

NOTICE OF E-LEARNING HEARING AND REGULAR MEETING

**Atwood Heights School District 125 Board of Education
Hamlin Upper Grade Center
12150 S. Hamlin Avenue, Alsip, Illinois
Tuesday, February 25, 2025 at 6:30 p.m.**

AGENDA

1. CALL TO ORDER
 - A. Pledge of Allegiance
 - B. Roll Call
2. E-LEARNING HEARING
 - A. Discuss details of e-Learning process
 - B. Public comments, Board Member comments
 - C. Motion to close e-Learning hearing
3. 30 MINUTES FOR CITIZENS OF ATWOOD HEIGHTS SCHOOL DISTRICT 125 TO ADDRESS THE BOARD. Please limit your comments to five minutes. When public participation takes less time than these minimums, it shall end.
4. FREEDOM OF INFORMATION ACT REQUESTS –
Owen Wang from South Cook News @ foia@southcooknews.com
Sharon Reid from SmartProcure @ sreid@smartprocure.com
5. BOARD MEMBER COMMENTS PERTAINING TO THE AGENDA
6. CONSENT AGENDA: Motion to approve the Consent Agenda that includes the following items:
 - A. APPROVAL OF MINUTES
 1. Regular Meeting of January 28, 2025
 2. Closed Meeting of January 28, 2025
 - B. FINANCE APPROVAL
Summary of Payroll
Student Activity Accounts
 - C. ACTION ITEMS
 - 225.1 Approval to adopt the resolution for e-Learning days program in lieu of scheduled emergency days.
 - 225.2 Approval to adopt the certification of e-learning days.
 - 225.3 Approve the PRESS Updates from Issue 117
 - 225.4 Approval of the proposed school calendar for FY26
 - 225.5 Approve the FY24 results of the Independent Auditor's Report by RSM

February 2025

Approval of PRESS Updates from Issue 117

Status: Draft Update
2:105 Ethics and Gift Ban
2:120 Board Member Development
4:30 Revenue and Investments
4:60 Purchases and Contracts
4:150 Facility Management and Building Programs
4:170 Safety
5:10 Equal Employment Opportunity and Minority Recruitment
5:20 Workplace Harassment Prohibited
5:90 Abused and Neglected Child Reporting
5:125 Personal Technology and <u>Social Media</u> ; Usage and Conduct
5:230 Maintaining Student Discipline
6:60 Curriculum Content
6:135 Accelerated Placement Program
6:270 Guidance and Counseling Program
7:10 Equal Educational Opportunities
7:100 Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students
7:180 Prevention of and Response to Bullying, Intimidation, and Harassment
7:200 Suspension Procedures
8:10 Connection with the Community

D. PERSONNEL

225.6 Approval to hire Ryan Flannery as the Building and Grounds Supervisor

225.7 Approval to hire Judy Arce as the night custodian at Hamlin Upper Grade Center

225.8 Approval to hire Ashley Gallegos as a paraprofessional at Hamlin Upper Grade Center

7. APPROVAL OF BILLS PAYABLE

8. BUSINESS FROM THE BOARD AND COMMITTEE REPORTS

9. ADMINISTRATIVE REPORTS

10. SUPERINTENDENT REPORT

11. MOTION TO GO INTO CLOSED SESSION (ONLY IF NECESSARY; ACTION MAY BE TAKEN ON MATTERS DISCUSSED IN CLOSED SESSION UPON RETURN TO OPEN SESSION)

12. RETURN TO OPEN SESSION/ACTION ON MATTERS DISCUSSED IN CLOSED SESSION (IF NECESSARY)

NEXT REGULAR BOARD OF EDUCATION MEETING

March 18, 2025

Hamlin Upper Grade Center, 6:30 p.m.

12150 S. Hamlin Ave

Alsip, IL 60803

**MEETING MINUTES OF THE BOARD OF EDUCATION
OF ATWOOD HEIGHTS SCHOOL DISTRICT 125,
COOK COUNTY ILLINOIS TUESDAY,
JANUARY 28, 2025 AT 6:30 p.m.**

1. CALL TO ORDER

The meeting was called to order at 6:30 p.m. by Mrs. Christine Lantz President of the Board of Education. The Pledge of Allegiance was recited by the Members of the Board of Education and all in attendance at the meeting. Upon the roll being called, the following Board Members answered present:

PRESENT: 7 TAMMY BALCIUNAS, MELISSA CASTILLO, ESTEBAN SHANCHEZ GAYTAN, MICHELLE HIGGINS, CHRISTINE LANTZ, MICHELLE NIEMEYER & VICTORIA SODERLUND
ABSENT: 0

ALSO PRESENT: Lisa Cole-Superintendent, Heather Wills-Principal of Lawn Manor Primary Center, Laura Gray-Principal of Meadow Lane Intermediate Center, Dr. Catherine Gallagher-Principal of Hamlin Upper Grade Center, Cheryl Kuropas, Catherine Petraitis, Kaitlin Uchman, Erin Tierney and Traci Daimid.

2. 30 MINUTES FOR CITIZENS OF ATWOOD HEIGHTS SCHOOL DISTRICT 125 TO ADDRESS THE BOARD. (Please limit your comments to five minutes. If required, "Citizen's Comments" will be continued at the end of the meeting.) No public comments

3. FREEDOM OF INFORMATION ACT REQUESTS

Owen Wang from South Cook News @ foia@southcooknews.com
Shelia Norman from Illinois Retired Teachers Association @ freedom@irtaonline.org

4. BOARD MEMBER COMMENTS PERTAINING TO THE AGENDA

Mrs. Soderlund pulled 128.3 from the consent agenda to discuss in closed session.

5. CONSENT AGENDA: Motion to approve the Consent Agenda that includes the following items:

A. APPROVAL OF MINUTES

1. Regular Meeting of December 10, 2024
2. Closed Meeting of December 10, 2024

B. FINANCE APPROVAL

Summary of Payroll
Student Activity Accounts

C. ACTION ITEMS

- 128.1 Approve the Resolution to Support Vision 2030
- 128.2 Approve the Meadow Lane and Hamlin Roofing Replacement Project Bid

D. PERSONNEL

- 128.3 Approval to accept the letter of resignation from Matthew Scarnavack as the Building and

Grounds Supervisor at Atwood Heights SD 125- pulled from the consent agenda to be discussed in closed session.

Motion was made by Mrs. Niemeyer and seconded by Mrs. Higgins to approve the consent agenda.

ROLL CALL:

AYES: 7 TAMMY BALCIUNAS, MELISSA CASTILLO, ESTEBAN SANCHEZ GAYTAN, MICHELLE HIGGINS, CHRISTINE LANTZ, MICHELLE NIEMEYER & VICTORIA SODERLUND

NAYS: 0

ABSTAIN: 0

MOTION CARRIED: 7-0-0

6. APPROVAL OF BILLS PAYABLE

Bills Payable in the amount of:

Education Fund #10: \$593,225.51

Operations & Maintenance #20: \$82,914.54

Debt Service Fund #30: \$1,036.00

Transportation Fund #40: \$63,383.25

Municipal Retirement #50: \$0

Tort Immunity Fund #80: \$75,608.00

Life Safety Fund #90: \$0

Motion was made by Mrs. Soderlund and seconded by Mrs. Castillo to approve the bills payable.

ROLL CALL:

AYES: 7 TAMMY BALCIUNAS, MELISSA CASTILLO, ESTEBAN SANCHEZ GAYTAN, MICHELLE HIGGINS, CHRISTINE LANTZ, MICHELLE NIEMEYER & VICTORIA SODERLUND

NAYS: 0

ABSTAIN: 0

MOTION CARRIED: 7-0-0

7. BUSINESS FROM THE BOARD AND COMMITTEE REPORTS – Superintendent Cole reported to the board members there was a Rapp Session meeting today and the committee discussed the 2025-2026 school calendar.

8. ADMINISTRATIVE REPORTS – Principal reports attached

9. SUPERINTENDENT REPORT – Superintendent Cole reported to the board members that they are prepared for Dr. Gallagher's maternity leave. They have secured Dr. Stritch for any days that there is a need for coverage in the event Superintendent Cole is not available during Katie's maternity leave. Ridderford Roofing won the bid for the Meadow Lane and Hamlin roof project.

10. MOTION TO GO INTO CLOSED SESSION (ONLY IF NECESSARY; ACTION MAY BE TAKEN ON MATTERS DISCUSSED IN CLOSED SESSION UPON RETURN TO OPEN SESSION)

Motion was made at 7:09pm by Mrs. Higgins and seconded by Mrs. Castillo to adjourn to closed session.

ROLL CALL:

AYES: 7 TAMMY BALCIUNAS, MELISSA CASTILLO, ESTEBAN SANCHEZ GAYTAN, MICHELLE HIGGINS, CHRISTINE LANTZ, MICHELLE NIEMEYER & VICTORIA SODERLUND

NAYS: 0

ABSTAIN: 0

MOTION CARRIED: 7-0-0

11. RETURN TO OPEN SESSION/ACTION ON MATTERS DISCUSSED IN CLOSED SESSION (IF NECESSARY)

Upon retuning from closed session at 7:41pm the board took action on the following item:

Motion was made by Mrs. Higgins and seconded by Mrs. Niemeyer to accept the letter of resignation from Matthew Scarnavack as Building and Grounds Supervisor.

ROLL CALL:

AYES: 7 TAMMY BALCIUNAS, MELISSA CASTILLO, ESTEBAN SANCHEZ GAYTAN, MICHELLE HIGGINS, CHRISTINE LANTZ, MICHELLE NIEMEYER & VICTORIA SODERLUND

NAYS: 0

ABSTAIN: 0

MOTION CARRIED: 7-0-0

12. ADJOURNMENT

With no further business to discuss, Mrs. Lantz adjourned the meeting at 7:42pm by unanimous consent.

Respectfully submitted,

Christine Lantz, President

Michelle Niemeyer, Secretary

NOTICE OF CLOSED SESSION MEETING

**Atwood Heights School District 125 Board of Education
Hamlin Upper Grade Center
12150 S. Hamlin Avenue, Alsip, Illinois
Tuesday, February 25, 2025**

Agenda

1. Call to Order
2. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors, or specific volunteers of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee, a specific individual who serves as an independent contractor, or a volunteer of the District or against legal counsel for the District to determine its validity. However, a meeting to consider an increase in compensation to a specific employee of a public body that is subject to the Local Government Wage Increase Transparency Act may not be closed and shall be open to the public and posted and held in accordance with this Act. 5 ILCS 120/2(c)(1).
3. Collective negotiating matters between the District and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees. 5 ILCS 120/2(c)(2).
4. The selection of a person to fill a public office, including a vacancy in a public office, when the District is given power to appoint under law or ordinance, or the discipline, performance or removal of the occupant of a public office, when the District is given power to remove the occupant under law or ordinance. 5 ILCS 120/2(c)(3).
5. Evidence or testimony presented in open hearing, or in closed hearing where authorized by law, to a quasi-adjudicative body, as defined in the Open Meetings Act, provided that the body prepares and makes available for public inspection a written decision with its determinative reasoning. 5 ILCS 120/2(c)(4).
6. Evidence or testimony presented to the Board regarding denial of admission to school events or property pursuant to 105 ILCS 5/24-24, provided that the Board prepares and makes available for public inspection a written decision setting forth its determinative reasoning. 5 ILCS 120/2(c)(4.5), added by P.A. 103-311.
7. The purchase or lease of real property for the use of the District, including meetings held for the purpose of discussing whether a particular parcel should be acquired. 5 ILCS 120/2(c)(5).
8. The setting of a price for sale or lease of property owned by the District. 5 ILCS 120/2(c)(6).
9. The sale or purchase of securities, investments, or investment contracts. 5 ILCS 120/2(c)(7).
10. Security procedures, school building safety and security, and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property. 5 ILCS 120/2(c)(8).
11. Student disciplinary cases. 5 ILCS 120/2(c)(9).
12. The placement of individual students in special education programs and other matters relating to individual students. 5 ILCS 120/2(c)(10).
13. Litigation, when an action against, affecting or on behalf of the particular District has been filed and is pending before a court or administrative tribunal, or when the District finds that an action is probable or imminent, in which case the basis for the finding shall be recorded and entered into the closed meeting minutes. 5 ILCS 120/2(c)(11).

14. The establishment of reserves or settlement of claims as provided in the Local Government and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the District or any intergovernmental risk management association or self-insurance pool of which the District is a member. 5 ILCS 120/2(c)(12).
15. Self-evaluation, practices and procedures or professional ethics, when meeting with a representative of a statewide association of which the District is a member. 5 ILCS 120/2(c)(16).
16. Discussion of minutes of meetings lawfully closed, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2.06. 5 ILCS 120/2(c)(21).
17. Meetings between internal or external auditors and governmental audit committees, finance committees, and their equivalents, when the discussion involves internal control weaknesses, identification of potential fraud risk areas, known or suspected frauds, and fraud interviews conducted in accordance with generally accepted auditing standards of the United States of America. 5 ILCS 120/2(c)(29).
18. Adjournment



Sherri Lunny <slunny@ahsd125.org>

Fwd: FOIA Request for emails and memos

1 message

Lisa Cole <lcole@ahsd125.org>
To: Sherri Lunny <slunny@ahsd125.org>

Tue, Jan 28, 2025 at 9:57 AM

Sent from my iPhone

Begin forwarded message:

From: foia@southcooknews.com
Date: January 28, 2025 at 9:29:20 AM CST
To: lcole@ahsd125.org
Subject: FOIA Request for emails and memos

To whom it may concern,

I am a news reporter from South Cook News, a media organization committed to providing comprehensive and accurate news coverage on local governmental affairs. I am requesting the following records under the Illinois Freedom of Information Act, 5 ILCS 140, preferably in electronic format:

Copy or all emails and memos from the past 12 months that contain the following keywords:

"Lucy Calkins"

"Units of Study"

As a member of the media, I am involved in gathering and reporting news to the public. Access to public records is essential for me to fulfill my professional responsibilities, which include holding public institutions accountable and providing transparency to the public. Given my role in disseminating information, I believe I am eligible for a fee waiver as a media professional.

Please let me know if you have any questions,

Owen Wang,

South Cook News



Sherri Lunny <slunny@ahsd125.org>

Fwd: Please Confirm Receipt, SmartProcure FOIA Request to Atwood Heights School District #125 For PO/Vendor Information

1 message

Lisa Cole <lcole@ahsd125.org>
To: Sherri Lunny <slunny@ahsd125.org>

Thu, Feb 20, 2025 at 12:16 PM

----- Forwarded message -----

From: Sheri Reid <sreid@smartprocure.com>

Date: Thu, Feb 20, 2025 at 12:06 PM

Subject: Please Confirm Receipt, SmartProcure FOIA Request to Atwood Heights School District #125 For PO/Vendor Information

To: lcole@ahsd125.org <lcole@ahsd125.org>

Dear Superintendent Cole,

Thank you for reviewing our request.

Please confirm receipt of this request. The attached documents are past reports from your agency, and can be used as references for this request.

SmartProcure is submitting a commercial FOIA request to the Atwood Heights School District #125 for general purchasing records from 4/8/2024 to the current request date of 2/20/2025.

To be specific, we are looking for a report comparable in format and content to the attached report from an older request.

The unique upload link below has been added as a security measure for current and future requests. Please feel free to upload responsive documents here, or attach them to your response email:

<https://upload.smartprocure.com/?id=c2RqPWEyYlZQMDAwMDAwT1B3WFIBVyZzdD1JTCZvcmc9QXR3b29kSGVpZ2h0c1NjaG9vbERpc3RyaWN0MTI1Jm9pZD0xMDE2NDI%3D>

For any questions or concerns, please feel free to contact me via email or at the phone number in my signature below.

Thank you for your time and consideration.

Regards,

--

Sheri Reid

Data Acquisition Specialist

SmartProcure

Direct: (561) 609-6759 | Support: 954-420-9900

Email: sreid@smartprocure.com | <https://smartprocure.us/>

5000 T-Rex Ave, Suite 200, Boca Raton, FL 33431

 916178.pdf
501K

Atwood Heights School District 125

Labor Summary Report

Fiscal Year: 2024-2025

Pay Period: 16

Pay Cycle: Biweekly

Starting: 01/18/2025

Ending: 01/31/2025

Pay Date: 01/31/2025

	<u>Certified</u>	<u>Classified</u>	<u>Total</u>
Gross Pay	\$187,376.63	\$24,314.59	\$211,691.22
<u>Employee Deductions:</u>			
Federal Income Tax	\$15,553.73	\$1,433.26	\$16,986.99
FICA - Social Security	\$2,358.56	\$1,127.61	\$3,486.17
FICA - Medicare	\$2,732.54	\$263.73	\$2,996.27
Deduction - Regular (Not Tax Exempt)	\$5,117.39	\$0.00	\$5,117.39
Deduction - TSA (Fed Tax Exempt)	\$3,182.00	\$0.00	\$3,182.00
Deduction - Section 125 (Fed and FICA Tax Exempt)	\$4,918.72	\$225.68	\$5,144.40
State Tax - Illinois	\$8,173.14	\$799.53	\$8,972.67
Retirement - Illinois TRS	\$11,897.82	\$0.00	\$11,897.82
Retirement - Illinois TRS THIS Fund	\$1,189.80	\$0.00	\$1,189.80
Retirement - Illinois TRS Member Benefit Inc. (TE)	\$0.00	\$0.00	\$0.00
Retirement - Illinois TRS Federal Fund	\$0.00	\$0.00	\$0.00
Retirement - Illinois IMRF Voluntary Additional	\$795.07	\$82.45	\$877.52
Retirement - Illinois IMRF (Taxable Benefit)	\$1,726.33	\$754.55	\$2,480.88
Retirement - Illinois TRS Supplemental Savings Plan	\$273.80	\$0.00	\$273.80
Retirement - Illinois TRS SSP Roth	\$50.00	\$0.00	\$50.00
<u>Total Employee Deductions:</u>	\$57,968.90	\$4,686.81	\$62,655.71
<u>Total Net Pay:</u>	\$129,407.73	\$19,627.78	\$149,035.51
<u>Direct Deposit:</u>	\$124,691.14	\$10,665.24	\$135,356.38
<u>Net Pay Checks:</u>	\$4,716.59	\$8,962.54	\$13,679.13

Employer Paid Benefits:

FICA - Social Security	\$2,358.56	\$1,127.61	\$3,486.17
FICA - Medicare	\$2,732.54	\$263.73	\$2,996.27
Deduction - Regular (Not Tax Exempt)	\$199.10	\$2.43	\$201.53
Deduction - Section 125 (Fed and FICA Tax Exempt)	\$24,261.13	\$1,453.88	\$25,715.01
Retirement - Illinois TRS	\$2,039.10	\$0.00	\$2,039.10
Retirement - Illinois TRS THIS Fund	\$1,241.49	\$0.00	\$1,241.49

Atwood Heights School District 125

Labor Summary Report

Fiscal Year: 2024-2025

Pay Period: 16

Pay Cycle: Biweekly

Starting: 01/18/2025

Ending: 01/31/2025

Pay Date: 01/31/2025

	<u>Certified</u>	<u>Classified</u>	<u>Total</u>
Retirement - Illinois TRS Member Benefit Inc. (TE)	\$898.20	\$0.00	\$898.20
Retirement - Illinois TRS Federal Fund	\$764.29	\$0.00	\$764.29
Retirement - Illinois IMRF (Taxable Benefit)	\$2,232.68	\$975.88	\$3,208.56
<u>Total Employer Benefits:</u>	\$36,727.09	\$3,823.53	\$40,550.62
<u>Gross:</u>	\$187,376.63	\$24,314.59	\$211,691.22
<u>Total Payroll Expense:</u>	\$224,103.72	\$28,138.12	\$252,241.84
Number of Employees Paid	88	17	105
Number of Males	9	5	14
Number of Females	79	12	91

Payroll Balancing Data

		Direct Deposit	\$135,356.38
		Employee Checks	\$13,679.13
Gross Pay	\$211,691.22	Total Net Pay	\$149,035.51
ER Contributions	\$40,550.62	EE Deductions	\$62,655.71
		ER Contributions	\$40,550.62
Total Payroll Expense	\$252,241.84	Total Payroll Expense	\$252,241.84

End of Report

Atwood Heights School District 125

Labor Summary Report

Fiscal Year: 2024-2025

Pay Period: 17

Pay Cycle: Biweekly

Starting: 02/01/2025

Ending: 02/14/2025

Pay Date: 02/14/2025

	<u>Certified</u>	<u>Classified</u>	<u>Total</u>
Gross Pay	\$182,886.21	\$20,076.72	\$202,962.93
<u>Employee Deductions:</u>			
Federal Income Tax	\$15,287.28	\$817.01	\$16,104.29
FICA - Social Security	\$2,275.45	\$799.12	\$3,074.57
FICA - Medicare	\$2,682.79	\$186.90	\$2,869.69
Deduction - Regular (Not Tax Exempt)	\$5,117.39	\$0.00	\$5,117.39
Deduction - TSA (Fed Tax Exempt)	\$3,182.00	\$0.00	\$3,182.00
Deduction - Section 125 (Fed and FICA Tax Exempt)	\$4,918.72	\$225.68	\$5,144.40
State Tax - Illinois	\$8,023.49	\$577.20	\$8,600.69
Retirement - Illinois TRS	\$11,777.22	\$0.00	\$11,777.22
Retirement - Illinois TRS THIS Fund	\$1,177.72	\$0.00	\$1,177.72
Retirement - Illinois TRS Member Benefit Inc. (TE)	\$0.00	\$0.00	\$0.00
Retirement - Illinois TRS Federal Fund	\$0.00	\$0.00	\$0.00
Retirement - Illinois IMRF Voluntary Additional	\$764.56	\$70.39	\$834.95
Retirement - Illinois IMRF (Taxable Benefit)	\$1,666.02	\$481.08	\$2,147.10
Retirement - Illinois TRS Supplemental Savings Plan	\$273.80	\$0.00	\$273.80
Retirement - Illinois TRS SSP Roth	\$50.00	\$0.00	\$50.00
<u>Total Employee Deductions:</u>	\$57,196.44	\$3,157.38	\$60,353.82
<u>Total Net Pay:</u>	\$125,689.77	\$16,919.34	\$142,609.11
<u>Direct Deposit:</u>	\$124,343.51	\$6,326.87	\$130,670.38
<u>Net Pay Checks:</u>	\$1,346.26	\$10,592.47	\$11,938.73

Employer Paid Benefits:

FICA - Social Security	\$2,275.45	\$799.12	\$3,074.57
FICA - Medicare	\$2,682.79	\$186.90	\$2,869.69
Deduction - Regular (Not Tax Exempt)	\$199.10	\$2.43	\$201.53
Deduction - Section 125 (Fed and FICA Tax Exempt)	\$24,261.13	\$1,453.88	\$25,715.01
Retirement - Illinois TRS	\$2,039.10	\$0.00	\$2,039.10
Retirement - Illinois TRS THIS Fund	\$1,232.54	\$0.00	\$1,232.54

Atwood Heights School District 125

Labor Summary Report

Fiscal Year: 2024-2025

Pay Period: 17

Pay Cycle: Biweekly

Starting: 02/01/2025

Ending: 02/14/2025

Pay Date: 02/14/2025

	<u>Certified</u>	<u>Classified</u>	<u>Total</u>
Retirement - Illinois TRS Member Benefit Inc. (TE)	\$890.40	\$0.00	\$890.40
Retirement - Illinois TRS Federal Fund	\$764.29	\$0.00	\$764.29
Retirement - Illinois IMRF (Taxable Benefit)	\$2,154.72	\$622.20	\$2,776.92
<u>Total Employer Benefits:</u>	\$36,499.52	\$3,064.53	\$39,564.05
<u>Gross:</u>	\$182,886.21	\$20,076.72	\$202,962.93
<u>Total Payroll Expense:</u>	\$219,385.73	\$23,141.25	\$242,526.98
<hr/>			
Number of Employees Paid	86	17	103
Number of Males	7	5	12
Number of Females	79	12	91

Payroll Balancing Data

		Direct Deposit	\$130,670.38
		Employee Checks	\$11,938.73
Gross Pay	\$202,962.93	Total Net Pay	\$142,609.11
ER Contributions	\$39,564.05	EE Deductions	\$60,353.82
		ER Contributions	\$39,564.05
Total Payroll Expense	\$242,526.98	Total Payroll Expense	\$242,526.98

End of Report

2/19/2025

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Account transactions
Lawn Manor Student Activities- 2024-2025

Num	Date	Payee	Category	Amount	Running Balance
		Opening Balance			3,582.09
1129	8/20/2024	Southwest Symphony Orchestra	2nd grade field trip	(336.00)	3,246.09
	9/30/2024	Deposit	Fundraiser	1,623.00	4,869.09
1130	9/30/2024	School Are Us	Spiritwear	(1,623.00)	3,246.09
1131	10/16/2024	The Children's Farm	Kindergarten Field Trip	(586.50)	2,659.59
1132	10/16/2024	The Children's Farm	Kindergarten Field Trip	(103.50)	2,556.09
	12/13/2024	Deposit	Fundraiser	2,040.50	4,596.59
1133	12/13/2024	Fun Services	Santa's Secret Workshop	(2,040.50)	2,556.09
	1/17/2025	Deposit	Polling Place	100.00	2,656.09
Grand Total				(926.00)	2,656.09

Account transactions
Meadow Lane Student Activities 2024-2025

Num	Date	Payee	Category	Amount	Running Balance
Opening Balance					19,243.73
Month Ending 9/30/2024					
1156	9/2/2024	Theatre of Western Springs	Field Trips	(114.00)	19,129.73
	9/5/2024	Deposit	Music Supplies	2,326.00	21,455.73
1157	9/5/2024	Chase Card Services	School Store	(94.32)	21,361.41
	9/19/2024	Deposit	Music Supplies	533.00	21,894.41
	9/19/2024	Deposit	Got Sneakers	31.00	21,925.41
Total Month Ending 9/30/2024				2,681.68	
Month Ending 10/31/2024					
1159	10/1/2024	Will County Forest Preserve	5th Grade Field Trip	(140.00)	21,785.41
	10/9/2024	Deposit	LaBraid	2,012.00	23,797.41
1160	10/9/2024	LaBraid	LaBraid	(1,028.00)	22,769.41
1161	10/10/2024	Chase Card Service	Student Activities	(3,098.09)	19,671.32
	10/22/2024	Deposit	Monster Mash	95.00	19,766.32
Total Month Ending 10/31/2024				(2,159.09)	
Month Ending 11/30/2024					
	11/4/2024	Deposit	Music Supplies	775.00	20,541.32
1162	11/4/2024	Chase Card Service	Student Activities	(106.94)	20,434.38
1163	11/4/2024	Chase Card Service	Student Activities	(123.84)	20,310.54
	11/7/2024	Deposit	Monster Mash	2,336.00	22,646.54
	11/14/2024	Deposit	Monster Mash	125.00	22,771.54
	11/25/2024	Deposit	Spiritwear	1,642.00	24,413.54
Total Month Ending 11/30/2024				4,647.22	
Month Ending 12/31/2024					
1164	12/3/2024	ICTM Math Contest	Bills : Membership Fees	(100.00)	24,313.54
	12/4/2024	Deposit	Field Trip	1,747.00	26,060.54
1165	12/4/2024	Chase Card Service	Student Activities	(72.81)	25,987.73
1166	12/4/2024	Chase Card Service	Student Activities	(58.98)	25,928.75
1167	12/5/2024	Theatre of Western Springs	Field Trips	(1,050.00)	24,878.75
1168	12/11/2024	Chase Card Service	Student Activities	(65.56)	24,813.19
1169	12/16/2024	Storm Science	Assembly	(1,850.00)	22,963.19
1170	12/16/2024	Schools Are Us		(1,401.00)	21,562.19
	12/18/2024	Deposit	Family in Need	50.00	21,612.19
1171	12/18/2024	Amy Jones	Family in Need	(50.00)	21,562.19
Total Month Ending 12/31/2024				(2,851.35)	
Month Ending 1/31/2025					
1173	1/3/2025	Chase Card Service	Student Activities	(114.84)	21,447.35
1172	1/6/2025	Chase Card Service	Student Activities	(156.22)	21,291.13
	1/28/2025	Deposit	Little Caesar's Fundraiser	724.00	22,015.13
Total Month Ending 1/31/2025				452.94	
Month Ending 2/28/2025					
1174	2/4/2025	Little Cesars Pizza	Fundraiser	(438.00)	21,577.13
	2/6/2025	Deposit	Candy Bar Bingo	1,064.00	22,641.13
	2/6/2025	Deposit	Music Supplies	684.00	23,325.13
Total Month Ending 2/28/2025				1,310.00	
Grand Total				4,081.40	23,325.13

Account Transactions
Hamlin Student Activity 2024-2025

Num	Date	Payee	Memo	Category	Amount	Running Balance
Opening Balance as of 7/1/2024						\$29,014.56
Month Ending 7/31/2024						\$29,014.56
Opening Balance 8/1/2024						\$29,014.56
1487	8/9/2024	Santo Sport	Gym Clothes	Student Activities	\$ (2,200.25)	\$ 26,814.31
Total Month Ending 8/31/2024						\$ 26,814.31
Opening Balance 9/1/2024						\$26,814.31
	9/6/2024	Amazon	Desk Chair	Fees and Fines	\$ (38.99)	\$26,775.32
1490	9/13/2024	PM Music	Band Music 2024	Band	\$ (108.00)	\$26,667.32
	9/13/2024	Deposit	Sports, Fundraiser, Book Fair	Not An Expense	\$ 1,213.52	\$27,880.84
1489	9/16/2024	Scholastic	Book Fair Money	Student Activities	\$ (713.84)	\$27,167.00
1492	9/16/2024	Alzheimers	Penny War Donation	Fundraiser	\$ (1,354.00)	\$25,813.00
	9/18/2024	Amazon	Printer Ink	Fees and Fines	\$ (28.89)	\$25,784.11
1488	9/23/2024	Sam's Club	Concession Stand	Sports	\$ (469.24)	\$25,314.87
Total Month Ending 9/30/2024						\$25,314.87
Opening Balance 10/1/2024						\$25,314.87
1491	10/1/2024	Chicago Shakespeare Theater	7th Grade Shakespeare Trip	Field Trip	\$ (258.00)	\$25,056.87
1493	10/15/2024	Southwest Symphony	Band Field Trip	Band	\$ (246.00)	\$24,810.87
	10/24/2024	Deposit	B.R.I./Afterschool/Concessions	Student Activities	\$ 2,180.50	\$26,991.37
Total Month Ending 10/31/2024						\$26,991.37

Account Transactions
Hamlin Student Activity 2024-2025

Opening Balance 11/1/2024 \$26,991.37

1494	10/23/2024	Chase Visa	Sam's Club - Concession	Sports	\$	(538.24)	\$26,453.13
1495	11/8/2024	Creacions	Band Polos	Band	\$	(180.00)	\$26,273.13
1496	11/8/2024	JW Pepper	Band Music	Band	\$	(264.90)	\$26,008.23
	11/18/2024	Deposit	Lion's Club Walk - Donation	Not an Expense	\$	1,845.85	\$27,854.08
1497	11/18/2024	Lion's Club	Walk-A-Thon Donation	Fundraiser	\$	(1,845.55)	\$26,008.53
1498	11/22/2024	Country House	Thanksgiving Feast	Student Activities	\$	(1,150.00)	\$24,858.53

Total Month Ending 11/30/2024 \$24,858.53

Opening Balance 12/1/2024 \$24,858.53

1499	12/5/2024	Chase Visa	Drama Club T-Shirts	Drama	\$	(239.25)	\$ 24,619.28
	12/6/2024	Amazon	Nets for Soccer	Sports	\$	(354.00)	\$ 24,265.28
	12/9/2024	Deposit	Springfield Deposit #1	Not an Expense	\$	1,605.00	\$ 25,870.28
	12/13/2024	Deposit	SF, Band, Drama	Not an Expense	\$	2,765.00	\$ 28,635.28
1500	12/16/2024	Barracos	Band Concert Dinner	Band	\$	(1,753.88)	\$ 26,881.40
	12/23/2024	Deposit	SF#3, Building Rental	Not an Expense	\$	2,977.50	\$ 29,858.90
	12/23/2024	Amazon	Basketball Net Boarder	Sports	\$	(197.99)	\$ 29,660.91
	12/23/2024	Amazon	Washer/Dryer	Building Expense	\$	(1,899.00)	\$ 27,761.91
	12/26/2024	Old National	Charge Back - ISF	Field Trip	\$	(75.00)	\$ 27,686.91

Total Month Ending 12/21/2024 \$27,686.91

Opening Balance 12/1/2024 \$27,686.91

	1/8/2025	Amazon	Basketball Net Boarder	Sports	\$	(197.99)	\$27,488.92
	1/21/2025	Deposit	Sports and Building Rent	Not an Expense	\$	1,648.00	\$29,136.92
1501	1/23/2025	World Stride	Springfield Deposit	Field Trip	\$	(5,020.00)	\$24,116.92
1502	1/28/2025	Chase Visa	US News Best Middle Sch	Student Activities	\$	(495.00)	\$23,621.92
1503	1/28/2025	Chase Visa	Storm Sceince	Student Activities	\$	(925.00)	\$22,696.92
1504	1/27/2025	Lifetouch	Yearbook	Student Activities	\$	(1,888.67)	\$20,808.25

**RESOLUTION TO ADOPT
E-LEARNING DAYS PROGRAM IN LIEU OF SCHEDULED EMERGENCY DAYS
(105 ILCS 5/10-20.56)**

WHEREAS, Section 10-20.56 of the Illinois School Code authorizes the Board of Education to, by resolution, adopt a research-based program or research-based programs for e-learning days School District-wide that shall permit student instruction to be received electronically while students are not physically present in lieu of the School District's scheduled emergency days as required by Section 10-19 of said Code ("e-learning days program"); and

WHEREAS, a public hearing was held on the School District's initial proposal for the adoption of an e-learning days program at the Board's Regular Meeting on February 25, 2025 at 6:30p.m.; and

WHEREAS, proper notice of the public hearing setting forth the date, time, place and general subject matter of the hearing was provided pursuant to Section 10-20.56 of the School Code (105 ILCS 5/10-20.56), at least 10 days prior to the hearing by:

- (1) publication in a newspaper of general circulation in the School District;
- (2) written or electronic notice designed to reach the parents or guardians of all students enrolled in the School District; and
- (3) written or electronic notice designed to reach any exclusive collective bargaining representatives of School District employees and all those employees not in a collective bargaining unit.

WHEREAS, the affected exclusive bargaining agent was allowed to attend the public hearing; and

WHEREAS, following the public hearing the Board has determined it is necessary and in the best interests of the School District to adopt an e-learning days program.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Atwood Heights School District 125, Cook County, Illinois, as follows:

1. The Board finds that all of the foregoing recitals contained in this Resolution are full, true and correct and does incorporate them into this Resolution by this reference.
2. The Board hereby adopts the School District's initial proposal for an e-learning days program for school years 2025-2026 through 2027-2028 as presented at its Regular Meeting on February 25, 2025 and finds that same meets the requirements specified

in Section 10-20.56 of the School Code and contains provisions designed to reasonably and practicably accomplish the following:

- Utilization of the Internet, telephones, texts, chat rooms, or other similar means of electronic communication for instruction and interaction between teachers and students that meet the needs of all learners.
- Ensures and verifies the required clock hours of instruction or school work, as required under the School Code, for each student participating in an e-learning day.
- Ensures access from home or other appropriate remote facility for all students participating, including computers, the Internet, and other forms of electronic communication that must be utilized in the proposed program.
- Ensures that non-electronic materials are made available to students participating in the program who do not have access to the required technology or to participating teachers or students who are prevented from accessing the required technology.
- Ensures appropriate learning opportunities for students with special needs.
- Ensures the monitoring and verification of each student's electronic participation.
- Addresses the extent to which student participation is within the student's control as to the time, pace, and means of learning.
- Provides effective notice to students and their parents or guardians of the particular days for e-learning.
- Provides staff and students with adequate training for e-learning days' participation.
- Ensures an opportunity for any collective bargaining negotiations that would be legally required.
- Reviews the program as implemented to address difficulties confronted through revision or otherwise.
- Ensures that the protocol regarding general expectations and responsibilities of the program is communicated to teachers, staff, students, and parents at least 30 days prior to utilization.
- Ensures all teachers and staff who may be involved in the provision of e-learning have access to any and all hardware and software that may be required for the

program.

- Will be verified by the Intermediate Service Center for the School District to ensure access for all students.
 - Will be implemented for a period of 3 school years 2025-2026, 2026-2027, 2027-2028 prior to renewal.
3. This Resolution shall expire at the end of the 2027-2028 school year.
 4. If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of that section, paragraph or provision shall not affect any of the remaining provisions of this Resolution.
 5. This Resolution shall be in full force and effect forthwith upon its adoption and shall supersede all prior resolutions or portions thereof that are inconsistent with this Resolution.

Member _____ moved the adoption of the Resolution, and Member _____ seconded the motion. Upon a roll call vote being taken, the members voted as follows:

AYES: _____

NAYS: _____

ABSENT: _____

The President declared the motion carried and the Resolution duly adopted on February 25, 2025.

PRESIDENT, BOARD OF EDUCATION

ATTEST:

SECRETARY, BOARD OF EDUCATION

STATE OF ILLINOIS)
) SS
 COUNTY OF COOK)

CERTIFICATION

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education, Atwood Heights School District 125, Cook County, and that as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing is a full, true and complete copy of a Resolution adopted by the Board of Education at a meeting of said Board held on February 25, 2025.

I do further certify that the deliberations of the Board of the adoption of said Resolution were conducted openly, that the vote on the adoption of said Resolution were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act and of the School Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code, all of the notification and procedural requirements of said Act and Code, and with all of the procedural rules of the Board in the conduct of said meeting.

IN WITNESS WHEREOF, I have hereunto affixed by official signature on February 25, 2025.

 Secretary, Board of Education,
 Atwood Heights School District 125
 Cook County, Illinois

**ATWOOD HEIGHTS SCHOOL DISTRICT 125
NOTICE OF PUBLIC HEARING ON ADOPTION OF
E-LEARNING PROGRAM IN LIEU OF SCHEDULED EMERGENCY DAYS**

The Board of Education of Atwood Heights School District 125 will conduct a public hearing at its Regular Meeting of the Board of Education on Tuesday, February 25, 2025 at 6:30 p.m. at the Hamlin Upper Grade Center, 12150 S. Hamlin Avenue, Alsip, IL 60803. The purpose of the hearing is to solicit public input on the school district's proposal for the adoption of a research-based program for e-Learning days district-wide that shall permit student instruction to be received electronically while students are not physically present in lieu of the district's scheduled emergency days pursuant to Section 10-20.56 of the Illinois School Code (105 ILCS 5/10-20.56).

At the public hearing, the terms of the initial proposal will be substantially presented and an opportunity for public comments will be provided.

The Board of Education may vote on a Resolution to Adopt an e-Learning Program in Lieu of Scheduled Emergency Days at its Regular Meeting of February 25, 2025 at 6:30 p.m., immediately following the public hearing. This Notice of Public Hearing is provided pursuant to Section 10-20.56 of the Illinois School Code (105 ILCS 5/10-20.56).

Questions should be directed to Lisa Cole at (708) 371-0080.

Michelle Niemeyer
Secretary, Board of Education
Atwood Heights School District 125

ISSUE 117

October 2024

Update
Memo



Please distribute to board members and appropriate staff.

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Online Instructions

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

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

PRESS

Policy Reference Education Subscription Service

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

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

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

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

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

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

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

PRESS Bundles

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

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

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

Have feedback on **PRESS** materials?

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

Board Governance

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

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

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

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

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

District Operations and Safety

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

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

PRESS Terminology

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

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

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

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

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

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.

- 225.5
4. 105 ILCS 5/2-3.204 (final citation pending), added by P.A. 103-736, eff. 1-1-25, requires the Ill. State Board of Education (ISBE) to compile and web post resources on indoor air quality for schools.
 5. 105 ILCS 5/10-20.97, added by P.A. 103-1019, eff. 1-1-25, requires that a district have an AED at all attendance centers during the school day and during school-sponsored extracurricular activities held on school grounds.
 6. 105 ILCS 128/60, added by P.A. 103-608, eff. 1-1-25, requires districts to develop a cardiac emergency response plan.
 7. 105 ILCS 128/45, amended by P.A. 103-780, makes changes to the members of a threat assessment team.
 8. 105 ILCS 5/10-27.1A and 5/10-27.1B, amended by P.A.s 103-609 and 103-780, require building principals to annually report verified incidents related to drugs and firearm

possession to ISBE through its Sci System.

The following PRESS materials are:

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

Employment and Civil Rights

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

1. 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25, prohibits employers from discriminating against employees on the basis of the employee's *family responsibilities*.
2. 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25, prohibits employers and public accommodations (including schools) from discriminating against individuals on the basis of their *reproductive health decisions*.
3. 775 ILCS 5/2-102(L), added by P.A. 103-804, eff. 1-1-26, prohibits employers from using artificial intelligence in a manner that subjects employees to unlawful discrimination.
4. 820 ILCS 55/13, added by P.A. 103-873, prohibits employers from imposing work authorization verification requirements that go beyond what is required by federal law.
5. 29 C.F.R. Part 541, amended by 89 Fed. Reg. 32842, raises the salary threshold for exempt employees under the Fair Labor Standards Act in accordance with a specific schedule.
6. 325 ILCS 5/7, amended by P.A. 103-624, eff. 1-1-25, eliminates the requirement for mandated reporters to confirm their reports in writing to the local Ill. Dept. of Children and Family Services (DCFS) field office within 48 hours of the initial oral report.

7. 105 ILCS 5/22-93, amended by P.A. 103-1020, adds an exemption to the school counselor gift ban covering certain travel expenses paid by a higher education institution for the counselor's attendance at one of its educational or military programs.
8. 820 ILCS 40/2, amended by P.A. 103-727, eff. 1-1-25, grants employees the ability to inspect, copy, and receive copies of their personnel records upon written request at least two times per calendar year.

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

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

PRESS Issue 117 Trivia

291 pages • 69,759 words • 52 PRM materials

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

NEW. This material is brand new to the PRM.

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

RENAMED. The title of the material has been amended.

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

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

Student Attendance and Records

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

The General Assembly also enacted P.A. 103-624, eff. 1-1-25, which amends the Abused and Neglected Child Reporting Act, 325 ILCS 5/8.6, to clarify that upon the request of DCFS, a district must purge a final report of an indicated finding

that was overturned in accordance with the Ill. Student Records Act. Districts are no longer required to return any such reports to DCFS.

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

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

Curriculum and Accelerated Placement

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

In the area of accelerated placement, 105 ILCS 5/2-3.64a-15, amended by P.A. 103-946, allows ISBE to require standardized assessments to be used for diagnostic and screening purposes to determine if students need accelerated placement. P.A. 103-263 amended accelerated placement provisions in 105 ILCS 5/14A to define *advanced academic programs* and to permit a district's accelerated placement policy to include or incorporate procedures to promote equity. P.A.

103-743 made more extensive changes to 105 ILCS 5/14A, including by amending 105 ILCS 5/14A-32(a-5) to only require automatic enrollment into the next most rigorous level of advanced coursework for "a student who ~~meets or~~ exceeds State standards." The automatic enrollment into the next most rigorous level of advanced coursework for "a student who meets State standards" is now required to be in policy by the beginning of the 2027-28 school year. It is not clear why these changes were made and nothing in the law prohibits districts from continuing to offer automatic enrollment to students who meet State standards. Please consult with your board attorney regarding this change.

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

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

Student Behavior, Appearance, and Health

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

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

The following PRESS materials are updated:

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

Miscellaneous

The following PRESS material is updated due to legislation, administrative rule and/or continuous improvement changes, including subscriber feedback. This is also detailed in the **Revisions to Policies, Administrative Procedures, and Exhibits Table** in numerical order beginning on p. 7.

The following PRESS material is updated:

4:60, Purchases and Contracts

Progress Report - The contents of this table frequently change.

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

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

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

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

RENAMED. The title of the material has been amended.

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

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

Revisions to Policies, Administrative Procedures, and Exhibits

Number and Title	Revision Descriptions	
2:105, Ethics and Gift Ban	The policy and footnotes are updated for continuous improvement. Footnote 3 is updated with optional language in response to Ill. Council of School Attorneys member feedback.	<input type="checkbox"/>
2:110, Qualifications, Term, and Duties of Board Officers	The policy and footnotes are updated. The policy is updated with minor style changes. The footnotes are updated in response to 105 ILCS 5/5-1(d), added by P.A. 103-790, permitting Cook County school districts that withdraw from the jurisdiction of the trustees of schools and township treasurer to appoint the township treasurer as its school treasurer or to enter into an agreement with an appointed school treasurer for school treasurer services, and for continuous improvement.	<input type="checkbox"/>
2:120, Board Member Development	The policy and footnotes are updated in response to: <ol style="list-style-type: none"> 105 ILCS 5/10-16a, amended by P.A. 103-771, eff. 6-1-25, adding training on improving student outcomes to mandatory professional development and leadership training for school board members; 105 ILCS 5/10-22.6(c-5), amended by P.A.103-896, requiring school districts to make reasonable efforts to provide training to all school personnel, school board members, and school resource officers on the requirements of 105 ILCS 5/10-22.6 and 5/10-20.14; and Continuous improvement. 	<input type="checkbox"/>
2:140, Communications To and From the Board	The policy is unchanged. The footnotes are updated to cross reference a discussion of the U.S Supreme Court case, <i>Lindke v. Freed</i> , 601 U.S. 187 (2024), in sample policy 8:10, <i>Connection with the Community</i> , and for continuous improvement.	<input type="checkbox"/>

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

2:250-E2, Immediately Available District Public Records and Web-Posted Reports and Records	<p>The exhibit is updated in response to:</p> <ol style="list-style-type: none"> 1. Truth in Taxation Law, 35 ILCS 200/18-75, amended by P.A. 103-1018, requiring a Truth and Taxation Notice be posted on or near the top of a district's website for at least 30 consecutive days. 2. 105 ILCS 5/10-17a(7), added by P.A. 103-503, requiring districts to post on their websites a hyperlink to ISBE's Expanded High School Snapshot Report when it becomes available in October 2027. 3. 34 C.F.R. §106.8, requiring districts to post on their websites a Title IX notice of nondiscrimination; 4. 34 C.F.R. §106.8(f)(3), requiring districts to allow the public to inspect Title IX training materials upon request; 5. Ill. Pension Code, 40 ILCS 5/16-150.1, amended by P.A. 103-588, requiring districts to post on their websites teacher vacancies in subject shortage areas for employment ending no later than 6-30-24Z; 6. 105 ILCS 5/2-3.204 (final citation pending), added by P.A. 103-641, requiring districts to post on their websites the Type 1 diabetes informational material that ISBE makes available on its website; 7. 105 ILCS 5/10-20.70, added by P.A. 101-451 and renumbered by P.A. 102-558, requiring districts to post on their websites information on class size that they annually report to ISBE; and 8. Continuous improvement. 	<input type="checkbox"/>
3:60-E, Event Reporting and Notice Requirements for Building Principals Concerning School Safety and Security	<p>The exhibit is updated in response to ILCS 5/10-27.1A and 5/10-27.1B, both amended by P.A.s 103-609 (first to pass both houses) and 103-780 (second to pass both houses and controlling), requiring the Superintendent or designee to report firearm and drug-related incidents on school grounds to ISBE no later than July 31 annually. Additional continuous improvement updates are made.</p>	<input type="checkbox"/>
4:10, Fiscal and Business Management	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/17-2A, amended by P.A. 103-601, extending the time period during which a district may transfer money from specified funds for any purpose through 6-30-26, and for continuous improvement.</p>	<input type="checkbox"/>
4:30, Revenue and Investments	<p>The policy and footnotes are updated. The policy is updated in response to:</p> <ol style="list-style-type: none"> 1. Public Funds Investment Act (PFIA), 30 ILCS 235/2(a)(4.5), amended by P.A. 103-880, eff. 1-1-25, which extends the maturity timeframe for investments in obligations of U.S. corporations with assets exceeding \$500M from 3 years to 10 years, provided that certain conditions are met; 2. PFIA, 30 ILCS 235/8(a), amended by P.A. 101-657, requiring a public agency to consider the financial institution's record and current level of financial commitment to its local community when deciding whether to deposit public funds in that financial institution; 3. PFIA, 30 ILCS 235/8(a-5) and (a-10), added by P.A. 101-657, addressing requirements related to deposits in financial institutions subject to the federal Community Reinvestment Act of 1977; and 4. Continuous improvement. <p>The footnotes are updated for the reasons stated immediately above and in response to:</p> <ol style="list-style-type: none"> 1. PFIA, 30 ILCS 235/2, amended by P.A. 103-880, eff. 1-1-25, adding certain authorized investments and; 2. PFIA, 30 ILCS 235/20(e), amended by P.A. 103-324, requiring investment managers to make certain disclosures about sustainability factors before being awarded a contract. 	<input type="checkbox"/>
4:40, Incurring Debt	<p>The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/19-1(p-225), added by P.A. 103-591, exempting from a district's statutory debt limitation certain bond indebtedness for bonds authorized by an election held on or after 11-5-24.</p>	<input type="checkbox"/>

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

4:60, Purchases and Contracts	The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-20.86, renumbered by P.A. 103-605, renumbering the citation to 105 ILCS 5/10-20.85 6 . Continuous improvement changes are also made to the footnotes.	<input type="checkbox"/>
4:150, Facility Management and Building	The policy, Legal References, and footnotes are updated. The policy is updated to increase the threshold amount for board approval of renovations or permanent alterations to buildings or grounds to \$172,500 in alignment with the \$35,000 bidding threshold under 105 ILCS 5/10-20.21, amended by P.A. 103-8. The Legal References are updated with a style change. The footnotes are updated in response to: <ol style="list-style-type: none"> 1. Equitable Restrooms Act, 410 ILCS 35/30, added by P.A. 103-518, permitting schools to designate any multi-occupancy restrooms as all-gender, providing certain specifications are met; 2. 105 ILCS 5/10-22.36, amended by P.A. 103-591, no longer requiring a referendum for the purchase, construction, or building of a building for classroom or instructional use if, prior to the building or purchase, the board adopts a resolution finding the building or purchase will result in an increase in pre-K or kindergarten space in the district; and 3. Continuous improvement. 	<input type="checkbox"/>
4:160, Environmental Quality of Buildings and Grounds	The policy is unchanged. The footnotes are updated in response to 105 ILCS 5/2-3.204 (final citation pending), added by P.A. 103-736, eff. 1-1-25, requiring ISBE, in consultation with the Ill. Dept. of Public Health and other stakeholders, to compile and web post resources on indoor air quality for schools, and for continuous improvement.	<input type="checkbox"/>
4:170, Safety	The policy and footnote 9 are updated in response to 105 ILCS 5/10-20.97, added by P.A. 103-1019, eff. 1-1-25, requiring at least one automated external defibrillator (AED) to be present at all attendance centers during the school day. The footnotes are also updated in response to: <ol style="list-style-type: none"> 1. 105 ILCS 128/25, amended by P.A. 103-608, eff. 1-1-25, requiring districts to annually review procedures regarding its cardiac emergency response plan; 2. 105 ILCS 128/30, amended by P.A. 103-175, requiring ISBE to create a reporting mechanism for annual school safety review compliance reports; 3. 105 ILCS 128/45, amended by P.A. 103-780, requiring district threat assessment teams to include at least one law enforcement official and cross-disciplinary representatives directly familiar with student and staff mental and behavioral health needs; and 4. 105 ILCS 5/10-20.14(c), amended by P.A. 103-896, requiring ISBE to draft and publish guidance for school bus safety procedures by 7-1-25; and 5. Continuous improvement. 	<input type="checkbox"/>
4:170-AP1, Comprehensive Safety and Security Plan	The procedure is updated in response to: <ol style="list-style-type: none"> 1. 105 ILCS 128/25, amended by P.A. 103-608, eff. 1-1-25, requiring districts to annually review procedures regarding its cardiac emergency response plan; 2. 105 ILCS 128/45, amended by P.A. 103-780, requiring district threat assessment teams to include at least one law enforcement official and cross-disciplinary representatives directly familiar with student and staff mental and behavioral health needs; 3. 105 ILCS 128/60, added by P.A. 103-608, eff. 1-1-25, setting forth cardiac emergency response plan requirements; 4. 105 ILCS 5/10-27.1A and 5/10-27.1B, both amended by P.A.s 103-609 (first to pass both houses) and 103-780 (second to pass both houses and controlling), requiring the Superintendent or designee to report firearm and drug-related incidents on school grounds to ISBE no later than July 31 annually; and 5. Continuous improvement. 	<input type="checkbox"/>

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

4:190, Targeted School Violence Prevention Program	The policy is unchanged. The footnotes are updated in response to 105 ILCS 128/45, amended by P.A. 103-780, requiring district threat assessment teams to include at least one law enforcement official and cross-disciplinary representatives directly familiar with student and staff mental and behavioral health needs, and for continuous improvement.	<input type="checkbox"/>
4:190-AP2, Threat Assessment Team (TAT)	The procedure is updated for the reasons stated in 4:190, <i>Targeted School Violence Prevention Program</i> , above.	<input type="checkbox"/>
5:10, Equal Employment Opportunity and Minority Recruitment	<p>The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> Ill. Human Rights Act (IHRA), 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25, prohibiting discrimination on the basis of an employee's <i>reproductive health decisions</i>; and IHRA, 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25, prohibiting discrimination on the basis of an employee's <i>family responsibilities</i>. <p>The Legal References are updated in response to 29 C.F.R. Part 1636, added by 89 Fed.Reg. 29182, adding implementing regulations for the Pregnant Workers Fairness Act. The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> IHRA, 775 ILCS 5/2-102(L), added by P.A. 103-804, eff. 1-1-26, prohibiting employers from using artificial intelligence in a manner that subjects employees to unlawful discrimination; 740 ILCS 174/ Ill. Whistleblower Act, amended by P.A. 103-867, eff. 1-1-25, protecting employees from retaliation on the basis or disclosure of certain information to a government or law enforcement agency; and Continuous improvement. 	<input type="checkbox"/>
5:20, Workplace Harassment Prohibited	<p>The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> IHRA, 775 ILCS 5/1-102(A) and 5/1-103(Q), amended by P.A. 103-785, eff. 1-1-25, prohibiting discrimination on the basis of an employee's <i>reproductive health decisions</i>; IHRA, 775 ILCS 5/2-102(A), amended by P.A. 103-797, eff. 1-1-25, prohibiting discrimination on the basis of an employee's <i>family responsibilities</i>; and 2024 Title IX regulations. <p>The footnotes are also updated in response to Equal Employment Opportunity Commission <i>Enforcement Guidance on Harassment in the Workplace</i>, and for continuous improvement.</p>	<input type="checkbox"/>
5:30, Hiring Process and Criteria	The policy is unchanged. The Legal References are updated in response to a minor style change. The footnotes are updated in response to the Ill. Right to Privacy in the Workplace Act, 820 ILCS 55/12 and 55/13, amended by P.A. 103-879, eff. 1-1-25, restricting employers from imposing work authorization verification or re-verification requirements greater than what is required by federal law, and for continuous improvement.	<input type="checkbox"/>
5:30-AP2, Investigations	The procedure is updated for the reasons stated in 5:30, <i>Hiring Process and Criteria</i> , above.	<input type="checkbox"/>
5:35, Compliance with the Fair Labor Standards Act	The policy is unchanged. The Legal References and footnotes are updated. The Legal References are updated with a minor style change. The footnotes are updated in response to 29 C.F.R. Part 541, amended by 89 Fed.Reg. 32971, revising the salary threshold for exempt employees, and for continuous improvement.	<input type="checkbox"/>
5:35-AP1, Fair Labor Standards Act Exemptions	The procedure is updated in response to 29 C.F.R. Part 541, amended by 89 Fed. Reg. 32971, revising the salary threshold for exempt employees, and for continuous improvement.	<input type="checkbox"/>

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

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

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

6:60, Curriculum Content	<p>The policy, Legal References, and footnotes are updated in response to 105 ILCS 5/10-20.84, added by P.A. 102-917, requiring boards, by 7-1-25, to either implement or opt-out of: (1) career exploration and development activities in grades 6-12 in accordance with a State framework, and (2) College and Career Pathway Endorsements. The policy and footnotes are also updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/27-24.1, amended by P.A. 103-944, adding worker safety in high-way construction and maintenance zones to the topics that must be covered in a driver education course; Comprehensive Health Education Program (CHEP), 105 ILCS 110/3(e), amended by P.A. 103-810, expanding mandated instruction on the dangers of fentanyl to grades 6-12; and 105 ILCS 5/27-13.1, amended by P.A. 103-837, eff. 7-1-25, requiring instruction on climate change beginning in the 2026-2027 school year; and Continuous improvement. <p>The footnotes are also updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/2-3.200, renumbered by P.A. 103-695, renumbering the citation to 105 ILCS 5/2-3.200+96; and 105 ILCS 5/27-23.17 (final citation pending), added by P.A. 103-598, allowing high schools to designate and annually observe a Workplace Readiness Week. 	<input type="checkbox"/>
6:60-AP1, Comprehensive Health Education Program	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> CHEP, 105 ILCS 110/3, amended by P.A. 103-810, expanding mandated instruction on the dangers of fentanyl to grades 6-12; CHEP, 105 ILCS 110/3, amended by P.A. 103-810, requiring instruction on alcohol and drug use and abuse to be age- and developmentally appropriate, and allowing such instruction to include information from the <i>Substance Use and Recovery Substance Guide</i>, available on ISBE's website; and Continuous improvement. 	<input type="checkbox"/>
6:65, Student Social and Emotional Development	<p>The policy is unchanged. Footnote 6 is updated in response to 105 ILCS 5/27-23.17, added by P.A. 103-764, eff. 1-1-25, permitting districts to provide students with at least 20 minutes per week of <i>relaxation activities</i>. The footnotes are also updated for continuous improvement.</p>	<input type="checkbox"/>
6:135, Accelerated Placement Program	<p>The policy and footnotes are updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/14A-17, amended by P.A. 103-263, defining <i>advanced academic program</i>; 105 ILCS 5/14A-32(b)(6), added by P.A. 103-263, permitting a district's accelerated placement policy to include or incorporate procedures to promote equity; 105 ILCS 5/14A-32(a-5), amended by P.A. 103-743, to only require automatic enrollment into the next most rigorous level of advanced coursework for a student who <u>meets or exceeds</u> State standards; 105 ILCS 14A-32(a-10), added by P.A. 103-743, requiring that by no later than the beginning of the 2027-28 school year, districts require automatic enrollment into the next most rigorous level of advanced coursework to a student who <u>meets</u> State standards; 105 ILCS 5/14A-32(a-20), added by P.A. 103-743, permitting a district's accelerated placement policy to allow for the waiver of a course or unit of instruction completion requirement; 105 ILCS 5/14A-32(a-25), added by P.A. 103-743, requiring a district's accelerated placement policy to include a process for notifying parents/guardians in writing of a student's eligibility for enrollment in accelerated courses. 	<input type="checkbox"/>

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

6:135-AP, Accelerated Placement Program Procedures	<p>The procedure is updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/14A-17, amended by P.A. 103-263, defining <i>advanced academic program</i>; 105 ILCS 5/14A-32(b)(6), added by P.A. 103-263, permitting a district's accelerated placement policy to include or incorporate procedures to promote equity; 105 ILCS 5/14A-32(a-5), amended by P.A. 103-743, to only require automatic enrollment into the next most rigorous level of advanced coursework for a student who meets or exceeds State standards; 105 ILCS 14A-32(a-10), added by P.A. 103-743, requiring that by no later than the beginning of 2027-28 school year, districts require automatic enrollment into the next most rigorous level of advanced coursework to a student who <u>meets</u> State standards; and Continuous improvement. 	<input type="checkbox"/>
6:270, Guidance and Counseling Program	<p>The policy and footnotes are updated in response to 105 ILCS 5/10-22.24b, amended by P.A. 103-780, clarifying and expanding the list of what services may be included within school counseling, and for continuous improvement.</p>	<input type="checkbox"/>
6:340, Student Testing and Assessment Program	<p>The policy is unchanged. The footnotes are updated in response to:</p> <ol style="list-style-type: none"> 105 ILCS 5/2-3.64a-5, amended by P.A. 103-204, requiring that student profile information collected by ISBE when assessing secondary schools be made available to Illinois public institutions of higher education; 105 ILCS 5/2-3.64a-15, amended by P.A. 103-946, incorporating the definition of <i>advanced academic program</i> in 105 ILCS 5/14A-17; and Continuous improvement. 	<input type="checkbox"/>
7:10, Equal Educational Opportunities	<p>The policy and footnotes are updated. The policy language in paragraph 1 and footnote 5 are updated in response to:</p> <ol style="list-style-type: none"> IHRA 775 ILCS 5/1-102(A) and 5/1-103, both amended by P.A. 103-785, eff. 1-1-25, to prohibit discrimination based on <i>reproductive health decisions</i>; and Continuous improvement to more comprehensively reflect categories protected by the IHRA by prohibiting discrimination based on <i>military status</i> and <i>unfavorable military discharge</i>. <p>The policy language in the Sex Equity subheading and footnotes 3 and 10 are updated in response to final regulations implementing Title IX of the Education Amendments of 1972 (Title IX). Footnote 8 is updated to note 23 Ill.Admin.Code §200.80(b)(1), requiring districts to survey students every four years about their athletic interests. Additional continuous improvement updates are made to the policy and footnotes.</p>	<input type="checkbox"/>
7:100, Health, Eye, and Dental Examinations; Immunizations; and Exclusion of Students	<p>The policy, Legal References, and footnotes are updated. The policy and footnotes are updated in response to 105 ILCS 5/27-8.1(8.5), amended by P.A. 103-985, eff. 1-1-25, removing the requirement for districts to provide informational materials on meningococcal disease and meningococcal vaccinations, and for continuous improvement. The Legal References are updated in response to 77 Ill.Admin. Code Part 690, amended at 47 Ill.Reg. 18112, renaming the Part to Control of Communicable<u>Notifiable</u> Diseases <u>and Conditions</u> Code.</p>	<input type="checkbox"/>
7:160, Student Appearance	<p>The policy is unchanged. The footnotes are updated in response to ISBE's Guidance on <i>Display of Graduation Attire and Inclusion of Culturally Appropriate Regalia</i>. Optional language in Footnote 2 is updated for continuous improvement and to align with changes made to optional language in footnote 10 of 7:165, <i>School Uniforms</i>.</p>	<input type="checkbox"/>
7:165, School Uniforms	<p>The policy is unchanged. The footnotes are updated for continuous improvement. Optional language in footnote 10 is updated for continuous improvement and to align with changes made to optional language in footnote 2 of 7:160, <i>Student Appearance</i>.</p>	<input type="checkbox"/>

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

7:180, Prevention of and Response to Bullying, Intimidation, and Harassment	The policy and footnotes are updated. The policy language in Item No. 12(b) is changed from <i>sexual harassment</i> to <i>sex discrimination</i> in response to final regulations implementing Title IX. Footnote 1 is updated in response to 23 Ill. Admin.Code §1.295, amended at 48 Ill.Reg. 13586, and with links to ISBE's <i>Racism-Free Schools Law and Bullying Prevention Data Collection Guidance</i> (8-7-24) and <i>Bullying Racism Free Schools Data Collection Template</i> .	<input type="checkbox"/>
7:190-AP1, Student Handbook – Hazing Prohibited	The procedure is updated in response to 720 ILCS 5/12C-50(a-1), added by P.A. 103-756, eff. 1-1-25, providing that consent to hazing is not a defense to prosecution for hazing.	<input type="checkbox"/>
7:190-AP4, Use of Isolated Time-Out, Time-Out, and Physical Restraint	The procedure is updated in response to 23 Ill.Admin.Code §1.285, amended at 48 Ill. Reg. 8535, prohibiting the use of prone physical restraint.	<input type="checkbox"/>
7:190-AP7, Student Discipline Guidelines	REFORMATTED. The procedure and footnotes are updated in response to 105 ILCS 5/10-22.6(c-5), amended by P.A. 103-896, requiring districts to make reasonable efforts to provide ongoing professional development to “ <u>all school personnel</u> teachers, administrators , school board members, <u>and</u> school resource officers” on various topics, now including trauma-responsive learning environments as defined in 105 ILCS 5/3-11(b), and for continuous improvement.	<input type="checkbox"/>
7:190-AP8, Student Re-Engagement Guidelines	REFORMATTED. The procedure is updated in response to 105 ILCS 5/10-22.6(b-25), amended by P.A. 103-896, requiring districts to provide appropriate and available support services to students who are suspended out-of-school for <u>54</u> or more school days, and for continuous improvement.	<input type="checkbox"/>
7:190-E2, Student Handbook Checklist	The exhibit is updated in response to: 1. Final regulations implementing Title IX; 2. The Ill. Dept. of Public Health Powers and Duties Law, 20 ILCS 2310/2310-700, amended by P.A. 103-985, deleting the requirement for districts to distribute informational material on meningococcal disease and meningococcal vaccinations; and 3. Updates made to the Ill. Principals Association's <i>Model Student Handbook</i> .	<input type="checkbox"/>
7:200, Suspension Procedures	REFORMATTED. The policy and footnotes are updated for the reasons set forth in 7:190-AP8, <i>Student Re-Engagement Guidelines</i> , above.	<input type="checkbox"/>
7:200-E2, Long Term Out-of-School Suspension (4-10 Day) Reporting Form	The exhibit is updated for the reasons set forth in 7:190-AP8, <i>Student Re-Engagement Guidelines</i> , above.	<input type="checkbox"/>
7:340-AP1, School Student Records	The procedure is updated in response to the Abused and Neglected Child Reporting Act, 325 ILCS 5/8.6, amended by P.A. 103-624, eff. 1-1-25, requiring schools to purge a Child Protective Service Unit's final finding report in accordance with the Ill. School Student Records Act, 105 ILCS 10/, and for continuous improvement.	<input type="checkbox"/>
8:10, Connection with the Community	The policy and footnotes are updated in response to the U.S. Supreme Court case <i>Lindke v. Freed</i> , 601 U.S. 187 (2024), addressing government official speech on social media, and for continuous improvement.	<input type="checkbox"/>

Acknowledgement to PRESS Advisory Board

The Policy Reference Education Subscription Service (PRESS) Advisory Board consists of a group of distinguished individuals, from the legal and education field. These individuals dedicate and volunteer their time to provide valuable input and suggestions on PRESS Issues. We appreciate their contributions and thank them sincerely.

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2025-2026 Proposed Public School Calendar for Atwood Heights SD 125, RCDT Admin Submitted

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

Total Days of Attendance: 176 Regular Day: 8:00AM - 2:30PM**Instruct. Day Lgth:**

5 Hrs. 30 Mins.

July 2025							August 2025							September 2025						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u> HOL	<u>5</u>	<u>6</u>					<u>1</u>	<u>2</u>	<u>3</u>							
<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>1</u> HOL	<u>2</u> X	<u>3</u> X	<u>4</u> X	<u>5</u> X	<u>6</u>	<u>7</u>
<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>8</u> X	<u>9</u> X	<u>10</u> X	<u>11</u> X	<u>12</u> X	<u>13</u>	<u>14</u>
<u>21</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>18</u> TI	<u>19</u> XHI	<u>20</u> X	<u>21</u> X	<u>22</u> X	<u>23</u>	<u>24</u>	<u>15</u> X	<u>16</u> X	<u>17</u> X	<u>18</u> X	<u>19</u> XHS	<u>20</u>	<u>21</u>
<u>28</u>	<u>29</u>	<u>30</u>	<u>31</u>				<u>25</u> X	<u>26</u> X	<u>27</u> X	<u>28</u> X	<u>29</u> X	<u>30</u>	<u>31</u>	<u>22</u> X	<u>23</u> X	<u>24</u> X	<u>25</u> X	<u>26</u> X	<u>27</u>	<u>28</u>
														<u>29</u> X	<u>30</u> X					

July Atnd: 0

Accum: 0

Aug Atnd: 9

Accum: 9

Sept Atnd: 21

Accum: 30

October 2025							November 2025							December 2025						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
		<u>1</u> X	<u>2</u> X	<u>3</u> X	<u>4</u>	<u>5</u>						<u>1</u>	<u>2</u>							
<u>6</u> X	<u>7</u> X	<u>8</u> X	<u>9</u> X	<u>10</u> TI	<u>11</u>	<u>12</u>	<u>3</u> X	<u>4</u> X	<u>5</u> X	<u>6</u> X	<u>7</u> X	<u>8</u>	<u>9</u>	<u>1</u> X	<u>2</u> X	<u>3</u> X	<u>4</u> X	<u>5</u> X	<u>6</u>	<u>7</u>
<u>13</u> HOL	<u>14</u> X	<u>15</u> X	<u>16</u> X	<u>17</u> X	<u>18</u>	<u>19</u>	<u>10</u> X	<u>11</u> X	<u>12</u> X	<u>13</u> X	<u>14</u> X	<u>15</u>	<u>16</u>	<u>8</u> X	<u>9</u> X	<u>10</u> X	<u>11</u> X	<u>12</u> X	<u>13</u>	<u>14</u>
<u>20</u> X	<u>21</u> X	<u>22</u> X	<u>23</u> X	<u>24</u> X	<u>25</u>	<u>26</u>	<u>17</u> X	<u>18</u> X	<u>19</u> X	<u>20</u> X	<u>21</u> X	<u>22</u>	<u>23</u>	<u>15</u> X	<u>16</u> X	<u>17</u> X	<u>18</u> X	<u>19</u> XHS	<u>20</u>	<u>21</u>
<u>27</u> X	<u>28</u> X	<u>29</u> X	<u>30</u> X	<u>31</u> XHS			<u>24</u> X	<u>25</u> FPT	<u>26</u> NIA	<u>27</u> HOL	<u>28</u> NIA	<u>29</u>	<u>30</u>	<u>22</u> NIA	<u>23</u> NIA	<u>24</u> NIA	<u>25</u> HOL	<u>26</u> NIA	<u>27</u>	<u>28</u>
														<u>29</u> NIA	<u>30</u> NIA	<u>31</u> NIA				

Oct Atnd: 21

Accum: 51

Nov Atnd: 17

Accum: 68

Dec Atnd: 15

Accum: 83

January 2026							February 2026							March 2026						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
			<u>1</u> HOL	<u>2</u> NIA	<u>3</u>	<u>4</u>							<u>1</u>							
<u>5</u> TI	<u>6</u> X	<u>7</u> X	<u>8</u> X	<u>9</u> X	<u>10</u>	<u>11</u>	<u>2</u> X	<u>3</u> X	<u>4</u> X	<u>5</u> X	<u>6</u> X	<u>7</u>	<u>8</u>	<u>2</u> X	<u>3</u> X	<u>4</u> X	<u>5</u> X	<u>6</u> X	<u>7</u>	<u>8</u>
<u>12</u> X	<u>13</u> X	<u>14</u> X	<u>15</u> X	<u>16</u> X	<u>17</u>	<u>18</u>	<u>9</u> NIA	<u>10</u> X	<u>11</u> X	<u>12</u> X	<u>13</u> X	<u>14</u>	<u>15</u>	<u>9</u> X	<u>10</u> X	<u>11</u> X	<u>12</u> X	<u>13</u> X	<u>14</u>	<u>15</u>
<u>19</u> HOL	<u>20</u> X	<u>21</u> X	<u>22</u> X	<u>23</u> X	<u>24</u>	<u>25</u>	<u>16</u> NIA	<u>17</u> X	<u>18</u> X	<u>19</u> X	<u>20</u> X	<u>21</u>	<u>22</u>	<u>16</u> X	<u>17</u> TI	<u>18</u> X	<u>19</u> X	<u>20</u> X	<u>21</u>	<u>22</u>
<u>26</u> X	<u>27</u> X	<u>28</u> X	<u>29</u> X	<u>30</u> X	<u>31</u>		<u>23</u> X	<u>24</u> X	<u>25</u> X	<u>26</u> X	<u>27</u> X	<u>28</u>		<u>23</u> X	<u>24</u> X	<u>25</u> X	<u>26</u> X	<u>27</u> XHPT	<u>28</u>	<u>29</u>
														<u>30</u> NIA	<u>31</u> NIA					

Jan Atnd: 18

Accum: 101

Feb Atnd: 18

Accum: 119

Mar Atnd: 19

Accum: 138

April 2026							May 2026							June 2026						
Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun
		<u>1</u> NIA	<u>2</u> NIA	<u>3</u> NIA	<u>4</u>	<u>5</u>					<u>1</u> X	<u>2</u>	<u>3</u>							
<u>6</u> NIA	<u>7</u> X	<u>8</u> X	<u>9</u> X	<u>10</u> X	<u>11</u>	<u>12</u>	<u>4</u> X	<u>5</u> X	<u>6</u> X	<u>7</u> X	<u>8</u> X	<u>9</u>	<u>10</u>	<u>1</u> XED	<u>2</u> XED	<u>3</u> XED	<u>4</u> XED	<u>5</u> XED	<u>6</u>	<u>7</u>
<u>13</u> X	<u>14</u> X	<u>15</u> X	<u>16</u> X	<u>17</u> X	<u>18</u>	<u>19</u>	<u>11</u> X	<u>12</u> X	<u>13</u> X	<u>14</u> X	<u>15</u> X	<u>16</u>	<u>17</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>
<u>20</u> X	<u>21</u> X	<u>22</u> X	<u>23</u> X	<u>24</u> X	<u>25</u>	<u>26</u>	<u>18</u> X	<u>19</u> X	<u>20</u> X	<u>21</u> X	<u>22</u> X	<u>23</u>	<u>24</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u> HOL	<u>20</u>	<u>21</u>
<u>27</u> X	<u>28</u> X	<u>29</u> X	<u>30</u> X				<u>25</u> HOL	<u>26</u> X	<u>27</u> X	<u>28</u> X	<u>29</u> X	<u>30</u>	<u>31</u>	<u>22</u>	<u>23</u>	<u>24</u>	<u>25</u>	<u>26</u>	<u>27</u>	<u>28</u>
														<u>29</u>	<u>30</u>					

Apr Atnd: 18

Accum: 156

May Atnd: 20

Accum: 176

June Atnd: 0

Accum: 176

Atwood Heights School District 125

Alsip, Illinois
Annual Financial Report
June 30, 2024

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Independent Auditor's Report

Members of the Worth Township Trustees of Schools
and the Board of Education
Atwood Heights School District 125

Report on the Audit of Financial Statements

Opinions

We have audited the modified cash basis financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Atwood Heights School District 125 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the District, as of June 30, 2024, and the respective changes in the modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements which describes the basis of accounting. The basic financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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.

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, such as the budgetary comparison information, combining and individual fund financial statements, schedule of debt service requirements, and schedule of assessed valuations, tax rates, extensions and collections, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information, such as the budgetary comparison information, combining and individual fund financial statements, schedule of debt service requirements, and schedule of assessed valuations, tax rates, extensions and collections, is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the schedules of employer contributions - Illinois Municipal Retirement Fund, schedule of changes in net pension liability (asset) and related ratios - Illinois Municipal Retirement Fund, schedules of employer contributions - Teachers' Retirement System of the State of Illinois, schedule of the employer's proportionate share of the net pension liability - Teachers' Retirement System of the State of Illinois, schedule of employer contributions - Teachers' Health Insurance Security Fund, and schedule of the employer's proportionate share of the collective total OPEB liability - Teachers' Health Insurance Security Fund, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.

RSM US LLP

Chicago, Illinois
December 17, 2024

Basic Financial Statements

**Government-Wide
Financial Statements (GWFS)**

Atwood Heights School District 125

**Statement of Net Position - Modified Cash Basis
June 30, 2024**

	Governmental Activities
Assets	
Cash and investments	\$ 21,219,322
Capital assets not being depreciated	268,486
Capital assets being depreciated, net	7,174,252
Prepaid payroll expenses	68,736
Total assets	\$ 28,730,796
Liabilities	
Accrued liabilities	\$ 28,214
Long-term obligations:	
Due within one year	1,395,000
Due in more than one year	2,410,000
Total liabilities	3,833,214
Net Position	
Net investment in capital assets	3,753,238
Restricted:	
Operations and maintenance	484,862
Student activity funds	52,451
Transportation	966,918
Retirement contributions	206,261
Capital projects	29,275
Tort immunity	115,477
Fire prevention and safety	316,195
Unrestricted	18,972,905
Total net position	24,897,582
Total liabilities and net position	\$ 28,730,796

See notes to basic financial statements.

Atwood Heights School District 125

**Statement of Activities - Modified Cash Basis
Year Ended June 30, 2024**

					Net (Expense), Revenue and Changes in Net Position
Functions/Programs	Expenses	Program Revenues			Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction:					
Regular programs	\$ 2,582,254	\$ -	\$ 585,383	\$ -	\$ (1,996,871)
Special programs	1,658,217	-	386,780	-	(1,271,437)
Other instructional programs	187,345	2,645	185,409	-	709
Support services:					
Pupils	460,911	69,574	45,104	-	(346,233)
Instructional staff	102,404	-	-	-	(102,404)
General administration	425,948	-	-	-	(425,948)
School administration	377,575	-	-	-	(377,575)
Business	1,018,717	204,210	22,044	50,000	(742,463)
Other	512,844	-	-	-	(512,844)
Transportation	670,495	-	471,657	-	(198,838)
Community services	47,515	-	-	-	(47,515)
Payments to other governments	990,015	-	-	-	(990,015)
Debt service:					
Interest and fees	73,575	-	-	-	(73,575)
Total	\$ 9,107,815	\$ 276,429	\$ 1,696,377	\$ 50,000	(7,085,009)
General revenues:					
Taxes:					
Property taxes, general purposes					5,741,065
Property taxes, debt service					836,173
Corporate property replacement taxes					116,658
State aid-formula grants					3,100,240
Interest					449,985
Total general revenues					10,244,121
Change in net position					3,159,112
Net position:					
July 1, 2023					21,738,470
June 30, 2024					\$ 24,897,582

See notes to basic financial statements.

Atwood Heights School District 125

**Balance Sheet - Modified Cash Basis
Governmental Funds
June 30, 2024**

	<u>Major Fund</u> <u>General</u> <u>Fund</u>	<u>Nonmajor</u> <u>Governmental</u> <u>Funds</u>	<u>Total</u> <u>Governmental</u> <u>Funds</u>
Assets			
Cash and investments	\$ 18,360,068	\$ 2,859,254	\$ 21,219,322
Prepaid payroll expenses	68,736	-	68,736
Total assets	<u>\$ 18,428,804</u>	<u>\$ 2,859,254</u>	<u>\$ 21,288,058</u>
Liabilities and Fund Balances			
Accrued liabilities	\$ 24,921	\$ 3,293	\$ 28,214
Fund balances:			
Nonspendable	68,736	-	68,736
Restricted	652,790	2,855,961	3,508,751
Unassigned	17,682,357	-	17,682,357
Total fund balances	<u>18,403,883</u>	<u>2,855,961</u>	<u>21,259,844</u>
Total liabilities and fund balances	<u>\$ 18,428,804</u>	<u>\$ 2,859,254</u>	<u>\$ 21,288,058</u>

See notes to basic financial statements.

Atwood Heights School District 125

Reconciliation of the Governmental Funds

Balance Sheet to the Statement of Net Position - Modified Cash Basis

June 30, 2024

Total fund balances - governmental funds	\$ 21,259,844
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.	7,442,738
Some liabilities reported in the statement of net position do not require the use of current financial resources and, therefore, are not reported as liabilities in governmental funds.	
Long-term obligations	<u>(3,805,000)</u>
Net position of governmental activities	<u>\$ 24,897,582</u>

See notes to basic financial statements.

Atwood Heights School District 125

**Statement of Revenues, Expenditures and Changes in Fund Balances - Modified Cash Basis
Governmental Funds
Year Ended June 30, 2024**

	Major Fund General Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 5,111,358	\$ 1,465,880	\$ 6,577,238
Corporate property replacement taxes	114,208	2,450	116,658
Charges for services	276,429	-	276,429
Unrestricted state aid	3,100,240	-	3,100,240
Restricted state aid	433,452	471,657	905,109
Restricted federal aid	841,268	-	841,268
Interest	381,251	68,734	449,985
Total revenues	10,258,206	2,008,721	12,266,927
Expenditures:			
Current:			
Instruction:			
Regular programs	2,451,019	47,883	2,498,902
Special programs	1,557,573	59,306	1,616,879
Other instructional programs	236,971	2,938	239,909
Support services:			
Pupils	367,677	7,558	375,235
Instructional staff	97,789	1,310	99,099
General administration	408,207	3,992	412,199
School administration	348,249	17,138	365,387
Business	912,200	55,880	968,080
Other	478,871	-	478,871
Transportation	-	670,495	670,495
Community services	45,332	649	45,981
Payments to other governments	990,015	-	990,015
Capital outlay	417,089	-	417,089
Debt service:			
Principal	-	690,000	690,000
Interest and fees	-	73,575	73,575
Total expenditures	8,310,992	1,630,724	9,941,716
Excess of revenues over expenditures	1,947,214	377,997	2,325,211
Other financing sources:			
Issuance of debt	3,379,711	40,289	3,420,000
Net change in fund balances	5,326,925	418,286	5,745,211
Fund balances:			
July 1, 2023	13,076,958	2,437,675	15,514,633
June 30, 2024	\$ 18,403,883	\$ 2,855,961	\$ 21,259,844

Atwood Heights School District 125

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities - Modified Cash Basis
Year Ended June 30, 2024

Net change in fund balances - total governmental funds	\$	5,745,211
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures paid while governmental activities report depreciation expense to allocate those expenditures over the lives of the assets. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Capital outlays	\$	380,743	
Depreciation expense		<u>(236,842)</u>	143,901

Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position.

Bond principal retirement		690,000
Issuance of debt		<u>(3,420,000)</u>

Change in net position of governmental activities	\$	<u><u>3,159,112</u></u>
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See notes to basic financial statements.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies

Nature of Operations

Atwood Heights School District 125 (the District) operates as a public school system governed by an elected seven-member board. The District is organized under The School Code of the State of Illinois, as amended. The District serves the community of Alsip, Illinois.

The accounting policies of the District conform to the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America as applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of the more significant accounting policies:

Financial Reporting Entity

As defined by generally accepted accounting principles established by the GASB, the financial reporting entity consists of the primary government, as well as component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. Financial accountability is defined as:

- 1) Appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government; or
- 2) Fiscal dependency on the primary government and the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

Financial benefit or financial burden is created if any one of the following relationships exists:

- 1) The primary government is legally entitled to or has access to the component unit's resources.
- 2) The primary government is legally required or has assumed the obligation to finance the deficits of, provide support to, the component unit.
- 3) The primary government is obligated in some manner for the other component unit's debt.

Based upon the application criteria, no component units have been included within the reporting entity.

Basis of Presentation

Government-Wide Financial Statements (GWFS): The government-wide Statement of Net Position - modified cash basis and Statement of Activities - modified cash basis report the overall financial activity of the District. Eliminations have been made to minimize the double counting of internal activities of the District. The financial activities of the District consist of governmental activities, which are primarily supported by taxes and intergovernmental revenues.

The Statement of Net Position - modified cash basis presents the District's non-fiduciary assets and liabilities arising out of cash transactions with the difference reported as net position.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

The Statement of Activities - modified cash basis demonstrates the degree to which the direct expenses of a given function (i.e., instruction, support services, etc.) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs (including fines and fees), and (b) grants and contributions that are restricted to meeting the operational requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fiduciary funds are excluded from the government-wide financial statements.

Fund Financial Statements (FFS): Separate financial statements are provided for governmental funds. The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. The remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The District administers the following major governmental funds:

General Fund – This is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Position - modified cash basis and the Statement of Activities - modified cash basis, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial) are reported within the limitations of the modified cash basis of accounting. Equity is classified as net position.

In the fund financial statements, the "current financial resources" measurement focus, as applied to the modified cash basis of accounting, is used. Under a "current financial resources" measurement focus, only current financial assets and liabilities are generally included on the balance sheet. The operating statement presents sources and uses of available spendable financial resources during a given period. The funds use fund balances as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the government-wide and the fund financial statements, governmental activities are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, deferred inflows and outflows, net position/fund equity, revenues, and expenditures/expenses when they result from cash transactions with a provision for depreciation and accreted interest on capital appreciation bonds in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in these financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and all government-wide financials would be presented on the accrual basis of accounting.

Significant Accounting Policies

Cash and Investments

Cash and investments consist of pooled cash and investments held by the Worth Township Trustees and are reported at cost.

Interfund Receivables, Payables, and Activity

The District has the following types of transactions between funds:

Loans – amounts provided with a requirement for repayment. Interfund loans are reported as due from other funds in lender funds and due to other funds in borrower funds for short-term borrowings and advances to other funds in lender funds and advances from other funds in borrower funds for long-term borrowings. Amounts are eliminated in the government-wide statement of net assets.

Reimbursements – repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them. Reimbursements are reported as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund.

Transfers – flows of assets (such as cash or goods) without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making transfers and as other financing sources in the funds receiving transfers.

Capital Assets

Capital assets, which include land, buildings, and other equipment, are reported in the Statement of Net Position - modified cash basis. Capital assets are defined as assets with an initial individual cost of more than \$1,000 and an estimated useful life of greater than one year. Additions or improvements that significantly extend the useful life of an asset, or that significantly increase the capacity of an asset are capitalized in the government-wide financial statements. Expenditures for asset acquisitions and improvements are stated as capital outlay expenditures in the governmental funds.

These assets have been valued at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement, if applicable, are recorded at acquisition value.

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

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Significant Accounting Policies (Continued)

Depreciation of capital assets is recorded in the Statement of Activities - modified cash basis with accumulated depreciation reflected in the Statement of Net Position - modified cash basis and is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	50 years
Equipment	5 - 20 years
Land improvements	20 years

Compensated Absences

Certified employees working less than 12 months a year do not earn vacation days; however, noncertified full-time employees earn 10 to 20 vacation days per year. The number of days vested may accumulate and be carried over for use in the next year. Any unused carryover vacation time will be lost by the end of that next fiscal year.

All employees receive 10 to 15 sick days and 3 to 7 personal days per year. There is no maximum accumulation for non-certified or certified employees. For certified employees, upon resignation or retirement, a maximum of 40% of these accumulated sick days are paid to the employee at the daily substitute teacher rate. Noncertified employees' sick and personal days do not vest but may be applied toward early retirement.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are capitalized and amortized over the life of the bonds. Issuance costs, even if withheld from the actual proceeds received, are reported as expenses when incurred.

In the fund financial statements, bond premiums and discounts, as well as issuance costs, are recognized in the period the bonds are issued. Bond proceeds are reported as another financing source net of applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Net Position

The District's Statement of Net Position presents the District's non-fiduciary assets and liabilities with the difference reported in three categories:

Net investment in capital assets – consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds and other debt that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – results when constraints placed on net position use are either externally imposed by creditors, grantors, contributors, and the like, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of net position that does not meet the criteria of the two preceding categories.

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

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Significant Accounting Policies (Continued)

Fund Balances

Within the governmental fund types, the District's fund balances are reported in one of the following classifications:

Nonspendable – includes amounts that cannot be spent because they are either: a) not in spendable form; or b) legally or contractually required to be maintained intact. At June 30, 2024, the District has \$68,736 of nonspendable fund balance amounts.

Restricted – includes amounts that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision-making authority. Committed amounts cannot be used for any other purpose unless the District removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The District's highest level of decision-making authority rests with the District's Board of Education. The District passes formal resolutions to commit their fund balances. As of June 30, 2024, the District has no committed fund balance amounts.

Assigned – includes amounts that are constrained by the District's *intent* to be used for specific purposes, but that are neither restricted nor committed. Intent is expressed by: a) the District's Board of Education itself, or b) a body or official to which the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District's Board of Education has not delegated authority to any other body or official to assign amounts for a specific purpose within the General Fund. Within the other governmental fund types (special revenue, debt service, capital projects) resources are assigned in accordance with the established fund purpose and approved budget/appropriation. Residual fund balances in these fund types that are not restricted or committed are reported as assigned. As of June 30, 2024, the District has no assigned fund balance amounts.

Unassigned – includes the residual fund balance that has not been restricted, committed, or assigned within the general fund and deficit fund balances of other governmental funds.

It is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

The General Fund includes the Working Cash stabilization account. Under the State of Illinois School Code (School Code), the District is authorized to incur indebtedness and issue bonds and to levy a tax annually on all taxable property of the District in order to enable the District to have in its treasury at all times sufficient money to meet demands thereon. These working cash funds may be lent to other District governmental funds in need but may only be expended for other purposes upon the passage of a resolution by the Board of Education to abolish the funds to the educational account, of the General Fund, or abate the fund to any fund of the District most in need. At June 30, 2024, the District had working cash stabilization fund balances of \$6,409,235 that have been classified as unassigned fund balances in the General Fund.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 1. Significant Accounting Policies (Continued)

Significant Accounting Policies (Continued)

Property Taxes

Property taxes are levied each year on all taxable real property in the District on or before the last Tuesday in December. The 2023 tax levy was passed by the Board of Education on October 20, 2023, and attached as an enforceable lien on the property as of the preceding January 1. The taxes become due and collectible in March and September 2024, and are collected by the county collector, who in turn remits to the District its respective share. The District receives the remittances from the county collector approximately one month after collection. Property taxes are recorded upon receipt.

The Property Tax Extension Limitation Law imposes mandatory property tax limitations on the ability of taxing districts in Illinois to raise revenues through unlimited property tax increases. The increase in property tax extensions is limited to the lesser of 5% or the percentage increase in the Consumer Price Index for all Urban Consumers. The limitation includes taxes levied for purposes without a statutory maximum rate. The amount of the limitation may be adjusted for new property added or annexed to the tax base or due to vote approved increases.

Eliminations and Reclassifications

In the process of aggregating data for the government-wide Statement of Activities, some amounts reported as interfund activity and interfund balances in the funds were eliminated or reclassified.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting 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. Budgets and Budgetary Information

Annual budgets are adopted for all governmental fund types. The annual budgets are adopted on a basis consistent with the modified cash basis of accounting. All budgets lapse at fiscal year-end.

On or before July 1 of each year, the Superintendent is to submit for review by the Board of Education a proposed budget for the school year commencing on that date. After reviewing the proposed budget, the Board of Education holds public hearings and a final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by fund and by function. The Board of Education may make transfers between functions within a fund not exceeding in the aggregate 10% of the total of such fund and may amend the total budget following the same procedures required to adopt the original budget. The legal level of budgetary control is at the fund level.

For budgetary purposes, the District does not recognize as revenues received the retirement contributions made by the State to the Teachers' Retirement System of the State of Illinois (TRS) and to the Teachers' Health Insurance Security Fund (THIS) on behalf of the District as well as the related expenditures paid.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 2. Budgets and Budgetary Information (Continued)

The following governmental funds over expended their budget for the year ended June 30, 2024:

	Budget	Actual
Nonmajor Fund:		
Debt Service Fund	\$ 728,000	\$ 763,575
IMRF Fund	180,150	196,654

Note 3. Cash and Investments

Substantially all cash and investments are deposits and investments maintained in pooled accounts held in the name of the Worth Township Trustees.

Deposits

State statutes authorize the District to make deposits directly or through its Township Trustees in interest bearing depository accounts in federally insured and/or state-chartered banks, savings and loan associations and credit unions. As of June 30, 2024, the District had deposits with federally insured financial institutions of \$58,639 with bank balances totaling \$61,375.

Custodial credit risk – deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Trustees' deposits may not be returned to it. As of June 30, 2024, none of the District's bank balances was exposed to custodial credit risk because they were uninsured or uncollateralized.

Investments

As of June 30, 2024, the District had the following investments:

Investment Type	Cost	Investment Maturity (In Years)
Pooled cash and investments held by the Worth Township Trustees	<u>\$ 21,160,683</u>	N/A

Of the total pooled cash and investments held by the Worth Township Trustees, maturities are approximately as follows: less than one year (14.8%), one to five years (29.2%), 6 to 10 years (30.4%), and greater than 10 years (25.6%). The pooled accounts hold the following types of investments: U.S. Treasury Securities, Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Federal Home Loan Mortgage Corporation (Freddie Mac), Government National Mortgage Association (Ginnie Mae), U.S. Department of Housing and Urban Development (HUD), Municipal Bonds, Commercial Paper, Money Market Mutual Funds, Money Market Accounts and Certificates of Deposit.

Interest rate risk. The District's investment policy does not limit its investment portfolio to specific maturities.

Credit risk. State statutes authorize the District to invest directly or through its Township Trustees in direct obligations of, or obligations guaranteed by, the United States Treasury or agencies of the United States and short-term obligations of corporations organized in the United States with assets exceeding \$500,000,000.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 3. Cash and Investments (Continued)

The District is also authorized to invest directly or through its Township Trustees in the Illinois School District Liquid Asset Fund Plus and the Illinois Funds, which invests member deposits, on a pooled basis, primarily in short-term certificates of deposit and in high-rated, short-term obligations of major United States corporations and banks.

Concentration of credit risk. The District has no investment policy related to the concentration of credit risk.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Illinois School District Liquid Asset Fund Plus and the Illinois Funds pooled cash and investments held by the Worth Township Trustees are not subject to custodial credit risk.

Information related to the custodial credit risk of the other cash and investments held by the Worth Township Trustees can be obtained from the Worth Township Trustees at 10720 South Kenton, Oak Lawn, Illinois 60453, which issues a financial report that includes financial statements and certain supplementary information. This information can also be obtained online at worthtst.org.

The above deposits and investments are presented in the basic financial statements as cash and investments as follows:

Statement of Net Position (GWFS)

\$ 21,219,322

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 4. Capital Assets

Capital asset balances and activity for the year ended June 30, 2024, is as follows:

	Balance, July 1, 2023	Additions	Retirements	Balance, June 30, 2024
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 268,486	\$ -	\$ -	\$ 268,486
Capital assets, being depreciated:				
Land improvements	135,728	-	-	135,728
Buildings and improvements	10,878,768	356,920	-	11,235,688
Equipment	1,827,434	23,823	-	1,851,257
Total capital assets being depreciated	12,841,930	380,743	-	13,222,673
Less accumulated depreciation:				
Land improvements	135,728	-	-	135,728
Buildings	3,982,762	176,773	-	4,159,535
Equipment	1,693,089	60,069	-	1,753,158
Total accumulated depreciation	5,811,579	236,842	-	6,048,421
Total capital assets being depreciated, net	7,030,351	143,901	-	7,174,252
Governmental activities Capital assets, net	\$ 7,298,837	\$ 143,901	\$ -	\$ 7,442,738

Depreciation expense was charged to governmental activities as follows:

Instruction:	
Regular programs	\$ 83,352
Special programs	41,338
Other instructional programs	20,596
Support services:	
Pupils	12,516
Instructional staff	3,305
General administration	13,749
School administration	12,188
Business	32,291
Other	15,973
Community services	1,534
	<u>\$ 236,842</u>

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 5. Long-Term Debt

Long-term debt as of June 30, 2024, and a summary of activity for the year then ended are as follows:

	General Obligation Bonds
Balance, July 1, 2023	\$ 1,075,000
Bonds issued	3,420,000
Bonds retired	(690,000)
Balance, June 30, 2024	<u>\$ 3,805,000</u>
Amounts due within one year	<u>\$ 1,395,000</u>

Interest rates range from 3.00% to 4.70% on the outstanding bonds. As of June 30, 2024, the future annual debt service requirements on the outstanding debt are as follows:

Year Ending June 30,	General Obligation Bonds		Total
	Principal	Interest	
2025	\$ 1,395,000	\$ 141,923	\$ 1,536,923
2026	850,000	84,528	934,528
2027	885,000	47,021	932,021
2028	675,000	14,108	689,108
	<u>\$ 3,805,000</u>	<u>\$ 287,580</u>	<u>\$ 4,092,580</u>

The District's estimated legal debt limitation of \$12,205,542, based on 6.9% of the 2023 estimated equalized assessed valuation of \$176,891,916, less outstanding debt of \$3,805,000 results in an estimated legal debt margin of \$9,737,854 as of June 30, 2024.

Note 6. Fund Balance Classifications

At June 30, 2024, the District's fund balance restrictions were for the following purposes:

Restricted purpose:

Debt service payments	\$ 1,337,312
Operations & Maintenance	484,862
Student activities	52,451
Transportation	966,918
Fire prevention and safety	316,195
Retirement contributions	206,261
Site and construction	29,275
Tort	115,477
	<u>\$ 3,508,751</u>

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 7. Retirement Fund Commitments

Teachers' Retirement System

Plan Description

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

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

Benefits Provided

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

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

Essentially all Tier I retirees receive an annual 3% 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 0.5% of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 1 members to receive a partial lump sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the State of Illinois.

Contributions

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

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 7. Retirement Fund Commitments (Continued)

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, 2024, State of Illinois contributions in the amount of \$1,924,819 were paid directly to TRS based on the state's proportionate share of the collective net pension liability associated with the District.

2.2 formula contributions. Employers contribute 0.58% of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions required for the year ended June 30, 2024, were \$21,052.

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

For the year ended June 30, 2024, the employer pension contribution was 10.60% of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$311,272 were paid from federal and special trust funds that required District contributions of \$32,995.

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 required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit.

For the year ended June 30, 2024, the District was not required to make any payments to TRS for employer contributions due on salary increases in excess of 6% or for sick leave days granted in excess normal annual allotment.

Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, and rolled forward to June 30, 2023. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2023, relative to the projected contributions of all participating TRS employers and the state during that period.

Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of the District's proportionate share of the net pension liability and the schedule of District contributions are presented as other information following the notes to the financial statements.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 7. Retirement Fund Commitments (Continued)

Illinois Municipal Retirement

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 plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this 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

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

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

Employees Covered by Benefit Terms

As of December 31, 2023, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	234
Inactive Plan Members entitled to but not yet receiving benefits	149
Active Plan Members	35
	<u>418</u>

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 7. Retirement Fund Commitments (Continued)

Contributions

As set by statute, the District's regular plan members are required to contribute 4.50% of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's required and actual contribution rates for the calendar years ended December 31, 2024 and 2023, were 6.98% and 6.36%, respectively. For fiscal year 2024, the District contributed \$65,742 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 the IMRF Board of Trustees, while the supplemental retirement benefit rate is set by statute.

Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

The District's net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. Since the net pension liability, deferred outflows of resources, and deferred inflows of resources related to the pension are not the result of cash transactions, the modified cash basis of accounting does not allow for these to be recorded on the government-wide financial statements.

The schedule of employer contributions and the schedule of changes in net pension liability and related ratios are presented as other information following the notes to the financial statements.

Note 8. Postemployment Benefits

Teachers' Health Insurance Security Fund

Plan Description. The District participates in the Teachers' Health Insurance Security Fund (THIS) of the State of Illinois. THIS is a cost-sharing multiple-employer defined benefit post-employment healthcare plan (OPEB) established by the Illinois legislature for the benefit of eligible retired Illinois public school teachers employed outside the City of Chicago (members). All District employees receiving monthly benefits from the Teachers' Retirement System (TRS) who have at least eight years of creditable service with TRS, the survivor of an annuitant or benefit recipient who had at least eight years of creditable service or a recipient of a monthly disability benefit are eligible to enroll in THIS.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Plan and amendments to the Plan can be made only by legislative action with the Governor's approval. The Plan is administered by the Illinois Department of Central Management Services. The publicly available financial report of the Plan may be found on the website of the Illinois Auditor General. The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>).

Benefits Provided. THIS provides medical, prescription, and behavioral health benefits for eligible retirees and their dependents, but it does not provide vision, dental, or life insurance benefits to annuitants of 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 premiums charged reflect approximately a 75% subsidy for members that elect a managed care plan or elect the Teachers' Choice Health Plan (TCHP) plan if a managed care plan is either not available or only partially available. Members receive approximately a 50% subsidy if they elect the TCHP when a managed care plan is available. Medicare primary dependent beneficiaries enrolled in a managed care plan or in the TCHP when no managed care plan is available receive a premium subsidy.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 8. Postemployment Benefits (Continued)

Contributions. The State Employees Group Insurance Act of 1971 (5 ILCS 375/6) specifies the contribution requirements of the participating school districts and covered employees. For the year ended June 30, 2024, required contributions are as follows:

- Active members contribute 0.90% of covered payroll.
- Employers contribute 0.67% of covered payroll. The percentage of employer required contributions in the future will not exceed 105% of the percentage of salary actually required to be paid in the previous fiscal year. For the year ended June 30, 2024, the District paid \$24,235 to the THIS Fund, which was 100% of the required contribution.
- The State of Illinois makes contributions on behalf of the District. State contributions are intended to match contributions to the THIS Fund from active members. The State contributed 0.90% of covered payroll. For the year ended June 30, 2024, State of Illinois contributions on behalf of the District's employees were \$32,554.
- Retired members contribute through premium payments based on the coverage elected, Medicare eligibility, and the age of the member and dependents. The premium for retired members is not permitted to increase by more than 5.0% per year by statute. The Federal Government provides a Medicare Part D subsidy.

OPEB Liabilities, Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources. The collective total OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the collective total OPEB liability was determined by an actuarial valuation as June 30, 2022, and rolled forward to June 30, 2023. The employer's proportionate share of the total OPEB liability was based on the employer's share of contributions to THIS for the measurement year ended June 30, 2023, relative to the contributions of all participating employers and the State during that period.

Since the collective total OPEB liability, deferred outflows of resources, and deferred inflows of resources related to the OPEB plan are not the result of cash transactions, the modified cash basis of accounting does not allow for these be recorded on the government-wide financial statements.

The schedule of the District's proportionate share of the collective total pension liability and the schedule of District contributions are presented as other information following the notes to the financial statements.

Medical and Prescription

Plan Description. As required by state law, the District provides postemployment health care benefits in the form of medical (including prescription drug coverage) to eligible retired employees and their dependents during the life of the retiree. Providing this coverage creates a single employer defined benefit other postemployment benefit plan (OPEB). 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 current eligibility criterion for retirees is as follows: employees must be enrolled in the active medical plan immediately prior to retiring. Illinois Municipal Retirement Fund (IMRF) employees must be eligible for benefits upon meeting the qualifications necessary to receive an IMRF annuity upon the completion of 8 years of service credit and be at least age 55. Certified staff, upon retirement, has a choice either to remain in the District plan or cease coverage with the District.

Benefits Provided. The state has set a minimum standard for benefits which is that all IMRF employees who retire before Medicare eligibility are allowed to stay on the District's health insurance plan. Additional benefits, such as benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 8. Postemployment Benefits (Continued)

Retirees pay 100% of the premium, which is an amount provided by the insurance provider. The plan is funded on a pay-as-you-go basis. For fiscal year 2024, the District did not make any contributions to the plan. However, as a result of having older participants (retirees) on the health plan, the District's premiums are higher than they would be without those participants creating an implicit cost. At June 30, 2024, the plan was unfunded.

OPEB Liabilities, Expense and Deferred Outflows of Resources and Deferred Inflows of Resources. The District has not engaged an actuary to determine the OPEB obligation as it does not arise out of cash transactions. Since the District's financial statements have been prepared using a modified cash basis of accounting as discussed in Note 1, only contributions, if any are made, to the OPEB plan are recorded as an expense in the accompanying financial statements.

Note 9. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction to assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the School Employees Loss Fund (SELF) for its workers' compensation coverages, the Suburban School Cooperative Insurance Pool (SSCIP) for its general liability and property, and Educational Benefits Cooperative (EBC) for employee health coverage. SELF, SSCIP, and EBC are organizations of school districts in Illinois which have formed an association under the Illinois Intergovernmental Cooperation's Statute to pool its risk management needs.

The cooperative agreements provide that SSCIP and EBC will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$250,000 per occurrence and \$475,000 in aggregate for general liability and property, and \$100,000 per individual and approximately \$7,200,000 in aggregate for employee health. The SELF pool purchases commercial insurance for its workers' compensation coverage through member premiums. The District, along with other members of SELF, SSCIP, and EBC, has a contractual obligation to fund any premium deficiency of the pools attributable to a year during which it was a member. SELF, SSCIP, and EBC can assess supplemental premiums to fund these premium deficiencies. In the past three years, the District has not made any supplemental payments for workers' compensation, general liability and property and employee health coverage.

Each district appoints one representative to each Board of Directors. The District does not exercise any control over the activities of the pools beyond its representation on the Board of Directors.

Note 10. Contingencies

The District received financial awards from federal and state agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2024.

Atwood Heights School District 125

Notes to Basic Financial Statements

Note 11. Other Financial Disclosures

Interfund Transfers

Transfers for the year ended June 30, 2024, were as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
Major Fund:		
General:		
Educational Account	\$ 212,297	\$ -
Working Cash Account	-	212,297
	<u>\$ 212,297</u>	<u>\$ 212,297</u>

Interfund transfers are to pay for construction projects within the District.

Note 12. Pronouncements Issued But Not Yet Adopted

The following is a description of GASB authoritative pronouncements, which have been issued but are not yet required to be implemented:

GASB Statement No. 101, *Compensated Absences*, will through its unified recognition and remeasurement model, result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. The statement will be effective for the District with its year ending June 30, 2025.

GASB Statement No. 102, *Certain Risk Disclosures*, will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition. The statement will be effective for the District with its year ending June 30, 2025.

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

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, will improve financial reporting by providing issuers of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments. The statement will be effective for the District with its year ending June 30, 2026.

Management has not yet completed its evaluation of the impact, if any, of the provisions of these standards on its financial statements.

Note 13. Subsequent Events

The District has evaluated subsequent events for potential recognition and/or disclosure through December 17, 2024, the date the financial statements were available to be issued.

2017-2018 Annual Report

Financial Statement 2017-2018
 (in thousands of dollars)

Account	Balance Sheet	Income Statement	Statement of Financial Position	Statement of Financial Position	Statement of Financial Position
Account	Balance Sheet	Income Statement	Statement of Financial Position	Statement of Financial Position	Statement of Financial Position
100	100.00	100.00	100.00	100.00	100.00
200	200.00	200.00	200.00	200.00	200.00
300	300.00	300.00	300.00	300.00	300.00
400	400.00	400.00	400.00	400.00	400.00
500	500.00	500.00	500.00	500.00	500.00
600	600.00	600.00	600.00	600.00	600.00
700	700.00	700.00	700.00	700.00	700.00
800	800.00	800.00	800.00	800.00	800.00
900	900.00	900.00	900.00	900.00	900.00
1000	1000.00	1000.00	1000.00	1000.00	1000.00
1100	1100.00	1100.00	1100.00	1100.00	1100.00
1200	1200.00	1200.00	1200.00	1200.00	1200.00
1300	1300.00	1300.00	1300.00	1300.00	1300.00
1400	1400.00	1400.00	1400.00	1400.00	1400.00
1500	1500.00	1500.00	1500.00	1500.00	1500.00
1600	1600.00	1600.00	1600.00	1600.00	1600.00
1700	1700.00	1700.00	1700.00	1700.00	1700.00
1800	1800.00	1800.00	1800.00	1800.00	1800.00
1900	1900.00	1900.00	1900.00	1900.00	1900.00
2000	2000.00	2000.00	2000.00	2000.00	2000.00

Other Information

Atwood Heights School District 125

**Schedule of Employer Contributions
Illinois Municipal Retirement Fund**

Calendar Year Ending December 31	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2023	\$ 62,096	\$ 62,095	\$ 1	\$ 976,360	6.36%
2022	63,530	50,759	12,771	881,137	5.76%
2021	81,448	94,158	(12,710)	938,342	10.03%
2020	85,150	85,150	-	945,059	9.01%
2019	59,847	59,847	-	873,677	6.85%
2018	77,208	77,208	-	850,311	9.08%
2017	69,779	69,779	-	798,387	8.74%
2016	74,449	74,449	-	775,509	9.60%
2015	76,050	76,050	-	757,475	10.04%
2014	78,325	80,877	(2,552)	725,230	11.15%

Atwood Heights School District 125

**Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
Illinois Municipal Retirement Fund**

Calendar Year Ended December 31,	2023	2022	2021
A. Total pension liability			
1. Service cost	\$ 84,065	\$ 80,352	\$ 98,357
2. Interest on the total pension liability	365,479	358,652	335,573
3. Changes of benefit terms	-	-	-
4. Difference between expected and actual experience of the total pension liability	(48,747)	28,334	246,084
5. Changes of assumptions	(3,075)	-	-
6. Benefit payments, including refunds of employee contributions	(370,223)	(379,822)	(325,549)
7. Net change in total pension liability	27,499	87,516	354,465
8. Total pension liability - beginning	5,184,173	5,096,657	4,742,192
9. Total pension liability - ending	<u>\$ 5,211,672</u>	<u>\$ 5,184,173</u>	<u>\$ 5,096,657</u>
B. Plan fiduciary net position			
1. Contributions - employer	\$ 62,095	\$ 50,759	\$ 94,158
2. Contributions - employee	44,030	39,682	43,931
3. Net investment income	528,010	(799,984)	846,707
4. Benefit payments, including refunds of employee contributions	(370,223)	(379,822)	(325,549)
5. Other (net transfer)	135,782	10,734	75,534
6. Net change in plan fiduciary net position	399,694	(1,078,631)	734,781
7. Plan fiduciary net position - beginning	4,622,309	5,700,940	4,966,159
8. Plan fiduciary net position - ending	<u>\$ 5,022,003</u>	<u>\$ 4,622,309</u>	<u>\$ 5,700,940</u>
C. Net pension liability (asset)	<u>\$ 189,669</u>	<u>\$ 561,864</u>	<u>\$ (604,283)</u>
D. Plan fiduciary net position as a percentage of total pension liability	96.36%	89.16%	111.86%
E. Covered valuation payroll	\$ 976,360	\$ 881,137	\$ 938,342
F. Net pension liability as a percentage of covered valuation payroll	19.43%	63.77%	-64.40%

2020	2019	2018	2017	2016	2015
\$ 91,902 320,204 -	\$ 93,374 305,137 -	\$ 85,429 298,962 -	\$ 89,739 295,145 -	\$ 83,588 281,963 -	\$ 81,019 283,970 -
131,300 (44,749)	57,893 -	(37,164) 109,323	36,037 (137,401)	32,007 (4,420)	(173,880) 4,186
(254,234)	(241,472)	(234,310)	(226,632)	(224,324)	(212,327)
244,423	214,932	222,240	56,888	168,814	(17,032)
4,497,769	4,282,837	4,060,597	4,003,709	3,834,895	3,851,927
\$ 4,742,192	\$ 4,497,769	\$ 4,282,837	\$ 4,060,597	\$ 4,003,709	\$ 3,834,895
\$ 85,150 42,636 638,808	\$ 59,847 39,316 736,204	\$ 77,208 38,340 (255,179)	\$ 69,779 51,310 682,370	\$ 74,449 34,919 241,720	\$ 76,050 34,214 18,588
(254,234)	(241,472)	(234,310)	(226,632)	(224,324)	(212,327)
37,497	13,775	(39,279)	(69,621)	(9,837)	(87,348)
549,857	607,670	(413,220)	507,206	116,927	(170,823)
4,416,302	3,808,632	4,221,852	3,714,646	3,597,719	3,768,542
\$ 4,966,159	\$ 4,416,302	\$ 3,808,632	\$ 4,221,852	\$ 3,714,646	\$ 3,597,719
\$ (223,967)	\$ 81,467	\$ 474,205	\$ (161,255)	\$ 289,063	\$ 237,176
104.72%	98.19%	88.93%	103.97%	92.78%	93.82%
\$ 945,059	\$ 873,677	\$ 850,311	\$ 798,387	\$ 775,509	\$ 757,475
-23.70%	9.32%	55.77%	-20.20%	37.27%	31.31%

Atwood Heights School District 125

**Schedule of Employer Contributions
Teachers' Retirement System of the State of Illinois
Fiscal Year 2023**

	2024	2023	2022
Contractually-required contribution	\$ 53,974	\$ 49,171	\$ 43,919
Contributions in relation to the contractually-required contribution	54,048	49,280	43,905
Contribution deficiency (excess)	<u>\$ (74)</u>	<u>\$ (109)</u>	<u>\$ 14</u>
Employer's covered payroll	\$ 3,617,126	\$ 3,418,154	\$ 3,488,918
Contributions as a percentage of covered payroll	1.49%	1.44%	1.26%

**Schedule of the Employer's Proportionate Share of the Net Pension Liability
Teachers' Retirement System of the State of Illinois
Fiscal Year 2024**

	2023*	2023*	2022 *
Employer's proportion of the net pension liability	0.0003279%	0.0003408%	0.0004134%
Employer's proportionate share of the net pension liability	\$ 278,672	\$ 285,699	\$ 322,481
State's proportionate share of the net pension liability associated with the employer	24,049,575	24,782,511	27,027,366
Total	<u>\$ 24,328,247</u>	<u>\$ 25,068,210</u>	<u>\$ 27,349,847</u>
Employer's covered payroll	\$ 3,418,154	\$ 3,488,918	\$ 3,707,578
Employer's proportionate share of the net pension liability as a percentage of its covered payroll	8.15%	8.19%	8.70%
Plan fiduciary net position as a percentage of the total pension liability	43.90%	42.80%	45.10%

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

2021	2020	2019	2018	2017	2016
\$ 37,820	\$ 37,032	\$ 36,643	\$ 20,082	\$ 19,458	\$ 19,167
37,820	37,032	36,643	20,082	19,547	19,167
\$ -	\$ -	\$ -	\$ -	\$ (89)	\$ -
\$ 3,707,578	\$ 3,582,455	\$ 3,538,027	\$ 3,462,488	\$ 3,354,762	\$ 3,304,691
1.02%	1.03%	1.04%	0.58%	0.58%	0.58%

2021 *	2020 *	2019 *	2018 *	2017 *	2016 *
0.0004262%	0.0004531%	0.0004833%	0.0015866%	0.0015639%	0.0015698%
\$ 367,489	\$ 367,518	\$ 376,370	\$ 1,196,300	\$ 1,234,473	\$ 918,474
28,783,441	26,155,874	25,807,599	24,838,930	26,230,862	21,539,107
\$ 29,150,930	\$ 26,523,392	\$ 26,183,969	\$ 26,035,230	\$ 27,465,335	\$ 22,457,581
\$ 3,582,455	\$ 3,538,027	\$ 3,462,488	\$ 3,354,762	\$ 3,304,691	\$ 3,322,985
10.26%	10.39%	10.87%	35.66%	37.36%	27.64%
37.80%	39.60%	40.00%	36.40%	36.40%	41.50%

Atwood Heights School District 125

**Schedule of Employer Contributions
Teachers' Health Insurance Security Fund
Fiscal Year 2024**

	2024	2023	2022	2021	2020	2019	2018
Statutorily-required contribution	\$ 24,235	\$ 22,902	\$ 23,376	\$ 34,110	\$ 32,959	\$ 32,550	\$ 29,522
Contributions in relation to the statutorily-required contribution	24,235	22,902	23,376	34,110	32,959	32,550	29,522
Contribution (excess) deficiency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 3,617,126	\$ 3,418,154	\$ 3,488,918	\$ 3,707,578	\$ 3,582,455	\$ 3,538,027	\$ 3,462,488
Contributions as a percentage of covered payroll	0.67%	0.67%	0.67%	0.92%	0.92%	0.92%	0.85%

**Schedule of the Employer's Proportionate Share of the Collective Total OPEB Liability
Teachers' Health Insurance Security Fund
Fiscal Year 2024**

	2024*	2023*	2022*	2021 *	2020 *	2019 *	2018 *
Employer's proportion of the collective total OPEB liability	0.012271%	0.012665%	0.0014283%	0.014161%	0.014394%	0.014607%	0.016286%
Employer's proportionate share of the collective total OPEB liability	\$ 874,621	\$ 866,870	\$ 3,150,150	\$ 3,786,017	\$ 3,983,905	\$ 3,848,233	\$ 4,226,024
The portion of the State's proportionate share amount of the collective total OPEB liability associated with the employer	1,182,768	1,179,313	4,271,188	5,129,086	5,394,738	5,167,487	4,602,109
Total	\$ 2,057,389	\$ 2,046,183	\$ 7,421,338	\$ 8,915,103	\$ 9,378,643	\$ 9,015,720	\$ 8,828,133
Covered payroll	\$ 3,418,154	\$ 3,488,918	\$ 3,707,578	\$ 3,582,455	\$ 3,538,027	\$ 3,462,488	\$ 3,354,762
Collective total OPEB liability as a percentage of the covered payroll	25.59%	24.85%	84.97%	105.68%	112.60%	111.14%	125.97%
Plan fiduciary net position as a percentage of the total pension liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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

Supplementary Information

Atwood Heights School District 125

**Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual - Modified Cash Basis
General Fund
Year Ended June 30, 2024**

	Original and Final Budget	Actual	Variance from Final Budget
Revenues:			
Property taxes	\$ 4,980,615	\$ 5,111,358	\$ 130,743
Corporate property replacement taxes	110,000	114,208	4,208
Charges for services	102,500	276,429	173,929
Unrestricted state aid	3,070,500	3,100,240	29,740
Restricted state aid	357,587	433,452	75,865
Restricted federal aid	440,502	841,268	400,766
Interest	212,500	381,251	168,751
Total revenues	9,274,204	10,258,206	984,002
Expenditures:			
Current:			
Instruction:			
Regular programs	2,745,756	2,451,019	294,737
Special programs	1,345,143	1,557,573	(212,430)
Other instructional programs	132,200	236,971	(104,771)
Support services:			
Pupils	355,100	367,677	(12,577)
Instructional staff	14,450	97,789	(83,339)
General administration	460,100	408,207	51,893
School administration	458,000	348,249	109,751
Business	1,075,375	912,200	163,175
Other	450,500	478,871	(28,371)
Community services	43,353	45,332	(1,979)
Payments to other governments	1,023,562	990,015	33,547
Capital outlay	745,000	417,089	327,911
Total expenditures	8,848,539	8,310,992	537,547
Excess of revenues over expenditures	425,665	1,947,214	1,521,549
Other financing sources:			
Issuance of debt	-	3,379,711	3,379,711
Change in fund balance	\$ 425,665	5,326,925	\$ 4,901,260
Fund balance:			
July 1, 2023		13,076,958	
June 30, 2024		\$ 18,403,883	

Atwood Heights School District 125

Combining Balance Sheet - Modified Cash Basis

General Fund, By Accounts

June 30, 2024

	Educational Account	Operations and Maintenance Account	Working Cash Account	Tort Immunity Account	Total
Assets					
Cash and investments	\$ 11,325,573	\$ 509,783	\$ 6,409,235	\$ 115,477	\$ 18,360,068
Prepaid payroll expenses	68,736	-	-	-	68,736
Total assets	\$ 11,394,309	\$ 509,783	\$ 6,409,235	\$ 115,477	\$ 18,428,804
Liabilities and Fund Balance					
Liabilities:					
Accrued liabilities	\$ -	\$ 24,921	\$ -	\$ -	\$ 24,921
Fund balances:					
Nonspendable	68,736	-	-	-	68,736
Restricted	52,451	484,862	-	115,477	652,790
Unassigned	11,273,122	-	6,409,235	-	17,682,357
Total fund balance	11,394,309	484,862	6,409,235	115,477	18,403,883
Total liabilities and fund balance	\$ 11,394,309	\$ 509,783	\$ 6,409,235	\$ 115,477	\$ 18,428,804

Atwood Heights School District 125

**Combining Schedule of Revenues, Expenditures and Changes in
Fund Balance - Modified Cash Basis**

General Fund, By Accounts

Year Ended June 30, 2024

	Educational Account	Operations and Maintenance Account	Working Cash Account	Tort Immunity Account	Eliminations	Total
Revenues:						
Property taxes	\$ 4,216,786	\$ 705,614	\$ 64,141	\$ 124,817	\$ -	\$ 5,111,358
Corporate property replacement taxes	114,208	-	-	-	-	114,208
Charges for services	276,429	-	-	-	-	276,429
Unrestricted state aid	3,100,240	-	-	-	-	3,100,240
Restricted state aid	433,452	-	-	-	-	433,452
Restricted federal aid	841,268	-	-	-	-	841,268
Interest	260,190	14,433	79,751	26,877	-	381,251
Total revenues	9,242,573	720,047	143,892	151,694	-	10,258,206
Expenditures:						
Current:						
Instruction:						
Regular programs	2,451,019	-	-	-	-	2,451,019
Special programs	1,557,573	-	-	-	-	1,557,573
Other instructional programs	236,971	-	-	-	-	236,971
Support services:						
Pupils	367,677	-	-	-	-	367,677
Instructional staff	97,789	-	-	-	-	97,789
General administration	309,207	-	-	99,000	-	408,207
School administration	348,249	-	-	-	-	348,249
Business	332,266	579,934	-	-	-	912,200
Other	478,871	-	-	-	-	478,871
Community services	45,332	-	-	-	-	45,332
Payments to other governments	990,015	-	-	-	-	990,015
Capital outlay	36,000	381,089	-	-	-	417,089
Total expenditures	7,250,969	961,023	-	99,000	-	8,310,992
Excess (deficiency) of revenues over (under) expenditures	1,991,604	(240,976)	143,892	52,694	-	1,947,214
Other financing sources (uses):						
Issuance of debt	-	-	3,379,711	-	-	3,379,711
Transfers in	212,297	-	-	-	(212,297)	-
Transfers out	-	-	(212,297)	-	212,297	-
Total other financing sources (uses)	212,297	-	3,167,414	-	-	3,379,711
Change in fund balance	2,203,901	(240,976)	3,311,306	52,694	-	5,326,925
Fund balance:						
July 1, 2023	9,190,408	725,838	3,097,929	62,783	-	13,076,958
June 30, 2024	\$ 11,394,309	\$ 484,862	\$ 6,409,235	\$ 115,477	\$ -	\$ 18,403,883

Atwood Heights School District 125

Combining Schedule of Revenues, Expenditures and Changes in Fund Balance - Modified Cash Basis
Budget and Actual -
General Fund, By Accounts
Year Ended June 30, 2024

	Educational Account		Operations and Maintenance Account		Working Cash Account		Tort Immunity Account		Total	
	Original and Final Budget	Actual	Original and Final Budget	Actual	Original and Final Budget	Actual	Original and Final Budget	Actual	Original and Final Budget	Actual
Revenues:										
Property taxes	\$ 4,099,511	\$ 4,216,786	\$ 697,800	\$ 705,614	\$ 63,437	\$ 64,141	\$ 119,867	\$ 124,817	\$ 4,980,615	\$ 5,111,358
Corporate property replacement taxes	110,000	114,208	-	-	-	-	-	-	110,000	114,208
Charges for services	102,500	276,429	-	-	-	-	-	-	102,500	276,429
Unrestricted state aid	3,070,500	3,100,240	-	-	-	-	-	-	3,070,500	3,100,240
Restricted state aid	357,587	433,452	-	-	-	-	-	-	357,587	433,452
Restricted federal aid	440,502	841,268	-	-	-	-	-	-	440,502	841,268
Interest	160,000	260,190	2,500	14,433	50,000	79,751	-	26,877	212,500	381,251
Total revenues	8,340,600	9,242,573	700,300	720,047	113,437	143,892	119,867	151,694	9,274,204	10,258,206
Expenditures:										
Current:										
Instruction:										
Regular programs	2,745,756	2,451,019	-	-	-	-	-	-	2,745,756	2,451,019
Special programs	1,345,143	1,557,573	-	-	-	-	-	-	1,345,143	1,557,573
Other instructional programs	132,200	236,971	-	-	-	-	-	-	132,200	236,971
Support services:										
Pupils	355,100	367,677	-	-	-	-	-	-	355,100	367,677
Instructional staff	14,450	97,789	-	-	-	-	-	-	14,450	97,789
General administration	334,100	309,207	-	-	-	-	126,000	99,000	460,100	408,207
School administration	458,000	348,249	-	-	-	-	-	-	458,000	348,249
Business	361,100	332,266	714,275	579,934	-	-	-	-	1,075,375	912,200
Other	450,500	478,871	-	-	-	-	-	-	450,500	478,871
Community services	43,353	45,332	-	-	-	-	-	-	43,353	45,332
Payments to other governments	1,023,562	990,015	-	-	-	-	-	-	1,023,562	990,015
Capital outlay	200,000	36,000	545,000	381,089	-	-	-	-	745,000	417,089
Total expenditures	7,463,284	7,250,969	1,259,275	961,023	-	-	126,000	99,000	8,848,539	8,310,992
Excess (deficiency) of revenues over (under) expenditures	877,336	1,991,604	(558,975)	(240,976)	113,437	143,892	(6,133)	52,694	425,665	1,947,214
Other financing sources (uses):										
Issuance of debt	-	-	-	-	-	3,379,711	-	-	-	3,379,711
Transfers in	-	212,297	-	-	-	-	-	-	-	212,297
Transfers out	-	-	-	-	-	(212,297)	-	-	-	(212,297)
Total other financing sources (uses)	-	212,297	-	-	-	3,167,414	-	-	-	3,379,711
Change in fund balance	\$ 877,336	2,203,901	\$ (558,975)	(240,976)	\$ 113,437	3,311,306	\$ (6,133)	52,694	\$ 425,665	5,326,925
Fund balance:										
July 1, 2023		9,190,408		725,838		3,097,929		62,783		13,076,958
June 30, 2024		<u>\$ 11,394,309</u>		<u>\$ 484,862</u>		<u>\$ 6,409,235</u>		<u>\$ 115,477</u>		<u>\$ 18,403,883</u>

Atwood Heights School District 125

**Combining Balance Sheet - By Fund Type -
Nonmajor Governmental Funds - Modified Cash Basis
June 30, 2024**

	Special Revenue Funds		Debt Service	Capital Projects Funds		Total Nonmajor Governmental Funds
	Transportation Fund	Municipal Retirement/ Social Security Fund	Debt Service Fund	Capital Projects Fund	Fire Prevention & Safety Fund	
Assets						
Cash and investments	\$ 970,211	\$ 206,261	\$ 1,337,312	\$ 29,275	\$ 316,195	\$ 2,859,254
Liabilities and Fund Balances						
Liabilities	\$ 3,293	\$ -	\$ -	\$ -	\$ -	\$ 3,293
Fund balances:						
Restricted	966,918	206,261	1,337,312	29,275	316,195	2,855,961
Total liabilities and fund balances	\$ 970,211	\$ 206,261	\$ 1,337,312	\$ 29,275	\$ 316,195	\$ 2,859,254

Atwood Heights School District 125

Combining Statement of Revenues, Expenditures and Changes in Fund Balances - By Fund Type - Modified Cash Basis Nonmajor Governmental Funds Year Ended June 30, 2024

	Special Revenue Funds		Debt Service	Capital Projects Funds		Total Nonmajor Governmental Funds
	Transportation Fund	Municipal Retirement/ Social Security Fund	Debt Service Fund	Capital Projects Fund	Fire Prevention & Safety Fund	
Revenues:						
Property taxes	\$ 449,266	\$ 179,423	\$ 836,173	\$ -	\$ 1,018	\$ 1,465,880
Corporate property replacement taxes	-	2,450	-	-	-	2,450
Restricted state aid	471,657	-	-	-	-	471,657
Interest	23,804	5,926	30,203	747	8,054	68,734
Total revenues	944,727	187,799	866,376	747	9,072	2,008,721
Expenditures:						
Current:						
Instruction:						
Regular programs	-	47,883	-	-	-	47,883
Special programs	-	59,306	-	-	-	59,306
Other instructional programs	-	2,938	-	-	-	2,938
Support services:						
Pupils	-	7,558	-	-	-	7,558
Instructional staff	-	1,310	-	-	-	1,310
General administration	-	3,992	-	-	-	3,992
School administration	-	17,138	-	-	-	17,138
Business	-	55,880	-	-	-	55,880
Transportation	670,495	-	-	-	-	670,495
Community services	-	649	-	-	-	649
Debt service:						
Principal	-	-	690,000	-	-	690,000
Interest and fees	-	-	73,575	-	-	73,575
Total expenditures	670,495	196,654	763,575	-	-	1,630,724
Excess (deficiency) of revenues over (under) expenditures	274,232	(8,855)	102,801	747	9,072	377,997
Other financing sources:						
Issuance of debt	-	-	40,289	-	-	40,289
Change in fund balance	274,232	(8,855)	143,090	747	9,072	418,286
Fund balances:						
July 1, 2023	692,686	215,116	1,194,222	28,528	307,123	2,437,675
June 30, 2024	\$ 966,918	\$ 206,261	\$ 1,337,312	\$ 29,275	\$ 316,195	\$ 2,855,961

Atwood Heights School District 125

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Transportation Fund
Year Ended June 30, 2024

	Original and Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 435,433	\$ 449,266	\$ 13,833
Restricted state aid	325,000	471,657	146,657
Interest	20,000	23,804	3,804
Total revenues	<u>780,433</u>	<u>944,727</u>	<u>164,294</u>
Expenditures:			
Current:			
Support services:			
Transportation	<u>761,300</u>	<u>670,495</u>	<u>90,805</u>
Change in fund balance	<u>\$ 19,133</u>	<u>274,232</u>	<u>\$ 255,099</u>
Fund balance:			
July 1, 2023		<u>692,686</u>	
June 30, 2024		<u>\$ 966,918</u>	

Atwood Heights School District 125

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Municipal Retirement/Social Security Fund
Year Ended June 30, 2024**

	Original and Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 174,174	\$ 179,423	\$ 5,249
Corporate property replacement taxes	2,500	2,450	(50)
Interest	3,000	5,926	2,926
Total revenues	<u>179,674</u>	<u>187,799</u>	<u>8,125</u>
Expenditures:			
Current:			
Instruction:			
Regular programs	46,300	47,883	(1,583)
Special programs	45,600	59,306	(13,706)
Other instructional programs	1,900	2,938	(1,038)
Support services:			
Pupils	9,400	7,558	1,842
Instructional staff	1,200	1,310	(110)
General administration	4,500	3,992	508
School administration	16,900	17,138	(238)
Business	54,350	55,880	(1,530)
Community services	-	649	(649)
Total expenditures	<u>180,150</u>	<u>196,654</u>	<u>(16,504)</u>
Change in fund balance	<u>\$ (476)</u>	<u>(8,855)</u>	<u>\$ (8,379)</u>
Fund balance:			
July 1, 2023		<u>215,116</u>	
June 30, 2024		<u>\$ 206,261</u>	

Atwood Heights School District 125

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis**

Debt Services Fund

Year Ended June 30, 2024

	Original and Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 710,712	\$ 836,173	\$ 125,461
Interest	20,000	30,203	10,203
Total revenues	<u>730,712</u>	<u>866,376</u>	<u>135,664</u>
Expenditures:			
Debt service:			
Principal	690,000	690,000	-
Interest and fees	38,000	73,575	(35,575)
Total expenditures	<u>728,000</u>	<u>763,575</u>	<u>(35,575)</u>
Excess of revenues over expenditures	2,712	102,801	171,239
Other financing sources:			
Issuance of debt	-	40,289	40,289
Change in fund balance	<u>\$ 2,712</u>	<u>143,090</u>	<u>\$ 211,528</u>
Fund balance:			
July 1, 2023		<u>1,194,222</u>	
June 30, 2024		<u>\$ 1,337,312</u>	

Atwood Heights School District 125

**Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Capital Projects Fund
Year Ended June 30, 2024**

	Original and Final Budget	Actual	Variance
Revenues:			
Interest	\$ -	\$ 747	\$ 747
Expenditures	-	-	-
Change in fund balance	<u>\$ -</u>	747	<u>\$ 747</u>
Fund balance:			
July 1, 2023		<u>28,528</u>	
June 30, 2024		<u>\$ 29,275</u>	

Atwood Heights School District 125

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Modified Cash Basis
Fire Prevention and Safety Fund
Year Ended June 30, 2024

	Original and Final Budget	Actual	Variance
Revenues:			
Property taxes	\$ 980	\$ 1,018	\$ 38
Interest	5,000	8,054	3,054
Total revenues	5,980	9,072	3,092
Expenditures	-	-	-
Change in fund balance	\$ 5,980	9,072	\$ 3,092
Fund balance:			
July 1, 2023		307,123	
June 30, 2024		\$ 316,195	

Atwood Heights School District 125

Schedule of Assessed Valuations, Tax Rates, Extensions and Collections Last Five Years

	Tax Year				
	2023	2022	2021	2020	2019
Assessed Valuations	\$ 176,891,916	\$ 133,176,253	\$ 141,245,649	\$ 141,148,105	\$ 120,433,453
Tax Rates:					
General Fund:					
Educational Accounts:					
Standard	2.3088	2.6858	2.4216	2.3432	3.1919
Tort Immunity	0.0582	0.1160	0.0729	0.1095	0.0171
Special Education	0.2329	0.3094	0.2917	0.2919	0.1710
PA 102-0519	0.0392	0.1077	0.0294	0.0000	0.0000
Operations and Main- tenance Accounts:					
Standard	0.4093	0.5500	0.5186	0.4697	0.5459
Working Cash Accounts	0.0372	0.0500	0.0471	0.0427	0.0496
Transportation Fund	0.2329	0.3867	0.2917	0.2554	0.1710
Municipal Retirement Fund:					
Illinois Municipal					
Retirement Fund	0.0233	0.0773	0.0729	0.1277	0.0641
Social Security	0.0699	0.0773	0.1021	0.1277	0.1026
Bond and Interest Fund	0.5466	0.5689	0.5390	0.5372	0.6305
Fire Prevention and Safety Fund	0.0006	0.0008	0.0007	0.0007	0.0009
Total	3.9589	4.9299	4.3877	4.3057	4.9446
Extended Tax Rate	3.9589	4.9299	4.3877	4.3057	4.9446
Tax Extensions:					
General Fund:					
Educational Accounts:					
Standard	\$ 4,084,061	\$ 3,576,804	\$ 3,420,372	\$ 3,307,422	\$ 3,844,159
Tort Immunity	103,000	154,500	103,000	154,500	20,600
Special Education	412,000	412,000	412,000	412,000	206,000
PA 102-0519	69,387	143,436	41,518	-	-
Operations and Main- tenance Accounts:					
Standard	724,105	732,469	732,469	662,920	657,445
Working Cash Accounts	65,828	66,588	66,588	60,265	59,768
Transportation Fund	412,000	515,000	412,000	360,500	206,000
Municipal Retirement Fund:					
Illinois Municipal					
Retirement Fund	41,200	103,000	103,000	180,250	77,250
Social Security	123,600	103,000	144,200	180,250	123,600
Bond and Interest Fund	966,870	757,638	761,379	758,261	759,311
Fire Prevention and Safety Fund	1,030	1,030	1,030	1,030	1,030
Totals	\$ 7,003,081	\$ 6,565,465	\$ 6,197,556	\$ 6,077,398	\$ 5,955,163
Tax collection	\$ 3,412,241	\$ 6,489,961	\$ 6,103,711	\$ 5,889,406	\$ 5,788,008
Percentage collected	48.72%	98.85%	98.49%	96.91%	97.19%

Atwood Heights School District 125

**Schedule of Debt Service Requirements
Year Ended June 30, 2024**

	Year Ending June 30,	Interest Rate	Total Principal	Total Interest	Total Principal and Interest
Total debt service requirement	2025		\$ 1,395,000	\$ 141,923	\$ 1,536,923
	2026		850,000	84,528	934,528
	2027		885,000	47,021	932,021
	2028		675,000	14,108	689,108
			<u>\$ 3,805,000</u>	<u>\$ 287,580</u>	<u>\$ 4,092,580</u>
General Obligation Limited School Bonds School Bond Series 2012 (2013), dated July 12, 2012 in the amount of \$3,340,000 Principal payments due December 1 of each year Interest payable on December 1 of each year Paying agent: School Treasurer	2025	3.00	<u>\$ 385,000</u>	<u>\$ 5,775</u>	<u>\$ 390,775</u>
General Obligation Limited Tax School Bonds School Bond Series 2024, dated February 28, 2024 in the amount of \$3,420,000 Principal payments due December 1 of each year Interest payable on December 1 of each year Paying agent: School Treasurer	2025	4.70	\$ 1,010,000	136,148	\$ 1,146,148
	2026	4.40	850,000	84,528	934,528
	2027	4.25	885,000	47,021	932,021
	2028	4.18	675,000	14,108	689,108
			<u>\$ 3,420,000</u>	<u>\$ 281,805</u>	<u>\$ 3,701,805</u>



RSM US LLP

**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***

Independent Auditor's Report

Members of the Worth Township Trustees of Schools
and the Board of Education
Atwood Heights School District 125
Alsip, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the modified cash basis financial statements (the financial statements) of the governmental activities, the major fund, and the aggregate remaining fund information of Atwood Heights School District 125 (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 17, 2024. Our report contains an emphasis-of-matter paragraph that the financial statements are prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Report on Internal Control over Financial Reporting

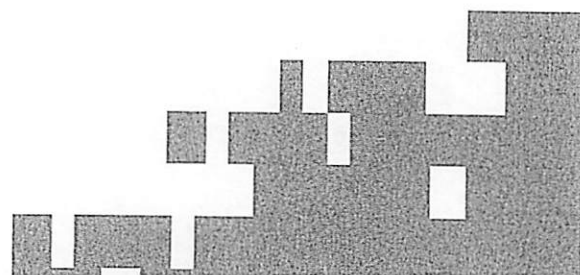
In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements,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

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

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

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING

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Report on Compliance and Other Matters

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

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.

RSM US LLP

Chicago, Illinois
December 17, 2024

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To: Board of Education
From: Lisa Cole, Superintendent
Re: Building and Grounds Supervisor
Date: February 1, 2025

We would like to recommend Ryan Flannery for the Building and Grounds Supervisor position. He comes highly recommended and will be an asset to the success of District 125.

Sincerely,

A handwritten signature in cursive script that reads "Lisa Cole". The signature is written in black ink and is positioned above the printed name and title.

Superintendent, AHSD 125

Ryan Flannery

Forward-thinking and results-driven leader with over 20 years of experience management. Adept at overseeing large and small projects, successfully managing budgets and timelines, and implementing workflows to improve efficiency. Known for strong communication skills, decision-making abilities, and a commitment to delivering results while fostering team collaboration.

Manager

606 Events, Chicago, IL | 2024 – Present

- Ensure all aspects of event logistics are executed on time and within budget.
- Manage teams of up to 50 staff members, directing their efforts to meet the event's objectives.
- Collaborate with various departments to streamline workflows and improve efficiency.

Broker Partner

Rossi Services, Chicago, IL | 2015 – 2022

- Provided brokerage services in livestock options and commodities, advising clients on market trends and trade strategies.
- Built strong relationships with clients to enhance customer loyalty and retention.
- Managed complex transactions, ensuring clients' needs were met within market constraints.

Partner

Flannery Traders | 1996 – 2015

- Delivered brokerage and financial services to clients at the Chicago Mercantile Exchange.
- Advised clients on financial trading strategies and managed large, high-stakes transactions
- Developed strong, long-term client relationships, contributing to business growth and retention.

Leadership Skills:

Communication | Team Collaboration | Decision-Making & Problem-Solving
Conflict Resolution | Strategic Thinking | Organizational Skills | Mentorship & Coaching

To: Lisa Cole, Superintendent
From: Catherine Gallagher, Principal
Re: Evening Custodian
Date: February 14, 2025

We would like to recommend Ms. Judy Arce for the evening custodian position at Hamlin. She comes highly recommended and will be an asset to the success of Hamlin.

Sincerely,

Dr. Catherine Gallagher

Principal, Hamlin Upper Grade Center

To: Lisa Cole, Superintendent
From: Catherine Gallagher, Principal
Re: Special Education Paraprofessional
Date: February 6th, 2025

We would like to recommend Ms. Ashley Gallegos for the vacant special education paraprofessional position. Ms. Gallegos is a Hamlin graduate and is currently studying to become a teacher at Governors State University. She will be a pivotal addition to the Hamlin family and we are excited for her to join our team.

Sincerely,

Dr. Catherine Gallagher

Principal, Hamlin Upper Grade Center



ASHLEY GALLEGOS

I am 21 years old, and I am going to governor's state university and majoring in elementary education! I have done observation hours with preschoolers, and I enjoyed them. I believe I will enjoy each age group of students as well as learn different aspects of my career from each age group.

EXPERIENCE

SEP 2020-
FEB 2025



CREW TRAINER AT CULVERS

As a trainer I knew all the positions in front of the house and was able to train new incoming team members in all the positions. Teach them the menu, as well as how to take guest orders and deliver food with great service.

MAR 20XX-
JAN 20XX



EDUCATION

MAY 2024



ASSOCIATES IN ARTS

I graduated from Moraine Valley Community College with an associates in arts. Now I am attending Governors State University to obtain my Bachelors in Elementary Education.



SKILLS

- I learned a lot of leading skills as a trainer at Culvers and got to work with adolescents from as young as eighth grade up to seniors.

ATWOOD HEIGHTS SCHOOL DISTRICT 125 VOUCHER

Voucher No: 1140

Voucher Date: 02/20/2025

Prepared By: _____

Printed: 02/20/2025 09:36:03 AM

ATWOOD HEIGHTS SCHOOL DISTRICT 125 is hereby authorized to draw warrants against ATWOOD HEIGHTS SCHOOL DISTRICT 125 funds for the sum of \$254,896.65 on account of obligations incurred for value received in services and for materials as shown below for period July 1, 2024 to June 30, 2025 (period cannot overlap fiscal year end.)

I certify that this claim is just and correct, and the services and/or materials herein represented have been received during the period listed above. All items are properly coded and not in excess of the budget.

Christine Lantz

President

Michelle Niemeyer

Secretary

ATWOOD HEIGHTS SCHOOL DISTRICT 125

Fund		Amount
10	EDUCATIONAL	\$97,995.36
20	OPERATIONS AND MAINTENANCE	\$64,721.26
30	DEBT SERVICE	\$518.00
40	TRANSPORTATION	\$87,662.03
80	TORT IMMUNITY	\$4,000.00
		<hr/>
		\$254,896.65

Atwood Heights School District 125

Voucher Supplement Account Summary

Voucher Batch Number: 1140

02/20/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
AEP ENERGY		20.5.2540.466.0000.02.00.00 Check #: 0	OPER/MAINT-ELECTRICITY-LAWN MANOR	\$2,155.30
		20.5.2540.466.0000.03.00.00 Check #: 0	OPER/MAINT-ELECTRICITY-MEADOW LANE	\$3,801.88
		20.5.2540.466.0000.04.00.00 Check #: 0	OPER/MAINT-ELECTRICITY-HAMLIN	\$4,071.96
			Vendor Total:	\$10,029.14
ALEXANDRA GONZALES		10.5.1100.230.0000.00.00.00 Check #: 0	FRINGE	\$627.34
			Vendor Total:	\$627.34
ALPHA SCHOOL BUS COMPANY	7431	40.5.2550.330.0000.00.00.00 Check #: 0	TRANSPORTATION - SPECIAL ED	\$8,063.16
			Vendor Total:	\$8,063.16
ALPHA SCHOOL BUS COMPANY	7431	40.5.2550.330.0000.00.00.00 Check #: 0	TRANSPORTATION - SPECIAL ED	\$39,438.48
			Vendor Total:	\$39,438.48
AMY JONES		10.5.1100.230.0000.00.00.00 Check #: 0	FRINGE	\$723.91
			Vendor Total:	\$723.91
ANDERSON, MICHELLE		10.5.1100.230.0000.00.00.00 Check #: 0	FRINGE	\$53.20
			Vendor Total:	\$53.20
ARTLIP AND SONS, INC		20.5.2540.310.0000.00.00.00 Check #: 0	PROFESSIONAL SERVICE	\$1,632.16
			Vendor Total:	\$1,632.16

Atwood Heights School District 125

Voucher Supplement Account Summary

Voucher Batch Number: 1140

02/20/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
ATWOOD HTGS. DIST. 125 - IMPREST FUND 991				
		10.5.2310.312.0000.00.00.00 Check #: 0	BOARD OF ED-PROF DEV-CONFERENCE/WORKSHOP	\$240.00
		10.5.2310.640.0000.00.00.00 Check #: 0	BOARD OF ED-DUES AND FEES	\$300.00
		10.5.2660.340.0000.00.00.65 Check #: 0	TECHNOLOGY-TELEPHONE	\$53.89
		20.5.2540.370.0000.02.00.00 Check #: 0	OPER/MAINT-WATER/SEWER SERVICE-LAWN MANOR	\$476.50
		20.5.2540.370.0000.04.00.00 Check #: 0	OPER/MAINT-WATER/SEWER SERVICE-HAMLIN	\$64.69
Vendor Total:				\$1,135.08
BELCORE ELECTRIC CONSTRUCTION CO. 36-2651089 INC				
		20.5.2540.310.0000.00.00.00 Check #: 0	PROFESSIONAL SERVICE	\$335.00
Vendor Total:				\$335.00
CHASE CARD SERVICES				
		10.5.1100.312.0000.00.00.00 Check #: 0	PROFESSIONAL DEVELOPMENT & TRAINING	\$100.00
		10.5.1100.410.0000.00.00.00 Check #: 0	SUPPLIES	\$2,551.60
		10.5.1100.410.0000.02.00.00 Check #: 0	SUPPLIES - LAWN MANOR	\$950.63
		10.5.1100.410.0000.03.00.00 Check #: 0	SUPPLIES MEADOW LANE	\$1,008.99
		10.5.1200.410.0000.00.00.00 Check #: 0	SPEC ED K-12-GENERAL SUPPLIES	\$725.00
		10.5.1250.410.4300.00.01.00 Check #: 0	TITLE I / SUPPLE K-12-GENERAL SUPPLIES	\$1,059.39
		10.5.1275.332.3705.00.01.00 Check #: 0	EC GRANT - STUDENT FIELD TRIPS	\$482.00

Atwood Heights School District 125

Voucher Supplement Account Summary

Voucher Batch Number: 1140

02/20/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.1800.410.0000.00.00.00 Check #: 0	BILINGUAL PROGRAMS-GENERAL SUPPLIES	\$67.44
		10.5.2310.332.0000.00.00.00 Check #: 0	BOARD OF ED-TRAVEL	\$200.00
		10.5.2560.410.3705.00.01.00 Check #: 0	FOOD SERVICES-GENERAL SUPPLIES	\$437.19
		10.5.2900.410.4300.00.01.00 Check #: 0	TITLE I SUPPORT SERVICES-GENERAL SUPPLIES	\$152.24
		20.5.2540.410.0000.00.00.00 Check #: 0	OPER/MAINT-GENERAL SUPPLIES	\$893.86
		20.5.2540.464.0000.00.00.00 Check #: 0	GASOLINE	\$246.86
			Vendor Total:	\$8,875.20
CHERYL KUROPAS	18290	10.5.1100.230.0000.00.00.00 Check #: 0	FRINGE	\$283.33
			Vendor Total:	\$283.33
CHICAGO TRIBUNE	23803	10.5.2310.340.0000.00.00.00 Check #: 0	BOARD OF ED-COMMUNICATIONS	\$181.51
			Vendor Total:	\$181.51
COMCAST	24020	10.5.2660.340.0000.00.00.66 Check #: 0	TECHNOLOGY-BROADBAND	\$3,525.00
			Vendor Total:	\$3,525.00
EASTERSEALS		10.5.4220.670.0000.00.00.00 Check #: 0	SPECIAL ED - TUITION	\$9,188.02
			Vendor Total:	\$9,188.02
EDUCATIONAL CONSORTIUM FOR TELECOM. SAV.	23565			

Atwood Heights School District 125

Voucher Supplement Account Summary

Voucher Batch Number: 1140

02/20/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.2660.310.0000.00.00.00 Check #: 0	ED MEDIA -PROFESS& TECH SERVICE	\$1,594.80
			Vendor Total:	\$1,594.80
ELIM CHRISTIAN SERVICES	4659	10.5.4220.670.0000.00.00.00 Check #: 0	SPECIAL ED - TUITION	\$21,020.04
		40.5.2550.330.0000.00.00.00 Check #: 0	TRANSPORTATION - SPECIAL ED	\$3,402.00
			Vendor Total:	\$24,422.04
GRAINGER	20584	20.5.2540.410.0000.00.00.00 Check #: 0	OPER/MAINT-GENERAL SUPPLIES	\$471.96
			Vendor Total:	\$471.96
HORVATH, THERESA	11042	10.5.2310.222.0000.00.00.00 Check #: 0	BOARD OF ED-RETIREE INSURANCE	\$104.90
			Vendor Total:	\$104.90
ILLINOIS OFFICE OF STATE FIRE MASHAL	22552	20.5.2540.310.0000.00.00.00 Check #: 0	PROFESSIONAL SERVICE	\$70.00
			Vendor Total:	\$70.00
ILLINOIS SCHOOL BUS_242	242	40.5.2550.334.0000.00.00.00 Check #: 0	TRANSPORTATION - EXTRACURRICULAR	\$881.41
		40.5.2550.335.0000.00.00.00 Check #: 0	TRANSPORTATION - FIELD TRIPS	\$568.18
			Vendor Total:	\$1,449.59
ILLINOIS SCHOOL BUS_242	242	40.5.2550.331.0000.00.00.00 Check #: 0	TRANSPORTATION - REGULAR ED	\$35,308.80
			Vendor Total:	\$35,308.80

ITSavvy LLC

Atwood Heights School District 125

Voucher Supplement Account Summary

Voucher Batch Number: 1140

02/20/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.2660.310.0000.00.00.00 Check #: 0	ED MEDIA -PROFESS& TECH SERVICE	\$100.00
LAMBERT, MARGARET	11023		Vendor Total:	\$100.00
		10.5.1100.410.0000.02.00.00 Check #: 0	SUPPLIES - LAWN MANOR	\$38.00
LEAF			Vendor Total:	\$38.00
		30.5.5400.325.0000.00.00.00 Check #: 0	CAPITAL LEASES-RENTALS	\$518.00
LEARN WELL			Vendor Total:	\$518.00
		10.5.4220.670.0000.00.00.00 Check #: 0	SPECIAL ED - TUITION	\$248.38
LOGICOM SYSTEMS			Vendor Total:	\$248.38
		10.5.2660.310.0000.00.00.67 Check #: 0	PROFESSIONAL & TECHNICAL SERVICE	\$28,258.25
		10.5.2660.410.0000.00.00.67 Check #: 0	GENERAL SUPPLIES	\$144.90
LUNNY, SHERRI			Vendor Total:	\$28,403.15
		10.5.1100.230.0000.00.00.00 Check #: 0	FRINGE	\$419.79
MARY ANN SMITH			Vendor Total:	\$419.79
		10.5.2140.310.0000.00.00.00 Check #: 0	PSYCHOLOGICAL SERVICES-PROFESS& TECH SERVICE	\$4,750.00
MENARDS INC	11118		Vendor Total:	\$4,750.00
		20.5.2540.410.0000.00.00.00 Check #: 0	OPER/MAINT-GENERAL SUPPLIES	\$2,132.44

Atwood Heights School District 125

Voucher Supplement Account Summary

Voucher Batch Number: 1140

02/20/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
MORGAN LOCKSMITHS	3004		Vendor Total:	\$2,132.44
		20.5.2540.310.0000.00.00.00 Check #: 0	PROFESSIONAL SERVICE	\$94.50
NEXTERA ENERGY SERVICES			Vendor Total:	\$94.50
		20.5.2540.465.0000.02.00.00 Check #: 0	OPER/MAINT-NATURAL GAS-LAWN MANOR	\$2,591.98
		20.5.2540.465.0000.03.00.00 Check #: 0	OPER/MAINT-NATURAL GAS-MEADOW LANE	\$541.95
		20.5.2540.465.0000.04.00.00 Check #: 0	OPER/MAINT-NATURAL GAS-HAMLIN	\$2,822.87
OFF-SITE BUSINESS SERVICES, INC.	729		Vendor Total:	\$5,956.80
		10.5.2520.311.0000.00.00.00 Check #: 0	P/R SUPPORT SERVICES - OFFSITE	\$408.25
PARKLAND PREPARATORY ACADEMY			Vendor Total:	\$408.25
		10.5.4220.670.0000.00.00.00 Check #: 0	SPECIAL ED - TUITION	\$4,283.82
PETRARCA, GLEASON, BOYLE, & IZZO, LLC			Vendor Total:	\$4,283.82
		80.5.2365.318.0000.01.00.00 Check #: 0	LEGAL FEES	\$4,000.00
PHILIP, ELIZABETH			Vendor Total:	\$4,000.00
		10.5.1100.230.0000.00.00.00 Check #: 0	FRINGE	\$500.00
REBECCA UNTON			Vendor Total:	\$500.00
		10.5.1100.230.0000.00.00.00 Check #: 0	FRINGE	\$180.00

Atwood Heights School District 125

Voucher Supplement Account Summary

Voucher Batch Number: 1140

02/20/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
Vendor Total:				\$180.00
RELIANCE STANDARD LIFE	25338	10.5.1100.220.0000.00.00.00 Check #: 0	SUPPLEMENTAL LIFE	\$302.25
Vendor Total:				\$302.25
SECUREONE LIVESCAN		10.5.2310.310.0000.00.00.00 Check #: 0	BOARD OF ED-PROFESSIONAL SERVICES	\$98.00
Vendor Total:				\$98.00
SHANNON STAPLETON	23981	10.5.1100.230.0000.00.00.00 Check #: 0	FRINGE	\$2,367.94
Vendor Total:				\$2,367.94
SOUTH COOK ISC4	8028	10.5.1100.312.4932.00.01.00 Check #: 0	PROFESSIONAL DEVELOPMENT-TITLE II	\$1,830.00
Vendor Total:				\$1,830.00
SPEECH BLOSSOMS LLC		10.5.2140.310.0000.00.00.00 Check #: 0	PSYCHOLOGICAL SERVICES-PROFESS& TECH SERVICE	\$6,305.00
Vendor Total:				\$6,305.00
STUDIO GC	25359	20.5.2540.540.0000.03.00.00 Check #: 0	OPER/MAINT-SITE IMPROVE -MEADOW LANE	\$35,850.00
Vendor Total:				\$35,850.00
TIERNEY, ERIN		10.5.1100.230.0000.00.00.00 Check #: 0	FRINGE	\$188.93
Vendor Total:				\$188.93
TYLER TECHNOLOGIES, INC.				

Atwood Heights School District 125

Voucher Supplement Account Summary

Voucher Batch Number: 1140

02/20/2025

Fiscal Year: 2024-2025

Vendor Remit Name	Vendor #	Account	Description	Amount
		10.5.2320.312.0000.00.00.00 Check #: 0	EXEC ADMIN-PROFESSIONAL DEVELOPMENT	\$1,200.00
			Vendor Total:	\$1,200.00
UNIQUE PRODUCTS & SERVICE CORP.	17015	20.5.2540.410.0000.00.00.00 Check #: 0	OPER/MAINT-GENERAL SUPPLIES	\$3,965.35
			Vendor Total:	\$3,965.35
US OMNI & TSACG COMPLIANCE SERVICES	23161	10.5.2310.310.0000.00.00.00 Check #: 0	BOARD OF ED-PROFESSIONAL SERVICES	\$68.00
			Vendor Total:	\$68.00
WAREHOUSE DIRECT		10.5.1100.410.0000.00.00.00 Check #: 0	SUPPLIES	\$673.43
			Vendor Total:	\$673.43
WASTE MANAGEMENT		20.5.2540.321.0000.00.00.00 Check #: 0	OPER/MAINT-SANITATION SERVICES	\$2,502.00
			Vendor Total:	\$2,502.00
			Grand Total:	\$254,896.65

End of Report

Principal's Report: February 2025

Lawn Manor School

Illuminate!



Curriculum/Instruction/Assessments

- 5 Essentials Survey Open
- District Strategic Planning Meeting
- Attendance Team Review
- Administrator Academy- "Leading the Lasso Way!"

Community/School Events/Parent Involvement

- 100th Day Building Activities
- PreK Family Engagement Activity- Bowling
- Valentine's Day Classroom Parties
- 1st & 2nd Grades- Peking Gymnastics Performance at Moraine Valley
- Literacy Week Planning
- Scheduling for Upcoming Screenings

Please contact me at (708) 423-3078 if you have any questions or comments.

Respectfully Submitted,

Heather Wills

Principal's School Board Report, February, 2025

Meadow Lane School



School Improvement/Curriculum and Instruction

- Report Cards
- Special Ed Goal Updates
- IAR Preparation
- RTI Programing
- RTO/CPI Training
- Teacher Institute
- Embrace Training

Student Activities

- Candy Bar Bingo
- 100th Day of School
- NEHS Sucker Sales
- Kids Heart Challenge
- Candor Health Presentation

Please contact me at 708-388-6958 if you have any further questions or concerns.

-Laura A. Gray, Principal

Hamlin Upper Grade Center

Board Report

February 2025

Curriculum/Assessment/Professional Development:

- ★ Second trimester ends March 5th. Report cards will be sent home and eligibility for White Pines and High Honor Roll recipients will be calculated.
- ★ 5 Essential Survey Opened on 2/18/25
- ★ IAR & ISA (March and April)
- ★ April 1st Professional Development Day
 - CPI/Ukera Training & Curriculum Meetings
 - CPR Training

Hamlin Activities:

- ★ Soccer starting at Hamlin! We are excited that the conference is starting soccer this year. Games are April 7th and April 9th @ Hamlin.
- ★ Our Valentine's dance was a huge success! We had over 150 students attend the dance and raised \$2000.00 for sports.
- ★ Hamlin Cheerleading took 2nd Division at Cheerfest! We are so proud of the team and all their hard work this season.
- ★ Declamation team will compete March 8th at Richards High School. Mx. Armas and the team are ready for a great year.
- ★ The Band Festival will take place at Arbor Park on March 5th.
- ★ Parent – Teacher Conferences March 22nd.

Respectfully Submitted,

Dr. Katie Gallagher

Superintendent Report
Informational
January 24-25

ENROLLMENT

E.C.-Sp. Ed.-PRE-K	49	
Kindergarten	63	
Grade 1	47	
Grade 2	43	
Cross/Cat	8	210
Grade 3	65	
Grade 4	59	
Grade 5	67	
Cross Cat 3-5	4	
		195
Grade 6	53	
Grade 7	65	
Grade 8	66	184
Total in District	589	
Out of District Special Education	20	
TOTAL ENROLLMENT	609	

SPECIAL EDUCATION

Intellectual Disability	3
Hearing Impaired	0
Specific Learning Disability	2
Deafness	0
Emotional Disorder	1
Developmental Delay	2
Multiple Disabilities	0
Other Health Impairment	2
Autism	10
TOTAL	20

REIMBURSABLE AVERAGE DAILY ATTENDANCE FOR 2024-2025

<u>Month</u>	<u>A.D.A.</u>	<u>Percent</u>	<u>Enrollment</u>	<u>Days</u>
August	515	97	535	9
September	522	95	553	20
October	523	94	559	21
November	518	94	553	16
December	511	93	553	15
January	513	92	555	18
February				19
March				16
April				20
May				21
Emergency Days				5
Total				180

Superintendent Report
Informational
February 2025

ACCIDENT/INJURY REPORT

SCHOOL: Hamlin

#1 OF 5 ACCIDENTS/INJURIES:

NATURE OF INCIDENT/INJURY: Student was switching classes and stopped abruptly. The student behind him bumped into him hitting his mouth on his head giving him a bloody lip. Cleaned up the blood and gave him an ice-pack mom was notified and student stayed at school.

HOSPITAL CARE REQUIRED: No

PARAMEDICS CALLED: No

SCHOOL: Meadow Lane

#2 OF 5 ACCIDENTS/INJURIES:

NATURE OF ACCIDENT/INJURY: Student was running on the black top tripped and fell face first. He had a bloody lip and was crying. Cleaned up his lip and gave him an ice-pack and mom picked him up from school.

HOSPITAL CARE REQUIRED: No

PARAMEDICS CALLED: No

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SCHOOL: Hamlin

#3 OF 5 ACCIDENTS/INJURIES:

NATURE OF ACCIDENT/INJURY: Student entered the classroom to return recycling bin, while the door was shutting the student's finger was caught between the frame and the door. Parents were notified and Dr. Gallagher and the student took an ambulance to Christ Hospital.

HOSPITAL CARE REQUIRED: Yes

PARAMEDICS CALLED: Yes

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SCHOOL: Meadow Lane

#4 OF 5 ACCIDENTS/INJURIES:

NATURE OF ACCIDENT/INJURY: Student ran the pacer test in gym class then complained of her left leg hurting. Foot/leg was elevated (to stop pain) ice pack provided and mom was notified.

HOSPITAL CARE REQUIRED: No

PARAMEDICS CALLED: No

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SCHOOL: Hamlin

#5 OF 5 ACCIDENTS/INJURIES:

NATURE OF ACCIDENT/INJURY: During gym class the student spiked the volleyball when she landed, she twisted her ankle. Ice pack was provided she elevated her foot and mom was notified.

HOSPITAL CARE REQUIRED: No

PARAMEDICS CALLED: No

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SUSPENSION REPORT

REASON FOR SUSPENSION:

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SCHOOL: Hamlin

SUSPENSIONS: 0 of 0

GRADE LEVEL:

MALE: FEMALE:

REASON FOR SUSPENSION:

HEARINGS REQUESTED:

.....

SCHOOL: Meadow Lane

SUSPENSIONS: 0 of 0

GRADE LEVEL:

MALE: FEMALE:

REASON FOR SUSPENSION:

HEARINGS REQUESTED:

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SCHOOL: Lawn Manor

SUSPENSIONS: 0 of 0

GRADE LEVEL:

MALE: FEMALE:

REASON FOR SUSPENSION:

HEARINGS REQUESTED:

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