5:30 pm:	Depart for FedEx Field (University of Memphis Baseball, Memphis, TN)

6:00 pm:	Memphis vs. Ole Miss Baseball Game
10:00 pm:	Room Check - Players stay in rooms
10:30 pm:	Lights Out

Wednesday March 25th

6:00-8:15 am:	Breakfast @ Hotel
11:00 pm	Lunch @ Hotel
11:30 am:	Depart for USA Stadium Complex
1:00 pm:	***Grant vs. Andrew HS - Varsity Game***
4:00 pm:	***Grant vs. Andrew HS - Reserve Game***
6:00 pm:	Dinner TBA
8:00-9:00 pm:	Roundup in Conference Room
10:30 pm:	Room Check & Lights Out

Thursday March 26th

6:00-7:30 am:	Breakfast @ Hotel
7:30 am:	Load Equipment & Buses
8:00 am:	Leave Hotel for GCHS - Expected Arrival 6:30 pm

Grant Community High School District 124

Jeremy N. Schmidt, Ed. D. *Superintendent*
Blair R. Schoell *Principal*
Beth A. Reich, CSBO *Business Manager*

I am giving my son _____ permission to attend the Spring Break trip in Memphis, TN with the GCHS baseball team. I understand that my son is expected to follow all rules set by the coaching staff including but not limited to the athletic code of conduct. I also understand that my son will be under the supervision of the GCHS Varsity baseball coaching staff: Bryan Talbot, Joe Gorden, Jake Wodrich and Jesse James.

_____

Parent / Legal Guardian Date



GCHS Coaching Staff - 2026 Spring Season

Baseball	
Head Coach	Bryan Talbot
Assistant Coach	Eric Weinmann
Assistant Coach	Colt Foerch
Assistant Coach	Joe Gorden
Assistant Coach	Jesse James (0.5)
Assistant Coach	Jake Wodrich (0.5)

Softball	
Head Coach	Chris VanAlstine
Assistant Coach	Jeff Durlak
Assistant Coach	Calista Warmowski
Assistant Coach	Sarah Gallivan
Assistant Coach	

Lacrosse	
Head Coach	Josh Christian
Assistant Coach	Gordon Kiesgen
Assistant Coach	Kevin Savage
Assistant Coach	

Girls Badminton	
Head Coach	Wayne Bosworth
Assistant Coach	Stacy Collins
Assistant Coach	Nikki Frett

Boys Track & Field	
Head Coach	Nick Nenni
Assistant Coach	Chris Robinson
Assistant Coach	Tom Evans
Assistant Coach	Pete Laubenstein

Girls Track & Field	
Head Coach	Greg Wodzien
Assistant Coach	Ben Schram
Assistant Coach	Rachel Bicknase
Assistant Coach	Jeff Harvey

Boys Tennis	
Head Coach	Max Boton
Assistant Coach	Carly Burgeson

Boys Volleyball	
Head Coach	JP Gizowski
Assistant Coach	Alex Sullivan
Assistant Coach	Jason Lackhouse
Assistant Coach	Connor Donohoe

Girls Soccer	
Head Coach	Ben Burnet
Assistant Coach	Chris Carlson
Assistant Coach	Bob Janusz
Assistant Coach	Jammie Meyer

From: Bridge, Joe <JBridge@grantbulldogs.org>
Sent: Monday, January 5, 2026 1:07 PM
To: Behm, Dave <DBehm@grantbulldogs.org>
Cc: Norwood, Timothy <tnorwood@grantbulldogs.org>
Subject: Resignation

Hi Dave,

I will be resigning from my position as an assistant football coach effective immediately. I want to thank you, Coach Norwood, and the rest of the football staff and administration for the opportunity and support throughout the years. I appreciate all you have done for me and I wish Grant Football nothing but success in the future.

Thanks,

Joe Bridge

	Joe Bridge Teacher - Credit Recovery Assistant Football Coach Varsity Offensive Coordinator Grant Community High School 285 East Grand Avenue, Fox Lake, IL 60020 847.973.3759

GRANT COMMUNITY HIGH SCHOOL
DISTRICT NO. 124
LAKE COUNTY, ILLINOIS

ANNUAL FINANCIAL REPORT

JUNE 30, 2025

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STRATEGIC BUSINESS SOLUTIONS

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INDEPENDENT AUDITOR'S OPINION

To the 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 ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Grant Community High School District No. 124 as of June 30, 2025, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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.

Change in Accounting Principle

As described in Note 19 to the financial statements, during the year, the District implemented GASB Statement No. 101, *Compensated Absences* and GASB Statement No. 100, *Accounting Changes and Error Corrections*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the

design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statement date, including ay currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk 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 Grant Community High School District No. 124's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Grant Community High School District No. 124'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 required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with 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 the District's basic financial statements. The supplementary information as listed in the table of contents and the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated December 18, 2025 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 effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Grant Community High School District No. 124's internal control over financial reporting and compliance.

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McHenry, Illinois
December 18, 2025

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*

To the 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 and each major fund of

Grant Community High School District No. 124

as of and for the year ended June 30, 2025, 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 December 18, 2025.

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

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

audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2025-004 and 2025-005 that we consider to be significant deficiencies.

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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001, 2025-002 and 2025-003.

Grant Community High School District No. 124's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on Grant Community High School District No. 124's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Grant Community High School District No. 124's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

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Strategic Business Solutions

McHenry, Illinois
December 18, 2025

REQUIRED SUPPLEMENTARY INFORMATION

The Management's Discussion and Analysis of Grant Community High School District No. 124's (District) financial performance provides an overall review of the District's financial activities for the year ended June 30, 2025. The management of the District encourages readers to consider the information presented herein in conjunction with the basic financial statements to enhance their understanding of the District's financial performance.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The basic financial statements comprise three components:

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

This report also contains other supplementary information in addition to the basic financial statements themselves.

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

The Statement of Net Position presents information on all of the District's assets and deferred outflows of resources, less its liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). Governmental activities include instruction, support services, operations and maintenance, student transportation, food services, and certain other activities and expenses such as payments to other districts and governmental units, and interest and fees.

Fund financial statements - A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into governmental funds.

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains six individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Operations and Maintenance, Debt Services, Transportation, Illinois Municipal Retirement/Social Security, and Capital Projects Funds, all of which the District considers to be major funds.

The District adopts an annual budget for each of the funds listed above. A budgetary comparison statement, which is required supplementary information, has been provided for the General Fund and each major special revenue fund to demonstrate compliance with this budget.

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

Other Information - In addition to the basic financial statements, accompanying notes, and required supplementary information, this report also presents certain supplementary information concerning the District's progress in meeting its obligation to provide fully adequate educational services and extracurricular activities to all of its resident's students.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $64,313,901 at June 30,2025 .

The following table presents a summary of the District's net position for the years ended June 30, 2025 and 2024:

Grant Community High School District No. 124

	Governmental Activities	
	6/30/2025	6/30/2024
Assets		
Current and Other Assets	$ 48,635,582	$ 50,870,124
Capital Assets	60,223,156	67,886,045
Total Assets	$ 108,858,738	$ 118,756,169
Deferred Outflows of Resources		
Pension/OPEB Expense	$ 2,500,903	$ 4,013,670
Total Deferred Outflows of Resources	$ 2,500,903	$ 4,013,670
Liabilities		
Other Liabilities	$ 935,478	$ 1,446,993
Long-Term Liabilities Outstanding	2,389,396	1,622,207
Net Pension Liabilities	2,696,352	3,185,723
OPEB Liabilities	5,322,964	4,280,045
Total Liabilities	$ 11,344,190	$ 10,534,968
Deferred Inflows of Resources		
Unavailable Revenue - Property Taxes	$ 26,882,491	$ 25,574,134
Pension/OPEB Revenue	8,819,017	11,500,314
Total Deferred Inflows of Resources	$ 35,701,508	$ 37,074,448
Net Position		
Net Investment In Capital Assets	$ 58,718,783	$ 66,263,838
Restricted	10,400,673	5,438,201
Unrestricted	(4,805,513)	3,458,384
Total Net Position	$ 64,313,943	$ 75,160,423

By far the largest portion of the District's net position (91%) reflects its investment in capital assets (e.g., land, buildings, equipment, etc.); less any related debt used to acquire those assets that is still outstanding. The District uses these assets to provide educational services and extracurricular activities for the students of the local community; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The following table presents a summary of changes in net position for the years ended June 30, 2025 and 2024:

Grant Community High School District No. 124
Change in Net Position

	Governmental Activities	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	$ 1,809,405	$ 1,584,555
Operating Grants and Contributions	13,404,558	13,764,476
Capital Grants and Contributions	71,798	50,000
General Revenues		
Property Taxes	25,514,954	24,325,840
Other Payments in Lieu of Taxes	389,352	580,621
Grants and Contributions not Restricted to Specific Activities	8,243,799	7,155,022
Unrestricted Investment Earnings	1,441,742	1,555,056
Total Revenues	$ 50,875,608	$ 49,015,570
Expenses		
Instruction	$ 28,363,992	$ 28,376,098
Support Services	17,272,300	17,501,898
Community Services	141,127	226,741
Intergovernmental Payments	1,882,148	-
Interest and Fees on Long-Term Debt	5,585	59,478
Depreciation - Unallocated	3,653,896	3,217,648
Total Expenses	$ 51,319,048	$ 49,381,863
Change in Net Position	$ (443,440)	$ (366,293)
Net Position - Beginning of Fiscal Year	75,160,423	75,526,716
Error Correction	(10,403,040)	-
Net Position - End of Fiscal Year	$ 64,313,943	$ 75,160,423

The District's total revenues increased $1,860,038 (3.79%) compared to the prior year. The District's total expenses increased $1,937,227 (3.92%) compared to the prior year. The main reason for the increase in revenue was an increase in property taxes and evidence-based funding which was offset by decreases in revenues from capital grants and other payments in lieu of taxes. The main reason for the increase in expenses was an increase in instruction expenses related to special education programs and capital outlay expenditures.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the District's net resources available for spending at the end of the fiscal year.

As of June 30, 2025, the District funds reported combined ending fund balances of $20,817,613, a decrease of $ $3,023,367 (including adjustments for error corrections) in comparison with the prior year.

The General Fund is the chief operating fund of the District. At June 30, 2025, total fund balance was $18,788,060. As a measure of the General Fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Total fund balance represents 45.56% of total General Fund expenditures. The General Fund balance decreased by $1,328,908, which included a ($383,314) adjustment for error corrections.

Other significant highlights in the governmental funds for the year ended June 30, 2025 are outlined below:

- The Operations and Maintenance Fund's fund balance increased by $783,668 including ($22,288) adjustment for error corrections and a transfer to the capital projects fund.
- The Transportation Fund's fund balance decreased by $888,911, including a ($14,930) adjustment for error corrections. Other factors that contributed to the decrease in fund balance is a decrease in revenue from earnings on investments and federal aid and increases in expenses for support services for transportation and increased transportation debt service payments.
- The IMRF Fund's fund balance increased $77,837, including a ($10,787) adjustment for error corrections. Overall revenues were fairly consistent with the prior year.
- The Capital Projects Fund's fund balance decreased by $1,667,053 including a $34,362 adjustment for error corrections. Other factors that contributed to the decrease in fund balance are increases in capital outlay expenses which was offset by a transfer from the operations and maintenance fund.

The remaining funds experienced net revenues and expenditures that remained relatively consistent with the prior year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District approved the amended budget for the year ending June 30, 2025 on June 12, 2025.

Significant differences between the budget and actual revenues and expenditures are summarized as follows:

- The result of actual revenues was a deficit in comparison to budgeted revenues by $7,484,161. The difference is largely due to State Retirement Contributions being less than budgeted for.
- The result of actual expenditures was a deficit in comparison to budgeted expenditures by $7,533,825. The difference is largely due to State Retirement Contributions being less than budgeted for.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets – The District's investment in fixed assets as of June 30, 2025 amounts to $60,223,156 (net of accumulated depreciation/amortization). This investment in capital assets includes land, buildings, improvements other than buildings, and equipment. Total depreciation/amortization expense for the year was $3,653,896.

Major capital asset events during the year ended June 30, 2025 include the following:

- Weight room expansion project for $5,078,763.
- Purchase of mini vans for $85,688.
- Bus camera kits for $86,062.

The following table presents a summary of capital assets for the years ended June 30, 2025 and 2024:

Grant Community High School District No. 124's Capital Assets
(net of depreciation/amortization)

	Governmental Activities	
	2025	2024
Land	$ 4,190,703	$ 4,190,703
Construction in Progress	303,746	2,360,893
Buildings	49,845,440	46,768,432
Improvements Other than Buildings	2,407,360	2,731,497
Equipment	3,475,907	2,102,023
Total	$ 60,223,156	$ 58,153,548

For more detail on the District's capital assets, see the Notes to the Financial Statements.

Long-term debt - At June 30, 2025, the District had $1,201,870 in long-term debt.

Grant Community High School District No. 124's Outstanding Debt

	Governmental Activities	
	2025	2024
Right-of-Use Liabilities	$ 1,201,870	$ 1,622,207
Total	$ 1,201,870	$ 1,622,207

Significant debt activities for the year ended June 30, 2025 were as follows:

- Principal payments of $829,970.

For more detail on the District's long-term debt, see the Notes to the Financial Statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Board of Education and administration consider many factors when budgeting for the 2025 fiscal year 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. With the state's commitment to funding the evidenced based funding, we have received more funding from the state than in previous years and count on that for educating our students. Property values continue to recover and rise; however commercial growth remains limited. The administration continues to maintain long term planning for enrollment, curriculum and instruction, facility needs as well as finances. The Board of Education and administration will continue to monitor long term planning needs with local economic data and State funding options in order to make data driven decisions that support education of all students while continuing to be fiscally responsible to the community.

REQUESTS FOR INFORMATION

This financial report is designed to provide citizens, taxpayers, parents, students, investors, and creditors with a general overview of the District's finances and to demonstrate its accountability for the money it receives. If there are questions about this report or additional information is needed, please contact the District at the following address:

Grant Community High School District No. 124
385 E. Grant Ave
Fox Lake, IL 60020

BASIC FINANCIAL STATEMENTS

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF NET POSITION
JUNE 30, 2025

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	$ 5,860,029
Investments, at Fair Value	29,267,378
Other Accounts Receivable, net of allowance of $0	13
Taxes Receivable, net of allowance of $135,026	13,188,884
Due from Other Governments, net of allowance of $0	268,365
Prepaid Expenses	50,913
Capital Assets:	
Land	4,190,745
Construction in Progress	303,746
Buildings, Property, and Equipment, net of depreciation/amortization	55,728,665
Total Assets	$ 108,858,738
DEFERRED OUTFLOWS OF RESOURCES	
Pension Expense - IMRF	$ 696,949
Pension Expense - TRS	203,684
Total Deferred Outflows of Resources	$ 2,500,903
LIABILITIES	
Accounts Payable and Accrued Expense	$ 859,897
Accrued Payroll and Payroll Liabilities	75,581
Noncurrent Liabilities:	
Due Within One Year	
Right-Of-Use Liability	591,313
Total OPEB Liability - IMRF/TRS	92,662
Compensated Absences	308,757
Due in More Than One Year	
Right-Of-Use Liability	610,557
Compensated Absences	878,769
Total OPEB Liability - IMRF/TRS	677,200
Net OPEB Liability- Teachers' Health Insurance Security Fund	4,553,102
Net Pension Liability - Illinois Municipal Retirement Fund	1,326,276
Net Pension Liability - Teachers' Retirement System	1,370,076
Total Liabilities	$ 11,344,190
DEFERRED INFLOWS OF RESOURCES	
Unavailable Revenue - Property Taxes	$ 26,882,491
Pension Revenue - IMRF	223,685
Pension Revenue - TRS	61,018
OPEB Revenue - THIS	8,511,721
OPEB Revenue IMRF/TRS	22,593
Total Deferred Inflows of Resources	$ 35,701,508
NET POSITION	
Net Investment in Capital Assets	$ 58,718,783
Restricted for:	
Student Activity Funds	10,400,673
Unrestricted/(Deficit)	(4,805,513)
Total Net Position	$ 64,313,943

The Notes to Financial Statements are an integral part of this statement.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
GOVERNMENT-WIDE FINANCIAL STATEMENTS
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental Activities					
Instruction					
Regular Programs	$ 10,305,671	$ 49,692	$ 603,244	$ -	$ (9,652,735)
Special Education Programs	4,774,355	-	1,106,043	-	(3,668,312)
Other Instructional Programs	3,260,417	379,058	75,155	-	(2,806,204)
Student Activity Fund	722,838	773,322	-	-	50,484
State Retirement Contributions	9,300,711	-	9,300,711	-	-
Support Services					
Pupil	2,387,008	-	-	-	(2,387,008)
Instructional Staff	2,301,333	-	-	-	(2,301,333)
General Administration	1,279,113	-	-	-	(1,279,113)
School Administration	904,273	-	-	-	(904,273)
Business	999,660	-	-	-	(999,660)
Operations and Maintenance	3,743,249	-	-	71,798	(3,671,451)
Transportation	3,598,160	-	1,850,063	-	(1,748,097)
Food Services	1,243,313	607,333	469,342	-	(166,638)
Internal Services	3,489	-	-	-	(3,489)
Central	804,211	-	-	-	(804,211)
Other Support Services	8,491	-	-	-	(8,491)
Community Services	141,127	-	-	-	(141,127)
Intergovernmental Payments					
Governmental Units	1,882,148	-	-	-	(1,882,148)
Debt Services					
Interest and Fees	5,585	-	-	-	(5,585)
Depreciation - Unallocated	3,653,896	-	-	-	(3,653,896)
Total Governmental Activities	$ 51,319,048	$ 1,809,405	$ 13,404,558	$ 71,798	$ (36,033,287)

General Revenues	
Taxes	
Property Taxes, Levied for General Purposes	$ 25,514,954
Other Payments in Lieu of Taxes	389,352
Grants and Contributions not Restricted to Specific Activities	8,243,799
Unrestricted Investment Earnings	1,441,742
Total General Revenues	$ 35,589,847
Change in Net Position	$ (443,440)
Net Position - July 1, 2024, as previously stated	$ 75,160,423
Adjustment to the Beginning Net Position	(10,403,040)
Net Position - July 1, 2024, restated	$ 64,757,383
Net Position - June 30, 2025	$ 64,313,943

The Notes to Financial Statements are an integral part of this statement.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
FUND FINANCIAL STATEMENTS
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2025

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
ASSETS							
Cash and Cash Equivalents	$ 2,647,299	$ 1,825,603	$ 20	$ 318,594	$ 399,977	$ 668,536	$ 5,860,029
Investments, at Fair Value	25,978,004	1,118,426	-	1,285,779	885,169	-	29,267,378
Taxes Receivable, net of allowance of $135,026	9,369,558	2,521,359	20	874,615	423,332	-	13,188,884
Due from Other Governments, net of allowance of $0	268,365	-	-	-	-	-	268,365
Prepaid Expenses	49,540	1,373	-	-	-	-	50,913
Total Assets	$ 38,312,779	$ 5,466,761	$ 40	$ 2,478,988	$ 1,708,478	$ 668,536	$ 48,635,582
LIABILITIES							
Accounts Payable and Accrued Expenditures	$ 407,294	$ 58,641	$ -	$ 177,521	$ -	$ 216,441	$ 859,897
Accrued Payroll and Payroll Liabilities	56,021	6,560	-	13,000	-	-	75,581
Total Liabilities	$ 463,315	$ 65,201	$ -	$ 190,521	$ -	$ 216,441	$ 935,478
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue - Property Taxes	$ 19,061,404	$ 5,163,155	$ 40	$ 1,791,007	$ 866,885	$ -	$ 26,882,491
Total Deferred Inflows of Resources	$ 19,061,404	$ 5,163,155	$ 40	$ 1,791,007	$ 866,885	$ -	$ 26,882,491
FUND BALANCES							
Nonspendable							
Prepaid Expenses	$ 49,540	$ 1,373	$ -	$ -	$ -	$ -	$ 50,913
Restricted							
Transportation	-	-	-	497,460	-	-	497,460
Illinois Municipal Retirement	-	-	-	-	657,000	-	657,000
Student Activity	356,948	-	-	-	-	-	356,948
Assigned							
Illinois Municipal Retirement	-	-	-	-	184,593	-	184,593
Capital Projects	-	-	-	-	-	452,095	452,095
Unassigned	18,381,572	237,032	-	-	-	-	18,618,604
Total Fund Balances	$ 18,788,060	$ 238,405	$ -	$ 497,460	$ 841,593	$ 452,095	$ 20,817,613
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 38,312,779	$ 5,466,761	$ 40	$ 2,478,988	$ 1,708,478	$ 668,536	$ 48,635,582

The Notes to Financial Statements are an integral part of this statement.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2025

Total Fund Balances - Governmental Funds		$ 20,817,613
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Capital Assets	$ 116,152,615	
Accumulated Depreciation/Amortization on Capital Assets	(55,929,459)	
		60,223,156
Deferred pension costs in governmental activities are not financial resources and therefore are not reported in the funds.		
Pension Deferred Outflows - IMRF	$ 696,949	
Pension Deferred Inflows - IMRF	(223,685)	
Pension Deferred Outflows - TRS	203,684	
Pension Deferred Inflows - TRS	(61,018)	
OPEB Deferred Outflows - THIS	1,600,270	
OPEB Deferred Inflows - THIS	(8,511,721)	
OPEB Deferred Inflows - IMRF/TRS	(22,593)	
		(6,318,114)
Some liabilities are not due and payable in the current period and therefore are not reported in the funds.		
Right-to-Use Asset Liability	$ (1,201,870)	
Compensated Absences	(1,187,526)	
Net Pension (Liability)/Asset - IMRF	(1,326,276)	
Net OPEB (Liability)/Asset - THIS	(4,553,102)	
Net OPEB (Liability)/Asset - IMRF/TRS	(769,862)	
Net Pension (Liability)/Asset - TRS	(1,370,076)	
		(10,408,712)
Net Position of Governmental Activities		$ 64,313,943

The Notes to Financial Statements are an integral part of this statement.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
REVENUES							
Property Taxes	$ 18,231,799	$ 4,752,811	$ -	$ 1,617,754	$ 912,590	$ -	$ 25,514,954
Payments in Lieu of Taxes	343,682	-	-	-	45,670	-	389,352
Tuition	37,500	-	-	-	-	-	37,500
Food Services	607,333	-	-	-	-	-	607,333
District/School Activity Income	337,588	-	-	-	-	-	337,588
Student Activity Fund Revenues	773,322	-	-	-	-	-	773,322
Other Local Sources	6,954	27,036	-	-	-	-	33,990
State Aid	8,724,926	50,000	-	1,850,063	-	-	10,624,989
Federal Aid	1,814,127	-	-	-	-	-	1,814,127
State Retirement Contributions	9,300,711	-	-	-	-	-	9,300,711
Total Revenues	$ 40,292,033	$ 5,843,490	$ -	$ 3,597,089	$ 1,142,996	$ -	$ 50,875,608
EXPENDITURES							
Current							
Instruction							
Regular Programs	$ 10,233,150	$ -	$ -	$ -	$ 167,523	$ -	$ 10,400,673
Special Education Programs	4,745,431	-	-	-	102,221	-	4,847,652
Other Instructional Programs	3,202,089	-	-	-	79,691	-	3,281,780
Student Activity Fund Expenditures	721,454	-	-	-	-	-	721,454
State Retirement Contributions	9,300,711	-	-	-	-	-	9,300,711
Support Services							
Pupil	2,331,807	-	-	-	64,078	-	2,395,885
Instructional Staff	2,407,041	-	-	-	58,637	-	2,465,678
General Administration	1,931,728	-	-	-	9,385	-	1,941,113
School Administration	958,228	-	-	-	39,391	-	997,619
Business	558,975	-	-	-	474,130	-	1,033,105
Operations and Maintenance	433,153	3,307,808	-	-	-	-	3,740,961
Transportation	-	-	-	3,558,285	-	-	3,558,285
Food Services	1,267,565	-	-	-	-	-	1,267,565
Central	793,281	-	-	-	38,741	-	832,022
Other Support Services	1,889	-	-	-	-	-	1,889
Community Services	137,119	-	-	-	-	-	137,119
Intergovernmental Payments							
Payments to Other Districts and Governmental Units	1,735,030	123,254	-	-	20,575	-	1,878,859
Debt Services							
Principal	-	-	93,508	736,462	-	-	829,970
Interest and Fees	-	-	1,012	4,573	-	-	5,585
Capital Outlay	478,976	201,067	-	171,750	-	3,012,300	3,864,093
Total Expenditures	$ 41,237,627	$ 3,632,129	$ 94,520	$ 4,471,070	$ 1,054,372	$ 3,012,300	$ 53,502,018

The Notes to Financial Statements are an integral part of this statement.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
FUND FINANCIAL STATEMENTS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2025

	General Fund	Operations and Maintenance Fund	Debt Services Fund	Transportation Fund	Illinois Municipal Retirement/ Social Security Fund	Capital Projects Fund	Total Governmental Funds
(Continued)							
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (945,594)	$ 2,211,361	$ (94,520)	$ (873,981)	$ 88,624	$ (3,012,300)	$ (2,626,410)
OTHER FINANCING SOURCES (USES)							
Interfund Transfers	-	(1,405,405)	94,520	-	-	1,310,885	-
NET CHANGE IN FUND BALANCES	$ (945,594)	$ 805,956	$ -	$ (873,981)	$ 88,624	$ (1,701,415)	$ (2,626,410)
FUND BALANCE - JULY 1, 2024, as previously presented	$ 20,116,968	$ (545,263)	$ -	$ 1,386,371	$ 763,756	$ 2,119,148	$ 23,840,980
ADJUSTMENT TO BEGINNING FUND BALANCE	(383,314)	(22,288)	-	(14,930)	(10,787)	34,362	(396,957)
FUND BALANCE - JULY 1, 2024, as adjusted	$ 19,733,654	$ (567,551)	$ -	$ 1,371,441	$ 752,969	$ 2,153,510	$ 23,444,023
FUND BALANCE - JUNE 30, 2025	$ 18,788,060	$ 238,405	$ -	$ 497,460	$ 841,593	$ 452,095	$ 20,817,613

The Notes to Financial Statements are an integral part of this statement.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
FUND FINANCIAL STATEMENTS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2025

Net Change in Fund Balances - Total Governmental Funds		$ (2,626,410)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. This is the amount by		
Depreciation/Amortization Expense	$ (3,653,896)	
Capital Outlays	5,698,062	
		2,044,166
Some revenues reported in the Statement of Activities do not provide current		
State and Federal Aid		(7,976)
Long-term debt proceeds provide current financial resources to governmental funds and are therefore shown as revenue in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but issuing debt increases long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.		
Proceeds from Long-Term Debt		(1,833,969)
Employer Pension and OPEB Contributions are expensed in the fund financial statements but are treated as a reduction in the liability on the government-wide financial statements.		
Employer Pension Contributions - IMRF	$ 405,738	
Employer Pension Contributions - TRS	108,422	
		514,160
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Compensated Absences	$ (59,265)	
Pension Revenue/(Expense)- IMRF	(700,762)	
Pension Revenue/(Expense) - TRS	(101,691)	
OPEB Revenue/ (Expense) - THIS	1,498,337	
		636,619
Repayment of long-term debt requires the use of current financial resources of governmental funds and is therefore shown as an expenditure in the Statement of Revenues, Expenditures, and Changes in Fund Balances, but the repayment reduces long-term liabilities in the Statement of Net Position and is therefore not reported in the Statement of Activities.		
Repayment of Long-Term Debt		829,970
Change in Net Position of Governmental Activities		$ (443,440)

The Notes to Financial Statements are an integral part of this statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Grant Community High School District No. 124's (District) accounting policies conform to generally accepted accounting principles as applicable to local education agencies.

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies used by the District are discussed below.

A. *Reporting Entity*

The accompanying financial statements comply with the provisions of GASB statements, in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units. In addition, the District is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

B. *Basic Financial Statements – Government-Wide Financial Statements*

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund (reporting the District's major funds) financial statements. Both the government-wide and fund financial statements categorize all of the primary activities of the District as governmental activities. The District does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (regular programs, special education programs, payments to other districts and governmental units, etc.). Program revenues include charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.).

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified. Interfund services provided and used are not eliminated in the process of consolidation.

The District does not allocate indirect costs.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

C. *Basic Financial Statements – Fund Financial Statements*

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds are summarized into a single column, if any. GASB Statement No. 34 sets forth the minimum criteria (percentage of the assets, liabilities, revenues, or expenditures of all governmental funds) for the determination of major funds. The District electively made all governmental funds major funds.

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District reports these major governmental funds and fund types:

- General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Educational levies are included in this fund.

  This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.
- Special Revenue Funds – The Special Revenue Funds (Operations and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund) are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes other than debt service or capital projects.
- Debt Services Fund – The Debt Services Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the periodic payment of principal, interest, and related fees on general long-term debt.
- Capital Projects Fund – The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities.

D. *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year-end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

E. *Cash and Cash Equivalents and Investments*

Separate bank accounts are not maintained for all District funds. Instead, the funds maintain their cash balances in common accounts, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans that have not been authorized by District Board action.

No District fund had a cash overdraft at June 30, 2025.

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents are accounted for at cost, which approximates market.

Investments are stated at fair value. Fair value is determined by quoted market prices. Gains or losses on the sale of investments are recognized as they are incurred. 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.

F. *Receivables*

All receivables are reported net of estimated uncollectible amounts.

G. *Inventories*

No inventory accounts are maintained to reflect the values of resale or supply items on hand. Instead, the costs of such items are charged to expense when purchased. The value of the District’s inventories is not deemed to be material.

H. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

I. *Capital Assets*

Capital assets purchased or acquired with an original cost of $10,000 or more are reported at historical cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	5 - 50 years
Improvements Other than Buildings	10 - 20 years
Equipment	5 - 20 years

J. *Compensated Absences*

Vacation benefits are granted to employees in varying amounts up to specified maximums depending on tenure with the District. Sick time is not paid out upon termination, it instead converts to service credits for retirement plans. Vacation and sick leave are accrued when earned in the financial statements, if they are more likely than not to be used for time off or otherwise paid in cash.

K. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheet(s) and Statement(s) of Net Position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and therefore will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resource until that time.

L. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount.

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

M. *Government-Wide Net Position*

Government-wide net position is divided into three components:

- Net Investment in Capital Assets – consists of capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted Net Position – consists of net position that is restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted Net Position – the remaining net position is reported in this category.

N. *Governmental Fund Balances*

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. The spendable fund balances are arranged in a hierarchy based on spending constraints.

- Restricted – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
- Committed – Committed fund balances are amounts that can only be used for specific purposes as a result of a resolution of the Board of Education. Committed amounts cannot be used for any other purpose unless the Board of Education removes those constraints by way of resolution. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- Assigned – Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or committee as a whole) or official to which the Board of Education has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. The District has not delegated this authority to an appointed body or official. All assigned fund balances are the residual amounts of the fund.

  Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt services fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself.
- Unassigned – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash.

The District permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned.

O. *Property Tax Calendar and Revenues*

Property taxes are levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2024 tax levy was passed by the Board on December 19, 2024. The 2023 tax 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 calendar year they are for and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts within one month after these dates.

P. *Lease and Subscription-Based Information Technology Agreements*

The District recognizes a right-of-use liability and asset for various lease and subscription-based IT agreements right-of-use assets in the government-wide financial statements.

At the commencement of a lease or subscription-based IT agreement, the District initially measures the right-of-use liability at the present value of payments expected to be made during the agreement term. Subsequently, the right-of-use liability is reduced by the principal portion payments made. The right-of-

use asset is initially measured as the initial amount of the right-of-use liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-of-use asset is amortized on a straight-line basis over the term of the lease or subscription-based IT agreement. Key estimates and judgments related to leases or subscription-based IT agreements include how the District determines (1) the discount rate it uses to discount the expected payments to present value, (2) the term, and (3) payments.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District uses its estimated incremental borrowing rate as the discount rate for leases or subscription-based IT agreements.

The term includes the noncancellable period of the lease or subscription-based IT agreement. Payments included in the measurement of the right-of-use liability are composed of fixed payments and purchase option prices that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease or subscription-based IT agreements and will remeasure the right-of-use asset and liability if certain changes occur that are expected to significantly affect the amount of the right-of-use liability. Right-of-use assets are reported with Capital Assets and right-of-use liabilities are reported with Long Term Liabilities on the Statement of Net Position.

Q. *Estimates*

The preparation of 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.

NOTE 2 - DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT

Deposits

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a policy that all deposits and investments in excess of any insurance shall be collateralized by pledged securities and the market value of the pledged securities shall equal or exceed the portion of deposit requiring collateralization. As of June 30, 2025, deposits with financial institutions are fully insured or collateralized by securities held in the District's name.

Investments and Fair Value Measurement

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

As of June 30, 2025, the District had the following investments, maturities, and fair value measurements:

Types of investments	Credit Quality/ Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using Level 1	Level 2	Net Asset Value (NAV)
Certificates of Deposits	Not rated	Less than 1 year	$ 18,159,035	$ -	$ 18,159,035	$ -
Certificates of Deposits	Not rated	1-5 years	1,897,570	-	1,897,570	-
U.S. Treasury Securities	AA+	Less than 1 year	7,430,773	7,430,773	-	-
State Investment Pools	AAAm	Less than 1 year	4,001,228	-	-	4,001,228
Term Series	Not rated	Less than 1 Year	1,750,000	1,750,000	-	-
			$ 33,238,606	$ 9,180,773	$ 20,056,605	$ 4,001,228

The fair value of investments in the State Investment Pools is the same as the value of pool shares (NAV). The State Investment Pools are not SEC-registered but do have regulatory oversight through the State of Illinois.

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.

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

This district current holds no investments that fall under the fair value measurement requirements.

Interest Rate Risk. The District's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments based on credit risk. The District does not have a policy for credit risk of investments.

Concentration of Credit Risk. The District places no specific limit on the amount the District may invest in any one issuer. The District did not invest in more than 5% of the District's total investments in any one issuer that was not either a United States government agency security, mutual fund, or investment pool.

NOTE 3 - CAPITAL ASSETS

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

	Restated Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025
Governmental Activities				
Capital Assets not being depreciated				
Land	$ 4,190,703	$ -	$ -	$ 4,190,703
Construction in Progress	2,360,893	303,746	2,360,893	303,746
Total Capital Assets not being depreciated	$ 6,551,596	$ 303,746	$ 2,360,893	$ 4,494,449
Other Capital Assets				
Buildings	$ 89,192,980	$ 5,203,416	$ -	$ 94,396,396
Improvements Other than Buildings	7,501,360	-	-	7,501,360
Equipment	6,943,656	717,823	-	7,661,479
Right-of-Use Assets - Transportation Equipment	264,962	1,833,969	-	2,098,931
Total Other Capital Assets at historical cost	$ 103,902,958	$ 7,755,208	$ -	$ 111,658,166
Less Accumulated Depreciation/Amortization for				
Buildings	$ 42,424,548	$ 2,126,408	$ -	$ 44,550,956
Improvements Other than Buildings	4,769,863	324,137	-	5,094,000
Equipment	4,955,837	503,707	25,443	5,434,101
Right-of-Use Assets - Transportation Equipment	150,758	699,644	-	850,402
Total Accumulated Depreciation/Amortization	$ 52,301,006	$ 3,653,896	$ 25,443	$ 55,929,459
Other Capital Assets, Net	$ 51,601,952	$ 4,101,312	$ (25,443)	$ 55,728,707
Governmental Activities Capital Assets, Net	$ 58,153,548	$ 4,405,058	$ 2,335,450	$ 60,223,156

Depreciation/Amortization expense was charged to functions as follows:

Governmental Activities	
Unallocated	$ 3,653,896
Total Governmental Activities	
Depreciation/Amortization Expense	$ 3,653,896

NOTE 4 - LEASE ARRANGEMENTS

The District has the following lease arrangements:

	Contract Start	Contract End	Items	Initial Terms	Initial Contract Value	Contract Options	Borrowing Rate (per year)	Payment Amount	Number Of Payments
BAPCC LLC for Central States Bus Sales	9/1/2023	8/31/2026	23 Yellow Buses	3 years	$ 54,568	NA	6.52%	$ 18,189	3 annual payments
BAPCC LLC for Central States Bus Sales	7/1/2024	6/30/2027	Wheelchair BlueBird Bus	3 years	1,947,525	NA	6.33%	649,175	3 annual payments
Santander	8/1/2022	7/31/2025	5 Collins 14 pass. Activity Busses	3 years	220,830	NA	3.39%	73,670	3 annual payments

NOTE 5 - LONG-TERM DEBT

Long-term debt activity for the year ended June 30, 2025 was as follows:

	Restated Balance July 1, 2024		Additions		Retirements	Balance June 30, 2025	Amounts Due Within One Year
Governmental Activities							
Long-Term Liabilities							
Right-to-Use Liabilities	$ 197,871		$ 1,833,969		$ 829,970	$ 1,201,870	$ 591,313
Compensated Absences	1,128,261	**	59,265	*	-	1,187,526	308,757
Governmental Activities							
Long-Term Liabilities	$ 1,326,132		$ 1,893,234		$ 829,970	$ 2,389,396	$ 900,070

*This amount displayed as additions or reductions represents the net change in the liability in the current fiscal year
**This is the restated balance due to GASB 101, Compensated Absences - See Note 19

At June 30, 2025 the annual debt service requirement to cover all right-to use liabilities are:

Year Ending June 30	Principal	Interest	Total
2026	$ 591,313	$ 76,052	$ 667,365
2027	610,557	38,618	649,175
	$ 1,201,870	$ 114,670	$ 1,316,540

Right-to-use liabilities are being repaid from the transportation fund.

NOTE 6 - NET INVESTMENT IN CAPITAL ASSET CALCULATION

Net investment in capital asset calculation as of June 30, 2025 was as follows:

Governmental Activities	
Capital Assets, Net of Accumulated Depreciation	$ 60,223,156
Less:	
Capital Related Debt	(1,201,870)
Capital Related Accounts Payable	(302,503)
Investment in Capital Assets	$ 58,718,783

NOTE 7 - PROPERTY TAXES

Property taxes receivable and unavailable revenue recorded in these financial statements, in the amount of $13,121,744 ($13,256,770 less allowance of $135,026) are from the 2024 tax levy. The unavailable revenue is 100% of the 2024 levy. These taxes are unavailable as the District does not consider the amounts to be available and does not budget for their use in fiscal year 2025. The District has determined

that 100% of the amounts collected for the 2023 levy are allocable for use in fiscal year 2025. Therefore, 100% of the amounts collected for the 2023 levy ($25,514,954 are recorded in these financial statements as property taxes revenue. A summary of assessed valuation, tax rates, and extensions for tax years 2024, 2023, and 2022 are as follows:

Tax Year	2024		2023		2022	
Assessed Valuation	$1,336,219,143		$1,178,955,217		$1,078,742,086	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	1.4080	$ 18,805,895	1.5386	$ 18,139,700	1.5930	$ 17,184,254
Operations and Maintenance	0.3648	4,875,008	0.3957	4,655,208	0.4095	4,417,255
Debt Service	0.0000	40	-	-	-	-
Transportation	0.1347	1,800,007	0.1389	1,637,793	0.1380	1,488,136
Municipal Retirement	0.0281	375,010	0.0345	406,975	0.0359	387,010
Social Security	0.0355	475,013	0.0421	496,305	0.0431	465,003
SEDOL Municipal Retirement	0.0016	21,219	0.0017	20,585	0.0049	53,053
Working Cash	0.0254	339,012	0.0269	317,634	0.0278	299,459
Revenue Recapture	0.0235	314,092	0.0124	146,426	0.0111	119,654
	2.0216	$ 27,005,296	2.1908	$ 25,820,626	2.2633	$ 24,413,824

NOTE 8 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2025, the following funds had total expenditures that exceeded budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Transportation	$ 4,343,193	$ 4,471,070	$ 127,877
Debt Services	-	94,520	94,520

NOTE 9 - DEFICIT FUND BALANCE

The District had no funds with a deficit fund balance at June 30, 2025.

NOTE 10 - RETIREMENT FUND COMMITMENTS

A. *Teachers' Retirement System of the State of Illinois*

General Information About the Pension Plan

Plan Description

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

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

Benefits Provided

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

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

Essentially all Tier I retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

Contributions

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

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

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, State of Illinois contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of $9,144,685 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Districts contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025, were $101,931 and are deferred because they were paid after the June 30, 2024 measurement date.

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

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

For the year ended June 30, 2025, the District pension contribution was 10.34% of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling $133,670 were paid from federal and special trust funds that required District contributions of $13,821. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the District paid $0 to TRS for employer contributions due on salary increases in excess of 6% and $0 for sick leave days granted in excess of the normal annual allotment.

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

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

District's proportionate share of the net pension liability	$ 1,370,076
State's proportionate share of the net pension liability associated with the District	114,234,962
Total	$ 115,605,038

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The employer's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2024, the District's proportion was 0.00159560%, which was an increase of 0.00006642% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of $9,144,685 and revenue of $9,144,685 for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 5,152	$ 3,556	$ 1,596
Net difference between projected and actual earnings on pension plan investments	-	11,763	(11,763)
Changes of assumptions	18,878	727	18,151
Changes in proportion and differences between employer contributions and proportionate share of contributions	77,723	44,972	32,751
Employer contributions subsequent to the measurement date	101,931	-	101,931
	$ 203,684	$ 61,018	$ 142,666

$101,931 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, 2026. Other amounts reported as deferred outflows of

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

Year Ending June 30		
2026	$	(14,900)
2027		19,253
2028		13,698
2029		16,478
2030		6,206
	$	40,735

Actuarial Assumptions

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

Inflation	2.50%
Salary Increases	varies by amount of service credit
Investment Rate of Return	7.0%, net of pension plan investment expense, including inflation

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

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

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

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

Discount Rate

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

Based on those assumptions, TRS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess

of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer's proportionate share of the net pension liability	$ 1,692,083	$ 1,370,076	$ 1,103,147

TRS Fiduciary Net Position

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

B. *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 an agent multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

Employees hired ***on or after*** January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15

years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2024, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	86
Inactive plan members entitled to but not yet receiving benefits	111
Active plan members	116
Total	313

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 and 2025 was 8.19% and 8.48%, respectively. For the fiscal year ended June 30, 2025, the District contributed $405,526 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension (Asset)/Liability

The components of the net pension (asset)/liability of the IMRF actuarial valuation performed as of December 31, 2024, with a measurement date as of that date, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	$ 16,108,538
IMRF Fiduciary Net Position	14,782,262
District's Net Pension Liability/(Asset)	1,326,276
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	91.77%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information following the notes to the financial statements for additional information related to the funded status of the plan.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2024 using the following actuarial methods and assumptions:

Assumptions:	
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value of assets
Inflation	2.25%
Salary Increases	2.85% - 13.75% including inflation
Interest Rate	7.25%
Projected 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 for the period 2020-2022.

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 were used. 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 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021 were used.

Long-Term Expected Rate of Return

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

Asset Class	Target Allocation	Projected Return
Equities	33.5%	4.35%
International Equities	18.0%	5.40%
Fixed Income	24.5%	5.20%
Real Estate	10.5%	6.40%
Alternatives	12.5%	
Private Equity		6.25%
Hedge Funds		N/A
Commodities		4.85%
Cash Equivalents	1.0%	3.60%
	100.00%	

Single Discount Rate

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

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and

2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.08%; and resulting single discount rate is 7.25%. The prior year single discount rate was 7.25% and increased 0.00% to the current year single discount rate.

Changes in the Net Pension (Asset)/Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A)-(B)
Balances at December 31, 2023	$ 15,701,696	$ 13,815,478	$ 1,886,218
Changes for the year:			
Service Cost	$ 390,965	$ -	$ 390,965
Interest on the Total Pension Liability	1,124,522	-	1,124,522
Differences Between Expected and Actual Experience of the Total Pension Liability	(335,574)	-	(335,574)
Contributions - Employer	-	376,975	(376,975)
Contributions - Employee	-	207,084	(207,084)
Net Investment Income	-	1,316,757	(1,316,757)
Benefit Payments, including Refunds of Employee Contributions	(773,071)	(773,071)	-
Other (Net Transfer)	-	(160,961)	160,961
Net Changes	$ 406,842	$ 966,784	$ (559,942)
Balances at December 31, 2024	$ 16,108,538	$ 14,782,262	$ 1,326,276

Sensitivity of the Net Pension (Asset)/Liability to Changes in the Discount Rate

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

	1% decrease 6.25%	Current Discount Rate 7.25%	1% increase 8.25%
Net Pension Liability/(Asset)	$ 3,192,515	$ 1,326,276	$ (183,592)

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

For the year ended June 30, 2025, the District recognized pension expense/(income) of $700,762. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Expense in Future Periods	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 147,784	$ 217,965	$ (70,181)
Changes of assumptions	-	5,720	(5,720)
Net difference between projected and actual earnings on pension plan investments	333,721	-	333,721
Total deferred amounts to be recognized in pension expense in future periods	$ 481,505	$ 223,685	$ 257,820
Pension contributions made subsequent to the measurement date	211,444	-	211,444
Total deferred amounts related to pensions	$ 692,949	$ 223,685	$ 469,264

$211,444 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2025	$ 184,499
2026	300,343
2027	(157,457)
2028	(69,565)
Total	$ 257,820

C. *Social Security*

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois 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 the total required contribution for the current fiscal year.

NOTE 11 - POST-EMPLOYMENT BENEFIT COMMITMENTS

A. *Retiree Insurance Plan – Other Post-Employment Benefits (OPEB)*

Plan Overview

In addition to the retirement plans described in Note 10, the District provides post-employment benefits other than pensions ("OPEB") for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental activities. The Plan, a single-employer defined benefit plan, provides the following coverage:

Benefits Provided

Employees may continue coverage into retirement on the District medical plan on a pay-all basis. Dependents may also continue coverage on a pay-all basis. Coverage may continue for as long as required contributions are paid.

Eligibility

Employees of the District are eligible for retiree health benefits as listed below:

Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)
- At least 55 years old and at least 8 years of credited service (reduced pension)
- At least 60 years old and at least 8 years of credited service (full pension)

Regular Plan Tier 2 (Enrolled in IMRF On or After January 1, 2011)
- At least 62 years old and at least 10 years of credited service (reduced pension)
- At least 67 years old and at least 10 years of credited service (full pension)

Membership

Membership in the plan consisted of the following at July 1, 2024, the date of the latest actuarial valuation:

Active employees	259
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	14
Total	273

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2025, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2024.

Actuarial Assumptions

The total OPEB liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Method	Entry Age Normal
Discount rate	4.81%
Salary Rate Increase	4.00%
Inflation Rate	3.00%
Health Care Trend	
Initial Trend Rate	
District Medical Plans	6.00%
TRIP Plan	5.00%
Ultimate Trend Rate	4.50%
FY the Ultimate Rate is Reached	2040
Mortality	
	*IMRF Employees and Retiree*s: Rates from the December 31, 2024 IMRF Actuarial Valuation Report Active Employees - PubG.H-2010(B) Mortality Table - General (below-median income) with future mortality improvement using Scale MP-2021 Retirees - PubG.H-2010(B) Mortality Table - General (below-median income), Male adjusted 108% and Female adjusted 106.4%, with future mortality improvement using scale MP-2021 *TRS Employees and Retirees:* Rates from the June 30, 2024 Teachers' Retirement System Actuarial Valuation Report Active Employees - PubT-2010 Employee Mortality Table projected generationally with Scale MP-2021, with female and male rates multiplied by 94% for all ages. Retirees: PubT-2010 Retiree Mortality Table projected generationally with Scale MP-2021, with female rates multiplied by 91% for ages under 75 and 103% for ages 75 and older, and male rates multiplied by 103% for ages under 85 and 111% for ages 85 and older.
Election at Retirement	100% of Certified employees are assumed to elect the TRIP subsidy at retirement. 20% of IMRF employees eligible for the District subsidy are assumed elect the subsidy and District medical coverage at retirement. 20% of IMRF employees not eligible for the District subsidy are assumed elect coverage on the District medical plan on a pay-all basis at retirement.
Marital Status	40% of IMRF employees who elect retiree coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

The actuarial assumptions used in the July 1, 2024 valuation were based on the assumptions found in the December 31, 2024 IMRF Actuarial Valuation Report and the June 30, 2024 Teachers' Retirement System Actuarial Valuation Report. Assumption changes reflect a change in the discount rate of 0.60% from 4.21% for the beginning of the year values and 4.81% for the disclosure date.

There is no long-term expected rate of return on OPEB plan investments because the District does not have a trust dedicated exclusively to the payment of OPEB benefits.

Discount Rate

The District does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 4.81% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2025.

Changes in the Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2024	$ 793,064	$ -	$ 793,064
Changes for the year:			
Service Cost	$ 32,218	$ -	$ 32,218
Interest on Total OPEB Liability	32,071	-	32,071
Assumption Changes	(24,945)	-	(24,945)
Benefit Payments	(62,546)	-	(62,546)
Net Changes	$ (23,202)	$ -	$ (23,202)
Balances at June 30, 2025	$ 769,862	$ -	$ 769,862

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

Plan's Total OPEB Liability/(Asset)		
1% Increase	Valuation Rate	1% Decrease
$ 730,384	$ 769,862	$ 812,075

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

Plan's Total OPEB Liability/(Asset)		
1% Increase	Healthcare Cost Valuation Rate	1% Decrease
$ 780,005	$ 769,862	$ 760,189

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

For the fiscal year ended June 30, 2025, the District recognized OPEB expense of $61,937. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Inflows of Resources
Differences Between Expected and Actual Experience	$ -	$ -	$ -
Changes of Assumptions	-	22,593	(22,593)
Total	$ -	$ 22,593	$ (22,593)

Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over the expected remaining service life of all employees (10.60 years, active and retired) in the postretirement plan.

Amounts reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Year ending June 30	Net Deferred Outflows/Inflows of Resources
2026	$ (2,352)
2027	(2,352)
2028	(2,352)
2029	(2,352)
2030	(2,352)
Thereafter	(10,833)
	$ (22,593)

B. *Teacher Health Insurance Security Fund (THIS)*

General Information About the OPEB Plan

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

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

Benefits Provided

The State of Illinois offers comprehensive health plan options, all of which include prescription drug and behavioral health coverage. The State of Illinois offers TCHP, HMO, and OAP plans.

- Teachers' Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.
- Open Access Plan (OAP) benefit recipients will have three tiers of providers from which to choose to obtain services. The benefit level is determined by the tier in which the healthcare provider is contracted.

- Tier I offers a managed care network which provides enhanced benefits and operates like an HMO.
- Tier II offers an expanded network of providers and is a hybrid plan operating like an HMO and PPO.
- Tier III covers all providers which are not in the managed care networks of Tiers I or II (i.e., out-of-network providers). Using Tier III can offer benefit recipients flexibility in selecting healthcare providers but involves higher out-of-pocket costs. Furthermore, benefit recipients who use out-of-network providers will be responsible for any amount that is over and above the charges allowed by the plan for services (i.e., allowable charges), which could result in substantial out-of-pocket costs. Benefit recipients enrolled in an OAP can mix and match providers and tiers.

Contributions

For the fiscal year ended June 30, 2025, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the THIS make contributions to the plan at a rate of 0.90% of salary and for every employer of a teacher to contribute an amount equal to 0.67% of each teacher's salary. For the fiscal year ended June 30, 2024, the employee contribution was 0.90% of salary and the employer contribution was 0.67% of each teacher's salary. The Department of Central Management Services determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of THIS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to THIS by the employer.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2025, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of $156,026 in benefit contributions from the State of Illinois.

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

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

District's proportionate share of the net OPEB liability	$ 4,553,102
State's proportionate share of the net OPEB liability associated with the District	6,183,294
Total	$ 10,736,396

The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023 and rolled forward to June 30, 2024. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2024, relative to the contributions of all participating THIS employers and the State during that period. At June 30, 2024, the District's proportion was 0.0575570%, which was an increase of 0.002840% from its proportion measured as of

June 30, 2023.For the year ended June 30, 2025, the District recognized benefit expense of $1,339,316 and on-behalf revenue/expense of $156,026 for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 125,640	$ (1,919,033)	$ (1,793,393)
Net difference between projected and actual earnings on pension plan investments	1,190	(3,662)	(2,472)
Changes of assumptions	137,607	(6,542,410)	(6,404,803)
Changes in proportion and differences between employee contributions and proportionate share of contributions	1,177,303	(46,617)	1,130,686
Employer contributions subsequent to the measurement date	158,530	-	158,530
	$ 1,600,270	$ (8,511,722)	$ (6,911,452)

$158,530 reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

Year Ending June 30	
2026	$ (1,427,970)
2027	(1,381,957)
2028	(1,364,203)
2029	(1,256,531)
2030	(970,153)
2031	(714,018)
2032	20,400
2033	23,065
2034	1,385
	$ (7,069,982)

Actuarial Assumptions

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:

Inflation	2.25%
Salary Increases	Depends on service and ranges from 8.50% at 1 year of service to 3.5% at 20 or more years of service.
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Healthcare Cost Trend Costs	Trend for fiscal year 2025 based on actual premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.

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

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

The long-term expected rate of return on OPEB 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 OPEB 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
Illinois Public Treasurers' Investment Pool	100.0%	4.307%
	100.0%	

Discount Rate

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since TRIP (Teachers' Retirement Insurance Program) is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that included only federally tax-exempt bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023. The 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, THIS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on THIS investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

At June 30, 2024, the discount rate used to measure the total OPEB liability was 3.97%.

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 3.97%, 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 (2.97%) or 1 percentage-point higher (4.97%) than the current rate.

	1% Decrease 2.97%	Current Discount Rate 3.97%	1% Increase 4.97%
Employer's proportionate share of the net OPEB liability	$ 5,081,245	$ 4,553,102	$ 4,087,496

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher. The current healthcare trend rates Pre-Medicare are 6.00% in 2025, 8.00%

in 2026 decreasing to an ultimate trend rate of 4.25% in 2041. Post-Medicare per capital costs based on actual increases in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.

	1% Decrease (a)	Healthcare Cost Valuation Rate	1% Increase (b)
Employer's proportionate share of the net OPEB liability	$ 3,920,205	$ 4,553,102	$ 5,306,187

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

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

NOTE 12 - INTERFUND TRANSFERS

There were the following interfund transfers during the year ended June 30, 2025:

Transfer from	Transfer to	Amount
Operations and Maintenance Fund	Debt Services Fund	$ 94,520
Operations and Maintenance Fund	Capital Projects Fund	1,310,885

The purpose of the transfers from the Operations and Maintenance Fund to the Debt Services Fund was for payments on leases. The purpose of the transfers from the Operations and Maintenance Fund to the Capital Projects Fund was to fund the building remodeling project.

NOTE 13 - JOINT VENTURES

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY (SEDOL)

The District and thirty other districts within Lake County have entered into a joint agreement to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the management council.

A summary of the Statement of Net Position of SEDOL at June 30, 2023 (most recent information available) is as follows:

Assets	$ 70,516,985
Deferred Outflows of Resources	8,298,250
	$ 78,815,235
Liabilities	$ 20,911,394
Deferred Inflows of Resources	18,861,355
Net Position	39,042,486
	$ 78,815,235
Revenues	$ 63,172,591
Expenses	58,026,337
Net Increase/(Decrease) in Net Position	$ 5,146,254

Complete financial statements for SEDOL can be obtained from the Administrative Offices at 18160 Gages Lake Road, Gages Lake, Illinois 60030-1819.

LAKE REGION SCHOOLS BENEFIT COOPERATIVE

The District has entered into a joint venture with five other school districts in order to reduce fixed reinsurance costs with common third-party administrators, Blue Cross Blue Shield and Allied Benefits.

A summary of financial condition of the Lake Region Schools Benefit Cooperative can be obtained from the administrative offices of Diamond Lake School District No. 76, 26156 N Acorn Ln., Mundelein, Illinois 60060.

NOTE 14 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to handle these risks of loss. During fiscal year 2025 there was no significant reduction in insurance coverage for any category. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The District is a member of the Collective Liability Insurance Cooperative (CLIC), a joint risk management pool of school districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the District and CLIC is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The District is contractually obligated to make all annual and supplementary contributions for CLIC, to report claims on a timely basis, cooperate with CLIC, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by CLIC. Members have a contractual obligation to fund any deficit of CLIC attributable to a membership year during which they were members.

CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the defense and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

The District is insured under a retrospectively-rated policy for workers' compensation coverage, whereas the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2025, there were no significant adjustments in premiums based on actual experience.

NOTE 15 - CONTINGENCIES

The District is not aware of any pending litigation or potential non-disclosed liabilities that management believes would have a material effect on the District's financial position.

NOTE 16 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.9% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2024 EAV	$	1,341,578,090
Rate		6.900%
Debt Margin	$	92,568,888
Current Debt		1,201,870
Remaining Debt Margin	$	91,367,018

NOTE 17 - COMMITMENTS

The District is involved in a tennis court replacement project and entered into a contract totaling approximately $1,200,110. The remaining amount estimated to be paid on this contract as of June 30, 2025 is $958,035.

NOTE 18 - ADJUSTMENTS TO FUND BALANCE/NET POSITION BEGINNING BALANCES

Reporting Units Affected by Adjustments to and Restatements of Beginning Balances	Beginning Balance	Change in Accounting Policy	Change in Reporting Entity	Error Correction	Restated Balance
General Fund	$ 20,116,968	$ -	$ 724,595	$ (1,107,909)	$ 19,733,654
Operations and Maintenance Fund	(545,263)	-	-	(22,288)	(567,551)
Transportation Fund	1,386,371	-	-	(14,930)	1,371,441
IMRF/Social Security Fund	763,756	-	-	(10,787)	752,969
Working Cash Fund	724,595	-	(724,595)	-	-
Capital Projects Fund	2,119,148	-	-	34,362	2,153,510
Total Governmental Fund Balances	$ 24,565,575	$ -	$ -	$ (1,121,552)	$ 23,444,023
Government-Wide Statement of Activities	$ 75,160,423	$ (1,128,261)	$ -	$ (9,274,779)	$ 64,757,383
Total Governmental-Wide Statement of Activities	$ 75,160,423	$ (1,128,261)	$ -	$ (9,274,779)	$ 64,757,383

Change in Accounting Policy:

- Correction to the Governmental-Wide net assets for the implementation of GASB Statement No. 101, Compensated Absences.

Change in Reporting Entity:

- General Fund and Working Cash Fund: In prior year the Working Cash Fund was reported as a major fund so a correction was made to properly combine it with the General Fund.

Error Correction:

- General Fund: In prior year the District recorded cash accounts associated with the Grant High School Foundation, so correction was made to remove those accounts from the District's financials.
- General, Operations and Maintenance, Transportation, and IMRF/Social Security, and Capital Projects Funds: In prior year accrued interest receivable was erroneously recorded in the District's financials, so a correction was made to remove it.
- Capital Projects Fund: in prior year a nonexistent payable was recorded, so a correction was made to remove it.
- Government-Wide Statement of Activities: The correction includes the net asset corrections and other prior period adjusts for the following:
    - Remove incorrect accounts payable from CIP.
    - Correct accumulated depreciation.
    - Record the beginning balance for the first-year valuation of the OPEB liability.
    - Correct the balance of leases.

NOTE 19 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 100, *Accounting Changes and Error Corrections* and GASB Statement No. 101, *Compensated Absences*. This statement provides updated guidance for the recording and tracking of compensated absences. The implementation of GASB 101 resulted in restatements or retrospective adjustments as shown in the previous footnote.

REQUIRED SUPPLEMENTARY INFORMATION

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF CHANGES IN THE EMPLOYER'S NET PENSION
LIABILITY AND RELATED RATIOS
JUNE 30, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *
TOTAL PENSION LIABILITY										
Service Cost	$ 390,965	$ 371,647	$ 334,218	$ 301,988	$ 342,913	$ 337,031	$ 308,704	$ 307,167	$ 301,355	$ 291,966
Interest on the Total Pension Liability	1,124,522	1,056,129	961,171	859,010	881,802	832,365	777,326	762,003	732,758	682,017
Differences Between Expected and Actual Experience	(335,574)	243,207	637,420	815,922	(848,440)	45,520	222,131	(37,577)	(138,995)	205,442
Changes of Assumptions	-	(15,712)	-	-	(128,001)	-	322,897	(340,195)	(24,853)	12,017
Benefit Payments, Including Refunds of Member Contributions	(773,071)	(670,106)	(613,400)	(554,442)	(529,910)	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)
Net Change in Total Pension Liability	$ 406,842	$ 985,165	$ 1,319,409	$ 1,422,478	$ (281,636)	$ 672,885	$ 1,115,738	$ 230,993	$ 311,950	$ 738,543
Total Pension Liability - Beginning	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
Total Pension Liability - Ending	$ 16,108,538	$ 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
PLAN FIDUCIARY NET POSITION										
Contributions - Employer	$ 376,975	$ 342,955	$ 330,169	$ 356,536	$ 322,586	$ 273,498	$ 327,958	$ 308,533	$ 291,484	$ 281,921
Contributions - Member	207,084	189,829	172,392	152,077	140,083	155,332	162,230	132,355	124,212	121,286
Net Investment Income	1,316,757	1,362,312	(1,714,538)	1,966,349	1,545,610	1,786,970	(545,652)	1,568,696	574,345	42,112
Benefit Payments, Including Refunds of Member Contributions	(773,071)	(670,106)	(613,400)	(554,442)	(529,910)	(542,031)	(515,320)	(460,405)	(558,315)	(452,899)
Other (Net Transfers)	(160,961)	137,653	201,563	324,947	(620,572)	(202,040)	47,911	(306,038)	(48,782)	(41,312)
Net Change in Plan Fiduciary Net Position	$ 966,784	$ 1,362,643	$ (1,623,814)	$ 2,245,467	$ 857,797	$ 1,471,729	$ (522,873)	$ 1,243,141	$ 382,944	$ (48,892)
Plan Net Position - Beginning	13,815,478	12,452,835	14,076,649	11,831,182	10,973,385	9,501,656	10,024,529	8,781,388	8,398,444	8,447,336
Plan Net Position - Ending	$ 14,782,262	$ 13,815,478	$ 12,452,835	$ 14,076,649	$ 11,831,182	$ 10,973,385	$ 9,501,656	$ 10,024,529	$ 8,781,388	$ 8,398,444
District's Net Pension (Asset)/Liability	$ 1,326,276	$ 1,886,218	$ 2,263,696	$ (679,527)	$ 143,462	$ 1,282,895	$ 2,081,739	$ 443,128	$ 1,455,276	$ 1,526,270
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	91.77%	87.99%	84.62%	105.07%	98.80%	89.53%	82.03%	95.77%	85.78%	84.62%
Covered-Valuation Payroll	$ 4,600,289	$ 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
Employer's Net Pension Liability as a Percentage of Covered-Valuation Payroll	28.83%	44.71%	59.35%	-20.11%	4.60%	40.20%	65.25%	15.07%	52.72%	56.63%

* This information presented is based on the actuarial valuation performed as of the December 31 year end prior to the fiscal year end listed above.

See Accompanying Independent Auditor's Opinion

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
ILLINOIS MUNICIPAL RETIREMENT FUND
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *
Actuarially-Determined Contribution	$ 376,975	$ 342,996	$ 328,398	$ 356,535	$ 323,241	$ 273,498	$ 327,958	$ 308,533	$ 291,483	$ 281,922
Contributions in relation to Actuarially-Determined Contribution	376,975	342,955	330,169	356,536	322,586	273,498	327,958	308,533	291,484	281,921
Contribution deficiency/(excess)	$ -	$ 41	$ (1,771)	$ (1)	$ 655	$ -	$ -	$ -	$ (1)	$ 1
Covered-Valuation Payroll	$ 4,863,188	$ 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
Contributions as a percentage of Covered-Valuation Payroll	7.75%	8.13%	8.66%	10.55%	10.34%	8.57%	10.28%	10.49%	10.56%	10.46%

Notes to Schedule:

Actuarial Method and Assumptions Used on the Calculation of the 2024 Contribution Rate *

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.

Actuarial Cost Method: Aggregate Entry Age Normal

Amortization Method: Level percentage of payroll, closed

Remaining Amortization Period: 19-year closed period

Asset Valuation Method: 5-year smoothed market; 20% corridor

Wage Growth: 2.75%

Price Inflation: 2.25%, approximate; No explicit price inflation assumption is used in this valuation.

Salary Increases: 2.75% to 13.75%, including inflation

Investment Rate of Return: 7.25%

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Retirement Age: Experience-based table of rates that are specific to the type of eligibility condition; last updated for the 2020 valuation pursuant to an experience study of the period 2017 to 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.

*Based on Valuation Assumptions used in the December 31, 2022 actuarial valuation; note two year lag between valuation and rate setting.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
JUNE 30, 2025

	6/30/2025	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016
Employer's proportion of the Net Pension Liability	0.0015956%	0.1529180%	0.1470221%	0.1571524%	0.1593410%	0.1624716%	0.1678650%	0.1272250%	0.0020005%	0.3522400%
Employer's proportionate share of the Net Pension Liability	$ 1,370,076	$ 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
State's proportionate share of the Net Pension Liability associated with the employer	114,234,962	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
Total	$ 115,605,038	$ 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
Employer's Covered-Employee Payroll	$ 17,165,186	$ 16,040,952	$ 15,042,992	$ 14,075,249	$ 13,526,691	$ 12,713,415	$ 12,054,653	$ 12,019,872	$ 11,583,188	$ 11,073,966
Employer's proportionate share of the Net Pension Liability as a percentage of its Covered-Employee Payroll	7.98%	8.10%	8.19%	8.71%	10.16%	10.37%	10.85%	8.09%	13.63%	20.84%
Plan Fiduciary Net Position as a percentage of the Total Pension Liability	45.40%	43.90%	42.80%	45.10%	37.60%	39.60%	40.00%	39.30%	36.40%	41.50%

Changes of Assumptions:

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

For the 2023-2022 and 2020-2016 measurement years, the assumed investment rate of return was of 7.0%, including an inflation rate of 2.25% and a real return of 4.50%. Salary increases were assumed to vary by service credit. The assumptions used for the 2020-2018 and 2017-2016 measurement years were based on an experience study dated September 18, 2018 and August 13, 2015 respectively.

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

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *	6/30/2017 *	6/30/2016 *
Statutorily-Required Contribution	$ 99,452	$ 92,956	$ 87,249	$ 81,750	$ 82,402	$ 73,580	$ 69,746	$ 61,738	$ 91,253	$ 144,357
Contributions in relation to Statutorily-Required Contribution	99,445	92,956	87,249	81,750	82,402	73,580	69,746	52,416	77,474	123,425
Contribution deficiency/(excess)	$ 7	$ -	$ -	$ -	$ -	$ -	$ -	$ 9,322	$ 13,779	$ 20,932
Employer's Covered-Employee Payroll	$ 17,614,471	$ 17,165,186	$ 16,040,952	$ 15,042,992	$ 14,075,249	$ 13,526,691	$ 12,713,415	$ 12,054,653	$ 12,019,872	$ 11,583,188
Contributions as a percentage of Covered-Employee Payroll	0.56%	0.54%	0.54%	0.54%	0.59%	0.54%	0.55%	0.43%	0.64%	1.07%

* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
SCHEDULE OF THE EMPLOYER'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
JUNE 30, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *
Employer's proportion of the Net OPEB Liability	0.0575570%	0.0572730%	0.0545650%	0.0542198%	0.0531226%	0.0515204%	0.0507374%	0.0532958%
Employer's proportionate share of the Net OPEB Liability	$ 4,553,102	$ 4,082,045	$ 3,734,829	$ 11,958,410	$ 14,202,866	$ 14,259,573	$ 13,367,162	$ 13,830,049
State's proportionate share of the Net OPEB Liability associated with the employer	6,183,294	5,520,217	5,080,864	16,213,811	19,240,959	19,309,210	17,949,285	18,162,256
Total	$ 10,736,396	$ 9,602,262	$ 8,815,693	$ 28,172,221	$ 33,443,825	$ 33,568,783	$ 31,316,447	$ 31,992,305
Employer's Covered Payroll	$ 17,165,186	$ 16,040,952	$ 15,042,993	$ 14,075,249	$ 13,526,691	$ 12,713,415	$ 12,054,653	$ 12,019,872
Employer's proportionate share of the Net OPEB Liability as a percentage of Covered Payroll	26.53%	25.45%	24.83%	84.96%	105.00%	112.16%	110.89%	115.06%
OPEB Plan Net Position as a percentage of the Total OPEB Liability	7.43%	6.21%	5.24%	1.40%	0.70%	0.25%	-0.07%	-0.17%

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

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

Changes of Assumptions:

For the 2024 measurement year, the discount rate was changed from 3.86% to 3.97%

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
TEACHER HEALTH INSURANCE SECURITY FUND OF THE STATE OF ILLINOIS
SCHEDULE OF EMPLOYER CONTRIBUTION
JUNE 30, 2025

	6/30/2025 *	6/30/2024 *	6/30/2023 *	6/30/2022 *	6/30/2021 *	6/30/2020 *	6/30/2019 *	6/30/2018 *
Statutorily-Required Contribution	$ 158,530	$ 107,299	$ 100,901	$ 129,458	$ 119,218	$ 116,483	$ 107,454	$ 108,434
Contributions in relation to the Statutorily-Required Contribution	158,414	107,299	100,901	129,458	119,218	116,483	107,454	108,434
Contribution deficiency/(excess)	$ 116	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Employer's Covered Payroll	$ 17,614,471	$ 17,165,186	$ 16,040,952	$ 15,042,992	$ 14,075,249	$ 13,526,691	$ 12,713,415	$ 12,054,653
Contributions as a percentage of Covered Payroll	0.90%	0.63%	0.63%	0.86%	0.85%	0.86%	0.85%	0.90%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available.

* - This information presented is based on the actuarial valuation performed as of the prior June 30 year end.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
OTHER POST-EMPLOYMENT BENEFIT
SCHEDULE OF CHANGES IN THE EMPLOYER'S TOTAL OPEB
LIABILITY AND RELATED RATIOS
JUNE 30, 2025

		6/30/2025
TOTAL OPEB LIABILITY		
Service Cost	$	32,218
Interest		32,071
Benefit Payments		(62,546)
Changes in Assumptions		(24,945)
Net Change in Total OPEB Liability	$	(23,202)
Total OPEB Liability - Beginning		793,064
Total OPEB Liability - Ending	$	769,862
OPEB Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		0.00%
Covered-Employee Payroll	$	18,520,645
Employer's Net OPEB Liability as a Percentage of Covered-Valuation Payroll		4.16%

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

There is no actuarially-determined contribution (ADC) or employer contribution in relation to the ADC as the total OPEB liabilities are currently an unfunded obligation.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate of each period.

The following are the discount rates used in each period: 4.81%

This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, information is presented for those years for which information is available. Fiscal Year 2025 is the first year that the District obtained a valuation for the liability.

* - Covered-Employee Payroll is the same as the prior year due to the valuation being a roll forward instead of a new valuation.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
REVENUES			
Property Taxes	$ 18,642,225	$ 18,686,792	$ 18,231,799
Payments in Lieu of Taxes	525,000	427,327	343,682
Tuition	58,000	58,000	37,500
Earnings on Investments	825,000	510,492	114,091
Food Services	650,000	650,000	607,333
District/School Activity Income	329,000	373,000	337,588
Student Activity Fund Revenues	44,000	50,000	773,322
Other Local Sources	500	500	6,954
State Aid			
General State Aid	8,137,000	8,176,078	8,243,799
Special Education	375,000	394,263	394,263
Career and Technical Education	75,485	75,485	41,470
State Free Lunch and Breakfast	5,500	5,500	4,045
Driver Education	49,000	29,577	37,594
Other Restricted Revenue from State Sources	1,558	1,505	3,755
Federal Aid			
Food Service	485,000	485,000	465,297
Title I	169,317	169,317	210,554
Title IV	11,577	11,577	17,429
Federal Special Education	701,465	701,465	711,780
CTE - Perkins	21,596	21,596	21,594
Title III - English Language Acquisition	18,090	18,090	15,967
Title II - Teacher Quality	33,995	33,995	54,218
Medicaid Matching Funds - Administrative Outreach	50,000	85,000	28,980
Medicaid Matching Funds - Fee-for-Service Program	-	-	69,173
Other Federal Aid	-	221,635	219,135
State Retirement Contributions	16,590,000	16,590,000	9,300,711
Total Revenues	$ 47,798,308	$ 47,776,194	$ 40,292,033
EXPENDITURES			
Instruction			
Regular Programs			
Salaries	$ 9,624,495	$ 9,620,395	$ 9,534,987
Employee Benefits	299,412	314,120	269,494
Purchased Services	51,500	57,924	58,117
Supplies and Materials	507,315	411,385	366,567
Other Objects	3,700	3,700	3,985
	$ 10,486,422	$ 10,407,524	$ 10,233,150
Special Education Programs			
Salaries	$ 2,045,515	$ 2,037,046	$ 2,016,353
Employee Benefits	164,177	141,602	171,324
Purchased Services	1,306,000	2,538,440	2,544,119
Supplies and Materials	21,240	21,240	13,532
Other Objects	-	-	103
	$ 3,536,932	$ 4,738,328	$ 4,745,431
CTE Programs			
Salaries	$ 953,960	$ 953,960	$ 900,474
Employee Benefits	32,534	14,815	13,427
Purchased Services	3,700	500	492
Supplies and Materials	89,623	78,341	62,658
Other Objects	9,000	9,000	3,600
Non-Capitalized Equipment	-	-	15,282
	$ 1,088,817	$ 1,056,616	$ 995,933

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
EXPENDITURES (Continued)			
Instruction (Continued)			
Interscholastic Programs			
Salaries	$ 1,499,017	$ 1,507,441	$ 1,422,549
Employee Benefits	90,968	90,968	68,607
Purchased Services	171,900	171,900	149,814
Supplies and Materials	143,250	143,500	133,191
Other Objects	47,650	47,650	44,235
Non-Capitalized Equipment	-	-	10,382
	$ 1,952,785	$ 1,961,459	$ 1,828,778
Summer School Programs			
Salaries	$ 150,000	$ 160,000	$ 150,963
Employee Benefits	1,875	1,875	1,666
	$ 151,875	$ 161,875	$ 152,629
Driver's Education Programs			
Salaries	$ 214,075	$ 214,075	$ 218,115
Employee Benefits	2,700	2,700	2,727
Purchased Services	6,900	6,900	59
Supplies and Materials	6,100	6,100	3,848
	$ 229,775	$ 229,775	$ 224,749
State Retirement Contributions	$ 16,590,000	$ 16,590,000	$ 9,300,711
Student Activity Fund Expenditures	$ 44,000	$ 56,000	$ 721,454
Total Instruction	$ 34,080,606	$ 35,201,577	$ 28,202,835
Support Services			
Pupil			
Attendance and Social Work Services			
Salaries	$ 464,349	$ 464,349	$ 460,583
Employee Benefits	13,825	13,825	13,431
Supplies and Materials	5,000	5,000	1,017
	$ 483,174	$ 483,174	$ 475,031
Guidance Services			
Salaries	$ 1,056,113	$ 1,077,313	$ 1,066,807
Employee Benefits	46,907	33,671	26,869
Purchased Services	19,000	19,000	12,573
Supplies and Materials	19,600	19,600	23,251
Other Objects	1,600	1,600	2,066
	$ 1,143,220	$ 1,151,184	$ 1,131,566
Health Services			
Salaries	$ 102,543	$ 102,543	$ 100,786
Purchased Services	6,500	171,500	167,871
Supplies and Materials	2,100	9,541	4,627
	$ 111,143	$ 283,584	$ 273,284
Psychological Services			
Salaries	$ 278,950	$ 278,950	$ 276,936
Employee Benefits	3,487	3,487	3,465
	$ 282,437	$ 282,437	$ 280,401
Speech Pathology and Audiology Services			
Salaries	$ 120,626	$ 120,626	$ 120,626
Employee Benefits	1,508	1,508	1,508
Supplies and Materials	350	350	514
	$ 122,484	$ 122,484	$ 122,648

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
EXPENDITURES (Continued)			
Support Services (Continued)			
Pupil (Continued)			
Other Support Services - Pupil			
Purchased Services	25,000	$ 25,000	$ 22,625
Supplies and Materials	2,700	2,700	770
Other Objects	25,000	25,000	25,482
	$ 52,700	$ 52,700	$ 48,877
Total Support Services - Pupil	$ 2,195,158	$ 2,375,563	$ 2,331,807
Instructional Staff			
Improvement of Instruction Services			
Salaries	$ 1,247,273	$ 1,298,344	$ 1,323,465
Employee Benefits	284,078	285,976	273,667
Purchased Services	167,486	209,386	163,587
Supplies and Materials	413,647	314,000	299,146
Other Objects	900	900	800
	$ 2,113,384	$ 2,108,606	$ 2,060,665
Educational Media Services			
Salaries	$ 251,368	$ 251,368	$ 255,739
Employee Benefits	14,562	20,747	19,951
Supplies and Materials	61,983	61,931	67,772
	$ 328,113	$ 334,046	$ 343,462
Assessment and Testing			
Purchased Services	$ -	$ 3,014	$ 2,914
	$ -	$ 3,014	$ 2,914
Total Support Services - Instructional Staff	$ 2,441,497	$ 2,445,666	$ 2,407,041
General Administration			
Board of Education Services			
Salaries	$ 9,400	$ 9,400	$ 9,399
Employee Benefits	956,152	1,105,634	1,017,351
Purchased Services	511,300	495,800	484,090
Supplies and Materials	18,500	18,500	21,643
Other Objects	20,000	20,000	18,851
	$ 1,515,352	$ 1,649,334	$ 1,551,334
Executive Administration Services			
Salaries	$ 333,018	$ 333,018	$ 334,617
Employee Benefits	43,591	43,591	41,519
Purchased Services	1,000	1,000	255
Supplies and Materials	2,000	2,000	622
Other Objects	5,400	5,400	3,381
	$ 385,009	$ 385,009	$ 380,394
Total Support Services - General Administration	$ 1,900,361	$ 2,034,343	$ 1,931,728
School Administration			
Office of the Principal Services			
Salaries	$ 727,520	$ 727,520	$ 733,922
Employee Benefits	166,332	166,332	167,760
Purchased Services	4,000	4,000	1,400
Supplies and Materials	44,000	59,000	38,850
Other Objects	17,500	17,500	16,296
	$ 959,352	$ 974,352	$ 958,228
Total Support Services - School Administration	$ 959,352	$ 974,352	$ 958,228

See Accompanying Independent Auditor's Opinion

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
EXPENDITURES (Continued)			
Support Services (Continued)			
Business			
Direction of Business Support Services			
Salaries	$ 127,151	$ 127,151	$ 203,399
Employee Benefits	11,800	11,800	21,812
Purchased Services	-	-	1,268
	$ 138,951	$ 138,951	$ 226,479
Fiscal Services			
Salaries	$ 340,802	$ 240,000	$ 161,344
Employee Benefits	81,268	84,778	51,790
Purchased Services	124,810	123,000	106,760
Supplies and Materials	15,000	15,000	10,827
Other Objects	3,500	1,800	1,775
	$ 565,380	$ 464,578	$ 332,496
Total Support Services - Business	$ 704,331	$ 603,529	$ 558,975
Operations and Maintenance of Plant Services			
Salaries	$ 411,028	$ 377,948	$ 341,514
Employee Benefits	-	85,000	79,342
Purchased Services	-	500	206
Supplies and Materials	16,000	14,000	12,091
Total Support Services - Operations and Maintenance	$ 427,028	$ 477,448	$ 433,153
Food Services			
Salaries	$ 399,500	$ 399,500	$ 383,610
Employee Benefits	84,000	84,000	66,207
Purchased Services	217,000	217,000	215,468
Supplies and Materials	501,500	501,500	591,516
Other Objects	1,900	1,900	1,638
Non-Capitalized Equipment	-	-	9,126
Total Support Services - Food Services	$ 1,203,900	$ 1,203,900	$ 1,267,565
Central			
Planning, Research, Development and Evaluation Services			
Purchased Services	$ -	$ 2,500	$ -
	$ -	$ 2,500	$ -
Information Services			
Salaries	$ 366,000	$ 366,000	$ 339,643
Employee Benefits	73,199	86,210	78,531
Purchased Services	122,520	122,520	23,824
Supplies and Materials	429,326	429,326	263,443
Non-Capitalized Equipment	-	-	75,448
	$ 991,045	$ 1,004,056	$ 780,889
Data Processing Services			
Purchased Services	$ 12,500	$ 12,500	$ 12,392
	$ 12,500	$ 12,500	$ 12,392
Total Support Services - Central	$ 1,003,545	$ 1,019,056	$ 793,281
Other Support Services			
Supplies and Materials	$ -	$ 1,900	$ 1,889
Total Support Services - Other Support Services	$ -	$ 1,900	$ 1,889
Total Support Services	$ 10,835,172	$ 11,135,757	$ 10,683,667

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
EXPENDITURES (Continued)			
Community Services			
Purchased Services	$ 200,500	$ 145,000	$ 137,119
Supplies and Materials	5,000	1,000	-
Total Community Services	$ 220,700	$ 146,000	$ 137,119
Intergovernmental Payments			
Payments to Other Districts and Governmental Units			
Payments to Other Districts and Governmental Units (In-State)			
Payments for Regular Programs			
Purchased Services	$ 6,300	$ -	$ 122,238
Other Objects	20,000	-	703
	$ 26,300	$ -	$ 122,941
Payments for Special Education Programs			
Other Objects	$ 1,450,000	$ 1,200,000	$ 76,879
	$ 1,450,000	$ 1,200,000	$ 76,879
Payments for CTE Programs			
Other Objects	615,913	$ 551,375	$ -
	$ 615,913	$ 551,375	$ -
Other Payments to In-State Govt Units			
Purchased Services	$ 56,596	$ 114,635	$ -
Other Objects	-	6,300	-
	$ 56,596	$ 120,935	$ -
Total Payments to Other Districts and Governmental Units (In-State)	$ 2,148,809	$ 1,872,310	$ 199,820
Payments to Other Districts and Governmental Units-Tuition (In-State)			
Payments for Special Education Programs			
Other Objects	$ -	$ -	$ 983,835
Payments for CTE Programs			
Other Objects	-	-	551,375
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	$ -	$ -	$ 1,535,210
Total Payments to Other Districts and Governmental Units	$ 2,148,809	$ 1,872,310	$ 1,735,030
Total Intergovernmental Payments	$ 2,148,809	$ 1,872,310	$ 1,735,030
Capital Outlay			
Instruction			
Other Instructional Programs	$ 70,500	$ 90,282	$ 58,362
Support Services			
Pupil	-	526	-
Instructional Staff	22,751	20,000	-
Food Services	80,000	40,000	-
Central	265,000	265,000	420,614
Total Capital Outlay	$ 453,751	$ 415,808	$ 478,976
Total Expenditures	$ 47,739,038	$ 48,771,452	$ 41,237,627
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 103,270	$ (995,258)	$ (945,594)
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ 103,270	$ (995,258)	$ (945,594)
FUND BALANCE - JULY 1, 2024, as previously presented			$ 20,116,968
ADJUSTMENT TO BEGINNING FUND BALANCE			(383,314)
FUND BALANCE - JULY 1, 2024, as adjusted			$ 19,733,654
FUND BALANCE - JUNE 30, 2025			$ 18,788,060

See Accompanying Independent Auditor's Opinion

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - OPERATIONS AND MAINTENANCE FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
REVENUES			
Property Taxes	$ 4,711,940	$ 4,772,124	$ 4,752,811
Earnings on Investments	325,000	386,118	1,013,643
Other Local Sources	3,500	3,500	27,036
State Aid			
School Infrastructure - Maintenance	-	50,000	50,000
Total Revenues	$ 5,090,440	$ 5,211,742	$ 5,843,490
EXPENDITURES			
Support Services			
Operations and Maintenance			
Salaries	$ 1,336,301	$ 1,280,961	$ 1,291,198
Employee Benefits	173,800	173,800	172,671
Purchased Services	1,118,000	1,018,872	795,085
Supplies and Materials	1,190,933	925,818	1,048,583
Other Objects	700	700	271
Total Support Services - Operations and Maintenance	$ 3,819,734	$ 3,400,151	$ 3,307,808
Total Support Services	$ 3,819,734	$ 3,400,151	$ 3,307,808
Capital Outlay			
Support Services			
Operations and Maintenance	$ 400,000	$ 355,000	$ 201,067
Total Capital Outlay	$ 400,000	$ 355,000	$ 201,067
Total Expenditures	$ 4,365,440	$ 3,900,857	$ 3,632,129
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 725,000	$ 1,310,885	$ 2,211,361
OTHER FINANCING SOURCES (USES)			
Interfund Transfers	(725,000)	(1,310,885)	(1,405,405)
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 805,956
FUND BALANCE - JULY 1, 2024, as previously presented			$ (545,263)
ADJUSTMENT TO BEGINNING FUND BALANCE			(22,288)
FUND BALANCE - JULY 1, 2024, as adjusted			$ (567,551)
FUND BALANCE - JUNE 30, 2025			$ 238,405

See Accompanying Independent Auditor's Opinion

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - TRANSPORTATION FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
REVENUES			
Property Taxes	$ 1,654,198	$ 1,694,807	$ 1,617,754
Earnings on Investments	125,000	242,494	129,272
State Aid			
Transportation	1,996,196	1,850,063	1,850,063
Total Revenues	$ 3,775,394	$ 3,787,364	$ 3,597,089
EXPENDITURES			
Support Services			
Transportation			
Salaries	$ 844,950	$ 844,950	$ 843,345
Employee Benefits	165,900	166,000	144,403
Purchased Services	3,089,015	3,102,143	2,412,090
Supplies and Materials	176,500	140,000	158,137
Other Objects	100	100	310
Total Support Services - Transportation	$ 4,276,465	$ 4,253,193	$ 3,558,285
Total Support Services	$ 4,276,465	$ 4,253,193	$ 3,558,285
Debt Services			
Interest			
Interest on Long-Term Debt			
Other Objects	$ -	$ -	$ 4,573
Total Debt Services - Interest	$ -	$ -	$ 4,573
Debt Services			
Payments of Principal on Long-Term Debt			
Other Objects	$ -	$ -	$ 736,462
Total Debt Services - Payment of Principal on Long-Term Debt	$ -	$ -	$ 736,462
Total Debt Services	$ -	$ -	$ 741,035
Capital Outlay			
Support Services			
Transportation	$ 90,000	$ 90,000	$ 171,750
Total Capital Outlay	$ 90,000	$ 90,000	$ 171,750
Total Expenditures	$ 4,366,465	$ 4,343,193	$ 4,471,070
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (591,071)	$ (555,829)	$ (873,981)
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ (591,071)	$ (555,829)	$ (873,981)
FUND BALANCE - JULY 1, 2024, as previously presented			$ 1,386,371
ADJUSTMENT TO BEGINNING FUND BALANCE			(14,930)
FUND BALANCE - JULY 1, 2024, as adjusted			$ 1,371,441
FUND BALANCE - JUNE 30, 2025			$ 497,460

See Accompanying Independent Auditor's Opinion

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
REVENUES			
Property Taxes	$ 933,118	$ 883,818	$ 912,590
Payments in Lieu of Taxes	30,000	45,670	45,670
Earnings on Investments	10,000	187,897	184,736
Total Revenues	$ 973,118	$ 1,117,385	$ 1,142,996
EXPENDITURES			
Instruction			
Pre-K Programs			
Employee Benefits	$ 160,480	$ 175,900	$ 167,523
Special Education Programs			
Employee Benefits	88,552	107,917	102,221
CTE Programs			
Employee Benefits	11,013	12,622	11,979
Interscholastic Programs			
Employee Benefits	58,263	66,921	62,784
Summer School Programs			
Employee Benefits	1,504	1,154	1,871
Driver's Education Programs			
Employee Benefits	2,703	3,048	3,057
Total Instruction	$ 322,515	$ 367,562	$ 349,435
Support Services			
Pupil			
Attendance and Social Work Services			
Employee Benefits	$ 17,967	$ 21,759	$ 20,643
Guidance Services			
Employee Benefits	19,912	22,767	22,257
Health Services			
Employee Benefits	14,747	16,820	15,995
Psychological Services			
Employee Benefits	3,152	3,715	3,517
Speech Pathology and Audiology Services			
Employee Benefits	1,638	1,786	1,666
Total Support Services - Pupil	$ 57,416	$ 66,847	$ 64,078
Instructional Staff			
Improvement of Instruction Services			
Employee Benefits	$ 35,084	$ 42,579	$ 42,465
Educational Media Services			
Employee Benefits	14,390	17,024	16,172
Total Support Services - Instructional Staff	$ 49,474	$ 59,603	$ 58,637
General Administration			
Board of Education Services			
Employee Benefits	$ 132	$ 142	$ 134
Executive Administration Services			
Employee Benefits	12,958	6,967	9,251
Total Support Services - General Administration	$ 13,090	$ 7,109	$ 9,385
School Administration			
Office of the Principal Services			
Employee Benefits	$ 34,943	$ 41,543	$ 39,391
Total Support Services - School Administration	$ 34,943	$ 41,543	$ 39,391

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
SPECIAL REVENUE FUND - ILLINOIS MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
EXPENDITURES (Continued)			
Support Services (Continued)			
Business			
Direction of Business Support Services			
Employee Benefits	$ 292	$ -	$ 1,468
Fiscal Services			
Employee Benefits	33,056	49,437	42,880
Operations and Maintenance			
Employee Benefits	230,451	251,001	242,036
Transportation			
Employee Benefits	119,637	147,823	128,511
Food Services			
Employee Benefits	53,961	63,880	59,235
Total Support Services - Business	$ 437,397	$ 512,141	$ 474,130
Central			
Information Services			
Employee Benefits	$ 37,166	$ 42,005	$ 38,741
Total Support Services - Central	$ 37,166	$ 42,005	$ 38,741
Total Support Services	$ 629,486	$ 729,248	$ 684,362
Intergovernmental Payments			
Payments to Other Districts and Governmental Units			
Payments for Special Education Programs			
Employee Benefits	$ 20,575	$ 20,575	$ 20,575
Total Payments to Other Districts and Governmental Units	$ 20,575	$ 20,575	$ 20,575
Total Intergovernmental Payments	$ 20,575	$ 20,575	$ 20,575
Total Expenditures	$ 973,118	$ 1,117,385	$ 1,054,372
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ -	$ 88,624
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ -	$ -	$ 88,624
FUND BALANCE - JULY 1, 2024, as previously presented			$ 763,756
ADJUSTMENT TO BEGINNING FUND BALANCE			(10,787)
FUND BALANCE - JULY 1, 2024, as adjusted			$ 752,969
FUND BALANCE - JUNE 30, 2025			$ 841,593

See Accompanying Independent Auditor's Opinion

NOTE 1 - BUDGETARY PROCESS

The District follows procedures mandated by Illinois State law and District Board policy to establish the budgetary data reflected in its financial statements. The original budget was passed on July 18, 2024 and was amended on June 12, 2025.The modified accrual basis budgeted amounts in this report are the result of full compliance with the following procedures:

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

NOTE 2 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2025, the following funds presented as Required Supplementary Information had total expenditures that exceeded budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Transportation	$ 4,343,193	$ 4,471,070	$ 127,877

SUPPLEMENTAL FINANCIAL INFORMATION

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
COMBINING BALANCE SHEET
GENERAL FUND
JUNE 30, 2025

	Educational Fund	Working Cash Fund	General Fund Total
ASSETS			
Cash and Cash Equivalents	$ 2,198,179	$ 449,120	$ 2,647,299
Investments, at Fair Value	25,241,562	736,442	25,978,004
Other Accounts Receivable, net of allowance of $0	13	-	13
Taxes Receivable, net of allowance of $95,725	9,204,834	164,724	9,369,558
Due from Other Governments, net of allowance of $0	268,365	-	268,365
Prepaid Expenses	49,540	-	49,540
Total Assets	$ 36,962,493	$ 1,350,286	$ 38,312,779
LIABILITIES			
Accounts Payable and Accrued Expenditures	$ 407,294	$ -	$ 407,294
Accrued Payroll and Payroll Liabilities	56,021	-	56,021
Total Liabilities	$ 463,315	$ -	$ 463,315
DEFERRED INFLOWS OF RESOURCES			
Unavailable Revenue - Property Taxes	$ 18,724,087	$ 337,317	$ 19,061,404
Total Deferred Inflows of Resources	$ 18,724,087	$ 337,317	$ 19,061,404
FUND BALANCES			
Nonspendable			
Prepaid Expenses	$ 49,540	$ -	$ 49,540
Restricted			
Student Activity	356,948	-	356,948
Unassigned	17,368,603	1,012,969	18,381,572
Total Fund Balances	$ 17,775,091	$ 1,012,969	$ 18,788,060
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 36,962,493	$ 1,350,286	$ 38,312,779

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GENERAL FUND
YEAR ENDED JUNE 30, 2025

	Educational Fund	Working Cash Fund	General Fund Total
REVENUES			
Property Taxes	$ 17,918,047	$ 313,752	$ 18,231,799
Payments in Lieu of Taxes	343,682	-	343,682
Tuition	37,500	-	37,500
Earnings on Investments	88,821	25,270	114,091
Food Services	607,333	-	607,333
District/School Activity Income	337,588	-	337,588
Student Activity Fund Revenues	773,322	-	773,322
Other Local Sources	6,954	-	6,954
State Aid	8,724,926	-	8,724,926
Federal Aid	1,814,127	-	1,814,127
State Retirement Contributions	9,300,711	-	9,300,711
Total Revenues	$ 39,953,011	$ 339,022	$ 40,292,033
EXPENDITURES			
Current			
Instruction			
Regular Programs	$ 10,233,150	$ -	$ 10,233,150
Special Education Programs	4,745,431	-	4,745,431
Other Instructional Programs	3,202,089	-	3,202,089
State Retirement Contributions	9,300,711	-	9,300,711
Student Activity Fund Expenditures	721,454	-	721,454
Support Services			
Pupil	2,331,807	-	2,331,807
Instructional Staff	2,407,041	-	2,407,041
General Administration	1,931,728	-	1,931,728
School Administration	958,228	-	958,228
Business	558,975	-	558,975
Operations and Maintenance	433,153	-	433,153
Food Services	1,267,565	-	1,267,565
Central	793,281	-	793,281
Other Support Services	1,889	-	1,889
Community Services	137,119	-	137,119
Intergovernmental Payments	1,735,030	-	1,735,030
Capital Outlay	478,976	-	478,976
Total Expenditures	$ 41,237,627	$ -	$ 41,237,627
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (1,284,616)	$ 339,022	$ (945,594)
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCES	$ (1,284,616)	$ 339,022	$ (945,594)
FUND BALANCE - JULY 1, 2024, as previously presented	$ 19,392,373	$ 724,595	$ 20,116,968
ADJUSTMENT TO BEGINNING FUND BALANCE	(332,666)	(50,648)	(383,314)
FUND BALANCE - JULY 1, 2024, as adjusted	$ 19,059,707	$ 673,947	$ 19,733,654
FUND BALANCE - JUNE 30, 2025	$ 17,775,091	$ 1,012,969	$ 18,788,060

See Accompanying Independent Auditor's Opinion

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
REVENUES			
Property Taxes	$ 18,321,409	$ 18,363,152	$ 17,918,047
Payments in Lieu of Taxes	525,000	427,327	343,682
Tuition	58,000	58,000	37,500
Earnings on Investments	800,000	484,160	88,821
Food Services	650,000	650,000	607,333
District/School Activity Income	373,000	373,000	337,588
Student Activity Fund Revenues	44,000	50,000	773,322
Other Local Sources	500	500	6,954
State Aid			
General State Aid	8,137,000	8,176,078	8,243,799
Special Education	375,000	394,263	394,263
Career and Technical Education	75,485	75,485	41,470
State Free Lunch and Breakfast	5,500	5,500	4,045
Driver Education	49,000	29,577	37,594
Other Restricted Revenue from State Sources	1,558	1,505	3,755
Federal Aid			
Food Service	485,000	485,000	465,297
Title I	169,317	169,317	210,554
Title IV	11,577	11,577	17,429
Federal Special Education	701,465	701,465	711,780
CTE - Perkins	21,596	21,596	21,594
Title III - English Language Acquisition	18,090	18,090	15,967
Title II - Teacher Quality	33,995	33,995	54,218
Medicaid Matching Funds - Administrative Outreach	50,000	85,000	28,980
Medicaid Matching Funds - Fee-for-Service Program	-	-	69,173
Other Federal Aid	-	221,635	219,135
State Retirement Contributions	16,590,000	16,590,000	9,300,711
Total Revenues	$ 47,496,492	$ 47,426,222	$ 39,953,011
EXPENDITURES			
Instruction			
Regular Programs			
Salaries	$ 9,624,495	$ 9,620,395	$ 9,534,987
Employee Benefits	299,412	314,120	269,494
Purchased Services	51,500	57,924	58,117
Supplies and Materials	507,315	411,385	366,567
Other Objects	3,700	3,700	3,985
	$ 10,486,422	$ 10,407,524	$ 10,233,150
Special Education Programs			
Salaries	$ 2,045,515	$ 2,037,046	$ 2,016,353
Employee Benefits	164,177	141,602	171,324
Purchased Services	1,306,000	2,538,440	2,544,119
Supplies and Materials	21,240	21,240	13,532
Other Objects	-	-	103
	$ 3,536,932	$ 4,738,328	$ 4,745,431
CTE Programs			
Salaries	$ 953,960	$ 953,960	$ 900,474
Employee Benefits	32,534	14,815	13,427
Purchased Services	3,700	500	492
Supplies and Materials	89,623	78,341	62,658
Other Objects	9,000	9,000	3,600
Non-Capitalized Equipment	-	-	15,282
	$ 1,088,817	$ 1,056,616	$ 995,933
Interscholastic Programs			
Salaries	$ 1,499,017	$ 1,507,441	$ 1,422,549
Employee Benefits	90,968	90,968	68,607
Purchased Services	171,900	171,900	149,814
Supplies and Materials	143,250	143,500	133,191
Other Objects	47,650	47,650	44,235
Non-Capitalized Equipment	-	-	10,382
	$ 1,952,785	$ 1,961,459	$ 1,828,778

See Accompanying Independent Auditor's Opinion

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
EXPENDITURES (Continued)			
Instruction (Continued)			
Summer School Programs			
Salaries	$ 150,000	$ 160,000	$ 150,963
Employee Benefits	1,875	1,875	1,666
	$ 151,875	$ 161,875	$ 152,629
Driver's Education Programs			
Salaries	$ 214,075	$ 214,075	$ 218,115
Employee Benefits	2,700	2,700	2,727
Purchased Services	6,900	6,900	59
Supplies and Materials	6,100	6,100	3,848
	$ 229,775	$ 229,775	$ 224,749
State Retirement Contributions	$ 16,590,000	$ 16,590,000	$ 9,300,711
Student Activity Fund Expenditures	$ 44,000	$ 56,000	$ 721,454
Total Instruction	$ 34,080,606	$ 35,201,577	$ 28,202,835
Support Services			
Pupil			
Attendance and Social Work Services			
Salaries	$ 464,349	$ 464,349	$ 460,583
Employee Benefits	13,825	13,825	13,431
Supplies and Materials	5,000	5,000	1,017
	$ 483,174	$ 483,174	$ 475,031
Guidance Services			
Salaries	$ 1,056,113	$ 1,077,313	$ 1,066,807
Employee Benefits	46,907	33,671	26,869
Purchased Services	19,000	19,000	12,573
Supplies and Materials	19,600	19,600	23,251
Other Objects	1,600	1,600	2,066
	$ 1,143,220	$ 1,151,184	$ 1,131,566
Health Services			
Salaries	$ 102,543	$ 102,543	$ 100,786
Purchased Services	6,500	171,500	167,871
Supplies and Materials	2,100	9,541	4,627
	$ 111,143	$ 283,584	$ 273,284
Psychological Services			
Salaries	$ 278,950	$ 278,950	$ 276,936
Employee Benefits	3,487	3,487	3,465
	$ 282,437	$ 282,437	$ 280,401
Speech Pathology and Audiology Services			
Salaries	$ 120,626	$ 120,626	$ 120,626
Employee Benefits	1,508	1,508	1,508
Supplies and Materials	350	350	514
	$ 122,484	$ 122,484	$ 122,648
Total Support Services - Pupil	$ 2,195,158	$ 2,375,563	$ 2,331,807
Instructional Staff			
Improvement of Instruction Services			
Salaries	$ 1,247,273	$ 1,298,344	$ 1,323,465
Employee Benefits	284,078	285,976	273,667
Purchased Services	167,486	209,386	163,587
Supplies and Materials	413,647	314,000	299,146
Other Objects	900	900	800
	$ 2,113,384	$ 2,108,606	$ 2,060,665

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
EXPENDITURES (Continued)			
Support Services (Continued)			
Instructional Staff (Continued)			
Educational Media Services			
Salaries	$ 251,368	$ 251,368	$ 255,739
Employee Benefits	14,562	20,747	19,951
Supplies and Materials	61,983	61,931	67,772
	$ 328,113	$ 334,046	$ 343,462
Assessment and Testing			
Purchased Services	$ -	$ 3,014	$ 2,914
	$ -	$ 3,014	$ 2,914
Total Support Services - Instructional Staff	$ 2,441,497	$ 2,445,666	$ 2,407,041
General Administration			
Board of Education Services			
Salaries	$ 9,400	$ 9,400	$ 9,399
Employee Benefits	956,152	1,105,634	1,017,351
Purchased Services	511,300	495,800	484,090
Supplies and Materials	18,500	18,500	21,643
Other Objects	20,000	20,000	18,851
	$ 1,515,352	$ 1,649,334	$ 1,551,334
Executive Administration Services			
Salaries	$ 333,018	$ 333,018	$ 334,617
Employee Benefits	43,591	43,591	41,519
Purchased Services	1,000	1,000	255
Supplies and Materials	2,000	2,000	622
Other Objects	5,400	5,400	3,381
	$ 385,009	$ 385,009	$ 380,394
Total Support Services - General Administration	$ 1,900,361	$ 2,034,343	$ 1,931,728
School Administration			
Office of the Principal Services			
Salaries	$ 727,520	$ 727,520	$ 733,922
Employee Benefits	166,332	166,332	167,760
Purchased Services	4,000	4,000	1,400
Supplies and Materials	44,000	59,000	38,850
Other Objects	17,500	17,500	16,296
	$ 959,352	$ 974,352	$ 958,228
Total Support Services - School Administration	$ 959,352	$ 974,352	$ 958,228
Business			
Direction of Business Support Services			
Salaries	$ 127,151	$ 127,151	$ 203,399
Employee Benefits	11,800	11,800	21,812
Purchased Services	-	-	1,268
	$ 138,951	$ 138,951	$ 226,479
Fiscal Services			
Salaries	$ 340,802	$ 240,000	$ 161,344
Employee Benefits	81,268	84,778	51,790
Purchased Services	124,810	123,000	106,760
Supplies and Materials	15,000	15,000	10,827
Other Objects	3,500	1,800	1,775
	$ 565,380	$ 464,578	$ 332,496
Total Support Services - Business	$ 704,331	$ 603,529	$ 558,975

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
EXPENDITURES (Continued)			
Support Services (Continued)			
Operations and Maintenance of Plant Services			
Salaries	$ 411,028	$ 377,948	$ 341,514
Employee Benefits	-	85,000	79,342
Purchased Services	-	500	206
Supplies and Materials	16,000	14,000	12,091
Total Support Services - Operations and Maintenance	$ 427,028	$ 477,448	$ 433,153
Food Services			
Salaries	$ 399,500	$ 399,500	$ 383,610
Employee Benefits	84,000	84,000	66,207
Purchased Services	217,000	217,000	215,468
Supplies and Materials	501,500	501,500	591,516
Other Objects	1,900	1,900	1,638
Non-Capitalized Equipment	-	-	9,126
Total Support Services - Food Services	$ 1,203,900	$ 1,203,900	$ 1,267,565
Central			
Planning, Research, Development and Evaluation Services			
Purchased Services	$ -	$ 2,500	$ -
	$ -	$ 2,500	$ -
Information Services			
Salaries	$ 366,000	$ 366,000	$ 339,643
Employee Benefits	73,199	86,210	78,531
Purchased Services	122,520	122,520	23,824
Supplies and Materials	429,326	429,326	263,443
Non-Capitalized Equipment	-	-	75,448
	$ 991,045	$ 1,004,056	$ 780,889
Data Processing Services			
Purchased Services	$ 12,500	$ 12,500	$ 12,392
	$ 12,500	$ 12,500	$ 12,392
Total Support Services - Central	$ 1,003,545	$ 1,019,056	$ 793,281
Other Support Services			
Supplies and Materials	$ -	$ 1,900	$ 1,889
Total Support Services - Other Support Services	$ -	$ 1,900	$ 1,889
Total Support Services	$ 10,835,172	$ 11,135,757	$ 10,683,667
EXPENDITURES (Continued)			
Community Services			
Salaries	$ 15,000	$ -	$ -
Purchased Services	200,500	145,000	137,119
Supplies and Materials	5,000	1,000	-
Other Objects	200	-	-
Total Community Services	$ 220,700	$ 146,000	$ 137,119
Intergovernmental Payments			
Payments to Other Districts and Governmental Units			
Payments to Other Districts and Governmental Units (In-State)			
Payments for Regular Programs			
Purchased Services	$ 6,300	$ -	$ 122,238
Other Objects	20,000	-	703
	$ 26,300	$ -	$ 122,941
Payments for Special Education Programs			
Other Objects	$ 1,450,000	$ 1,200,000	$ 76,879
	$ 1,450,000	$ 1,200,000	$ 76,879

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - EDUCATIONAL FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
EXPENDITURES (Continued)			
Intergovernmental Payments (Continued)			
Payments to Other Districts and Governmental Units (Continued)			
Payments to Other Districts and Governmental Units (In-State) (Continued)			
Payments for CTE Programs			
Other Objects	$ 615,913	$ 551,375	$ -
	$ 615,913	$ 551,375	$ -
Other Payments to In-State Govt Units			
Purchased Services	$ 56,596	$ 114,635	$ -
Other Objects	-	6,300	-
	$ 56,596	$ 120,935	$ -
Total Payments to Other Districts and Governmental Units (In-State)	$ 2,148,809	$ 1,872,310	$ 199,820
Payments to Other Districts and Governmental Units (Continued)			
Payments to Other Districts and Governmental Units-Tuition (In-State)			
Payments for Special Education Programs			
Other Objects	$ -	$ -	$ 983,835
Payments for CTE Programs			
Other Objects	-	-	551,375
Total Payments to Other Districts and Governmental Units-Tuition (In-State)	$ -	$ -	$ 1,535,210
Total Payments to Other Districts and Governmental Units	$ 2,148,809	$ 1,872,310	$ 1,735,030
Total Intergovernmental Payments	$ 2,148,809	$ 1,872,310	$ 1,735,030
Capital Outlay			
Instruction			
Other Instructional Programs	$ 70,500	$ 90,282	$ 58,362
Support Services			
Pupil	-	526	-
Instructional Staff	22,751	20,000	-
Food Services	80,000	40,000	-
Central	265,000	265,000	420,614
Total Capital Outlay	$ 453,751	$ 415,808	$ 478,976
Total Expenditures	$ 47,739,038	$ 48,771,452	$ 41,237,627
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (242,546)	$ (1,345,230)	$ (1,284,616)
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ (242,546)	$ (1,345,230)	$ (1,284,616)
FUND BALANCE - JULY 1, 2024, as previously presented			$ 19,392,373
ADJUSTMENT TO BEGINNING FUND BALANCE			(332,666)
FUND BALANCE - JULY 1, 2024, as adjusted			$ 19,059,707
FUND BALANCE - JUNE 30, 2025			$ 17,775,091

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND - WORKING CASH FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
REVENUES			
Property Taxes	$ 320,816	$ 323,640	$ 313,752
Earnings on Investments	25,000	26,332	25,270
Total Revenues	$ 345,816	$ 349,972	$ 339,022
EXPENDITURES	$ -	$ -	$ -
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 345,816	$ 349,972	$ 339,022
OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCE	$ 345,816	$ 349,972	$ 339,022
FUND BALANCE - JULY 1, 2024, as previously presented			$ 724,595
ADJUSTMENT TO BEGINNING FUND BALANCE			(50,648)
FUND BALANCE - JULY 1, 2024, as adjusted			$ 673,947
FUND BALANCE - JUNE 30, 2025			$ 1,012,969

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICES FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts Original and Final	Actual Amounts
REVENUES	$ -	$ -
EXPENDITURES		
Debt Services		
Interest		
Other Interest on Long-Term Debt		
Other Objects	$ -	$ 1,012
Total Debt Services - Interest	$ -	$ 1,012
Payments of Principal on Long-Term Debt		
Other Objects	$ -	$ 93,508
Total Debt Services - Payment of Principal on Long-Term Debt	$ -	$ 93,508
Total Debt Services	$ -	$ 94,520
Total Expenditures	$ -	$ 94,520
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ -	$ (94,520)
OTHER FINANCING SOURCES (USES)		
Interfund Transfers	-	94,520
NET CHANGE IN FUND BALANCE	$ -	$ -
FUND BALANCE - JULY 1, 2024		-
FUND BALANCE - JUNE 30, 2025		$ -

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual
	Original	Final	Amounts
REVENUES	$ -	$ -	$ -
EXPENDITURES			
Capital Outlay			
Support Services			
Facilities Acquisition and Construction Services	$ 3,095,264	$ 3,571,210	$ 3,012,300
Total Capital Outlay	$ 3,095,264	$ 3,571,210	$ 3,012,300
Total Expenditures	$ 3,095,264	$ 3,571,210	$ 3,012,300
EXCESS OR (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ (3,095,264)	$ (3,571,210)	$ (3,012,300)
OTHER FINANCING SOURCES (USES)			
Interfund Transfers	725,000	$ 1,310,885	1,310,885
NET CHANGE IN FUND BALANCE	$ (2,370,264)	$ (2,260,325)	$ (1,701,415)
FUND BALANCE - JULY 1, 2024, as previously presented			$ 2,119,148
ADJUSTMENT TO BEGINNING FUND BALANCE			34,362
FUND BALANCE - JULY 1, 2024, as adjusted			$ 2,153,510
FUND BALANCE - JUNE 30, 2025			$ 452,095

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
COMPUTATION OF OPERATING EXPENSE PER PUPIL
AND PER CAPITA TUITION CHARGE
FOR YEAR ENDED JUNE 30, 2025

OPERATING EXPENSE PER PUPIL

EXPENDITURES:			
ED	Total Expenditures	$	31,215,462
O&M	Total Expenditures		3,632,129
DS	Total Expenditures		94,520
TR	Total Expenditures		4,471,070
MR/SS	Total Expenditures		1,054,372
	Total Expenditures	$	**40,467,553**
LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:			
ED	Summer School Programs	$	152,629
ED	Community Services		137,119
ED	Total Payments to Other Govt Units		1,735,030
ED	Capital Outlay		478,976
ED	Non-Capitalized Equipment		110,238
O&M	Total Payments to Other Govt Units		123,254
O&M	Capital Outlay		201,067
DS	Debt Service - Payments of Principal on Long-Term Debt		93,508
TR	Debt Service - Payments of Principal on Long-Term Debt		736,462
TR	Capital Outlay		171,750
MR/SS	Pre-K Programs		167,523
MR/SS	Summer School Programs		1,871
MR/SS	Total Payments to Other Govt Units		20,575
	Total Deductions	$	**4,130,002**
	Total Operating Expenses (Regular K-12)		36,337,551
	9 Mo ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025		1,527.11
	Estimated OEPP *	$	**23,794.98**

PER CAPITA TUITION CHARGE

LESS OFFSETTING RECEIPTS/REVENUES:			
ED	Total Food Service	$	607,333
ED-O&M	Total District/School Activity Income		337,588
ED-O&M-TR	Total Special Education		394,263
ED-O&M-MR/SS	Total Career and Technical Education		41,470
ED	State Free Lunch & Breakfast		4,045
ED-O&M	Driver Education		37,594
ED-O&M-TR-MR/SS	Total Transportation		1,850,063
O&M	School Infrastructure - Maintenance Projects		50,000
ED-O&M-DS-TR-MR/SS-Tort	Other Restricted Revenue from State Sources		3,755
ED-MR/SS	Total Food Service		465,297
ED-O&M-TR-MR/SS	Total Title I		210,554
ED-O&M-TR-MR/SS	Total Title IV		17,429
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Flow Through		412,652
ED-O&M-TR-MR/SS	Fed - Spec Education - IDEA - Room & Board		299,128
ED-O&M-MR/SS	Total CTE - Perkins		21,594
ED-TR-MR/SS	Title III - Language Inst Program - Limited Eng (LIPLEP)		15,967
ED-O&M-TR-MR/SS	Title II - Teacher Quality		54,218
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Administrative Outreach		28,980
ED-O&M-TR-MR/SS	Medicaid Matching Funds - Fee-for-Service Program		69,173
ED-O&M-TR-MR/SS	Other Restricted Revenue from Federal Sources (Describe & Itemize)		219,135
ED-TR-MR/SS	Special Education Contributions from EBF Funds		806,062
ED-MR/SS	English Learning (Bilingual) Contributions from EBF Funds		42,654
	Total Allowance for PCTC Computation	$	**5,988,954**
	Net Operating Expense for PCTC Computation		30,348,597
	Total Depreciation Allowance (from page 27, Col I)		3,639,477
	Total Allowance for PCTC Computation		33,988,074
	9 Mo ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025		1,527.11
	Total Estimated PCTC *	$	**22,256.47**

ANNUAL FEDERAL FINANCIAL COMPLIANCE SECTION

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the 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, 2025. 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 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 the District and to 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 the District'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, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

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 the District'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 GAAS, *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, misrepresentations, 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 judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment 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 the District'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 the District'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 the District'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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001, 2025-002, and 2025-003. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on Grant Community High School District No. 124's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. Grant Community High School District No. 124's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

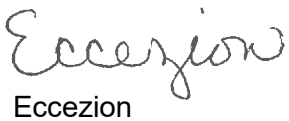
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001, 2025-002, and 2025-003, to be significant deficiencies.

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. *Government Auditing Standards* requires the auditor to perform limited procedures on Grant Community High School District No. 124's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Grant Community High School District No. 124's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The 2024 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures by Evoy, Kamschulte, Jacobs and Co. LLP in the report dated November, 27, 2024 and expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2024 financial statements as a whole.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Eccezion
Strategic Business Solutions

McHenry, Illinois
December 18, 2025

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

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 7/1/23-6/30/24 (C)	 Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	Year 7/1/23-6/30/24 Pass through to Subrecipients	Year 7/1/24-6/30/25 (F)	Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
CHILD NUTRITION CLUSTER											
U.S. Department of Defense passed through Illinois State Board of Education											
Food Donation Program (M)	10.555	25-4299-00		40,976			40,976			40,976	N/A
U.S. Department of Agriculture passed through Illinois State Board of Education											
Food Donation Program (M)	10.555	25-4299-00		28,890			28,890			28,890	N/A
National School Lunch Program + (M)	10.555	24-4210-00	284,990	84,003	284,990		84,003			368,993	N/A
National School Lunch Program + (M)	10.555	25-4210-00		327,928			327,928			327,928	N/A
COVID-19 ARP - National School Lunch Program + (M)	10.555	24-4210-SC	50,541	2,928	50,541		2,928			53,469	N/A
Subtotal AL 10.555			335,531	484,725	335,531	0	484,725	0	0	820,256	
School Breakfast Program + (M)	10.553	24-4220-00	28,730	7,628	28,730		7,628			36,358	N/A
School Breakfast Program + (M)	10.553	25-4220-00		42,810			42,810			42,810	N/A
Subtotal AL 10.553			28,730	50,438	28,730	0	50,438	0	0	79,168	
Total Child Nutrition Cluster			364,261	535,163	364,261	0	535,163	0	0	899,424	
Total AL "10"			364,261	535,163	364,261	0	535,163	0	0	899,424	
U.S. Department of Education passed through Illinois State Board of Education											
Title I - Low Income * (M)	84.010	24-4300-00	200,908	674	200,908		674			201,582	201,582
Title I - Low Income (M)	84.010	25-4300-00		209,880			209,880			209,880	209,880
Subtotal AL 84.010			200,908	210,554	200,908	0	210,554	0	0	411,462	

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

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 7/1/23-6/30/24 (C)	 Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	 Year 7/1/23-6/30/24 Pass through to Subrecipients	 Year 7/1/24-6/30/25 (F)	 Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
Title IV, Part A - Student Support & Academic Enrichment	84.424	25-4400-00		17,429			17,429			17,429	17,429
Title IV, Part A - Student Support & Academic Enrichment - Stronger Connections Grant	84.424F	25-4998-4S		219,135			219,135			219,135	221,635
Subtotal AL 84.424			0	236,564	0	0	236,564	0	0	236,564	
Title III - LIPLEP *	84.365	24-4909-00	11,990	4,653	11,990		4,653			16,643	17,700
Title III - LIPLEP *	84.365	25-4909-00		11,314			11,314			11,314	18,090
Subtotal AL 84.365			11,990	15,967	11,990	0	15,967	0	0	27,957	
Title II - Teacher Quality	84.367	25-4932-00		54,218			54,218			54,218	57,452
Subtotal AL 84.367			0	54,218	0	0	54,218	0	0	54,218	
SPECIAL EDUCATION CLUSTER											
Special Education - Grants to States	84.027	25-4620-00		412,652			412,652			412,652	428,966
Special Education - IDEA - Room and Board *	84.027	24-4625-00	91,549	154,687	91,549		154,687			246,236	N/A
Special Education - IDEA - Room and Board *	84.027	25-4625-00		144,440			144,440			144,440	N/A
Subtotal AL 84.027			91,549	711,779	91,549	0	711,779	0	0	803,328	
Total Special Education Cluster			91,549	711,779	91,549	0	711,779	0	0	803,328	
U.S. Department of Education passed through Lake County Area Vocational System											
Perkins - Title III	84.048	25-4799-00		21,594			21,594			21,594	21,596
Subtotal AL 84.048			0	21,594	0	0	21,594	0	0	21,594	
Total AL "84"			304,447	1,250,676	304,447	0	1,250,676	0	0	1,555,123	

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

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 7/1/23-6/30/24 (C)	 Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	 Year 7/1/23-6/30/24 Pass through to Subrecipients	 Year 7/1/24-6/30/25 (F)	 Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
MEDICAID CLUSTER											
US Department of Health and Human Services											
Passed Through Illinois Department of Healthcare and Family Services											
Medicaid Matching Funds - Admin Outreach	93.778	25-4991-00		30,432			30,432			30,432	N/A
Subtotal AL 93.778			0	30,432	0	0	30,432	0	0	30,432	
Total Medicaid Cluster			0	30,432	0	0	30,432	0	0	30,432	
Total AL "93"			0	30,432	0	0	30,432	0	0	30,432	
Total Federal Assistance			668,708	1,816,271	668,708	0	1,816,271	0	0	2,484,979	
+ Project End 9/30											
* Project End 8/31											

• **(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.

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[1] To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

[2] When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

[3] When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

[4] The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal award activity of Grant Community High School District No. 124 under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may offer from amounts presented in, and used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect rate as allowed for all grants except Child Nutrition Cluster under the Uniform Guidance. The District has also elected not to use the 15% de minimis indirect rate as allowed for Child Nutrition Cluster under the Uniform Guidance.

NOTE 4 - SUBRECIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2025.

NOTE 5 - FEDERAL LOANS

There were no federal loans or loan guarantees outstanding at year end.

NOTE 6 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The District did not receive federally donated PPE during the fiscal year.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025

1) Summary of auditor's results:

a) The auditor's report expresses an unmodified opinion on whether the financial statements of Grant Community High School District No. 124 were prepared in accordance with GAAP.

b) Two significant deficiencies are reported during the audit of the financial statements. No material weaknesses are reported.

c) No instances of noncompliance material to the financial statements of Grant Community High School District No. 124, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

d) No significant deficiencies in internal control over major federal award programs are reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.

e) The auditor's report on compliance for the major federal award programs for Grant Community High School District No. 124 expresses an unmodified opinion on all major federal programs.

f) There are no audit findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a) in this schedule.

g) The programs tested as major programs were: National School Lunch Program – CFDA #10.555, School Breakfast Program – CFDA #10.553, and Title I – Low Income – CFDA #84.010.

h) The threshold used for distinguishing between Type A and B programs was $750,000.

i) Grant Community High School District No. 124 was determined to be a low-risk auditee.

2) Findings related to the financial statements which are required to be reported are detailed in finding numbers 2025-004 and 2025-005.

3) Findings relating to federal awards which are required to be reported are detailed in finding numbers 2025-001, 2025-002, and 2025-003.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2025 - 004** **2. THIS FINDING IS:** [x] New [ ] **Repeat from Prior Year?** **Year originally reported?**

3. Criteria or specific requirement
Management is responsible for ensuring that all cash accounts are reflected in the financial statements.

4. Condition
During the course of the audit, several of the District's cash accounts were found unreconciled and/or not included in the financial statements.

5. Context[12]
Testing performed to determine the reasonableness of cash accounts found that some of the accounts were unreconciled and/or not included in the financial statements.

6. Effect
The cash balance reported by the District is not complete.

7. Cause
The District's procedures do not include all cash accounts in the monthly reconciliation process.

8. Recommendation
The District should complete bank reconciliation for all cash accounts and include District accounts on the Balance Sheet.

9. Management's response[13]
Management will implement procedures to reconcile all cash accounts and include all District accounts in the financials. Will correct during fiscal year 2026.

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2025** would be assigned a reference number of **2025-001, 2025-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2025 - 005** **2. THIS FINDING IS:** [x] New [ ] **Repeat from Prior Year?** **Year originally reported?**

3. Criteria or specific requirement
Management is responsible for ensuring that expenses paid are appropriate and approved.

4. Condition
During the course of the audit, we determined that the District did not obtain any backup documentation for credit card expenses prior to the statements being paid.

5. Context[12]
During discussion of internal control procedures, we determined that the District had no procedures to review and approve credit card expenses.

6. Effect
The District funds are being used to pay unapproved expenses.

7. Cause
The District had no procedures to review and approve credit card expenses.

8. Recommendation
The District should implement new procedures where expenses are either approved before being purchased or obtain backup documentation for review before paying the credit card statement each month.

9. Management's response[13]
Management will begin planning updated controls to address these issues during fiscal year 2026 and hopefully have one implemented before year-end.

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2025** would be assigned a reference number of **2025-001, 2025-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2025 - 001** **2. THIS FINDING IS:** [x] New [ ] Repeat from Prior year?
Year originally reported?

3. Federal Program Name and Year: Child Nutrition Cluster (2025)

4. Project No.: **4299, 4210, & 4220** **5. AL No.:** **10.555**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **US Department of Agriculture**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Management is responsible for ensuring applications are properly completed and the that status determined correctly in accordance with U.S. Department of Agriculture guidelines.

9. Condition[15]
During the course of the audit, various applications were found to be improperly completed and/or the status was improperly determined. There was also an audit conducted by the State in the current year which found the same conditions to be true.

10. Questioned Costs[16]
Not able to be calculated

11. Context[17]
Testing performed on a selection of 40 applications, in which 5 were found to be incorrectly completed or status determined was incorrect.

12. Effect
Reporting to the State for Free & Reduced Lunch Program lunches served was incorrect during the current fiscal year, which likely resulted in incorrect amounts being reimbursed.

13. Cause
The District's control policies and procedures did not detect or prevent the incorrect completed applications or status determined was incorrect.

14. Recommendation
The District should evaluate controls over the Free & Reduced approval process and verify the applications are being properly completed and approved.

15. Management's response[18]
The District has received guidance from the State, as an audit was performed by them. The staff involved in approving applications has gone through additional training and a checklist was developed to follow and verify accuracy.

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2025 - 002** **2. THIS FINDING IS:** [x] New [ ] Repeat from Prior year?
Year originally reported?

3. Federal Program Name and Year: Title I - Low Income (2025)

4. Project No.: **4300** **5. AL No.:** **84.010**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **U.S. Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
The District is required to have documentation of personnel expense (formerly Time and Effort).

9. Condition[15]
It was noted that the District did not complete the documentation of personnel expenses.

10. Questioned Costs[16]
None

11. Context[17]
There was nothing to review for documentation of personnel expenses.

12. Effect
The District is not in compliance with the requirement to have documentation of personnel expenses.

13. Cause
The District did not complete the documentation of personnel expenses.

14. Recommendation
We recommend the District review procedures to make sure that the documentation of personnel expenses is completed.

15. Management's response[18]
Management will implement procedures to ensure that the documentation of personnel expense is completed.

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2025 - 003** **2. THIS FINDING IS:** [x] New [ ] Repeat from Prior year?
Year originally reported?

3. Federal Program Name and Year: Title I - Low Income (2025)

4. Project No.: **4300** **5. AL No.:** **84.010**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **U.S. Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
District is required to hold consultation with private schools where students that live within the district boundaries attend

9. Condition[15]
It was noted that the District did not hold consultation with private schools where students that live within the district boundaries attend. Even though thee are no private high schools in the district boundaries, the district should make an effort to determine if there are any students attending a private school outside of the district boundaries. This process should be documented so it can be reviewed during future audits.

10. Questioned Costs[16]
None

11. Context[17]
There was nothing to review for consultation with private schools.

12. Effect
The District is not in compliance with the requirement to have consultation with private schools, if any. In addition documenting the process if no students are identified, is required as well.

13. Cause
The District did not complete the consultation with private schools

14. Recommendation
We recommend the District review procedures to make sure that the consultation with private schools (if any) and required documentation is completed.

15. Management's response[18]
Management will implement procedures to ensure that the consultation with private schools, if any and required documentation is completed.

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ending June 30, 2025

Finding Number	Condition	Current Status
None		

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-001

Condition:
During the course of the audit, various applications were found to be improperly completed and/or the status was improperly determined. There was also an audit conducted by the State in the current year which found the same conditions to be true.

Plan:
The District has received guidance from the State, as an audit was performed by them. The staff involved in approving applications has gone through additional training and a checklist was developed to follow and verify accuracy.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-002

Condition:
It was noted that the District did not complete the documentation of personnel expenses.

Plan:
Management will implement procedures to ensure that the documentation of personnel expense is completed.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-003

Condition:
It was noted that the District did not hold consultation with private schools where students that live within the district boundaries attend. Even though there are no private high schools in the district boundaries, the district should make an effort to determine if there are any students attending a private school outside of the district boundaries. This process should be documented so it can be reviewed during future audits.

Plan:
Management will implement procedures to ensure that the consultation with private schools, if any and required documentation is completed.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-004

Condition:
During the course of the audit, several of the District's cash accounts were found unreconciled and/or not included in the financial statements.

Plan:
Management will implement procedures to reconcile all cash accounts and include all District accounts in the financials. Will correct during fiscal year 2026.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-005

Condition:
During the course of the audit, we determined that the District did not obtain any backup documentation for credit card expenses prior to the statements being paid.

Plan:
Management will begin planning updated controls to address these issues during fiscal year 2026 and hopefully have one implemented before year-end.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

December 18, 2025

To the Board of Education
Grant Community High School District No. 124
Ingleside, Illinois

We have audited the financial statements of Grant Community High School District No. 124 (District) as of and for the year ended June 30, 2025, and have issued our report thereon dated December 18, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 11, 2025, our responsibility under generally accepted auditing standards and *Government Auditing Standards* and Uniform Guidance is to form and express a opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Grant Community High School District No. 124 solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies and material weaknesses over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated December 18, 2025.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

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

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Significant Risks Identified

We have identified the following significant risks:

Management override of controls and improper revenue recognition due to fraud, both of which are commonly identified as significant risks for audits. As both are common significant risk areas, both are addressed by performing the following standard procedures:

- Incorporate an element of unpredictability in designing audit procedures: alternating test of controls at least once every two years, vary sampling techniques for detailed transaction testing, and interviewing different employees regarding fraud.
- Obtain an understanding of the process and related controls over journal entries and other adjustments and test journal entries and other adjustments we believe to be of higher risk.
- Review significant accounting estimates for evidence of management bias.
- Finally, obtain an understanding of the entity's rationale for significant and unusual transactions, if any.

Implementation of GASB Statement No. 101, *Compensated Absences*, was addressed by performing the following procedures:

- Obtaining an understanding of all time off polices and how they accrue – including sick, and personal days
- Review and test historical data for all accruable time that can be used in future years (not 100% paid out upon termination).
- Review and test annual calculations of compensated absences (both amounts to be paid and amounts more likely than not to be used)

Qualitative Aspects of the Organization's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Grant Community High School District No. 124 are included in Note 1 to the financial statements. As described in Note 19 to the financial statements, during the year, the District implemented GASB Statement No. 101, *Compensated Absences* and GASB Statement No. 100, *Accounting Changes and Error Corrections*. There have been no changes in existing significant accounting policies or their application during fiscal year 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgement. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgement. The most sensitive estimate affecting the financial statements is:

- Management's estimates regarding pension and OPEB liabilities were based on various actuarial assumptions regarding projected salaries, market trends, and expected mortality.

- Management's estimates of amortization expense, related to leases, is based on the terms of the specific lease agreement. The discount rate, related to leases, is either based on a rate stated/implied within the lease agreement, if available, or an estimate based on similar type arrangements.
- Management's estimates regarding various compensated absences calculations are based on available District historical information.

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

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to leases, pension and OPEB liabilities.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. The following significant unusual transactions identified as a result of our audit procedures were brought to the attention of management: None Noted.

Significant Difficulties Encountered during the Audit

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

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The paragraph below summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatement or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

There were various contracts which were applicable under GASB 96 SBITAs amounts relate to immaterial agreements not being recorded, causing understated Right of Use assets and a related understated liability of about $48,200 each. The effect on the change in net position is assumed to be trivial as there are not significant differences between the asset and liability amounts that would be recorded. We believe these amounts believed to be immaterial, both quantitatively and qualitatively (even trivial qualitatively), to the applicable opinion units and to the financial statements as a whole.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management.

Disagreements with Management

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

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. None Noted.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter.

Management Consultations with Other Accountants

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

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the District, and operating plans and strategies that may affect the risks of material misstatement. However, none of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Matters

We applied certain limited procedures to the required information, which is required supplemental information (RSI) that supplement the basic financial statements (as listed on the table of contents in the audit report). Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, and the Schedule of Expenditures of Federal Awards, which accompany the financial statements but are not RSI. With respect to the supplemental information, except for the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, and the Schedule of Expenditures of Federal Awards, 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 supplemental information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the average daily attendance figure included in the computation of operating expense per pupil and per capita tuition charges, which accompany the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This report is intended solely for the information and 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,



Eccezion
Strategic Business Solutions

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Offset Two Payable Accounts to Zero				
430	Other Payables		43.00	
470	Salaries & Benefits Payable			43.00
Total			**43.00**	**43.00**
Adjusting Journal Entries JE # 2				
Record PY accruals				
111	Cash		105,354.00	
130	Taxes Receivable		8,924,119.00	
150	Intergovernmental Accounts Receivable		162,320.00	
160	Other Receivables		258,245.00	
180	Prepaid Items		8,850.00	
730	Unreserved Fund Balance		8,919,839.00	
430	Other Payables			393,721.00
470	Salaries & Benefits Payable			25,424.00
490	Deferred Revenues & Other Current Liabilities			17,959,582.00
Total			**18,378,727.00**	**18,378,727.00**
Adjusting Journal Entries JE # 3				
Adjust Payments made to Other Districts for Tuition to Correct Account				
X4220-600	Other Objects		983,835.00	
X4240-600	Other Objects		551,375.00	
X4120-600	Other Objects			983,835.00
X4140-600	Other Objects			551,375.00
Total			**1,535,210.00**	**1,535,210.00**
Adjusting Journal Entries JE # 5				
Adjust 2510 and 2520 Expense Accounts				
X2510-100	Salaries		76,245.86	
X2510-200	Employee Benefits		9,741.92	
X2510-300	Purchased Services		1,033.13	
X2520-100	Salaries			76,245.86
X2520-200	Employee Benefits			9,741.92
X2520-300	Purchased Services			1,033.13
Total			**87,020.91**	**87,020.91**
Adjusting Journal Entries JE # 6				
Remove "Petty Cash" Account Balance that Doesn't Exist to Fix Fund Balance Issue				
730	Unreserved Fund Balance		400.00	
110	Cash			400.00
Total			**400.00**	**400.00**
Adjusting Journal Entries JE # 7				
Record Prior Year Activity Fund Balances				
126	Student Activity Fund Cash and Investments		444,331.00	
715	Reserved Student Activity Fund Balance for Student Activity Funds			444,331.00
Total			**444,331.00**	**444,331.00**
Adjusting Journal Entries JE # 8				
Prior Period Adjustment to Activity Funds to Remove Cash Accounts Associated with Grant Community High School Foundation				
715	Reserved Student Activity Fund Balance for Student Activity Funds		74,421.00	
126	Student Activity Fund Cash and Investments			74,421.00
Total			**74,421.00**	**74,421.00**
Adjusting Journal Entries JE # 9				
Prior Period Adjustment to Record Flex Benefit Account and Escrow Account as District Cash Accounts and Remove from Student Activity Funds				
111	Cash		64,830.00	
715	Reserved Student Activity Fund Balance for Student Activity Funds		64,830.00	
126	Student Activity Fund Cash and Investments			64,830.00
730	Unreserved Fund Balance			64,830.00
Total			**129,660.00**	**129,660.00**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 10				
Record FY'25 Student Activity Revenues and Expenses				
126	Student Activity Fund Cash and Investments		51,868.00	
X1999-600	Other Objects		721,454.00	
R1799	Student Activity Fund Revenues			773,322.00
Total			**773,322.00**	**773,322.00**
Adjusting Journal Entries JE # 11				
Prior Period Adjustment to Remove Accrued Interest Receivable				
730	Unreserved Fund Balance		258,245.00	
160	Other Receivables			258,245.00
Total			**258,245.00**	**258,245.00**
Adjusting Journal Entries JE # 12				
Adjust PMA Investments to FMV				
R1520	Gain or Loss on Sale of Investments		39,325.00	
111	Cash			39,325.00
Total			**39,325.00**	**39,325.00**
Adjusting Journal Entries JE # 13				
Adjust Flex Benefit Cash Account to Match June 2025 Bank Statement				
111	Cash		8.00	
R1510	Interest on Investments			8.00
Total			**8.00**	**8.00**
Adjusting Journal Entries JE # 14				
Adjust Replacement Tax Receivable for the Current Year				
R1230	Corporate Personal Property Replacement Taxes		31,197.00	
130	Taxes Receivable			31,197.00
Total			**31,197.00**	**31,197.00**
Adjusting Journal Entries JE # 15				
Adjust Prepaid Expenses				
180	Prepaid Items		40,690.00	
X2130-300	Purchased Services		433.00	
X2540-400	Supplies & Materials		1,021.00	
X2630-400	Supplies & Materials		1,379.00	
X2210-300	Purchased Services			117.00
X2210-400	Supplies & Materials			9,904.00
X2220-400	Supplies & Materials			197.00
X2310-200	Employee Benefits			32,249.00
X2310-300	Purchased Services			347.00
X2520-300	Purchased Services			52.00
X2630-300	Purchased Services			590.00
X2660-300	Purchased Services			67.00
Total			**43,523.00**	**43,523.00**
Adjusting Journal Entries JE # 16				
Adjust property tax receivable and deferral				
130	Taxes Receivable		311,912.00	
R1110	Designated Purposes Levies		440,371.00	
490	Deferred Revenues & Other Current Liabilities			752,283.00
Total			**752,283.00**	**752,283.00**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 17				
Adjust Accrued Payroll				
X1100-100	Salaries		49.00	
X1600-100	Salaries		19,190.00	
X2110-100	Salaries		55.00	
X2210-100	Salaries		17,933.00	
X2320-100	Salaries		224.00	
X2560-100	Salaries		7.00	
X2630-100	Salaries		35.00	
470	Salaries & Benefits Payable			30,597.00
X1200-100	Salaries			1,708.00
X1500-100	Salaries			2,586.00
X2120-100	Salaries			797.00
X2140-100	Salaries			214.00
X2410-100	Salaries			55.00
X2540-100	Salaries			1,536.00
Total			**37,493.00**	**37,493.00**
Adjusting Journal Entries JE # 18				
Adjust Accounts Receivable for State and Federal Grants				
150	Intergovernmental Accounts Receivable		106,045.00	
R4909	Title III - English Language Acquisition		1,816.00	
R4932	Title II - Teacher Quality		8,362.00	
R3001	General State Aid-Sec. 18-8.05			15,571.00
R3999	Othr Rest Rev from State Sources (Itemize)			500.00
R4300	Title I - Low Income			5,606.00
R4620	Fed - Spec Ed - IDEA - Flow Thru/Low Incidence			1,119.00
R4625	Fed - Spec Education - IDEA - Room & Board			30,192.00
R4770	CTE - Perkins - Title IIIE - Tech Prep			75.00
R4991	Medicaid Matching Funds - Administrative Outreach			3,985.00
R4992	Medicaid Matching Funds - Fee-for-Service Program			9,290.00
R4998	Othr Rest Rev from Fed Sources (Itemize)			49,885.00
Total			**116,223.00**	**116,223.00**
Adjusting Journal Entries JE # 19				
Reclass Medicaid Fee For Service Payments to Correct Account				
R4991	Medicaid Matching Funds - Administrative Outreach		59,883.00	
R4992	Medicaid Matching Funds - Fee-for-Service Program			59,883.00
Total			**59,883.00**	**59,883.00**
Adjusting Journal Entries JE # 20				
Adjust Accounts Payable				
X1200-300	Purchased Services		94,500.00	
X1500-400	Supplies & Materials		14,593.00	
X2120-400	Supplies & Materials		56.00	
X2130-400	Supplies & Materials		295.00	
X2210-400	Supplies & Materials		9,370.00	
X2220-400	Supplies & Materials		20,547.00	
X2310-400	Supplies & Materials		253.00	
X2320-400	Supplies & Materials		54.00	
X2520-400	Supplies & Materials		66.00	
X2560-300	Purchased Services		18,990.00	
X2560-400	Supplies & Materials		502.00	
X2630-400	Supplies & Materials		55,478.00	
X2630-500	Capital Outlay		15,263.00	
X4110-300	Purchased Services		15,680.00	
430	Other Payables			13,573.00
X1100-200	Employee Benefits			1,695.00
X1100-400	Supplies & Materials			22,597.00
X1400-400	Supplies & Materials			5,000.00
X1500-300	Purchased Services			18,448.00
X2120-200	Employee Benefits			927.00
X2190-300	Purchased Services			5,569.00
X2210-300	Purchased Services			48.00
X2310-300	Purchased Services			1,182.00
X2630-300	Purchased Services			110,905.00
X4120-600	Other Objects			65,703.00
Total			**245,647.00**	**245,647.00**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 21				
Reclassify noncapital amount posted through AP				
X2630-700	Non-Capitalized Equipment		15,263.00	
X2630-500	Capital Outlay			15,263.00
Total			**15,263.00**	**15,263.00**
Adjusting Journal Entries JE # 22				
Adjust noncapital items out of capital accounts				
X1400-700	Non-Capitalized Equipment		15,282.00	
X1500-700	Non-Capitalized Equipment		10,382.00	
X2560-700	Non-Capitalized Equipment		9,126.00	
X2630-700	Non-Capitalized Equipment		60,185.00	
X1400-500	Capital Outlay			15,282.00
X1500-500	Capital Outlay			10,382.00
X2560-500	Capital Outlay			9,126.00
X2630-500	Capital Outlay			60,185.00
Total			**94,975.00**	**94,975.00**
Adjusting Journal Entries JE # 23				
Reclassify 200 chromebook purchase				
X2630-500	Capital Outlay		214,875.00	
X2630-400	Supplies & Materials			214,875.00
Total			**214,875.00**	**214,875.00**
Adjusting Journal Entries JE # 24				
Record On-Behalf Payments				
Z4180	Expenses for On-Behalf Payments		9,300,711.00	
S3998	Revenues for On-Behalf Payments			9,300,711.00
Total			**9,300,711.00**	**9,300,711.00**

I have reviewed and agree with the above adjustment(s):

Signature

Date

Client: ***Grant - Grant Community High School District No. 124***
Engagement: ***Grant - Grant Community High School District No. 124***
Period Ending: ***6/30/2025***
Trial Balance: ***20 - Operation & Maintenance Fund***
Workpaper: ***20 - O&M Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Record Prior Year Accruals				
130	Taxes Receivable		2,341,068.00	
160	Other Receivables		22,288.00	
180	Prepaid Items		1,294.00	
730	Unreserved Fund Balance		2,523,743.00	
430	Other Payables			118,690.00
470	Salaries & Benefits Payable			5,854.00
490	Deferred Revenues & Other Current Liabilities			4,763,849.00
Total			**4,888,393.00**	**4,888,393.00**
Adjusting Journal Entries JE # 2				
Prior Period Adjustment to Remove Accrued Interest Receivable				
730	Unreserved Fund Balance		22,288.00	
160	Other Receivables			22,288.00
Total			**22,288.00**	**22,288.00**
Adjusting Journal Entries JE # 3				
Adjust Prepaid Expenses				
180	Prepaid Items		79.00	
X2540-300	Purchased Services			79.00
Total			**79.00**	**79.00**
Adjusting Journal Entries JE # 4				
Adjust property tax receivable and deferral				
130	Taxes Receivable		180,291.00	
R1110	Designated Purposes Levies		219,015.00	
490	Deferred Revenues & Other Current Liabilities			399,306.00
Total			**399,306.00**	**399,306.00**
Adjusting Journal Entries JE # 5				
Reclass School Maintenance Grant to Correct Account				
R3999	Othr Rest Rev from State Sources (Itemize)		50,000.00	
R3925	School Infrastructure - Maintenance			50,000.00
Total			**50,000.00**	**50,000.00**
Adjusting Journal Entries JE # 6				
Adjust Accrued Payroll				
X2540-100	Salaries		706.00	
470	Salaries & Benefits Payable			706.00
Total			**706.00**	**706.00**
Adjusting Journal Entries JE # 7				
Adjust Accounts Payable				
430	Other Payables		60,049.00	
X2540-300	Purchased Services			54,015.00
X2540-400	Supplies & Materials			6,034.00
Total			**60,049.00**	**60,049.00**

Client: ***Grant - Grant Community High School District No. 124***
Engagement: ***Grant - Grant Community High School District No. 124***
Period Ending: ***6/30/2025***
Trial Balance: ***20 - Operation & Maintenance Fund***
Workpaper: ***20 - O&M Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 8				
Reclassify noncapital purchases				
X2540-400	Supplies & Materials		75,004.00	
X2540-500	Capital Outlay			75,004.00
Total			**75,004.00**	**75,004.00**
Adjusting Journal Entries JE # 9				
Move GASB 87 Copier Payments to Debt Service Fund				
Y8440	Fund Balance Tfxrs to Pay Princ on Cap Leases		93,508.00	
Y8540	Fund Balance Tfxrs to Pay Int on Cap Leases		1,012.00	
X2540-300	Purchased Services			94,520.00
Total			**94,520.00**	**94,520.00**

I have reviewed and agree with the above adjustment(s):

Signature

Date

Client: ***Grant - Grant Community High School District No. 124***
Engagement: ***Grant - Grant Community High School District No. 124***
Period Ending: ***6/30/2025***
Trial Balance: ***30 - Debt Service Fund***
Workpaper: ***30 - Debt Service Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Adjust property tax receivable and deferral				
130	Taxes Receivable		20.00	
R1110	Designated Purposes Levies		20.00	
490	Deferred Rev & Other Current Liabilities			40.00
Total			**40.00**	**40.00**
Adjusting Journal Entries JE # 2				
Record GASB 87 Copier Payments from Fund 20				
X5200-600	Other Objects		1,012.00	
X5300-600	Other Objects		93,508.00	
Y7400	Trans to DS to Pay Princ on Capital Leases			93,508.00
Y7500	Trans to DS to Pay Int on Capital Leases			1,012.00
Total			**94,520.00**	**94,520.00**

I have reviewed and agree with the above adjustment(s):

Signature

Date

Client: ***Grant - Grant Community High School District No. 124***
Engagement: ***Grant - Grant Community High School District No. 124***
Period Ending: ***6/30/2025***
Trial Balance: ***40 - Transportation Fund***
Workpaper: ***40 - Transportation Fund Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Record PY Accruals				
130	Taxes Receivable		796,860.00	
160	Other Receivables		14,930.00	
730	Unreserved Fund Balance		925,881.00	
430	Other Payables			98,004.00
470	Salaries & Benefits Payable			18,137.00
490	Deferred Revenues & Other Current Liabilities			1,621,530.00
Total			**1,737,671.00**	**1,737,671.00**
Adjusting Journal Entries JE # 2				
Prior Period Adjustment to Remove Accrued Interest Receivable				
730	Unreserved Fund Balance		14,930.00	
160	Other Receivables			14,930.00
Total			**14,930.00**	**14,930.00**
Adjusting Journal Entries JE # 3				
Adjust property tax receivable and deferral				
130	Taxes Receivable		77,755.00	
R1110	Designated Purposes Levies		91,722.00	
490	Deferred Revenues & Other Current Liabilities			169,477.00
Total			**169,477.00**	**169,477.00**
Adjusting Journal Entries JE # 4				
Adjust Accrued Payroll				
470	Salaries & Benefits Payable		5,137.00	
X2550-100	Salaries			5,137.00
Total			**5,137.00**	**5,137.00**
Adjusting Journal Entries JE # 5				
Adjust Accounts Payable				
X2550-400	Supplies & Materials		850.00	
X2550-500	Capital Outlay		86,062.00	
430	Other Payables			79,517.00
X2550-300	Purchased Services			7,395.00
Total			**86,912.00**	**86,912.00**
Adjusting Journal Entries JE # 6				
Reclassify AED under capitalizaiton threshold				
X2550-400	Supplies & Materials		2,056.00	
X2550-500	Capital Outlay			2,056.00
Total			**2,056.00**	**2,056.00**
Adjusting Journal Entries JE # 7				
Reclass GASB 87 Bus Lease Payments to Correct Accounts				
X5200-600	Other Objects		4,573.00	
X5300-600	Other Objects		736,462.00	
X2550-300	Purchased Services			741,035.00
Total			**741,035.00**	**741,035.00**

I have reviewed and agree with the above adjustments:

Signature

Date

Client: ***Grant - Grant Community High School District No. 124***
Engagement: ***Grant - Grant Community High School District No. 124***
Period Ending: ***6/30/2025***
Trial Balance: ***50 - Municipal Retirement/Social Security***
Workpaper: ***50 - IMRF-SS Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Record PY accruals				
130	Taxes Receivable		449,504.00	
160	Other Receivables		10,787.00	
730	Unreserved Fund Balance		454,402.00	
490	Deferred Rev & Other Current Liabilities			914,693.00
Total			**914,693.00**	**914,693.00**
Adjusting Journal Entries JE # 2				
Reclass Business Manager Expenses to Correct Function				
X2510-200	Employee Benefits		1,088.00	
X2520-200	Employee Benefits			1,088.00
Total			**1,088.00**	**1,088.00**
Adjusting Journal Entries JE # 3				
Prior Period Adjustment to Remove Accrued Interest Receivable				
730	Unreserved Fund Balance		10,787.00	
160	Other Receivables			10,787.00
Total			**10,787.00**	**10,787.00**
Adjusting Journal Entries JE # 4				
Adjust property taxes receivable and deferral				
490	Deferred Rev & Other Current Liabilities		47,808.00	
R1150	FICA/Medicare Only Purposes Levies		400,485.00	
130	Taxes Receivable			26,172.00
R1110	Designated Purposes Levies			401,798.00
R1190	Other Tax Levies (Itemize)			20,323.00
Total			**448,293.00**	**448,293.00**

I have reviewed and agree with the above adjustment(s):

Signature

Date

Client: ***Grant - Grant Community High School District No. 124***
Engagement: ***Grant - Grant Community High School District No. 124***
Period Ending: ***6/30/2025***
Trial Balance: ***60 - Capital Projects***
Workpaper: ***60 - Capital Projects Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Record PY accruals				
160	Other Receivables		286.00	
730	Unreserved Fund Balance		786,877.00	
430	Other Payables			787,163.00
Total			**787,163.00**	**787,163.00**
Adjusting Journal Entries JE # 2				
Prior Period Adjustment to Remove Accrued Interest Receivable				
730	Unreserved Fund Balance		286.00	
160	Other Receivables			286.00
Total			**286.00**	**286.00**
Adjusting Journal Entries JE # 3				
Adjust Accounts Payable				
430	Other Payables		555,081.00	
X2530-500	Capital Outlay			555,081.00
Total			**555,081.00**	**555,081.00**
Adjusting Journal Entries JE # 4				
Prior Period Adjustment to Remove Duplicated Consolidated Flooring Chicago Amount from Accounts Payable				
430	Other Payables		34,648.00	
730	Unreserved Fund Balance			34,648.00
Total			**34,648.00**	**34,648.00**
Adjusting Journal Entries JE # 5				
Adjust for Retainage Payable				
X2530-500	Capital Outlay		19,007.00	
440	Contracts Payable			19,007.00
Total			**19,007.00**	**19,007.00**

I have reviewed and agree with the above adjustments:

Signature

Date

Client: ***Grant - Grant Community High School District No. 124***
Engagement: ***Grant - Grant Community High School District No. 124***
Period Ending: ***6/30/2025***
Trial Balance: ***70 - Working Cash***
Workpaper: ***70 - Working Cash Adjusting Journal Entries Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
Record PY accruals				
130	Taxes Receivable		154,543.00	
160	Other Receivables		50,648.00	
730	Unreserved Fund Balance		109,289.00	
490	Deferred Revenues & Other Current Liabilities			314,480.00
Total			**314,480.00**	**314,480.00**
Adjusting Journal Entries JE # 2				
Prior Period Adjustment to Remove Accrued Interest Receivable				
730	Unreserved Fund Balance		50,648.00	
160	Other Receivables			50,648.00
Total			**50,648.00**	**50,648.00**
Adjusting Journal Entries JE # 3				
Adjust Property Tax Receivable and Deferral				
130	Taxes Receivable		10,181.00	
R1110	Designated Purposes Levies		12,656.00	
490	Deferred Revenues & Other Current Liabilities			22,837.00
Total			**22,837.00**	**22,837.00**

I have reviewed and agree with the above adjustment(s):

Signature

Date

Grant Community High School District No. 124

385 E. Grant Ave
Fox Lake, IL 60020

Eccezion
Suite 203
5400 West Elm Street
McHenry, Illinois 60050

This representation letter is provided in connection with your audit of the financial statements of Grant Community High School District No. 124 (District), which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2025, and the related statement of activities and, where applicable, cash flows, for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of the auditor's report, the following representations made to you during your audit:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 11, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.

2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information, and notes to the basic financial statements.

3. We acknowledge our responsibility 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.

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

6. We have reviewed, approved, and taken responsibility for the financial statements and related notes.

7. We have a process to track the status of audit findings and recommendations.

8. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if any.

9. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.

10. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

11. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

12. The effects of uncorrected misstatements related to GASB 96, subscription-based IT agreements for understated Right of Use assets of about $48,200 and related understated liabilities of about $48,200 are believed to be immaterial, both quantitatively and qualitatively (even trivial qualitatively), to the applicable opinion units and to the financial statements as a whole. Any changes to net position for these adjustments is considered to be trivial.

13. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

14. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

15. All funds and activities are properly classified.

16. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements–and Management's Discussion and Analysis–for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments: Omnibus as amended*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.

17. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.

18. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available is appropriately disclosed and net position is properly recognized under the policy.

19. Our policy regarding whether to first apply restricted, committed, assigned, or unassigned resources when an expense is incurred for purposes for which more than one resource of fund balance is available is appropriately disclosed and fund balance is properly recognized under the policy.

20. All revenues within the statement of activities have been properly classified as program revenue, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

21. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.

22. All interfund and intra-entity transactions and balances have been properly classified and reported.

23. Deposit and investment risk have been properly and fully disclosed.

24. Capital assets are properly capitalized, report, and if applicable, depreciated.

25. With regard to investments and other instruments reported at fair value:

a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated coursed of action.

b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.

d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

26. With respect to preparation of financial statements, ISBE AFR, worker's compensation form, and data collection form, assistance with year-end accruals and maintenance of fixed assets and right-to-use records, we have performed the following:

a. Made all management decisions and performed all management functions;

b. Assigned a competent individual to oversee the services;

c. Evaluated the adequacy of the services performed;

d. Evaluated and accepted responsibility for the result of the service performed; and

e. Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

27. We have provided you with:

a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, and other matters.

b. Additional information that you have requested from us for the purpose of the audit.

c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.

d. Minutes of the meetings of the Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.

28. All transactions have been recorded in the accounting records and are reflected in the financial statements.

29. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

30. We have no knowledge of any fraud or suspected fraud that affects the District and involves:

a. Management,

b. Employees who have significant roles in internal control, or

c. Others where the fraud could have a material effect on the financial statements.

31. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, vendors, regulators, or others.

32. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

33. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

34. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

35. The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.

36. We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.

37. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

38. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

39. There are no:

    a. Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts or grant agreements, tax or debt limits, or any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.

    b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB 62.

    c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB 62.

    d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

40. The District has satisfactory title to all owned assets, and there are not liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

41. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

42. We acknowledge our responsibility for the required supplementary information (RSI). All RSI is measured and presented within the prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior year. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

43. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.

44. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

45. Provisions for uncollectible receivables have been properly identified and recorded.

46. We are not aware of any current or anticipated losses in excess of our insurance coverage for which we would be financially liable.

47. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or otherwise considered when preparing the financial statements.

48. With respect to the supplemental financial information we acknowledge our responsibility for presenting the supplemental financial information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplemental financial information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplemental financial information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental information.

49. We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.

50. We agree with the findings of specialists in evaluating the District's accrued pension liability and OPEB Liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

51. We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Single Audit

52. With respect to federal award programs, we represent the following to you:

    a. We are responsible for understanding and complying with, and have complied with, the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

    b. We are responsible for the preparation and presentation of the Schedule of Expenditures of Federal Awards (SEFA) and related notes in accordance with the Uniform Guidance.

c. We believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance.

d. The methods of measurement or presentation have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.

e. We are responsible for including the auditor's report on the SEFA in any document that contains the SEFA and that indicates that the auditor has reported on such information.

f. We have identified and disclose all of our government programs and related activities subject to the Uniform Guidance compliance audit.

g. If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.

h. We have, in accordance with the Uniform Guidance, identified in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, food commodities, direct appropriations and other assistance.

i. We have provided to you our interpretation of any compliance requirements that are subject to varying interpretations.

j. We have made available to you all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities.

k. We have received no requests from a federal agency to audit one or more specific programs as a major program.

l. We have identified and disclosed to you all amounts questioned and any known noncompliance with the direct and material compliance requirements of federal awards, including the results of other audits or program reviews, or stated that there was no such noncompliance. We also know of no instances of noncompliance with direct and material compliance requirements occurring subsequent to the period covered by the auditor's report.

m. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.

n. We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

o. Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared and are prepared on a basis consistent with the SEFA.

p. The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.

q. We have properly classified amounts claimed or used for matching in accordance with related guidelines in the Uniform Guidance, as applicable.

r. We have charged costs to federal awards in accordance with applicable cost principles.

s. We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

t. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.

u. The reporting package does not contain personally identifiable information.

v. We have reviewed, approved, and taken responsibility for the financial statements and related notes and an acknowledgement of the auditor's role in the preparation of this information.

w. We have reviewed, approved, and taken responsibility for accrual adjustments and an acknowledgement of the auditor's role in the preparation of the adjustments.

x. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance during the reporting period.

y. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program; and we have complied with these direct and material compliance requirements, except those noted in the audit findings of the compliance audit.

z. We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. Also, no changes have been made in the internal control over compliance or other factors that might significantly affect internal control, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditor's report.

aa. We are responsible for and have accurately completed the appropriate sections of the Data Collection Form.

bb. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

Signed: Beth Roach

Title: Business Manager/CSBO

Date: December 18, 2025

To the Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Grant Community High School District No. 124 (District) as of and for the year ended June 30, 2025, 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), 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible – the chance of the future event or events occurring is more than remote but less than likely.
- Probable – the future event or events are likely to occur.

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

Our audit was also not designed to identify deficiencies in internal control that might be significant deficiencies. 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. We consider the following deficiencies in the District's internal control to be significant deficiencies:

Comment

Cash Accounts/Bank Reconciliations

Bank reconciliations were not completed for all District cash accounts and not all District cash accounts were included in the District's financial statements. We recommend that the District complete bank reconciliations for all cash accounts and ensure all District cash accounts appropriately appear on the Balance Sheet.

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Management Response

Management plans to implement procedures to ensure all District cash accounts are reconciled and are also properly included in the District's financial statements during FY'26.

Comment

Lack of Backup Documentation/Approval for Credit Card Expenses

Credit card statements are paid prior to obtaining backup documentation for purchases or having the purchases preapproved. We recommend that the District implement new procedures where credit card purchases are either preapproved or backup documentation is obtained for all purchases before the credit card statement is paid.

Management Response

Management plans to implement procedures to correct this comment during FY'26.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Grant Community High School District No. 124's written response to the significant deficiencies identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication, is intended solely for the information and use of management, the Board of Education, and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

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Strategic Business Solutions

McHenry, Illinois
December 18, 2025

School Administrator:

Our office has electronically filed your Annual Financial Report and the required attachments directly to the Illinois State Board of Education.

A copy of the required pages of the Annual Financial Report will need to be submitted via the Lake County Regional Office of Education Portal on their website.

A link to the portal has been provided down below:

https://www.lake.k12.il.us/annual-financial-report

Eccezion

Eccezion
Strategic Business Solutions

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

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

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

[x] School District
[ ] Joint Agreement

School District/Joint Agreement Information *(See instructions on the inside of this page.)*	**Accounting Basis:**	**Certified Public Accountant Information**
School District/Joint Agreement Number: **34049124016**	[ ] CASH [x] ACCRUAL	Name of Auditing Firm: **Eccezion**
County Name: **Lake**		Name of Audit Manager: **Cheryden Juergensen**
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): **Grant CHSD 124**	School District Lookup Tool · School District Directory	Address: **5400 West Elm Street, Suite 203**
Address: **285 East Grand Avenue**	**Filing Status:**	City: **McHenry** · State: **IL** · Zip Code: **60050**
City: **Fox Lake**	Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system. Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable). Annual Financial Report (AFR) Instructions	Phone Number: **815-344-1300** · Fax Number: **815-344-1320**
Email Address: breich@grantbulldogs.org		IL License Number (9 digit): **065-026816** · Expiration Date: **9/30/2027**
Zip Code: **60020**		Email Address: cpas@eccezion.com

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Annual Financial Report		
Type of Auditor's Report Issued: [ ] Qualified [X] Unqualified [ ] Adverse [ ] Disclaimer	**Annual Financial Report Questions 217-785-8779 or finance1@isbe.net** **Single Audit Questions 217-782-7970 or fsm@isbe.net**	ISBE Use Only
[ ] Reviewed by District Superintendent/Administrator [ ] Provided to Township Treasurer (Cook County only) [ ] Provided to Regional Superintendent/ISC Director	ISBE Use Only	ISBE Use Only
District Superintendent/Administrator Name (Type or Print): **Jeremy Schmidt**	Name of Township:	ROE / ISC Number and Name:
Email Address: JSchmidt@grantbulldogs.org	Township Treasurer Name:	Regional Superintendent/Cook ISC Executive Director Name:
Telephone: **847-587-2561** · Fax Number: **847-587-2991**	Email Address:	Email Address:
Signature & Date:	Telephone: · Fax Number:	Telephone: · Fax Number:

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

34-049-1240-16_AFR25 Grant CHSD 124

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

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)
This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).
23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)

2. **All errors must be explained in the Itemization tab.**
   Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.

3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.

4. **Submit AFR Electronically**
   - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.
     IWAS
   - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
     These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
     For embedding instructions see "Opinions & Notes" tab of this form.
     Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*

5. **Submit Paper Copy of AFR with Signatures**
   a) The auditor must send an offiical paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.

   b) Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.
      Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
      - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
        Federal Single Audit 2 CFR 200.500

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

INDEPENDENT AUDITOR'S IN-RELATION-TO OPINION

To the Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

We have audited the basic financial statements of Grant Community High School District No. 124(the District) as of and for the year ended June 30, 2025, and have issued our report thereon, dated December 18, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to December 18, 2025.

The accompanying Annual Financial Report, *Form ISBE SD50-35/JA50-60*, for the District as of and for the year ended June 30, 2025 has been prepared on the form prescribed by the Illinois State Board of Education, is presented for purposes of additional analysis and is not a required part of the 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 except for the financial profile information, estimated financial profile summary, supplementary schedules, statistical section, estimated indirect cost rate for federal programs, report on shared services or outsourcing, administrative cost worksheet, and itemization schedules, as listed in the table of contents, which were not audited, and on which we express no opinion, 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 themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information, except for those portions identified above as not audited, is fairly stated in all material respects in relation to the basic financial statements as a whole.

The answers to questions 1 through 22 contained in the "Auditor's Questionnaire" on page 2 are based solely on the procedures performed and data obtained during our audit of the basic financial statements of the District as of and for the year ended June 30, 2025.

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

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Strategic Business Solutions

McHenry, Illinois
December 18, 2025

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STRATEGIC BUSINESS SOLUTIONS

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*

To the 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 and each major fund of

Grant Community High School District No. 124

as of and for the year ended June 30, 2025, 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 December 18, 2025.

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

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

audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2025-004 and 2025-005 that we consider to be significant deficiencies.

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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001, 2025-002 and 2025-003.

Grant Community High School District No. 124's Response to Findings

Government Auditing Standards require the auditor to perform limited procedures on Grant Community High School District No. 124's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. Grant Community High School District No. 124's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

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Eccezion
Strategic Business Solutions

McHenry, Illinois
December 18, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Grant Community High School District No. 124's (District) accounting policies conform to generally accepted accounting principles as applicable to local education agencies.

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant accounting policies used by the District are discussed below.

A. *Reporting Entity*

The accompanying financial statements comply with the provisions of GASB statements, in that the financial statements include all organizations, activities, and functions that comprise the District. Component units are legally separate entities for which the District (the primary entity) is financially accountable. Financial accountability is defined as the ability to appoint a voting majority of the organization's governing body and either (1) the District's ability to impose its will over the organization or (2) the potential that the organization will provide a financial benefit to, or impose a financial burden on, the District. Using these criteria, the District has no component units. In addition, the District is not included as a component unit in any other governmental reporting entity as defined by GASB pronouncements.

B. *Basic Financial Statements – Government-Wide Financial Statements*

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund (reporting the District's major funds) financial statements. Both the government-wide and fund financial statements categorize all of the primary activities of the District as governmental activities. The District does not have any business-type activities.

In the government-wide Statement of Net Position, the governmental activities column (a) is presented on a consolidated basis, and (b) is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions. The functions are also supported by general government revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (regular programs, special education programs, payments to other districts and governmental units, etc.). Program revenues include charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Program revenues also include grants and contributions that are restricted to meeting the operational or capital requirements of a particular function.

Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenues (property taxes, personal property replacement taxes, grants and contributions not restricted to specific activities, unrestricted investment earnings, etc.).

In the process of aggregating data for the government-wide financial statements, some amounts reported as interfund activity and balances were eliminated or reclassified. Interfund services provided and used are not eliminated in the process of consolidation.

The District does not allocate indirect costs.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

C. *Basic Financial Statements – Fund Financial Statements*

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds are summarized into a single column, if any. GASB Statement No. 34 sets forth the minimum criteria (percentage of the assets, liabilities, revenues, or expenditures of all governmental funds) for the determination of major funds. The District electively made all governmental funds major funds.

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District reports these major governmental funds and fund types:

- General Fund – The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. Educational levies are included in this fund.

  This fund also includes student activity funds held and controlled by the District, under the direction of district personnel, and administrative involvement of the board of education.
- Special Revenue Funds – The Special Revenue Funds (Operations and Maintenance Fund, Transportation Fund, and Illinois Municipal Retirement/Social Security Fund) are used to account for the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes other than debt service or capital projects.
- Debt Services Fund – The Debt Services Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the periodic payment of principal, interest, and related fees on general long-term debt.
- Capital Projects Fund – The Capital Projects Fund is used to account for financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of major capital facilities.

D. *Basis of Accounting*

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Property taxes are reported in the period for which levied. Other nonexchange revenues, including intergovernmental revenues and grants, are reported when all eligibility requirements have been met. Fees and charges and other exchange revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Property tax revenues are recognized in the period for which levied provided they are also available. Intergovernmental revenues and grants are recognized when all eligibility requirements are met and the revenues are available. Expenditures are recognized when the related liability is incurred. Exceptions to this general rule include principal and interest on general obligation long-term debt and employee vacation and sick leave, which are recognized when due and payable.

E. *Cash and Cash Equivalents and Investments*

Separate bank accounts are not maintained for all District funds. Instead, the funds maintain their cash balances in common accounts, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. Such overdrafts in effect constitute cash borrowed from other District funds and are, therefore, interfund loans that have not been authorized by District Board action.

No District fund had a cash overdraft at June 30, 2025.

Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents are accounted for at cost, which approximates market.

Investments are stated at fair value. Fair value is determined by quoted market prices. Gains or losses on the sale of investments are recognized as they are incurred. 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.

F. *Receivables*

All receivables are reported net of estimated uncollectible amounts.

G. *Inventories*

No inventory accounts are maintained to reflect the values of resale or supply items on hand. Instead, the costs of such items are charged to expense when purchased. The value of the District's inventories is not deemed to be material.

H. *Interfund Activity*

Interfund activity is reported either as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

I. *Capital Assets*

Capital assets purchased or acquired with an original cost of $10,000 or more are reported at historical cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	5 - 50 years
Improvements Other than Buildings	10 - 20 years
Equipment	5 - 20 years

J. *Compensated Absences*

Vacation benefits are granted to employees in varying amounts up to specified maximums depending on tenure with the District. Sick time is not paid out upon termination, it instead converts to service credits for retirement plans. Vacation and sick leave are accrued when earned in the financial statements, if they are more likely than not to be used for time off or otherwise paid in cash.

K. *Deferred Outflows and Inflows of Resources*

In addition to assets and liabilities, the Balance Sheet(s) and Statement(s) of Net Position will sometimes report separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and therefore will not be recognized as an outflow of resource until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and therefore will not be recognized as an inflow of resource until that time.

L. *Long-Term Obligations*

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds on a straight-line basis. Bonds payable are reported net of the applicable bond premium or discount.

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

M. *Government-Wide Net Position*

Government-wide net position is divided into three components:

- Net Investment in Capital Assets – consists of capital assets (net of accumulated depreciation) reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted Net Position – consists of net position that is restricted by the District's creditors (for example, through debt covenants), by the state enabling legislation (through restrictions on shared revenues), by grantors (both federal and state), and by other contributors.
- Unrestricted Net Position – the remaining net position is reported in this category.

N. *Governmental Fund Balances*

Governmental fund balances are divided between nonspendable and spendable.

Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. The spendable fund balances are arranged in a hierarchy based on spending constraints.

- Restricted – Restricted fund balances are restricted when constraints are placed on the use by either (a) external creditors, grantors, contributors, or laws or regulations of other governments or (b) law through constitutional provisions or enabling legislation.
- Committed – Committed fund balances are amounts that can only be used for specific purposes as a result of a resolution of the Board of Education. Committed amounts cannot be used for any other purpose unless the Board of Education removes those constraints by way of resolution. Committed fund balances differ from restricted balances because the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.
- Assigned – Assigned fund balances are amounts that are constrained by the District's intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by an appointed body (e.g. a budget or committee as a whole) or official to which the Board of Education has delegated the authority to assign, modify or rescind amounts to be used for specific purposes. The District has not delegated this authority to an appointed body or official. All assigned fund balances are the residual amounts of the fund.

  Assigned fund balances also include (a) all remaining amounts that are reported in governmental funds (other than the General Fund) that are not classified as nonspendable, restricted or committed, and (b) amounts in the General Fund that are intended to be used for a specific purpose. Specific amounts that are not restricted or committed in a special revenue, capital projects or debt services fund are assigned for purposes in accordance with the nature of their fund type. Assignment within the General Fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District itself.
- Unassigned – Unassigned fund balance is the residual classification for the General Fund. This classification represents the General Fund balance that has not been assigned to other funds, and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Unassigned fund balance in the General Fund also includes amounts levied and/or borrowed for working cash.

The District permits funds to be expended in the following order: Restricted, Committed, Assigned and Unassigned.

O. *Property Tax Calendar and Revenues*

Property taxes are levied each calendar year on all taxable real property located in the District on or before the last Tuesday in December. The 2024 tax levy was passed by the Board on December 19, 2024. The 2023 tax 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 calendar year they are for and are payable in two installments early in June and early in September of the following calendar year. The District receives significant distributions of tax receipts within one month after these dates.

P. *Lease and Subscription-Based Information Technology Agreements*

The District recognizes a right-of-use liability and asset for various lease and subscription-based IT agreements right-of-use assets in the government-wide financial statements.

At the commencement of a lease or subscription-based IT agreement, the District initially measures the right-of-use liability at the present value of payments expected to be made during the agreement term. Subsequently, the right-of-use liability is reduced by the principal portion payments made. The right-of-

use asset is initially measured as the initial amount of the right-of-use liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the right-of-use asset is amortized on a straight-line basis over the term of the lease or subscription-based IT agreement. Key estimates and judgments related to leases or subscription-based IT agreements include how the District determines (1) the discount rate it uses to discount the expected payments to present value, (2) the term, and (3) payments.

The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District uses its estimated incremental borrowing rate as the discount rate for leases or subscription-based IT agreements.

The term includes the noncancellable period of the lease or subscription-based IT agreement. Payments included in the measurement of the right-of-use liability are composed of fixed payments and purchase option prices that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease or subscription-based IT agreements and will remeasure the right-of-use asset and liability if certain changes occur that are expected to significantly affect the amount of the right-of-use liability. Right-of-use assets are reported with Capital Assets and right-of-use liabilities are reported with Long Term Liabilities on the Statement of Net Position.

Q. *Estimates*

The preparation of 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.

NOTE 2 - DEPOSITS, INVESTMENTS, AND FAIR VALUE MEASUREMENT

Deposits

Custodial Credit Risk. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District has a policy that all deposits and investments in excess of any insurance shall be collateralized by pledged securities and the market value of the pledged securities shall equal or exceed the portion of deposit requiring collateralization. As of June 30, 2025, deposits with financial institutions are fully insured or collateralized by securities held in the District's name.

Investments and Fair Value Measurement

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

As of June 30, 2025, the District had the following investments, maturities, and fair value measurements:

Types of investments	Credit Quality/ Ratings	Segmented Time Distribution	Amount	Fair Value Measurement Using Level 1	Level 2	Net Asset Value (NAV)
Certificates of Deposits	Not rated	Less than 1 year	$ 18,159,035	$ -	$ 18,159,035	$ -
Certificates of Deposits	Not rated	1-5 years	1,897,570	-	1,897,570	-
U.S. Treasury Securities	AA+	Less than 1 year	7,430,773	7,430,773	-	-
State Investment Pools	AAAm	Less than 1 year	4,001,228	-	-	4,001,228
Term Series	Not rated	Less than 1 Year	1,750,000	1,750,000	-	-
			$ 33,238,606	$ 9,180,773	$ 20,056,605	$ 4,001,228

The fair value of investments in the State Investment Pools is the same as the value of pool shares (NAV). The State Investment Pools are not SEC-registered but do have regulatory oversight through the State of Illinois.

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.

Debt and equity securities classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities and certificates of deposit classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

This district current holds no investments that fall under the fair value measurement requirements.

Interest Rate Risk. The District's investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. State law limits investments based on credit risk. The District does not have a policy for credit risk of investments.

Concentration of Credit Risk. The District places no specific limit on the amount the District may invest in any one issuer. The District did not invest in more than 5% of the District's total investments in any one issuer that was not either a United States government agency security, mutual fund, or investment pool.

NOTE 3 - CAPITAL ASSETS

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

	Restated Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025
Governmental Activities				
Capital Assets not being depreciated				
Land	$ 4,190,703	$ -	$ -	$ 4,190,703
Construction in Progress	2,360,893	303,746	2,360,893	303,746
Total Capital Assets not being depreciated	$ 6,551,596	$ 303,746	$ 2,360,893	$ 4,494,449
Other Capital Assets				
Buildings	$ 89,192,980	$ 5,203,416	$ -	$ 94,396,396
Improvements Other than Buildings	7,501,360	-	-	7,501,360
Equipment	6,943,656	717,823	-	7,661,479
Right-of-Use Assets - Transportation Equipment	264,962	1,833,969	-	2,098,931
Total Other Capital Assets at historical cost	$ 103,902,958	$ 7,755,208	$ -	$ 111,658,166
Less Accumulated Depreciation/Amortization for				
Buildings	$ 42,424,548	$ 2,126,408	$ -	$ 44,550,956
Improvements Other than Buildings	4,769,863	324,137	-	5,094,000
Equipment	4,955,837	503,707	25,443	5,434,101
Right-of-Use Assets - Transportation Equipment	150,758	699,644	-	850,402
Total Accumulated Depreciation/Amortization	$ 52,301,006	$ 3,653,896	$ 25,443	$ 55,929,459
Other Capital Assets, Net	$ 51,601,952	$ 4,101,312	$ (25,443)	$ 55,728,707
Governmental Activities Capital Assets, Net	$ 58,153,548	$ 4,405,058	$ 2,335,450	$ 60,223,156

Depreciation/Amortization expense was charged to functions as follows:

Governmental Activities	
Unallocated	$ 3,653,896
Total Governmental Activities	
Depreciation/Amortization Expense	$ 3,653,896

NOTE 4 - LEASE ARRANGEMENTS

The District has the following lease arrangements:

	Contract Start	Contract End	Items	Initial Terms	Initial Contract Value	Contract Options	Borrowing Rate (per year)	Payment Amount	Number Of Payments
BAPCC LLC for Central States Bus Sales	9/1/2023	8/31/2026	23 Yellow Buses	3 years	$ 54,568	NA	6.52%	$ 18,189	3 annual payments
BAPCC LLC for Central States Bus Sales	7/1/2024	6/30/2027	Wheelchair BlueBird Bus	3 years	1,947,525	NA	6.33%	649,175	3 annual payments
Santander	8/1/2022	7/31/2025	5 Collins 14 pass. Activity Busses	3 years	220,830	NA	3.39%	73,670	3 annual payments

NOTE 5 - LONG-TERM DEBT

Long-term debt activity for the year ended June 30, 2025 was as follows:

	Restated Balance July 1, 2024		Additions		Retirements	Balance June 30, 2025	Amounts Due Within One Year
Governmental Activities							
Long-Term Liabilities							
Right-to-Use Liabilities	$ 197,871		$ 1,833,969		$ 829,970	$ 1,201,870	$ 591,313
Compensated Absences	1,128,261	**	59,265	*	-	1,187,526	308,757
Governmental Activities							
Long-Term Liabilities	$ 1,326,132		$ 1,893,234		$ 829,970	$ 2,389,396	$ 900,070

*This amount displayed as additions or reductions represents the net change in the liability in the current fiscal year
**This is the restated balance due to GASB 101, Compensated Absences - See Note 19

At June 30, 2025 the annual debt service requirement to cover all right-to use liabilities are:

Year Ending June 30	Principal	Interest	Total
2026	$ 591,313	$ 76,052	$ 667,365
2027	610,557	38,618	649,175
	$ 1,201,870	$ 114,670	$ 1,316,540

Right-to-use liabilities are being repaid from the transportation fund.

NOTE 6 - NET INVESTMENT IN CAPITAL ASSET CALCULATION

Net investment in capital asset calculation as of June 30, 2025 was as follows:

Governmental Activities	
Capital Assets, Net of Accumulated Depreciation	$ 60,223,156
Less:	
Capital Related Debt	(1,201,870)
Capital Related Accounts Payable	(302,503)
Investment in Capital Assets	$ 58,718,783

NOTE 7 - PROPERTY TAXES

Property taxes receivable and unavailable revenue recorded in these financial statements, in the amount of $13,121,744 ($13,256,770 less allowance of $135,026) are from the 2024 tax levy. The unavailable revenue is 100% of the 2024 levy. These taxes are unavailable as the District does not consider the amounts to be available and does not budget for their use in fiscal year 2025. The District has determined

that 100% of the amounts collected for the 2023 levy are allocable for use in fiscal year 2025. Therefore, 100% of the amounts collected for the 2023 levy ($25,514,954 are recorded in these financial statements as property taxes revenue. A summary of assessed valuation, tax rates, and extensions for tax years 2024, 2023, and 2022 are as follows:

Tax Year	2024		2023		2022	
Assessed Valuation	$1,336,219,143		$1,178,955,217		$1,078,742,086	
	Rate	Extension	Rate	Extension	Rate	Extension
Educational	1.4080	$ 18,805,895	1.5386	$ 18,139,700	1.5930	$ 17,184,254
Operations and Maintenance	0.3648	4,875,008	0.3957	4,655,208	0.4095	4,417,255
Debt Service	0.0000	40	-	-	-	-
Transportation	0.1347	1,800,007	0.1389	1,637,793	0.1380	1,488,136
Municipal Retirement	0.0281	375,010	0.0345	406,975	0.0359	387,010
Social Security	0.0355	475,013	0.0421	496,305	0.0431	465,003
SEDOL Municipal Retirement	0.0016	21,219	0.0017	20,585	0.0049	53,053
Working Cash	0.0254	339,012	0.0269	317,634	0.0278	299,459
Revenue Recapture	0.0235	314,092	0.0124	146,426	0.0111	119,654
	2.0216	$ 27,005,296	2.1908	$ 25,820,626	2.2633	$ 24,413,824

NOTE 8 - EXCESS OF EXPENDITURES OVER BUDGET

For the year ended June 30, 2025, the following funds had total expenditures that exceeded budget:

Fund	Budget	Actual	Excess of Actual Over Budget
Transportation	$ 4,343,193	$ 4,471,070	$ 127,877
Debt Services	-	94,520	94,520

NOTE 9 - DEFICIT FUND BALANCE

The District had no funds with a deficit fund balance at June 30, 2025.

NOTE 10 - RETIREMENT FUND COMMITMENTS

A. *Teachers' Retirement System of the State of Illinois*

General Information About the Pension Plan

Plan Description

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

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

Benefits Provided

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

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

Essentially all Tier I retirees receive an annual 3% increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of 3% of the original benefit or ½% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

Contributions

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

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

On-Behalf Contributions to TRS. The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, State of Illinois contributions recognized by the District were based on the State's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of $9,144,685 in pension contributions from the State of Illinois.

2.2 Formula Contributions. Districts contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2025, were $101,931 and are deferred because they were paid after the June 30, 2024 measurement date.

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

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

For the year ended June 30, 2025, the District pension contribution was 10.34% of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling $133,670 were paid from federal and special trust funds that required District contributions of $13,821. These contributions are deferred because they were paid after the June 30, 2024 measurement date.

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

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2025, the District paid $0 to TRS for employer contributions due on salary increases in excess of 6% and $0 for sick leave days granted in excess of the normal annual allotment.

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

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

District's proportionate share of the net pension liability	$ 1,370,076
State's proportionate share of the net pension liability associated with the District	114,234,962
Total	$ 115,605,038

The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The employer's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2024, relative to the contributions of all participating TRS employers and the State during that period. At June 30, 2024, the District's proportion was 0.00159560%, which was an increase of 0.00006642% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of $9,144,685 and revenue of $9,144,685 for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 5,152	$ 3,556	$ 1,596
Net difference between projected and actual earnings on pension plan investments	-	11,763	(11,763)
Changes of assumptions	18,878	727	18,151
Changes in proportion and differences between employer contributions and proportionate share of contributions	77,723	44,972	32,751
Employer contributions subsequent to the measurement date	101,931	-	101,931
	$ 203,684	$ 61,018	$ 142,666

$101,931 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, 2026. Other amounts reported as deferred outflows of

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

Year Ending June 30		
2026	$	(14,900)
2027		19,253
2028		13,698
2029		16,478
2030		6,206
	$	40,735

Actuarial Assumptions

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

Inflation	2.50%
Salary Increases	varies by amount of service credit
Investment Rate of Return	7.0%, net of pension plan investment expense, including inflation

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

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

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

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

Discount Rate

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

Based on those assumptions, TRS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess

of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease 6.00%	Current Discount Rate 7.00%	1% Increase 8.00%
Employer's proportionate share of the net pension liability	$ 1,692,083	$ 1,370,076	$ 1,103,147

TRS Fiduciary Net Position

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

B. *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 an agent multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

Benefits Provided

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

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

Employees hired ***on or after*** January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15

years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last ten years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

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

Employees Covered by Benefit Terms

All appointed employees of a participating employer who are employed in a position normally requiring 600 hours (1,000 hours for certain employees hired after 1981) or more of work in a year are required to participate. As of December 31, 2024, the following employees were covered by the benefit terms:

Inactive plan members and beneficiaries currently receiving benefits	86
Inactive plan members entitled to but not yet receiving benefits	111
Active plan members	116
Total	313

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 and 2025 was 8.19% and 8.48%, respectively. For the fiscal year ended June 30, 2025, the District contributed $405,526 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension (Asset)/Liability

The components of the net pension (asset)/liability of the IMRF actuarial valuation performed as of December 31, 2024, with a measurement date as of that date, calculated in accordance with GASB Statement No. 68, were as follows:

Total Pension Liability	$ 16,108,538
IMRF Fiduciary Net Position	14,782,262
District's Net Pension Liability/(Asset)	1,326,276
IMRF Fiduciary Net Position as a Percentage of the Total Pension Liability	91.77%

See the Schedule of Changes in the Employer's Net Pension Liability and Related Ratios in the Required Supplementary Information following the notes to the financial statements for additional information related to the funded status of the plan.

Actuarial Assumptions

The total pension liability above was determined by an actuarial valuation performed as of December 31, 2024 using the following actuarial methods and assumptions:

Assumptions:	
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market value of assets
Inflation	2.25%
Salary Increases	2.85% - 13.75% including inflation
Interest Rate	7.25%
Projected 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 for the period 2020-2022.

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 were used. 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 were used. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021 were used.

Long-Term Expected Rate of Return

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

Asset Class	Target Allocation	Projected Return
Equities	33.5%	4.35%
International Equities	18.0%	5.40%
Fixed Income	24.5%	5.20%
Real Estate	10.5%	6.40%
Alternatives	12.5%	
Private Equity		6.25%
Hedge Funds		N/A
Commodities		4.85%
Cash Equivalents	1.0%	3.60%
	100.00%	

Single Discount Rate

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

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and

2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.25%; the municipal bond rate is 4.08%; and resulting single discount rate is 7.25%. The prior year single discount rate was 7.25% and increased 0.00% to the current year single discount rate.

Changes in the Net Pension (Asset)/Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A)-(B)
Balances at December 31, 2023	$ 15,701,696	$ 13,815,478	$ 1,886,218
Changes for the year:			
Service Cost	$ 390,965	$ -	$ 390,965
Interest on the Total Pension Liability	1,124,522	-	1,124,522
Differences Between Expected and Actual Experience of the Total Pension Liability	(335,574)	-	(335,574)
Contributions - Employer	-	376,975	(376,975)
Contributions - Employee	-	207,084	(207,084)
Net Investment Income	-	1,316,757	(1,316,757)
Benefit Payments, including Refunds of Employee Contributions	(773,071)	(773,071)	-
Other (Net Transfer)	-	(160,961)	160,961
Net Changes	$ 406,842	$ 966,784	$ (559,942)
Balances at December 31, 2024	$ 16,108,538	$ 14,782,262	$ 1,326,276

Sensitivity of the Net Pension (Asset)/Liability to Changes in the Discount Rate

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

	1% decrease 6.25%	Current Discount Rate 7.25%	1% increase 8.25%
Net Pension Liability/(Asset)	$ 3,192,515	$ 1,326,276	$ (183,592)

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

For the year ended June 30, 2025, the District recognized pension expense/(income) of $700,762. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Expense in Future Periods	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 147,784	$ 217,965	$ (70,181)
Changes of assumptions	-	5,720	(5,720)
Net difference between projected and actual earnings on pension plan investments	333,721	-	333,721
Total deferred amounts to be recognized in pension expense in future periods	$ 481,505	$ 223,685	$ 257,820
Pension contributions made subsequent to the measurement date	211,444	-	211,444
Total deferred amounts related to pensions	$ 692,949	$ 223,685	$ 469,264

$211,444 reported as deferred outflows of resources related to pensions resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2025	$ 184,499
2026	300,343
2027	(157,457)
2028	(69,565)
Total	$ 257,820

C. *Social Security*

Employees not qualifying for coverage under the Teachers' Retirement System of the State of Illinois 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 the total required contribution for the current fiscal year.

NOTE 11 - POST-EMPLOYMENT BENEFIT COMMITMENTS

A. *Retiree Insurance Plan – Other Post-Employment Benefits (OPEB)*

Plan Overview

In addition to the retirement plans described in Note 10, the District provides post-employment benefits other than pensions ("OPEB") for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual and union contracts. The plan is not accounted for as a trust fund, as an irrevocable trust has not been established to account for the plan. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental activities. The Plan, a single-employer defined benefit plan, provides the following coverage:

Benefits Provided

Employees may continue coverage into retirement on the District medical plan on a pay-all basis. Dependents may also continue coverage on a pay-all basis. Coverage may continue for as long as required contributions are paid.

Eligibility

Employees of the District are eligible for retiree health benefits as listed below:

Regular Plan Tier 1 (Enrolled in IMRF Prior to January 1, 2011)
- At least 55 years old and at least 8 years of credited service (reduced pension)
- At least 60 years old and at least 8 years of credited service (full pension)

Regular Plan Tier 2 (Enrolled in IMRF On or After January 1, 2011)
- At least 62 years old and at least 10 years of credited service (reduced pension)
- At least 67 years old and at least 10 years of credited service (full pension)

Membership

Membership in the plan consisted of the following at July 1, 2024, the date of the latest actuarial valuation:

Active employees	259
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	14
Total	273

Total OPEB Liability

The District's total OPEB liability was measured as of June 30, 2025, and the total OPEB liability was determined by an actuarial valuation as of July 1, 2024.

Actuarial Assumptions

The total OPEB liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Method	Entry Age Normal
Discount rate	4.81%
Salary Rate Increase	4.00%
Inflation Rate	3.00%
Health Care Trend	
Initial Trend Rate	
District Medical Plans	6.00%
TRIP Plan	5.00%
Ultimate Trend Rate	4.50%
FY the Ultimate Rate is Reached	2040
Mortality	
	*IMRF Employees and Retiree*s: Rates from the December 31, 2024 IMRF Actuarial Valuation Report Active Employees - PubG.H-2010(B) Mortality Table - General (below-median income) with future mortality improvement using Scale MP-2021 Retirees - PubG.H-2010(B) Mortality Table - General (below-median income), Male adjusted 108% and Female adjusted 106.4%, with future mortality improvement using scale MP-2021 *TRS Employees and Retirees:* Rates from the June 30, 2024 Teachers' Retirement System Actuarial Valuation Report Active Employees - PubT-2010 Employee Mortality Table projected generationally with Scale MP-2021, with female and male rates multiplied by 94% for all ages. Retirees: PubT-2010 Retiree Mortality Table projected generationally with Scale MP-2021, with female rates multiplied by 91% for ages under 75 and 103% for ages 75 and older, and male rates multiplied by 103% for ages under 85 and 111% for ages 85 and older.
Election at Retirement	100% of Certified employees are assumed to elect the TRIP subsidy at retirement. 20% of IMRF employees eligible for the District subsidy are assumed elect the subsidy and District medical coverage at retirement. 20% of IMRF employees not eligible for the District subsidy are assumed elect coverage on the District medical plan on a pay-all basis at retirement.
Marital Status	40% of IMRF employees who elect retiree coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

The actuarial assumptions used in the July 1, 2024 valuation were based on the assumptions found in the December 31, 2024 IMRF Actuarial Valuation Report and the June 30, 2024 Teachers' Retirement System Actuarial Valuation Report. Assumption changes reflect a change in the discount rate of 0.60% from 4.21% for the beginning of the year values and 4.81% for the disclosure date.

There is no long-term expected rate of return on OPEB plan investments because the District does not have a trust dedicated exclusively to the payment of OPEB benefits.

Discount Rate

The District does not have a dedicated trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale).

A rate of 4.81% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2025.

Changes in the Total OPEB Liability

	Increase/(Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2024	$ 793,064	$ -	$ 793,064
Changes for the year:			
Service Cost	$ 32,218	$ -	$ 32,218
Interest on Total OPEB Liability	32,071	-	32,071
Assumption Changes	(24,945)	-	(24,945)
Benefit Payments	(62,546)	-	(62,546)
Net Changes	$ (23,202)	$ -	$ (23,202)
Balances at June 30, 2025	$ 769,862	$ -	$ 769,862

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

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current discount rate:

Plan's Total OPEB Liability/(Asset)		
1% Increase	Valuation Rate	1% Decrease
$ 730,384	$ 769,862	$ 812,075

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher than the current healthcare cost trend rates:

Plan's Total OPEB Liability/(Asset)		
1% Increase	Healthcare Cost Valuation Rate	1% Decrease
$ 780,005	$ 769,862	$ 760,189

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

For the fiscal year ended June 30, 2025, the District recognized OPEB expense of $61,937. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Inflows of Resources
Differences Between Expected and Actual Experience	$ -	$ -	$ -
Changes of Assumptions	-	22,593	(22,593)
Total	$ -	$ 22,593	$ (22,593)

Changes in total OPEB liability related to the difference in actual and expected experience, or changes in assumptions regarding future events, are recognized in OPEB expense over the expected remaining service life of all employees (10.60 years, active and retired) in the postretirement plan.

Amounts reported as deferred outflows of resources related to OPEB will be recognized as future OPEB expense as follows:

Year ending June 30	Net Deferred Outflows/Inflows of Resources
2026	$ (2,352)
2027	(2,352)
2028	(2,352)
2029	(2,352)
2030	(2,352)
Thereafter	(10,833)
	$ (22,593)

B. *Teacher Health Insurance Security Fund (THIS)*

General Information About the OPEB Plan

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

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

Benefits Provided

The State of Illinois offers comprehensive health plan options, all of which include prescription drug and behavioral health coverage. The State of Illinois offers TCHP, HMO, and OAP plans.

- Teachers' Choice Health Plan (TCHP) benefit recipients can choose any physician or hospital for medical services; however, benefit recipients receive enhanced benefits, resulting in lower out-of-pocket costs, when receiving services from a TCHP in-network provider. TCHP has a nationwide network and includes CVS/Caremark for prescription drug benefits and Magellan Behavioral Health for behavioral health services.
- Health Maintenance Organizations (HMO) benefit recipients are required to stay within the health plan provider network. No out-of-network services are available. Benefit recipients will need to select a primary care physician (PCP) from a network of participating providers. The PCP will direct all healthcare services and make referrals to specialists and hospitalization.
- Open Access Plan (OAP) benefit recipients will have three tiers of providers from which to choose to obtain services. The benefit level is determined by the tier in which the healthcare provider is contracted.

- Tier I offers a managed care network which provides enhanced benefits and operates like an HMO.
- Tier II offers an expanded network of providers and is a hybrid plan operating like an HMO and PPO.
- Tier III covers all providers which are not in the managed care networks of Tiers I or II (i.e., out-of-network providers). Using Tier III can offer benefit recipients flexibility in selecting healthcare providers but involves higher out-of-pocket costs. Furthermore, benefit recipients who use out-of-network providers will be responsible for any amount that is over and above the charges allowed by the plan for services (i.e., allowable charges), which could result in substantial out-of-pocket costs. Benefit recipients enrolled in an OAP can mix and match providers and tiers.

Contributions

For the fiscal year ended June 30, 2025, the State Employees Group Insurance Act of 1971 (5 ILCS 375/6.6) requires that all active contributors of the THIS make contributions to the plan at a rate of 0.90% of salary and for every employer of a teacher to contribute an amount equal to 0.67% of each teacher's salary. For the fiscal year ended June 30, 2024, the employee contribution was 0.90% of salary and the employer contribution was 0.67% of each teacher's salary. The Department of Central Management Services determines, by rule, the percentage required, which each year shall not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. In addition, under the State Pension Funds Continuing Appropriations Act (40 ILCS 15/1.3), there is appropriated, on a continuing annual basis, from the General Revenue Fund, an account of the General Fund, to the State Comptroller for deposit in the Teachers' Health Insurance Security Fund (THISF), an amount equal to the amount certified by the Board of Trustees of THIS as the estimated total amount of contributions to be paid under 5 ILCS 376/6.6(a) in that fiscal year. The member contribution, which may be paid on behalf of employees by the employer, is submitted to THIS by the employer.

On-Behalf Contributions to THIS. The State of Illinois makes employer benefit contributions on behalf of the District. For the year ended June 30, 2025, State of Illinois contributions recognized by the District were based on the State's proportionate share of the collective net OPEB liability associated with the District, and the District recognized revenue and expenditures of $156,026 in benefit contributions from the State of Illinois.

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

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

District's proportionate share of the net OPEB liability	$ 4,553,102
State's proportionate share of the net OPEB liability associated with the District	6,183,294
Total	$ 10,736,396

The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023 and rolled forward to June 30, 2024. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2024, relative to the contributions of all participating THIS employers and the State during that period. At June 30, 2024, the District's proportion was 0.0575570%, which was an increase of 0.002840% from its proportion measured as of

June 30, 2023.For the year ended June 30, 2025, the District recognized benefit expense of $1,339,316 and on-behalf revenue/expense of $156,026 for support provided by the State. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Outflows of Resources
Differences between expected and actual experience	$ 125,640	$ (1,919,033)	$ (1,793,393)
Net difference between projected and actual earnings on pension plan investments	1,190	(3,662)	(2,472)
Changes of assumptions	137,607	(6,542,410)	(6,404,803)
Changes in proportion and differences between employee contributions and proportionate share of contributions	1,177,303	(46,617)	1,130,686
Employer contributions subsequent to the measurement date	158,530	-	158,530
	$ 1,600,270	$ (8,511,722)	$ (6,911,452)

$158,530 reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

Year Ending June 30	
2026	$ (1,427,970)
2027	(1,381,957)
2028	(1,364,203)
2029	(1,256,531)
2030	(970,153)
2031	(714,018)
2032	20,400
2033	23,065
2034	1,385
	$ (7,069,982)

Actuarial Assumptions

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:

Inflation	2.25%
Salary Increases	Depends on service and ranges from 8.50% at 1 year of service to 3.5% at 20 or more years of service.
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation
Healthcare Cost Trend Costs	Trend for fiscal year 2025 based on actual premium increases. For non-Medicare costs, trend rates start at 8.00% for plan year 2026 and decrease gradually to an ultimate rate of 4.25% in 2041. For MAPD costs, trend rates are based on actual premium increases for 2025, 15.00% in 2026 to 2030 and 7.00% in 2031, declining gradually to an ultimate rate of 4.25% in 2041.

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

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

The long-term expected rate of return on OPEB 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 OPEB 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
Illinois Public Treasurers' Investment Pool	100.0%	4.307%
	100.0%	

Discount Rate

Projected benefit payments were discounted to their actuarial present value using a Single Discount Rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bond with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met). Since TRIP (Teachers' Retirement Insurance Program) is financed on a pay-as-you-go basis, a discount rate consistent with fixed-income municipal bonds with 20 years to maturity that included only federally tax-exempt bonds as reported in Fidelity's index's "20-year Municipal GO AA Index" has been selected. The discount rates are 3.97% as of June 30, 2024, and 3.86% as of June 30, 2023. The 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, THIS's fiduciary net position at June 30, 2024 was projected to be available to make all projected future benefit payments to current active and inactive members and all benefit recipients. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on THIS investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

At June 30, 2024, the discount rate used to measure the total OPEB liability was 3.97%.

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 3.97%, 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 (2.97%) or 1 percentage-point higher (4.97%) than the current rate.

	1% Decrease 2.97%	Current Discount Rate 3.97%	1% Increase 4.97%
Employer's proportionate share of the net OPEB liability	$ 5,081,245	$ 4,553,102	$ 4,087,496

Sensitivity of the Total OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage-point lower or 1 percentage-point higher. The current healthcare trend rates Pre-Medicare are 6.00% in 2025, 8.00%

in 2026 decreasing to an ultimate trend rate of 4.25% in 2041. Post-Medicare per capital costs based on actual increases in 2025, 15.00% from 2026 to 2030, 7.00% in 2031 decreasing ratably to an ultimate trend rate of 4.25% in 2041.

	1% Decrease (a)	Healthcare Cost Valuation Rate	1% Increase (b)
Employer's proportionate share of the net OPEB liability	$ 3,920,205	$ 4,553,102	$ 5,306,187

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

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

NOTE 12 - INTERFUND TRANSFERS

There were the following interfund transfers during the year ended June 30, 2025:

Transfer from	Transfer to	Amount
Operations and Maintenance Fund	Debt Services Fund	$ 94,520
Operations and Maintenance Fund	Capital Projects Fund	1,310,885

The purpose of the transfers from the Operations and Maintenance Fund to the Debt Services Fund was for payments on leases. The purpose of the transfers from the Operations and Maintenance Fund to the Capital Projects Fund was to fund the building remodeling project.

NOTE 13 - JOINT VENTURES

SPECIAL EDUCATION DISTRICT OF LAKE COUNTY (SEDOL)

The District and thirty other districts within Lake County have entered into a joint agreement to provide special education programs and services to the students enrolled. Each member district has a financial responsibility for annual and special assessments as established by the management council.

A summary of the Statement of Net Position of SEDOL at June 30, 2023 (most recent information available) is as follows:

Assets	$ 70,516,985
Deferred Outflows of Resources	8,298,250
	$ 78,815,235
Liabilities	$ 20,911,394
Deferred Inflows of Resources	18,861,355
Net Position	39,042,486
	$ 78,815,235
Revenues	$ 63,172,591
Expenses	58,026,337
Net Increase/(Decrease) in Net Position	$ 5,146,254

Complete financial statements for SEDOL can be obtained from the Administrative Offices at 18160 Gages Lake Road, Gages Lake, Illinois 60030-1819.

LAKE REGION SCHOOLS BENEFIT COOPERATIVE

The District has entered into a joint venture with five other school districts in order to reduce fixed reinsurance costs with common third-party administrators, Blue Cross Blue Shield and Allied Benefits.

A summary of financial condition of the Lake Region Schools Benefit Cooperative can be obtained from the administrative offices of Diamond Lake School District No. 76, 26156 N Acorn Ln., Mundelein, Illinois 60060.

NOTE 14 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases commercial insurance to handle these risks of loss. During fiscal year 2025 there was no significant reduction in insurance coverage for any category. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The District is a member of the Collective Liability Insurance Cooperative (CLIC), a joint risk management pool of school districts through which property, general liability, automobile liability, crime, excess property, excess liability, and boiler and machinery coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

The relationship between the District and CLIC is governed by a contract and by-laws that have been adopted by resolution of each unit's governing body. The District is contractually obligated to make all annual and supplementary contributions for CLIC, to report claims on a timely basis, cooperate with CLIC, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by CLIC. Members have a contractual obligation to fund any deficit of CLIC attributable to a membership year during which they were members.

CLIC is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Board of Directors. CLIC also provides its members with risk management services, including the defense and settlement of claims, and establishes reasonable and necessary loss of reduction and prevention procedures to be followed by the members.

The District is insured under a retrospectively-rated policy for workers' compensation coverage, whereas the initial premium may be adjusted based on actual experience. Adjustments in premiums are recorded when paid or received. During the year ended June 30, 2025, there were no significant adjustments in premiums based on actual experience.

NOTE 15 - CONTINGENCIES

The District is not aware of any pending litigation or potential non-disclosed liabilities that management believes would have a material effect on the District's financial position.

NOTE 16 - LEGAL DEBT LIMITATION

The Illinois School Code limits the amount of indebtedness to 6.9% of the most recent available equalized assessed valuation (EAV) of the District. The District's legal debt limitation is as follows:

2024 EAV	$	1,341,578,090
Rate		6.900%
Debt Margin	$	92,568,888
Current Debt		1,201,870
Remaining Debt Margin	$	91,367,018

NOTE 17 - COMMITMENTS

The District is involved in a tennis court replacement project and entered into a contract totaling approximately $1,200,110. The remaining amount estimated to be paid on this contract as of June 30, 2025 is $958,035.

NOTE 18 - ADJUSTMENTS TO FUND BALANCE/NET POSITION BEGINNING BALANCES

Reporting Units Affected by Adjustments to and Restatements of Beginning Balances	Beginning Balance	Change in Accounting Policy	Change in Reporting Entity	Error Correction	Restated Balance
General Fund	$ 20,116,968	$ -	$ 724,595	$ (1,107,909)	$ 19,733,654
Operations and Maintenance Fund	(545,263)	-	-	(22,288)	(567,551)
Transportation Fund	1,386,371	-	-	(14,930)	1,371,441
IMRF/Social Security Fund	763,756	-	-	(10,787)	752,969
Working Cash Fund	724,595	-	(724,595)	-	-
Capital Projects Fund	2,119,148	-	-	34,362	2,153,510
Total Governmental Fund Balances	$ 24,565,575	$ -	$ -	$ (1,121,552)	$ 23,444,023
Government-Wide Statement of Activities	$ 75,160,423	$ (1,128,261)	$ -	$ (9,274,779)	$ 64,757,383
Total Governmental-Wide Statement of Activities	$ 75,160,423	$ (1,128,261)	$ -	$ (9,274,779)	$ 64,757,383

Change in Accounting Policy:

- Correction to the Governmental-Wide net assets for the implementation of GASB Statement No. 101, Compensated Absences.

Change in Reporting Entity:

- General Fund and Working Cash Fund: In prior year the Working Cash Fund was reported as a major fund so a correction was made to properly combine it with the General Fund.

Error Correction:

- General Fund: In prior year the District recorded cash accounts associated with the Grant High School Foundation, so correction was made to remove those accounts from the District's financials.
- General, Operations and Maintenance, Transportation, and IMRF/Social Security, and Capital Projects Funds: In prior year accrued interest receivable was erroneously recorded in the District's financials, so a correction was made to remove it.
- Capital Projects Fund: in prior year a nonexistent payable was recorded, so a correction was made to remove it.
- Government-Wide Statement of Activities: The correction includes the net asset corrections and other prior period adjusts for the following:
    - Remove incorrect accounts payable from CIP.
    - Correct accumulated depreciation.
    - Record the beginning balance for the first-year valuation of the OPEB liability.
    - Correct the balance of leases.

NOTE 19 - CHANGE IN ACCOUNTING PRINCIPLE

The District has implemented GASB Statement No. 100, *Accounting Changes and Error Corrections* and GASB Statement No. 101, *Compensated Absences*. This statement provides updated guidance for the recording and tracking of compensated absences. The implementation of GASB 101 resulted in restatements or retrospective adjustments as shown in the previous footnote.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

To the 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, 2025. 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 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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 the District and to 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 the District'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, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

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 the District'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 GAAS, *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, misrepresentations, 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 judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment 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 the District'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 the District'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 the District'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.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001, 2025-002, and 2025-003. Our opinion on each major federal program is not modified with respect to these matters. *Government Auditing Standards* requires the auditor to perform limited procedures on Grant Community High School District No. 124's response to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. Grant Community High School District No. 124's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

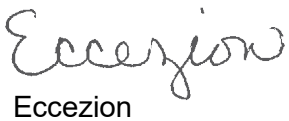
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2025-001, 2025-002, and 2025-003, to be significant deficiencies.

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. *Government Auditing Standards* requires the auditor to perform limited procedures on Grant Community High School District No. 124's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. Grant Community High School District No. 124's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The 2024 comparative information shown in the Schedule of Expenditures of Federal Awards was subjected to auditing procedures by Evoy, Kamschulte, Jacobs and Co. LLP in the report dated November, 27, 2024 and expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2024 financial statements as a whole.

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Eccezion
Strategic Business Solutions

McHenry, Illinois
December 18, 2025

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

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 7/1/23-6/30/24 (C)	 Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	 Year 7/1/23-6/30/24 Pass through to Subrecipients	 Year 7/1/24-6/30/25 (F)	 Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
CHILD NUTRITION CLUSTER											
U.S. Department of Defense passed through Illinois State Board of Education											
Food Donation Program (M)	10.555	25-4299-00		40,976			40,976			40,976	N/A
U.S. Department of Agriculture passed through Illinois State Board of Education											
Food Donation Program (M)	10.555	25-4299-00		28,890			28,890			28,890	N/A
National School Lunch Program + (M)	10.555	24-4210-00	284,990	84,003	284,990		84,003			368,993	N/A
National School Lunch Program + (M)	10.555	25-4210-00		327,928			327,928			327,928	N/A
COVID-19 ARP - National School Lunch Program + (M)	10.555	24-4210-SC	50,541	2,928	50,541		2,928			53,469	N/A
Subtotal AL 10.555			335,531	484,725	335,531	0	484,725	0	0	820,256	
School Breakfast Program + (M)	10.553	24-4220-00	28,730	7,628	28,730		7,628			36,358	N/A
School Breakfast Program + (M)	10.553	25-4220-00		42,810			42,810			42,810	N/A
Subtotal AL 10.553			28,730	50,438	28,730	0	50,438	0	0	79,168	
Total Child Nutrition Cluster			364,261	535,163	364,261	0	535,163	0	0	899,424	
Total AL "10"			364,261	535,163	364,261	0	535,163	0	0	899,424	
U.S. Department of Education passed through Illinois State Board of Education											
Title I - Low Income * (M)	84.010	24-4300-00	200,908	674	200,908		674			201,582	201,582
Title I - Low Income (M)	84.010	25-4300-00		209,880			209,880			209,880	209,880
Subtotal AL 84.010			200,908	210,554	200,908	0	210,554	0	0	411,462	

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

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 7/1/23-6/30/24 (C)	 Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	 Year 7/1/23-6/30/24 Pass through to Subrecipients	 Year 7/1/24-6/30/25 (F)	 Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
Title IV, Part A - Student Support & Academic Enrichment	84.424	25-4400-00		17,429			17,429			17,429	17,429
Title IV, Part A - Student Support & Academic Enrichment - Stronger Connections Grant	84.424F	25-4998-4S		219,135			219,135			219,135	221,635
Subtotal AL 84.424			0	236,564	0	0	236,564	0	0	236,564	
Title III - LIPLEP *	84.365	24-4909-00	11,990	4,653	11,990		4,653			16,643	17,700
Title III - LIPLEP *	84.365	25-4909-00		11,314			11,314			11,314	18,090
Subtotal AL 84.365			11,990	15,967	11,990	0	15,967	0	0	27,957	
Title II - Teacher Quality	84.367	25-4932-00		54,218			54,218			54,218	57,452
Subtotal AL 84.367			0	54,218	0	0	54,218	0	0	54,218	
SPECIAL EDUCATION CLUSTER											
Special Education - Grants to States	84.027	25-4620-00		412,652			412,652			412,652	428,966
Special Education - IDEA - Room and Board *	84.027	24-4625-00	91,549	154,687	91,549		154,687			246,236	N/A
Special Education - IDEA - Room and Board *	84.027	25-4625-00		144,440			144,440			144,440	N/A
Subtotal AL 84.027			91,549	711,779	91,549	0	711,779	0	0	803,328	
Total Special Education Cluster			91,549	711,779	91,549	0	711,779	0	0	803,328	
U.S. Department of Education passed through Lake County Area Vocational System											
Perkins - Title III	84.048	25-4799-00		21,594			21,594			21,594	21,596
Subtotal AL 84.048			0	21,594	0	0	21,594	0	0	21,594	
Total AL "84"			304,447	1,250,676	304,447	0	1,250,676	0	0	1,555,123	

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2025

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 7/1/23-6/30/24 (C)	 Year 7/1/24-6/30/25 (D)	Expenditure/Disbursements[4] Year 7/1/23-6/30/24 (E)	 Year 7/1/23-6/30/24 Pass through to Subrecipients	 Year 7/1/24-6/30/25 (F)	 Year 7/1/24-6/30/25 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
MEDICAID CLUSTER											
US Department of Health and Human Services											
Passed Through Illinois Department of Healthcare and Family Services											
Medicaid Matching Funds - Admin Outreach	93.778	25-4991-00		30,432			30,432			30,432	N/A
Subtotal AL 93.778			0	30,432	0	0	30,432	0	0	30,432	
Total Medicaid Cluster			0	30,432	0	0	30,432	0	0	30,432	
Total AL "93"			0	30,432	0	0	30,432	0	0	30,432	
Total Federal Assistance			668,708	1,816,271	668,708	0	1,816,271	0	0	2,484,979	
+ Project End 9/30											
* Project End 8/31											

• **(M)** Program was audited as a major program as defined by §200.518.

***Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

---

[1] To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

[2] When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

[3] When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

[4] The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2025

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal award activity of Grant Community High School District No. 124 under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the schedule may offer from amounts presented in, and used in the preparation of, the basic financial statements.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The District has elected not to use the 10% de minimis indirect rate as allowed for all grants except Child Nutrition Cluster under the Uniform Guidance. The District has also elected not to use the 15% de minimis indirect rate as allowed for Child Nutrition Cluster under the Uniform Guidance.

NOTE 4 - SUBRECIPIENTS

The District did not provide federal awards to subrecipients during the year ended June 30, 2025.

NOTE 5 - FEDERAL LOANS

There were no federal loans or loan guarantees outstanding at year end.

NOTE 6 - DONATED PERSONAL PROTECTIVE EQUIPMENT (PPE) (UNAUDITED)

The District did not receive federally donated PPE during the fiscal year.

GRANT COMMUNITY HIGH SCHOOL DISTRICT NO. 124
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2025

1) Summary of auditor's results:

a) The auditor's report expresses an unmodified opinion on whether the financial statements of Grant Community High School District No. 124 were prepared in accordance with GAAP.

b) Two significant deficiencies are reported during the audit of the financial statements. No material weaknesses are reported.

c) No instances of noncompliance material to the financial statements of Grant Community High School District No. 124, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

d) No significant deficiencies in internal control over major federal award programs are reported during the audit of the financial statements. No material weaknesses in internal control over major federal award programs are reported.

e) The auditor's report on compliance for the major federal award programs for Grant Community High School District No. 124 expresses an unmodified opinion on all major federal programs.

f) There are no audit findings that are required to be reported in accordance with Uniform Guidance 2 CFR section 200.516(a) in this schedule.

g) The programs tested as major programs were: National School Lunch Program – CFDA #10.555, School Breakfast Program – CFDA #10.553, and Title I – Low Income – CFDA #84.010.

h) The threshold used for distinguishing between Type A and B programs was $750,000.

i) Grant Community High School District No. 124 was determined to be a low-risk auditee.

2) Findings related to the financial statements which are required to be reported are detailed in finding numbers 2025-004 and 2025-005.

3) Findings relating to federal awards which are required to be reported are detailed in finding numbers 2025-001, 2025-002, and 2025-003.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2025 - 004** **2. THIS FINDING IS:** [x] New [ ] **Repeat from Prior Year?** **Year originally reported?**

3. Criteria or specific requirement
Management is responsible for ensuring that all cash accounts are reflected in the financial statements.

4. Condition
During the course of the audit, several of the District's cash accounts were found unreconciled and/or not included in the financial statements.

5. Context[12]
Testing performed to determine the reasonableness of cash accounts found that some of the accounts were unreconciled and/or not included in the financial statements.

6. Effect
The cash balance reported by the District is not complete.

7. Cause
The District's procedures do not include all cash accounts in the monthly reconciliation process.

8. Recommendation
The District should complete bank reconciliation for all cash accounts and include District accounts on the Balance Sheet.

9. Management's response[13]
Management will implement procedures to reconcile all cash accounts and include all District accounts in the financials. Will correct during fiscal year 2026.

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2025** would be assigned a reference number of **2025-001, 2025-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:[11] **2025 - 005** **2. THIS FINDING IS:** [x] New [ ] **Repeat from Prior Year?** **Year originally reported?**

3. Criteria or specific requirement
Management is responsible for ensuring that expenses paid are appropriate and approved.

4. Condition
During the course of the audit, we determined that the District did not obtain any backup documentation for credit card expenses prior to the statements being paid.

5. Context[12]
During discussion of internal control procedures, we determined that the District had no procedures to review and approve credit card expenses.

6. Effect
The District funds are being used to pay unapproved expenses.

7. Cause
The District had no procedures to review and approve credit card expenses.

8. Recommendation
The District should implement new procedures where expenses are either approved before being purchased or obtain backup documentation for review before paying the credit card statement each month.

9. Management's response[13]
Management will begin planning updated controls to address these issues during fiscal year 2026 and hopefully have one implemented before year-end.

[11] A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2025** would be assigned a reference number of **2025-001, 2025-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

[12] Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

[13] See §200.521 *Management decision* for additional guidance on reporting management's response.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2025 - 001** **2. THIS FINDING IS:** [x] New [ ] Repeat from Prior year?
Year originally reported?

3. Federal Program Name and Year: Child Nutrition Cluster (2025)

4. Project No.: **4299, 4210, & 4220** **5. AL No.:** **10.555**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **US Department of Agriculture**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
Management is responsible for ensuring applications are properly completed and the that status determined correctly in accordance with U.S. Department of Agriculture guidelines.

9. Condition[15]
During the course of the audit, various applications were found to be improperly completed and/or the status was improperly determined. There was also an audit conducted by the State in the current year which found the same conditions to be true.

10. Questioned Costs[16]
Not able to be calculated

11. Context[17]
Testing performed on a selection of 40 applications, in which 5 were found to be incorrectly completed or status determined was incorrect.

12. Effect
Reporting to the State for Free & Reduced Lunch Program lunches served was incorrect during the current fiscal year, which likely resulted in incorrect amounts being reimbursed.

13. Cause
The District's control policies and procedures did not detect or prevent the incorrect completed applications or status determined was incorrect.

14. Recommendation
The District should evaluate controls over the Free & Reduced approval process and verify the applications are being properly completed and approved.

15. Management's response[18]
The District has received guidance from the State, as an audit was performed by them. The staff involved in approving applications has gone through additional training and a checklist was developed to follow and verify accuracy.

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2025 - 002** **2. THIS FINDING IS:** [x] New [ ] Repeat from Prior year?
Year originally reported?

3. Federal Program Name and Year: Title I - Low Income (2025)

4. Project No.: **4300** **5. AL No.:** **84.010**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **U.S. Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
The District is required to have documentation of personnel expense (formerly Time and Effort).

9. Condition[15]
It was noted that the District did not complete the documentation of personnel expenses.

10. Questioned Costs[16]
None

11. Context[17]
There was nothing to review for documentation of personnel expenses.

12. Effect
The District is not in compliance with the requirement to have documentation of personnel expenses.

13. Cause
The District did not complete the documentation of personnel expenses.

14. Recommendation
We recommend the District review procedures to make sure that the documentation of personnel expenses is completed.

15. Management's response[18]
Management will implement procedures to ensure that the documentation of personnel expense is completed.

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

GRANT CHSD 124
34-049-1240-16
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:[14] **2025 - 003** **2. THIS FINDING IS:** [X] New [ ] Repeat from Prior year?
Year originally reported?

3. Federal Program Name and Year: Title I - Low Income (2025)

4. Project No.: **4300** **5. AL No.:** **84.010**

6. Passed Through: **Illinois State Board of Education**

7. Federal Agency: **U.S. Department of Education**

8. Criteria or specific requirement (including statutory, regulatory, or other citation)
District is required to hold consultation with private schools where students that live within the district boundaries attend

9. Condition[15]
It was noted that the District did not hold consultation with private schools where students that live within the district boundaries attend. Even though thee are no private high schools in the district boundaries, the district should make an effort to determine if there are any students attending a private school outside of the district boundaries. This process should be documented so it can be reviewed during future audits.

10. Questioned Costs[16]
None

11. Context[17]
There was nothing to review for consultation with private schools.

12. Effect
The District is not in compliance with the requirement to have consultation with private schools, if any. In addition documenting the process if no students are identified, is required as well.

13. Cause
The District did not complete the consultation with private schools

14. Recommendation
We recommend the District review procedures to make sure that the consultation with private schools (if any) and required documentation is completed.

15. Management's response[18]
Management will implement procedures to ensure that the consultation with private schools, if any and required documentation is completed.

[14] See footnote 11.
[15] Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).
[16] Identify questioned costs as required by §200.516 (a)(3 - 4).
[17] See footnote 12.
[18] To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ending June 30, 2025

Finding Number	Condition	Current Status
None		

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-001

Condition:
During the course of the audit, various applications were found to be improperly completed and/or the status was improperly determined. There was also an audit conducted by the State in the current year which found the same conditions to be true.

Plan:
The District has received guidance from the State, as an audit was performed by them. The staff involved in approving applications has gone through additional training and a checklist was developed to follow and verify accuracy.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-002

Condition:
It was noted that the District did not complete the documentation of personnel expenses.

Plan:
Management will implement procedures to ensure that the documentation of personnel expense is completed.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-003

Condition:
It was noted that the District did not hold consultation with private schools where students that live within the district boundaries attend. Even though there are no private high schools in the district boundaries, the district should make an effort to determine if there are any students attending a private school outside of the district boundaries. This process should be documented so it can be reviewed during future audits.

Plan:
Management will implement procedures to ensure that the consultation with private schools, if any and required documentation is completed.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-004

Condition:
During the course of the audit, several of the District's cash accounts were found unreconciled and/or not included in the financial statements.

Plan:
Management will implement procedures to reconcile all cash accounts and include all District accounts in the financials. Will correct during fiscal year 2026.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS
Year Ending June 30, 2025

Corrective Action Plan

Finding No.: 2025-005

Condition:
During the course of the audit, we determined that the District did not obtain any backup documentation for credit card expenses prior to the statements being paid.

Plan:
Management will begin planning updated controls to address these issues during fiscal year 2026 and hopefully have one implemented before year-end.

Anticipated Date of Completion: 6/30/2026

Name of Contact Person: Beth Reich, CSBO/Business Manager

Management Response: N/A

To the Board of Education
Grant Community High School District No. 124
Fox Lake, Illinois

In planning and performing our audit of the financial statements of the governmental activities and each major fund of Grant Community High School District No. 124 (District) as of and for the year ended June 30, 2025, 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), 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- Reasonably possible – the chance of the future event or events occurring is more than remote but less than likely.
- Probable – the future event or events are likely to occur.

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

Our audit was also not designed to identify deficiencies in internal control that might be significant deficiencies. 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. We consider the following deficiencies in the District's internal control to be significant deficiencies:

Comment

Cash Accounts/Bank Reconciliations

Bank reconciliations were not completed for all District cash accounts and not all District cash accounts were included in the District's financial statements. We recommend that the District complete bank reconciliations for all cash accounts and ensure all District cash accounts appropriately appear on the Balance Sheet.

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Management Response

Management plans to implement procedures to ensure all District cash accounts are reconciled and are also properly included in the District's financial statements during FY'26.

Comment

Lack of Backup Documentation/Approval for Credit Card Expenses

Credit card statements are paid prior to obtaining backup documentation for purchases or having the purchases preapproved. We recommend that the District implement new procedures where credit card purchases are either preapproved or backup documentation is obtained for all purchases before the credit card statement is paid.

Management Response

Management plans to implement procedures to correct this comment during FY'26.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Grant Community High School District No. 124's written response to the significant deficiencies identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication, is intended solely for the information and use of management, the Board of Education, and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

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Strategic Business Solutions

McHenry, Illinois
December 18, 2025

Page 2

AUDITOR'S QUESTIONNAIRE

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

PART A - FINDINGS

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

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

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

PART C - OTHER ISSUES

- ☐ **19.** Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- ☐ **20.** Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- ☒ **21.** Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **1/1/1992** (Ex: 00/00/0000)

- ☐ **22.** If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

PART D - QUALIFICATIONS OF AUDITING FIRM

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

Comments Applicable to the Auditor's Questionnaire:

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Name of Audit Firm (print)

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

Signature of Audit Manager or Firm

mm/dd/yyyy

Page 3

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

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

Tax Year 2024 Equalized Assessed Valuation (EAV): 1,336,219,143

	Educational		Operations & Maintenance		Transportation		Combined Total	Working Cash
Rate(s):	0.014074	+	0.003648	+	0.001347	=	0.019070	0.000254

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

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
39,658,579	39,318,661	339,918	19,166,977

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

C. Short-Term Debt **

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

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

D. Long-Term Debt

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

x	a. 6.9% for elementary and high school districts.	92,199,121
	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

	Acct	
c. Long-Term Debt (Principal only) Outstanding:.....	511	1,201,870

E. Material Impact on Financial Position

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

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

Comments:

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ESTIMATED FINANCIAL PROFILE SUMMARY

Financial Profile Website

District Name: Grant CHSD 124
District Code: 34049124016
County Name: Lake

1. Fund Balance to Revenue Ratio:		**Total**	**Ratio**	**Score**	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	19,166,977.00	0.501	**Weight**	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	38,254,186.00		**Value**	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(1,404,393.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)					
2. Expenditures to Revenue Ratio:		**Total**	**Ratio**	**Score**	3
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	39,318,661.00	1.028	**Adjustment**	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	38,254,186.00		**Weight**	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)	Minus Funds 10 & 20	(1,404,393.00)			
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)				**Value**	1.05
Possible Adjustment:					
3. Days Cash on Hand:		**Total**	**Days**	**Score**	4
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	32,816,757.00	300.46	**Weight**	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	109,218.50		**Value**	0.40
4. Percent of Short-Term Borrowing Maximum Remaining:		**Total**	**Percent**	**Score**	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	**Weight**	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	21,659,444.20		**Value**	0.40
5. Percent of Long-Term Debt Margin Remaining:		**Total**	**Percent**	**Score**	4
Long-Term Debt Outstanding (P3, Cell H38)		1,201,870.00	98.69	**Weight**	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		92,199,120.87		**Value**	0.40

Total Profile Score: **3.65** *

Estimated 2026 Financial Profile Designation: **RECOGNITION**

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

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Educational**	**Operations & Maintenance**	**Debt Services**	**Transportation**	**Municipal Retirement/Social Security**	**Capital Projects**	**Working Cash**	**Tort**	**Fire Prevention & Safety**
3	**CURRENT ASSETS (100)**										
4	Cash (Accounts 111 through 115) [1]		1,841,231	1,825,603	20	318,594	429,977	668,536	449,120	0	0
5	Investments	120	25,241,562	1,118,426	0	1,285,779	855,169	0	736,442	0	0
6	Taxes Receivable	130	9,204,834	2,521,359	20	874,615	423,332	0	164,724	0	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	268,365	0	0	0	0	0	0	0	0
9	Other Receivables	160	13	0	0	0	0	0	0	0	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	49,540	1,373	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	**Total Current Assets**		36,605,545	5,466,761	40	2,478,988	1,708,478	668,536	1,350,286	0	0
14	**CAPITAL ASSETS (200)**										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	**Total Capital Assets**										
24	**CURRENT LIABILITIES (400)**										
25	Interfund Payables	410	0	0	0	0	0	0		0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	407,294	58,641	0	177,521	0	197,434	0	0	0
28	Contracts Payable	440	0	0	0	0	0	19,007	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	56,021	6,560	0	13,000	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	0	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	18,724,087	5,163,155	40	1,791,007	866,885	0	337,317	0	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	**Total Current Liabilities**		19,187,402	5,228,356	40	1,981,528	866,885	216,441	337,317	0	0
35	**LONG-TERM LIABILITIES (500)**										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	**Total Long-Term Liabilities**										
38	Reserved Fund Balance	714	0								
39	Unreserved Fund Balance	730	17,418,143	238,405	0	497,460	841,593	452,095	1,012,969	0	0
40	Investment in General Fixed Assets										
41	**Total Liabilities and Fund Balance**		36,605,545	5,466,761	40	2,478,988	1,708,478	668,536	1,350,286	0	0
42											
43	**ASSETS /LIABILITIES for Student Activity Funds**										
44	**CURRENT ASSETS (100) for Student Activity Funds**										
45	Student Activity Fund Cash and Investments	126	356,948								
46	**Total Student Activity Current Assets For Student Activity Funds**		356,948								
47	**CURRENT LIABILITIES (400) For Student Activity Funds**										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	356,948								
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**		356,948								
51											
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**										
53	**Total Current Assets District with Student Activity Funds**		36,962,493	5,466,761	40	2,478,988	1,708,478	668,536	1,350,286	0	0
54	**Total Capital Assets District with Student Activity Funds**										
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**										
56	**Total Current Liabilities District with Student Activity Funds**		19,187,402	5,228,356	40	1,981,528	866,885	216,441	337,317	0	0
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**										
58	**Total Long-Term Liabilities District with Student Activity Funds**										
59	Reserved Fund Balance District with Student Activity Funds	714	356,948	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	17,418,143	238,405	0	497,460	841,593	452,095	1,012,969	0	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		36,962,493	5,466,761	40	2,478,988	1,708,478	668,536	1,350,286	0	0

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

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	A	B	L	M	N
1				Account Groups	
2	**ASSETS (Enter Whole Dollars)**	**Acct. #**	**Agency Fund**	**General Fixed Assets**	**General Long-Term Debt**
3	**CURRENT ASSETS (100)**				
4	Cash (Accounts 111 through 115) [1]		0		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	**Total Current Assets**		0		
14	**CAPITAL ASSETS (200)**				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		4,190,703	
17	Building & Building Improvements	230		94,396,396	
18	Site Improvements & Infrastructure	240		7,501,360	
19	Capitalized Equipment	250		9,271,225	
20	Construction in Progress	260		303,746	
21	Amount Available in Debt Service Funds	340			0
22	Amount to be Provided for Payment on Long-Term Debt	350			1,201,870
23	**Total Capital Assets**			115,663,430	1,201,870
24	**CURRENT LIABILITIES (400)**				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	**Total Current Liabilities**		0		
35	**LONG-TERM LIABILITIES (500)**				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			1,201,870
37	**Total Long-Term Liabilities**				1,201,870
38	Reserved Fund Balance	714			
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			115,663,430	
41	**Total Liabilities and Fund Balance**		0	115,663,430	1,201,870
42					
43	**ASSETS /LIABILITIES for Student Activity Funds**				
44	**CURRENT ASSETS (100) for Student Activity Funds**				
45	Student Activity Fund Cash and Investments	126			
46	**Total Student Activity Current Assets For Student Activity Funds**				
47	**CURRENT LIABILITIES (400) For Student Activity Funds**				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	**Total Student Activity Liabilities and Fund Balance For Student Activity Funds**				
51					
52	**Total ASSETS /LIABILITIES District with Student Activity Funds**				
53	**Total Current Assets District with Student Activity Funds**		0		
54	**Total Capital Assets District with Student Activity Funds**			115,663,430	1,201,870
55	**CURRENT LIABILITIES (400) District with Student Activity Funds**				
56	**Total Current Liabilities District with Student Activity Funds**		0		
57	**LONG-TERM LIABILITIES (500) District with Student Activity Funds**				
58	**Total Long-Term Liabilities District with Student Activity Funds**				1,201,870
59	Reserved Fund Balance District with Student Activity Funds	714	0		
60	Unreserved Fund Balance District with Student Activity Funds	730	0		
61	Investment in General Fixed Assets District with Student Activity Funds			115,663,430	
62	**Total Liabilities and Fund Balance District with Student Activity Funds**		0	115,663,430	1,201,870

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	**RECEIPTS/REVENUES**										
4	**LOCAL SOURCES**	1000	19,339,925	5,793,490	0	1,747,026	1,142,996	0	339,022	0	0
5	**FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT**	2000	0	0		0	0				
6	**STATE SOURCES**	3000	8,724,926	50,000	0	1,850,063	0	0	0	0	0
7	**FEDERAL SOURCES**	4000	1,814,127	0	0	0	0	0	0	0	0
8	**Total Direct Receipts/Revenues**		29,878,978	5,843,490	0	3,597,089	1,142,996	0	339,022	0	0
9	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	9,300,711	0	0	0	0	0		0	0
10	**Total Receipts/Revenues**		39,179,689	5,843,490	0	3,597,089	1,142,996	0	339,022	0	0
11	**DISBURSEMENTS/EXPENDITURES**										
12	**Instruction**	1000	18,239,032				349,435			0	
13	**Support Services**	2000	11,104,281	3,508,875		3,730,035	684,362	3,012,300		0	0
14	**Community Services**	3000	137,119	0		0	0			0	
15	**Payments to Other Districts & Governmental Units**	4000	1,735,030	123,254	0	0	20,575	0		0	0
16	**Debt Service**	5000	0	0	94,520	741,035	0			0	0
17	**Total Direct Disbursements/Expenditures**		31,215,462	3,632,129	94,520	4,471,070	1,054,372	3,012,300		0	0
18	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	9,300,711	0	0	0	0	0		0	0
19	**Total Disbursements/Expenditures**		40,516,173	3,632,129	94,520	4,471,070	1,054,372	3,012,300		0	0
20	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		(1,336,484)	2,211,361	(94,520)	(873,981)	88,624	(3,012,300)	339,022	0	0
21	**OTHER SOURCES/USES OF FUNDS**										367
22	**OTHER SOURCES OF FUNDS (7000)**										
23	**PERMANENT TRANSFER FROM VARIOUS FUNDS**										
24	Abolishment of the Working Cash Fund [12]	7110	0								
25	Abatement of the Working Cash Fund [12]	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund [4]	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	7170			0						
32	**SALE OF BONDS (7200)**										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets [6]	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on Leases[13]	7400			93,508						
38	Transfer to Debt Service to Pay Interest on Leases[13]	7500			1,012						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						1,310,885			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	0	0	0	0	0	0	0	0	0
44	**Total Other Sources of Funds**		0	0	94,520	0	0	1,310,885	0	0	0

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	**Description** (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	**OTHER USES OF FUNDS (8000)**										
46	**PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)**										
47	Abolishment or Abatement of the Working Cash Fund [12]	8110							0		
48	Transfer of Working Cash Fund Interest [12]	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund [4]	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund [5]	8170									0
54	Taxes Pledged to Pay Principal on Leases[13]	8410	0	93,508				0			
55	Grants/Reimbursements Pledged to Pay Principal on Leases[13]	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on Leases[13]	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on Leases[13]	8440	0	0				0			
58	Taxes Pledged to Pay Interest on Leases[13]	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on Leases[13]	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on Leases[13]	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on Leases[13]	8540	0	1,012				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							368
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	1,310,885							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	0							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	0	0	0	0	0	0	0	0
76	**Total Other Uses of Funds**		0	1,405,405	0	0	0	0	0	0	0
77	**Total Other Sources/Uses of Funds**		0	(1,405,405)	94,520	0	0	1,310,885	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		(1,336,484)	805,956	0	(873,981)	88,624	(1,701,415)	339,022	0	0
79	**Fund Balances without Student Activity Funds - July 1, 2024**		18,948,042	(545,263)	0	1,386,371	763,756	2,119,148	724,595		
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		(193,415)	(22,288)	0	(14,930)	(10,787)	34,362	(50,648)	0	0
81	**Fund Balances without Student Activity Funds - June 30, 2025**		17,418,143	238,405	0	497,460	841,593	452,095	1,012,969	0	0
84											
85	**Student Activity Fund Balance - July 1, 2024**		305,080								
86	**RECEIPTS/REVENUES -Student Activity Funds**										
87	**Total Student Activity Direct Receipts/Revenues**	1799	773,322								
88	**DISBURSEMENTS/EXPENDITURES -Students Activity Funds**										
89	**Total Student Activity Disbursements/Expenditures**	1999	721,454								
90	**Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures** [3]		51,868								
91	**Student Activity Fund Balance - June 30, 2025**		356,948								

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

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	A	B	C	D	E	F	G	H	I	J	K
1			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	20,113,247	5,793,490	0	1,747,026	1,142,996	0	339,022	0	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
96	STATE SOURCES	3000	8,724,926	50,000	0	1,850,063	0	0	0	0	0
97	FEDERAL SOURCES	4000	1,814,127	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		30,652,300	5,843,490	0	3,597,089	1,142,996	0	339,022	0	0
99	*Receipts/Revenues for "On Behalf" Payments* [2]	3998	9,300,711	0	0	0	0	0		0	0
100	Total Receipts/Revenues		39,953,011	5,843,490	0	3,597,089	1,142,996	0	339,022	0	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	18,960,486				349,435			0	
103	Support Services	2000	11,104,281	3,508,875		3,730,035	684,362	3,012,300		0	0
104	Community Services	3000	137,119	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	1,735,030	123,254	0	0	20,575	0		0	0
106	Debt Service	5000	0	0	94,520	741,035	0			0	0
107	Total Direct Disbursements/Expenditures		31,936,916	3,632,129	94,520	4,471,070	1,054,372	3,012,300		0	0
108	*Disbursements/Expenditures for "On Behalf" Payments* [2]	4180	9,300,711	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		41,237,627	3,632,129	94,520	4,471,070	1,054,372	3,012,300		0	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures [3]		(1,284,616)	2,211,361	(94,520)	(873,981)	88,624	(3,012,300)	339,022	0	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		0	0	94,520	0	0	1,310,885	0	0	369 0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		0	1,405,405	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	(1,405,405)	94,520	0	0	1,310,885	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		17,775,091	238,405	0	497,460	841,593	452,095	1,012,969	0	0

January 7, 2026

Ms. Beth Reich
Business Manager/CSBO
Grant Community High School District 124
25700 West Old Grand Avenue
Ingleside, Illinois 60041

Grant Community High School District 124
Project Authorization Exhibit
Long-Range Facility Plan/ 5-Year Plan
Grant Community High School District 124 - 285 Grand Ave, Fox Lake, IL 60020
GCHS Bulldog Athletic Complex - 26421 W Molidor Rd, Ingleside, IL 60041

Dear Ms. Reich,
Wight & Company (Wight) is pleased to submit this letter to Grant Community High School District 124 (District) for our Project Authorization Exhibit as noted in Article 1 of the Master Agreement AIA Document B132-2019 "Standard Form of Agreement Between Owner and Architect" (Master Agreement) dated March 21, 2023 to provide architectural and engineering services for a Long Range Facility Plan and Athletic Field Utilization Study.

This Project Authorization Exhibit includes the following parts:

PROJECT UNDERSTANDING
SCOPE OF SERVICES
SCHEDULE
COMPENSATION
TERMS & CONDITIONS

PROJECT UNDERSTANDING

Based on our previous conversations to discuss your needs and expectations, we understand Grant Community High School District 124 is interested in conducting a Long-Range Facility Plan for Grant High School, Grant Transition Center/District Office, Grant Transportation Building, and Grant Remote Parking Facility. This activity is intended to assist the District leaders in determining the state of the high school to support learning practices currently in place and ones anticipated for the future. The Study will focus on developing potential improvements to the campus over the next 5-year.

The process is intended to evaluate how the facility will best support teaching and learning for your district in the future. Within the overall goals of the district, the school will be evaluated with respect to its individual strengths, stakeholder input, areas of opportunities and improvements.

The planning process as envisioned involves tasks which strengthen facility quality and optimize space utilization. The plan may identify the need for new space, the need for reorganization of existing functions or areas where updating is required. It is understood that the process may yield potential improvements which will form the basis of a 5-year development plan for the District. Identified projects will be informed and coordinated with other anticipated work as identified in the District's 10-year life safety survey and other documents/reports/surveys that the District wishes to share with the design team at the onset of this assignment.

SCOPE OF SERVICES

Wight will provide the requested services for a Long-Range Facility Plan as outlined below.

- Board of Education acceptance of proposal and kick-off presentation.
- Site and Facility Committee Visioning Session – potential of two.
- A tour with the Site and Facility Committee will focus on high schools that provide examples of the kinds of spaces you may be considering updating or constructing for your students and staff.
- Present a staff/administration pre-evaluation survey and develop a list of priorities for improvements to the educational environment.
- Plan and implement staff department workshops to raise awareness of the characteristics of high-performance schools and the educational facility/environmental impacts on more traditionally designed school buildings.
- Design-team on-site, facility investigation and assessment inclusive of furniture and equipment within key instructional spaces.
- Develop facility improvement options and a consensus capital improvement plan consistent with the information gleaned from the workshop process and our own independent assessment. Project bundling scenarios will be developed concurrently with planning/design solutions and the anticipated financial impact of each.
- Building & Grounds Staffing Model based on similar area high schools and industry averages.

We will develop a Program-Driven Capacity/Utilization Report and Recommendations. This report will be based on a study of the school's educational program and the resulting program-driven needs of the building as determined by analysis of the following:

- Findings in the Long-Range Facility Plan
- Future enrollment trends (provided by the District)
- Demographic adjustments (provided by the District)
- Current and future educational programs
- High performance school / best practice driven needs
- The District's current class size parameters
- Requirements of the special needs of the student population
- The building's flexibility and adaptability options will be based on existing design and construction parameters.
- Incorporate items from the Mechanical/Electrical/Plumbing facility assessment previously performed.
- Develop a 5-Year Plan based on the approved Utilization Recommendations.

- Provide a Rough Order of Magnitude Estimate (Range) for Project cost based on the 5-Year Plan.

The process will conclude with the preparation and presentation of findings to the District's Site and Facility Committee, followed by a final presentation with recommendations to the Board of Education.

Site Planning Services, which includes the Athletic Field Utilization Study for the GCHS Bulldog Athletic Complex & On-Campus Fields, along with studying off-site parking will include the scope of services as outlined below:

A. Project Understanding and Programming Phase
    - Conduct a project Kick-off Meeting to align the basic client expectations and reach a mutual understanding of the following:
    - Obtain relevant project data for the site.
    - Visit project site to review and photograph existing conditions and confirm base information
    - Prepare Existing Conditions Plan using aerial photography, GIS Data, and topographic survey (if available)
    - Conduct Program Input Session with the district, athletic director, and head coaches to determine the District goals and requirements.
    - Confirm site programming opportunities.
    - Identify opportunities and constraints for the existing parcels based on the topography, environmental impacts, and adjacent site conditions.
    - Review Meeting with staff to confirm the Project Understanding and Programming Phase

B. Master Plan / Concept Phase
    - Develop conceptual site plan/masterplan
    - Review Concept Plan and Data with client and document the meeting results via written meeting summary (two meetings).
    - Develop Concepts (up to two) for each site
    - Review Conceptual Design Documents with district up to two (2) times. Document meeting results via written meeting summary.
    - Prepare Final Master Plan.
    - Prepared preliminary project budget estimate.

Note: Plan View Color Rendering Site Plan (3D renderings/perspectives, animation walkthroughs and other renderings are not included in this proposal)

SCHEDULE

We propose scheduling the work of this assignment once the project authorization is approved and signed (anticipated in January 2026) with the following proposed timeframes:

- Long-Range Facility Plan – During the Spring Semester 2026.
- Program-Driven Capacity/Utilization Report and Recommendations – Summer and Fall Semesters 2026.
- Final Report and Board Presentation – Late Fall Semester 2026

COMPENSATION

Consistent with the terms and conditions of the Master Agreement inclusive of Exhibit A – Fee Structure, Wight proposes the following Professional Fees, itemized per task as follows:

Long-Range Facility Plan /Utilization Report and Recommendation	$72,000
Site Planning - Athletic Field Utilization Study/Remote Parking	TBD
5-Year Plan with (ROM) Project Estimating	$14,000

Reimbursable Expenses are in addition to compensation above and include expenses incurred by the Architect and the Architect's consultants directly related to the Project, as allowed by the Master Agreement. We recommend that $3,000.00 (Three Thousand Dollars) be budgeted for these items.

Note: Site Planning and civil engineering services will be provided by Eriksson Engineering or another civil engineering firm as specified by the District. Fee and exact scope of services to be determined (TBD).

Additional Services may be provided following execution of this Agreement consistent with the terms and conditions of the Master Agreement inclusive of Master Agreement Exhibit A – Fee Structure and this Project Authorization exhibit. Upon recognizing the need to perform any Additional Services, Wight shall notify the District. Compensation for these services will be completed on a time and material basis at standard hourly billing rates or at a negotiated cost upon the District's written authorization to proceed.

If drawings or CAD files for the Grant Transition Center/District and/or the Grant Transportation Building are not available, an additional service would be required to produce them.

TERMS & CONDITIONS

This proposal is part of the terms and conditions per the Master Agreement AIA Document B132-2019 "Standard Form of Agreement Between Owner and Architect" dated March 21, 2023.

In addition to Rick Dewar, John Peacock shall be the primary project representative authorized to act on behalf of the Architect with respect to the Project.

We thank you for the opportunity to partner with the District and look forward to working with you on this effort. If this Project Authorization Exhibit meets your approval, please sign one copy, and return it to us. If you have any questions regarding this proposal, please do not hesitate to contact Rick Dewar or John Peacock.

Respectfully submitted,

Wight & Company





John J Peacock
Senior Project Manager

Rich Dewar
National PK-12 Education Practice Leader

Grant Community High School District 124
Approved by:

_____ _____
Signature Date

_____ _____
Printed Name Title

LONG-RANGE FACILITY PLANNING PROCESS

SCHOOL BOARD REPORT

JANUARY 2026





Grant Community High School

Mission: What is our fundamental purpose; Why do we exist?

Grant Community High School will educate each and every student to be a responsible and productive citizen who will be able to effectively manage future challenges. Students will be provided with the opportunity to develop intellectually, emotionally, and physically in a safe and supportive environment.

Vision: What must we become in order to accomplish our fundamental purpose?

Because all students can learn and belong, we will become a united community of empowered, engaged and intentional role models who foster a culture of reciprocal trust and accountability.

Values: How must we behave to achieve our mission, vision and goals? (Blueprint of Grant Staff)

Grant staff demonstrate: adaptability, integrity, social empathy, communication, and collaboration.

Goals: How will we know if we are making a difference? (Portrait of a Graduate)

Grant students demonstrate: adaptability and perseverance, problem solving, integrity, empathy, power of communication, and an empowered mindset.

Our Values



The House That Grant Built

SOCIAL EMPATHY
* Demonstrate awareness, sensitivity, concern, and respect to connect with others' feelings, opinions, experiences, and culture.
* Value and embrace diverse cultures and unique perspectives through mutual respect, open dialogue, and awareness.
* Demonstrate personal, civic, social, local, and global responsibility through ethical and empathetic behaviors.
* Contribute and take action to make the world a better place.

ADAPTABILITY
* Work effectively in a climate of ambiguity and changing priorities.
* Demonstrate agility in thoughts and actions.
* Respond productively to feedback, praise, setbacks, and criticism.
* Understand, negotiate, and balance diverse views and beliefs to reach workable solutions.
* Demonstrate flexibility when acclimating to various roles and situations.

INTEGRITY
* Adhere consistently to a set of core values that are evident in choices and behaviors.
* Honor commitments and own the outcomes whether positive or negative.
* Earn others' trust and respect through honest, principled behaviors.

COMMUNICATION
* Articulate thoughts and ideas effectively using oral, written, and nonverbal communication skills in a variety of forms and contexts.
* Listen effectively to decipher meaning, including knowledge, values, attitudes, and intentions.



COLLABORATION
* Enrich the learning of both self and others.
* Elicit diverse perspectives and contributions.
* Honor and leverage strengths to build collective commitment and action.
* Seek, contribute, and respond to feedback to achieve collective outcomes.
* Engage in appropriate communication to resolve disagreements peacefully and productively.

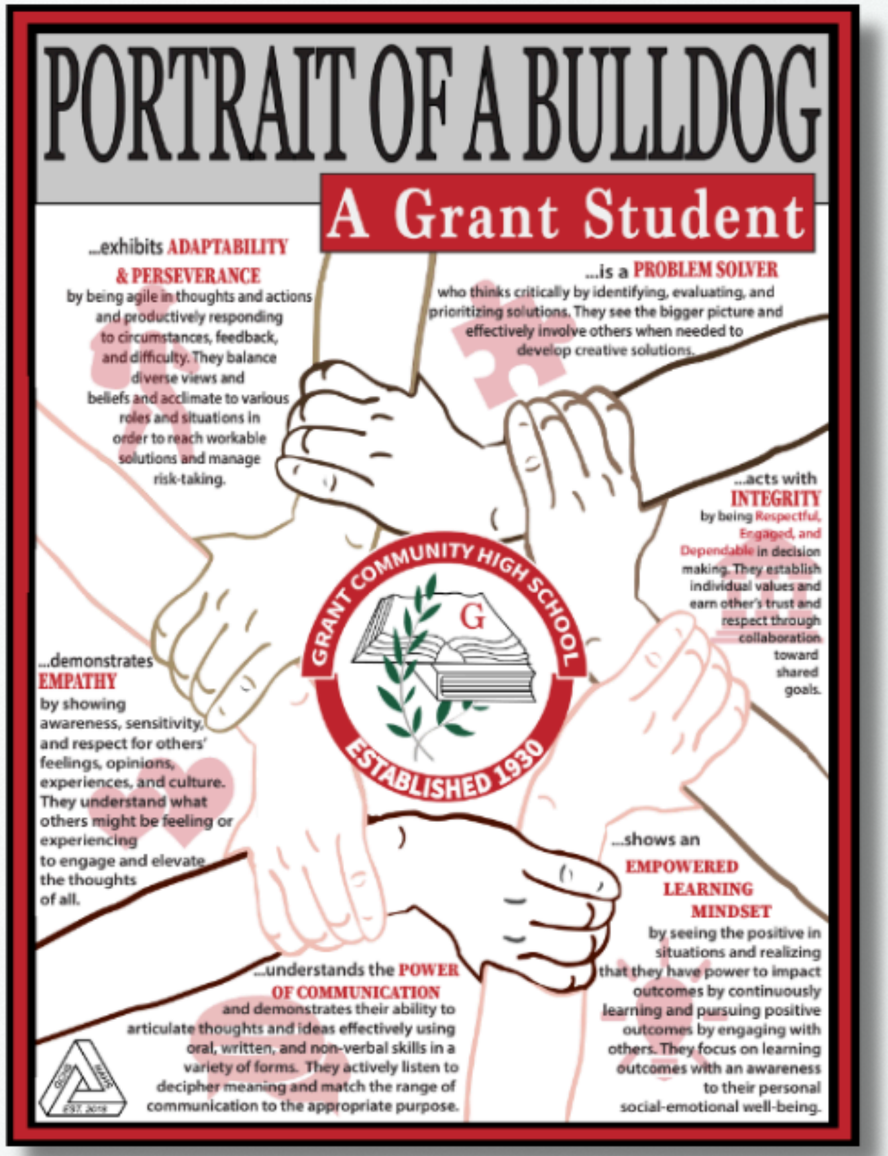
Blueprint of Grant Staff

Architect: Grant Teachers

Firm: Grant National Art Honor Society

Our Goal




PORTRAIT OF A BULLDOG
A Grant Student
...exhibits ADAPTABILITY & PERSEVERANCE by being agile in thoughts and actions and productively responding to circumstances, feedback, and difficulty. They balance diverse views and beliefs and acclimate to various roles and situations in order to reach workable solutions and manage risk-taking.
...is a PROBLEM SOLVER who thinks critically by identifying, evaluating, and prioritizing solutions. They see the bigger picture and effectively involve others when needed to develop creative solutions.
...acts with INTEGRITY by being Respectful, Engaged, and Dependable in decision making. They establish individual values and earn other's trust and respect through collaboration toward shared goals.
GRANT COMMUNITY HIGH SCHOOL
G
ESTABLISHED 1930
...demonstrates EMPATHY by showing awareness, sensitivity, and respect for others' feelings, opinions, experiences, and culture. They understand what others might be feeling or experiencing to engage and elevate the thoughts of all.
...shows an EMPOWERED LEARNING MINDSET by seeing the positive in situations and realizing that they have power to impact outcomes by continuously learning and pursuing positive outcomes by engaging with others. They focus on learning outcomes with an awareness to their personal social-emotional well-being.
...understands the POWER OF COMMUNICATION and demonstrates their ability to articulate thoughts and ideas effectively using oral, written, and non-verbal skills in a variety of forms. They actively listen to decipher meaning and match the range of communication to the appropriate purpose.

Long-Range Facility Plan





What is a Long-Range Master Facility Plan?

- Assists the District in determining the state of our facilities to support learning practices currently in place, as well as ones anticipated for the future
- Evaluate how the facilities in the district best support teaching and learning
- Takes into consideration:
  - Future enrollment trends
  - Demographics of students
  - Best practices of high performance schools
  - Special needs of student population
  - Existing design and construction
- Creates a plan for improvements and upgrades for the next 5 years
- Incorporates the Mechanical, Electrical and Plumbing Assessment that was completed in 2024-2025 for an inside out evaluation

Long-Range Facility Plan



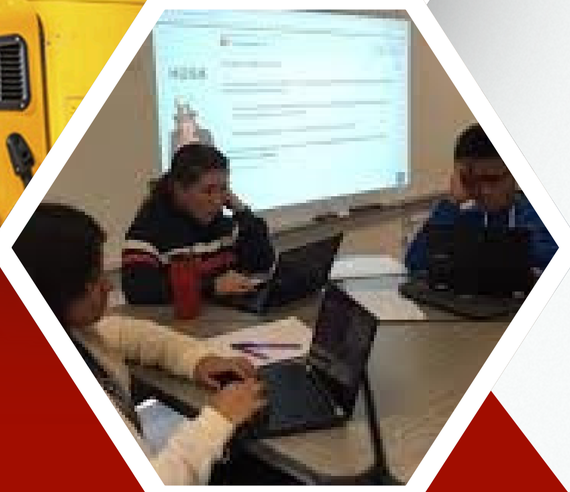


Why is a Facility Plan Important?

- Building is aging and systems are aging
  - Mechanical, Electrical and Plumbing (MEP) Assessment Completed 2024-2025
  - Identified needs we can budget and plan for to coordinate with curricular projects
- Curriculum and State Mandates Change
  - Space requirements change as new programs are implemented
  - Utilizing current space differently than originally designed for as curriculum has evolved
- Planning
  - Fiscally responsible
  - Prioritize by need and budget accordingly

Long-Range Facility Plan





Timeline and Stakeholders

- Spring Semester 2026
  - Meetings with Site and Facility Committee and Staff
  - Department workshops and pre-evaluation surveys
  - Tours of other facilities
  - Design team onsite, investigating facility and assessing space
  - Scenarios created with anticipated financial impact of each
- Summer/Fall Semester 2026
  - Program-Driven Capacity/Utilization Report and Recommendations
- Late Fall/Early Winter 2026
  - Final Report and Board Presentation

Long-Range Facility Plan



Facilities to be Evaluated

- Grant Community High School & Field House
  - 285 E Grand Ave, Fox Lake, IL 60020
- Transition Center/District Office
  - 25700 W Old Grand Ave, Ingleside, IL 60041
- Transportation Building
  - 22 Sayton Rd, Fox Lake, IL 60020
- Bulldog Athletic Complex
  - 26421 W. Molidor Road , Ingleside, IL 60041
- Remote Parking Lot, Zone 4
  - 248 E Grand Ave, Fox Lake, IL 60020

Questions?



BOE MEETING JANUARY 15, 2026
FREEDOM OF INFORMATION REQUESTS FULFILLED

Date of Request	Requestor	Documents Requested	Date of Response
12/16/2025	ckirkorsky@mygenesis1.com	Print services contracts, leases, agreements, arrangements and commitments associated with multifunction printers/copiers, single function printers, production printing presses and units, wide format printers, print management software, toner & ink cartridges, and outsourced printing expenses for all departments	12/22/2025
12/19/2025	ecampos@pdc14.com	Copies of purchase orders or invoices for paint that exceeded $1,000.00 within the past 5 years.	12/22/2025
12/31/2025	foia@lakecountygazette.com	Copies of all active full-time aide contracts/collective bargaining agreements.	1/5/2025 – emailed advising aides are at will employees/no contracts held
1/1/2026	foia@lakecountygazette.com	Contracts over 1k for current school fiscal year	1/7/2025