

Board of Education Workshop/Business Meeting

Tuesday, December 13, 2022 6:00 PM

D300 Central Office - Anne B Miller Boardroom, 2550 Harnish Drive, Algonquin, IL 60102

1. Call to Order

1.1. Roll Call

2. Closed Session, 6:00pm-6:30pm

2.1. Motion to go into closed session for the purpose of discussing: 1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body 2(c)(1); 2. Litigation 2(c)(11); 3. Student disciplinary cases 2(c)(9); and 4. Security procedures, school building safety and security, and the use of personnel to respond to an actual, a threatened or a reasonably potential danger to the safety of employees, students, staff, the public or public property 2(c)(8).

2.2. Motion to suspend closed session

3. Reconvene in Open Session at 6:30pm

3.1. Roll Call

4. Pledge of Allegiance, Algonquin Lakes Elementary School

5. Approval of the Agenda

6. Moment of Silence

7. Recognition

8. Board Announcements

8.1. Good News

8.2. Superintendent's Search Update

9. Public Participation Public Participation: Members of the public, especially residents of District 300, are welcome to contribute during public participation. To do so, you must sign up electronically via a computer located in the Central Office lobby between 6:00-6:30pm, or the start of the open meeting; be 18 years old or older or have a parent/legal guardian present with you, give your full name and respectfully state your comments, and you are not permitted to mention the names of specific staff members or students. The Board will not respond in this forum but will thoughtfully consider your

statements.

10. Public Hearing - 2022 Tax Levy

11. Public Hearing - Interfund Transfers FY21-22

12. Superintendent Report

12.1. Academic Student Performance Update &
Instructional Minutes

12.2. Enrollment Projections Update

12.3. Tax Increment Financing Overview

13. Consent Items <\$25k

13.1. Approval of Board Meeting Minutes:
November 2, 2022; November 3, 2022; November 8,
2022; November 9, 2022; November 15, 2022;
November 28, 2022

13.2. Approval of Donations

13.3. Approval of Disposal Report

13.4. Approval of Bills Payable

13.5. Approval of Treasurer's Report

13.6. Approval of Community Share
Program/ebooks with Public Library Districts MOU
(Extension)

13.7. Approval of Human Resources Report

13.8. Approval of Freedom of Information Act
Report

14. Roll Call Action Items

14.1. Approval of Custodial Supplies and
Chemicals Bid

14.2. Approval of Jacobs High School Roofing
Bid

14.3. Approval of General Liability/Workers
Compensation Insurance Contract (Extension)

14.4. Acceptance of FY22 Annual Comprehensive
Financial Report

14.5. Approval of Interfund Transfers
Resolution

14.6. Approval of 2022 Levy Resolutions

14.7. Approval to Negotiate an
Intergovernmental Agreement with the Village of
West Dundee

14.8. Approval of Board Policy Change - 2:230
Public Participation

14.9. Approval of Board Policy Change - 7:70
Attendance and Truancy

14.10. Approval of Student Discipline Case #3

15. Board Discussion

15.1. Board Committee Reports

15.2. Board Discussion

16. Closed Session

16.1. Motion to go into closed session for the purpose of discussing: 1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body 2(c) (1); 2. Litigation 2(c) (11); 3. Student disciplinary cases 2(c) (9); and 4. Security procedures, school building safety and security, and the use of personnel to respond to an actual, a threatened or a reasonably potential danger to the safety of employees, students, staff, the public or public property 2(c) (8).

16.2. Motion to adjourn closed session

17. Reconvene in Open Session

17.1. Roll Call

18. Board Discussion

19. Adjournment



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: November 22, 2022

TO: Susan Harkin, Superintendent
Board of Education

FROM: Jennifer Porter
Chief Financial Officer

Presented at the following Board Meetings	
Construction/Facility	
Finance	12/05/2022
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/13/2022
BOE 2nd Reading	12/13/2022

SUBJECT: Donation Report - December 2022

Background

Per Board Policy 8:80/8:90 attached for your review and approval is the Donation Report.

Donations Received December 2022

- EMax Transportation - Cash - Donation to Lake In The Hills Elementary for Holiday Gifts for In Need Students
- Community Member - Cash - Donation to Hampshire Middle School for Library Books
- Humana Inc - Office Furniture - Donation to District

Recommendation

The administration recommends approving the donation as presented.

Fiscal Impact

None



Tangible Stand Alone Donations

Donations to the District need to be approved prior to acceptance. Each building should complete a Tangible Stand Alone Donations form. The level of approval for donations depends upon various criteria. The process to follow is listed below:

- **Building or Land Additions/Modifications** – The Facility & Construction Oversight Committee will review any donations, which will add or modify the existing building or land structure. Prior to submission, a full accounting of the project must be completed which identifies the revenue sources available to complete the project. **Use the Site and Construction Donation form.**
- **Items > \$5,000** – Buildings should submit a Request for Donation Approval to the Purchasing Department for any purchases greater than \$5,000. Use this form.
- **Items <\$5,000** – Buildings should submit a Request for Donation Approval to the Business Office - attention Gayle Seaton, for any purchases less than \$5,000. Use this form.

The item value must include supplements from other revenue sources, e.g. building budgets, technology fees, etc., where applicable.

Request for Donation Approval

School/Location	Lake in the Hills Elementary
School Location Contact Person	Lorena Vivanco
Project/Item Description/Serial #	Holiday Giving
Contributor (Name)	Emax Transportation Inc.
Contributor (Address)	5 Woody Way, Lake in the Hills, IL 60156
Contributor (Phone)	224-678-9914
Contributor (Email Address)	edgar@emaxtransport.com
Total Projected Costs	
Additional Revenue Sources	
Expected Start Date	
Expected Completion Date	
Outcome	
Authorized By	<i>Robert Chleboun</i>
Comments	18D3F53B608A3E3A7C4604F1AFB04CC9 contractworks. 2022-11-28

2540

EMAX TRANSPORTATION INC.
5 WOODY WAY
LAKE IN THE HILLS, IL 60156

DATE 11/4/2022

2-1/710

PAY
TO THE
ORDER OF

Community Unit School District 300

\$ 1000.00

One thousand 00/100

DOLLARS



Security Features
Included.
Details on Back.

CHASE

JPMorgan Chase Bank, N.A.
www.Chase.com

FOR _____

⑈002540⑈ ⑆071000013⑆

185392561⑈

MP



Tangible Stand Alone Donations

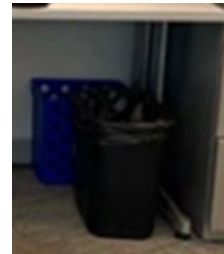
Donations to the District need to be approved prior to acceptance. Each building should complete a Tangible Stand Alone Donations form. The level of approval for donations depends upon various criteria. The process to follow is listed below:

- **Building or Land Additions/Modifications** – The Facility & Construction Oversight Committee will review any donations, which will add or modify the existing building or land structure. Prior to submission, a full accounting of the project must be completed which identifies the revenue sources available to complete the project. **Use the Site and Construction Donation form.**
- **Items > \$5,000** – Buildings should submit a Request for Donation Approval to the Purchasing Department for any purchases greater than \$5,000. Use this form.
- **Items <\$5,000** – Buildings should submit a Request for Donation Approval to the Business Office - attention Gayle Seaton, for any purchases less than \$5,000. Use this form.

The item value must include supplements from other revenue sources, e.g. building budgets, technology fees, etc., where applicable.

Request for Donation Approval

School/Location	Purchasing Dept
School Location Contact Person	Diane C. White
Project/Item Description/Serial #	Slightly Used Staff Lounge tables, office chairs, table, chair (soft seating), trash and recycle cans.
Contributor (Name)	Humana, Inc
Contributor (Address)	500 West Main Street
Contributor (Phone)	Louisville, KY 40202
Contributor (Email Address)	TReed34@humana.com
Total Projected Costs	Transfer of Assets Zero Cost to District 300 Estimated value of \$6000.00
Additional Revenue Sources	
Expected Start Date	Pickup December – Algonquin Warehouse
Expected Completion Date	
Outcome	
Authorized By	<i>Diane White</i> 2022-11-22
Comments	<small>8375D43E716D90C09E2DBCBD5C76FBD7 contractworks.</small>



All items above will be sent to Dundee Crown Staff Lounge, tables only to staff lounge, office task chairs to teaching staff, and waste and recycle cans to be used school wide.



Chair will be sent to Hampshire Middle School



Table to the warehouse

**Community Unit School District 300 Monthly
Fixed Asset Disposals
12/01/2022**

Date Submitted	Location	Type	Manufacturer / Publisher	Model/Title	Serial #	Tag	Reason for Disposal	Method of Disposal
11/11/2022	JHS	LAPTOP	LENOVO	L470	PF10NE6Y	T64539	Obsolete	Tech Recycle
11/11/2022	JHS	LAPTOP	LENOVO	L470	PF10NR2B	T64653	Obsolete	Tech Recycle
11/11/2022	JHS	CONFERENCE CAM	LOGITECH	BCC950	N/A	T107934	Broken	Tech Recycle
11/11/2022	JHS	KEYBOARD	LOGITECH	KBBH21	8SSD50L79935AVLC0170DE6	N/A	Broken	Tech Recycle
11/11/2022	JHS	MONITOR	DELL	N/A	N/A	T003423	Broken	Tech Recycle
11/11/2022	JHS	SMARTBOARD TRAY	SMART	N/A	N/A	N/A	Broken	Tech Recycle
11/11/2022	JHS	DOCKING STATION	LENOVO	N/A	M5G00P92	N/A	Broken	Tech Recycle
11/11/2022	JHS	CONFERENCE CAM	LOGITECH	BCC950	N/A	T107933	Broken	Tech Recycle
11/11/2022	JHS	LASERJET PRINT CARTRIDGE	LASERJET	CE250YC	N/A	N/A	Broken	Tech Recycle
11/11/2022	JHS	EPSON SPEAKERS	EPSON	ELPSP02	N/A	N/A	Broken	Tech Recycle
11/11/2022	JHS	DVD PLAYER	MAGNAVOX	MDV2100	UJ29027593	T002600051889P	Broken	Tech Recycle
11/11/2022	JHS	MISC BOX OF CABLES	MISC BOX	N/A	N/A	N/A	Broken	Tech Recycle
11/11/2022	JHS	PHOTO CONDUCTOR UNIT	RICOH	145 BLACK	N/A	N/A	Broken	Tech Recycle
11/11/2022	JHS	DOC CAMERA	AVERVISION	U50	4.01022E+12	T61009	Broken	Tech Recycle
11/11/2022	JHS	PROJECTOR	EPSON	N/A	N/A	N/A	Broken	Tech Recycle
11/11/2022	JHS	LAPTOP	LENOVO	L470	PFOV859M	T61258	Obsolete	Tech Recycle
11/11/2022	JHS	LAPTOP	LENOVO	L470	PF10NEX5	T64592	Obsolete	Tech Recycle
11/11/2022	JHS	LAPTOP	LENOVO	L470	PF10PM3Z	T63126	Broken	Tech Recycle
11/11/2022	JHS	LAPTOP	LENOVO	L470	PF10NC56	T64630	Obsolete	Tech Recycle
11/11/2022	JHS	LAPTOP	LENOVO	L470	PFOZ2CLY	T60938	Obsolete	Tech Recycle
11/11/2022	JHS	DOC CAMERA	AVERVISION	U50	4.01022E+11	T60703	Broken	Tech Recycle
11/17/2022	JHS	Laptop	Lenovo	P50 laptop	PC0SGVWN	T63597	Obsolete	Tech Recycle
11/18/2022	JHS	Slim Portalbe DVD Writer	LG	NB70	711HPQT053588	T61287	Broken	Tech Recycle
11/7/2022	DCHS	Laptop	Lenovo	L470	1s20J5S1UD00PF10Y8T2	T64314	Obsolete	Tech Recycle
10/31/2022	JHS	maintenance Equipment	Brite Strip	Hand Painter	N/A	N/A	Broken	Auction
11/1/2022	HHS	Lawnmower	Toro	Toro batwing Mower D4000	290000156	161418	Obsolete	Auction
11/1/2022	WCS	Library books	various	1374 weeded library books	various	various	Damaged	Recycle
11/1/2022	LWS	Library books	various	549 wedded library books	various	N/A	Damaged	Recycle
11/1/2022	LWS	Library books	various	129 weeded library books	various	N/A	Damaged	Recycle
11/2/2022	LES	Kitchen Equipment	Duke	Duke 3 holder steam table	08021593	106482	Broken	Auction
11/10/2022	ADMIN	Curriculum	ETA/CUISENAIRE	ALGEBLOCKS DELUXE CLASSROOM KITS	N/A	N/A	Obsolete	Dispose
11/10/2022	ADMIN	Curriculum	Houghton Mifflin Harcourt	Math Expressions Custom Resource Kits Gr K-5	Multiple	N/A	Obsolete	Dispose
11/10/2022	WCS	Cateria Tables	n/a	Brown cafeteria tables	N/A	N/A	Obsolete	Auction
11/14/2022	LES	Furniture	n/a	Nurse Cot	N/A	N/A	Broken	Dispose
11/17/2022	LPES	two way radios	Motorola and Kenwood	Radios	N/A	N/A	Damaged	Tech Recycle
11/18/2022	JHS	Audio Equipment	Marantz	Combo cassette /CD player	MZ000310010240	N/A	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	Marantz	Combo cassette/CD player	MZ000626000964	N/A	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	Mackie	Audio Mixer	N/A	010343	Obsolete	Tech Recycle
11/18/2022	HHS	Library books	NA	288 Weeded Nonfiction Library Books	Dewey 000-326	N/A	Damaged	Recycle
11/18/2022	JHS	Audio Equipment	Behringer	Audio Mixer	N0410180136	N/A	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	NA	Metal cart with wheels	N/A	N/A	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	Peavey	Personal monitor speaker	OVAJF0366	N/A	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	Optimus	Passive loudspeaker (pair)	N/A	N/A	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	Yamaha	Passive loudspeakers (pair)	N/A	N/A	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	American DJ	PAR lights (16 fixtures)	2942022	010343	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	SKB	Road case for mixers	N/A	N/A	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	NA	Plastic storage tub with wheels	N/A	N/A	Obsolete	Tech Recycle
11/18/2022	JHS	Audio Equipment	Paevey	24 channel audio mixer	51190353	N/A	Obsolete	Tech Recycle
11/22/2022	ALES	Library books	various	169 weeded library books	various	N/A	Damaged	Recycle
11/22/2022	SHES	Library books	various	401 weeded library books	various	N/A	Damaged	Recycle

Diane C. White

*Supporting documentation available in the Purchasing Department.

Diane C. White, Director of Purchasing

12/1/2022

Date

Community Unit School District 300
A/P Board Bill Listing for November 29, 2022

<u>Fund</u>	<u>Amount</u>
Educational	\$ 2,826,250.00
Health Insurance Fund	\$ 1,608.00
Grant Fund	\$ 52,371.55
COVID 19 Fund	\$ 9,178.09
Operations & Maintenance	\$ 362,401.68
Bond & Interest	
Transportation	\$ 1,847,834.98
Site & Construction	\$ 73,580.44
Impact Fees	\$ -
Tort Immunity Fund	
	<hr/>
Total All Funds	<u><u>\$ 5,173,224.74</u></u>

Approved at a meeting of the Board of Education, Community Unit School District No. 300

Date: _____

Signed: _____
President

Secretary

Cash Payment Register

AP265 Date: 11/18/22
Time: 15:02

JOB SUBMISSION PARAMETERS

User Name: D300\julia.geske
Job Name: AP265
Step Nbr: 1

Pay Group: D300
Company:
Process Level:

Community School District 300

Cash Code:
or Cash Code Group:
or Cash Code List:

Payment Dates: -

Report Option: C
Document Currency: A
Payment Code:
Format Option: S

Current
Account Currency
Standard

Cash Payment Register

AP265 Date 11/18/22
Time 15:02

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 1

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code ACH

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
1974	10	4636	ACH2	ARAMARK CORPORATION	ALGONQUIN	11/30/22	Processed	90.00	USD
1975	10	11123	ACH	JAMES AUGUST II	BELVIDERE	11/30/22	Processed	51.71	USD
1976	10	21157	ACH	B&B NETWORKS INC	WEST CHICAGO	11/30/22	Processed	627.00	USD
1977	10	20345	ACH	BADGER SPORTING GOODS CO.,	MADISON	11/30/22	Processed	3,327.00	USD
1978	10	17273	ACH	BRUCKER COMPANY	ELK GROVE VILLAGE	11/30/22	Processed	105.00	USD
1979	10	3158	ACH	CDW GOVERNMENT	CHICAGO	11/30/22	Processed	2,095.00	USD
1980	10	15661	ACH	CHILDS VOICE SCHOOL	WOOD DALE	11/30/22	Processed	12,621.60	USD
1981	10	9477	ACH	CONSTELLATION NEW ENERGY	CHICAGO	11/30/22	Processed	65,748.85	USD
1982	10	13380	ACH	CREATIVE PROMOTIONAL APPAR	CARPENTERSVILLE	11/30/22	Processed	580.00	USD
1983	10	12005	ACH	DURHAM SCHOOL SERVICES	WARRENVILLE	11/30/22	Processed	1,711,970.80	USD
1984	10	21752	ACH	EDUSTAFF LLC	GRAND RAPIDS	11/30/22	Processed	38,829.00	USD
1985	10	21082	ACH	ALC SCHOOLS LLC a/k/a	ST. GEORGE	11/30/22	Processed	17,350.50	USD
1986	10	20804	ACH	ANTOINETTE MORALES c/o	ELGIN	11/30/22	Processed	1,500.00	USD
1987	10	21449	ACH	PEERLESS NETWORK	CHICAGO	11/30/22	Processed	21,033.27	USD
1988	10	21131	ACH	PETRO CHOICE	PHILADELPHIA	11/30/22	Processed	736.80	USD
1989	10	21571	ACH	LUIS RIVERA	ROUND LAKE	11/30/22	Processed	69.39	USD
1990	10	12076	ACH	THE WINSTON KNOLLS SCHOOL	HOFFMAN ESTATES	11/30/22	Processed	51,261.00	USD

*** Payment Code ACH Totals

Total Open Payments	17	1,927,996.92
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

AP265 Date 11/18/22
Time 15:02

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 2

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175075	10	21313		SAM NATROP	CRYSTAL LAKE	11/29/22	Processed	80.00	USD
175076	10	21001		1ST PLACE SPIRITWEAR	HINCKLEY	11/29/22	Processed	1,696.00	USD
175077	10	16093		DAVID C ACCARDI	LAKE IN THE HILLS	11/29/22	Processed	80.00	USD
175078	10	21159		ACS ENTERPRISES	CHICAGO	11/29/22	Processed	7,350.47	USD
175079	10	3860	REM2	ADVOCATE OCCUPATIONAL HEAL	CHICAGO	11/29/22	Processed	304.80	USD
175080	10	19928		AGC EDUCATION INC	BRIDGEVILLE	11/29/22	Processed	4,895.00	USD
175081	10	3096	REM4	AIRGAS USA LLC	CHICAGO	11/29/22	Processed	290.55	USD
175082	10	6839	REM3	AIRGAS USA LLC	CHICAGO	11/29/22	Processed	1,299.81	USD
175083	10	4133	REM1	ALEXIAN BROTHERS HEALTH SY	Chicago	11/29/22	Processed	4,792.44	USD
175084	10	1048		ALLENDALE ASSOCIATION	LAKE VILLA	11/29/22	Processed	22,657.32	USD
175085	10	17903		ALPHA DISTRIBUTORS	HARWOOD HEIGHTS	11/29/22	Processed	252.93	USD
175086	10	8694	REM1	AMAZON.COM	ATLANTA	11/29/22	Processed	435.69	USD
175087	10	8694	REM3	AMAZON	SEATTLE	11/29/22	Processed	181.13	USD
175088	10	21311		BRIDGET AMELIO	PINGREE GROVE	11/29/22	Processed	159.04	USD
175089	10	11780		AMERICAN TAXI DISPATCH INC	MOUNT PROSPECT	11/29/22	Processed	39,819.00	USD
175090	10	19921		AMERICAS BATTLE OF THE BOO	LEBEC	11/29/22	Processed	55.00	USD
175091	10	7642		ANDERSON LOCK COMPANY	DES PLAINES	11/29/22	Processed	16,833.11	USD
175092	10	565	REM	APPLE COMPUTER INC.	ATLANTA	11/29/22	Processed	10,000.00	USD
175093	10	21711		ARKANSAS FLAG & BANNER INC	LITTLE ROCK	11/29/22	Processed	111.50	USD
175094	10	7277	REM3	ASCD	PHILADELPHIA	11/29/22	Processed	11,997.75	USD
175095	10	20766		ATLAS BOBCAT LLC	ELK GROVE VILLAGE	11/29/22	Processed	1,856.92	USD
175096	10	21557		KATHRYN BALCAZAR	ELGIN	11/29/22	Processed	30.72	USD
175097	10	1501	REM	BALLARD & TIGHE, PUBLISHER	BREA	11/29/22	Processed	232.10	USD
175098	10	4232	REM	BARNES & NOBLE INC.	DALLAS	11/29/22	Processed	716.13	USD
175099	10	3488		BARR MECHANICAL SALES INC	LAKE FOREST	11/29/22	Processed	6,945.00	USD
175100	10	18792		ANTHONY BARRERA	ELGIN	11/29/22	Processed	43.11	USD
175101	10	21730		BATTERIES PLUS 1028	ALGONQUIN	11/29/22	Processed	76.80	USD
175102	10	92910		JASON BORHART	MARENGO	11/29/22	Processed	94.38	USD
175103	10	2239	REM	BOTTS WELDING & TRUCK SVC	Woodstock	11/29/22	Processed	56.00	USD
175104	10	12481		SANDRA BRODERICK	CRYSTAL LAKE	11/29/22	Processed	55.47	USD
175105	10	83500	REM3	BSN SPORTS LLC	DALLAS	11/29/22	Processed	8,166.94	USD
175106	10	21456	REM1	BUSINESS ESSENTIALS	MINNEAPOLIS	11/29/22	Processed	8,350.29	USD
175107	10	21865		MATTHEW CACHEUX	ELK GROVE VILLAGE	11/29/22	Processed	20.00	USD
175108	10	14545		CAMELOT THERAPEUTIC SCHOOL	NEWARK	11/29/22	Processed	77,907.98	USD
175109	10	20631	REM	CANTEEN REFRESHMENT SERVIC	WOOD DALE	11/29/22	Processed	1,386.90	USD
175110	10	8615	REM	CARRIER CORPORATION	CHICAGO	11/29/22	Processed	5,745.00	USD
175111	10	2558		CASSANDRA STRINGS	Algonquin	11/29/22	Processed	3,887.39	USD
175112	10	2664		CATALYST FOR EDUCATIONAL C	CHICAGO	11/29/22	Processed	2,640.00	USD
175113	10	16330	REM2	CENTURY PRINT AND GRAPHICS	SYCAMORE	11/29/22	Processed	3,096.00	USD
175114	10	14419		CLASSROOM CONNECTION DAY S	BANNOCKBURN	11/29/22	Processed	8,045.00	USD
175115	10	901		CLOSING THE GAP	HENDERSON	11/29/22	Processed	575.00	USD
175116	10	7713		CONANT HIGH SCHOOL	HOFFMAN ESTATES	11/29/22	Processed	152.00	USD
175117	10	49605	REM3	CONSERV FS, INC	CHICAGO	11/29/22	Processed	35,310.29	USD
175118	10	19080	REM2	CONTECH-MSI CO	BEDFORD PARK	11/29/22	Processed	13,070.50	USD
175119	10	18789		SHONDA CROWLEY	PINGREE GROVE	11/29/22	Processed	134.80	USD
175120	10	4417	REM2	DECKER EQUIP-SCHOOL FIX	VASSAR	11/29/22	Processed	110.35	USD
175121	10	4505		DEKALB HIGH SCHOOL	DELALB	11/29/22	Processed	250.00	USD
175122	10	3449	REM3	DEMCO INC	MILWAUKEE	11/29/22	Processed	1,412.52	USD

Cash Payment Register

AP265 Date 11/18/22
Time 15:02

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 3

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175123	10	11590		DICK BLICK	CHICAGO	11/29/22	Processed	387.84	USD
175124	10	18062		DONS WORLD OF SPORTS	PALOS HILLS	11/29/22	Processed	427.70	USD
175125	10	21152		DUKES BLUES N BBQ LLC	EAST DUNDEE	11/29/22	Processed	120.00	USD
175126	10	10777		EDS RENTAL AND SALES INC	ALGONQUIN	11/29/22	Processed	1,848.30	USD
175127	10	19745		ENTERPRISE FM TRUST	KANSAS CITY	11/29/22	Processed	19,361.28	USD
175128	10	12540	REM2	EQUIPMENT DEPOT ILLINOIS	MINNEAPOLIS	11/29/22	Processed	666.28	USD
175129	10	3971	REM	ETA HAND2MIND	CHICAGO	11/29/22	Processed	1,608.70	USD
175130	10	21316		EXPRESS SIGNS & LIGHTING M	SHOREWOOD	11/29/22	Processed	27,763.71	USD
175131	10	13576		DAVID FABOS	CRYSTAL LAKE	11/29/22	Processed	80.00	USD
175132	10	21264		FASTSIGNS OF CARPENTERSVIL	CARPENTERSVILLE	11/29/22	Processed	2,157.88	USD
175133	10	17404	REM	FERGUSON ENTERPRISES #1550	CHICAGO	11/29/22	Processed	16,769.97	USD
175134	10	408	REM	FLINN SCIENTIFIC INC	CHICAGO	11/29/22	Processed	75.14	USD
175135	10	21558		ELMER DAVID FLOREZ	SCHAUMBURG	11/29/22	Processed	80.00	USD
175136	10	21609	REM	FOLLETT CONTENT SOLUTIONS	CHICAGO	11/29/22	Processed	7,017.63	USD
175137	10	17269	REM1	FOLLETT SCHOOL SOLUTIONS I	CHICAGO	11/29/22	Processed	2,114.71	USD
175138	10	17269	REM2	FOLLETT CONTENT SOLUTIONS	CHICAGO	11/29/22	Processed	1,805.21	USD
175139	10	12254		PATRICIA FREEMAN	ALGONQUIN	11/29/22	Processed	60.64	USD
175140	10	8161	REM	WILLIAM FREMD HIGH SCHOOL	PALATINE	11/29/22	Processed	175.00	USD
175141	10	14697		DAVID FRIEDERICK	EAST DUNDEE	11/29/22	Processed	160.00	USD
175142	10	35505	REM	G & O THERMAL SUPPLY COMPA	CHICAGO	11/29/22	Processed	1,831.68	USD
175143	10	20873		GARVEY'S OFFICE PRODUCTS	NILES	11/29/22	Processed	3,752.00	USD
175144	10	21718		MATTHEW GECAN	ISLAND LAKE	11/29/22	Processed	182.54	USD
175145	10	21843		JESSICA LYNN R GIMENO	DES PLAINES	11/29/22	Processed	225.00	USD
175146	10	20982		GIPPER MEDIA	SANTA MONICA	11/29/22	Processed	450.00	USD
175147	10	7269		ADVENTIST GLENOAKS HOSPITA	GLENDALE HEIGHTS	11/29/22	Processed	4,383.20	USD
175148	10	8320	REM2	GLOBAL EQUIPMENT COMPANY	CHICAGO	11/29/22	Processed	4,063.61	USD
175149	10	16155		GOLF TEAM PRODUCTS INC	BEAVERTON	11/29/22	Processed	1,300.00	USD
175150	10	18232		JENNIFER GOODEN	HUNTLEY	11/29/22	Processed	223.16	USD
175151	10	17297		TIMOTHY GORAJ	HUNTLEY	11/29/22	Processed	80.00	USD
175152	10	19162	REM	GORDON FOOD SERVICE INC	CHICAGO	11/29/22	Processed	5,192.33	USD
175153	10	2580	REM	GRAINGER	PALATINE	11/29/22	Processed	3,376.43	USD
175154	10	12390		GRAYSLAKE NORTH HIGH SCHOO	GRAYSLAKE	11/29/22	Processed	120.00	USD
175155	10	19512		GREAT STATES VOLLEYBALL	ANTIOCH	11/29/22	Processed	248.40	USD
175156	10	19376	REM3	GROOT INC	PITTSBURGH	11/29/22	Processed	16,994.13	USD
175157	10	18231		TONYA HAASE	CRYSTAL LAKE	11/29/22	Processed	62.74	USD
175158	10	8858		MICHAEL A HAVENGA	CRYSTAL LAKE	11/29/22	Processed	80.00	USD
175159	10	16388		HEARTSPRING INC	WICHITA	11/29/22	Processed	25,988.90	USD
175160	10	20907		HEIDI LERETTE-KAUFFMAN	BATAVIA	11/29/22	Processed	243.15	USD
175161	10	20267		PATRICIA HENNESSY	WEST CHICAGO	11/29/22	Processed	15.64	USD
175162	10	19736	REM2	HERFF JONES LLC	CHICAGO	11/29/22	Processed	1,523.14	USD
175163	10	9971	REM	HERITAGE CRYSTAL LLC	CHICAGO	11/29/22	Processed	2,417.30	USD
175164	10	19458		ANGELA HERNANDEZ	EAST DUNDEE	11/29/22	Processed	109.25	USD
175165	10	21815		HORIZON EDUCATION	KNOXVILLE	11/29/22	Processed	39,270.00	USD
175166	10	15240		JON P HUDGENS	ELGIN	11/29/22	Processed	80.00	USD
175167	10	8197		HUNTLEY COMM SCHOOL DIST 1	ALGONQUIN	11/29/22	Processed	900.00	USD
175168	10	21635		HUNTLEY FORD	HUNTLEY	11/29/22	Processed	165.53	USD
175169	10	507		ILLINOIS ASSOCIATION OF SC	DEKALB	11/29/22	Processed	280.00	USD
175170	10	20657		IL SCHOOL VISUALLY IMPAIRE	JACKSONVILLE	11/29/22	Processed	1,263.00	USD

Cash Payment Register

AP265 Date 11/18/22
Time 15:02

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175171	10	16615	REM	ILLINOIS DEPARTMENT OF AGR	SPRINGFIELD	11/29/22	Processed	100.00	USD
175172	10	2999		ILLINOIS MUSIC EDUCATION A	PALOS HEIGHTS	11/29/22	Processed	192.00	USD
175173	10	19339		INFINITY TRANSPORTATION MA	DES PLAINES	11/29/22	Processed	5,441.87	USD
175174	10	6669	REM1	INSPRA	YORKVILLE	11/29/22	Processed	50.00	USD
175175	10	19804	REM2	INTELLIAS INC	ALLEN	11/29/22	Processed	185.00	USD
175176	10	18714	REM2	INTERSTATE ROOF SYSTEMS CO	NEW BERLIN	11/29/22	Processed	15,950.00	USD
175177	10	16642		INTUNE DJ ENTERTAINMENT	ELGIN	11/29/22	Processed	350.00	USD
175178	10	18487		CORIE JOBST	GILBERTS	11/29/22	Processed	147.90	USD
175179	10	10904	REM1	JOHNSON CONTROLS	DALLAS	11/29/22	Processed	2,467.50	USD
175180	10	8224	REM2	JOHNSON CONROLS FIRE PROTE	PALATINE	11/29/22	Processed	1,263.00	USD
175181	10	1184	REM3	JW PEPPER & SON INC	PHILADELPHIA	11/29/22	Processed	790.67	USD
175182	10	3957	REM2	KANE COUNTY REGIONAL OFFIC	GENEVA	11/29/22	Processed	960.00	USD
175183	10	17106	REM	KARCHER NORTH AMERICA	PALATINE	11/29/22	Processed	7,371.00	USD
175184	10	16241		BETH KEEN	BARTLETT	11/29/22	Processed	70.66	USD
175185	10	15681		KELLE CO	NEW HOPE	11/29/22	Processed	1,648.53	USD
175186	10	21099		NICOLE KENNEDY	CRYSTAL LAKE	11/29/22	Processed	25.00	USD
175187	10	9816	REM2	KINSEY	GLEN ELLYN	11/29/22	Processed	17,137.50	USD
175188	10	21825		KIRKEGAARD	CHICAGO	11/29/22	Processed	1,776.00	USD
175189	10	5571		KNAPHEIDE EQUIPMENT CO	MCHENRY	11/29/22	Processed	1,277.44	USD
175190	10	19310		BARBARA KOLAKOWSKI	INVERNESS	11/29/22	Processed	124.40	USD
175191	10	21450		KRANZ INC	RACINE	11/29/22	Processed	371.20	USD
175192	10	19793		KRIHA BOUCEK LLC	OAKBROOK TERRACE	11/29/22	Processed	500.00	USD
175193	10	19579		JUSTINE KYLLOE	ELBURN	11/29/22	Processed	14.48	USD
175194	10	1504		LAKESHORE LEARNING MATERIA	CARSON	11/29/22	Processed	499.00	USD
175195	10	20970	REM	LEARNWELL	WOBURN	11/29/22	Processed	149.63	USD
175196	10	21832		LEASEACCELERATOR INC	RESTON	11/29/22	Processed	2,500.00	USD
175197	10	20295		LED RITE LLC	HAMPSHIRE	11/29/22	Processed	834.00	USD
175198	10	18851	REM1	LEGAT ARCHITECTS	GURNEE	11/29/22	Processed	28,090.73	USD
175199	10	16540		KRISTEN LEWARCHICK	ST CHARLES	11/29/22	Processed	54.25	USD
175200	10	18308		JESSICA LIPPERER	MCHENRY	11/29/22	Processed	25.06	USD
175201	10	13796		SHARON LOUIS	HAMPSHIRE	11/29/22	Processed	43.75	USD
175202	10	11596		AMY LUTES	HAMPSHIRE	11/29/22	Processed	309.38	USD
175203	10	21849		TIMOTHY LYMAN	CRYSTAL LAKE	11/29/22	Processed	80.00	USD
175204	10	13173		TRACI MAGSAMEN	WEST DUNDEE	11/29/22	Processed	40.64	USD
175205	10	21836		MANPOWER	AURORA	11/29/22	Processed	4,070.32	USD
175206	10	21083	REM	MANSFIELD OIL CO	DALLAS	11/29/22	Processed	55,367.94	USD
175207	10	8912		DENNIS MARACH	SCHAUMBURG	11/29/22	Processed	80.00	USD
175208	10	21040		MARCIA BRENNER ASSOCIATES	MADISON	11/29/22	Processed	340.00	USD
175209	10	14352		MARKLUND	GENEVA	11/29/22	Processed	17,449.20	USD
175210	10	16041		ERICA MAYER	PINGREE GROVE	11/29/22	Processed	19.88	USD
175211	10	11135		TIMOTHY MCMAHON	LAKE IN THE HILLS	11/29/22	Processed	160.00	USD
175212	10	741	REM	MIDLAND PAPER	CHICAGO	11/29/22	Processed	1,697.60	USD
175213	10	11777	REM3	MOBILE MINI	DALLAS	11/29/22	Processed	419.34	USD
175214	10	39070		NAPA ELGIN HAWKS AUTO PART	ELGIN	11/29/22	Processed	1,974.14	USD
175215	10	20799		NAPA HAMPSHIRE	HAMPSHIRE	11/29/22	Processed	51.72	USD
175216	10	10431	PUR	NAPERVILLE NORTH HIGH SCHO	NAPERVILLE	11/29/22	Processed	235.00	USD
175217	10	10877		NATIONAL SCHOOL FORMS	BREWSTER	11/29/22	Processed	587.95	USD
175218	10	21629		NET56	DEER PARK	11/29/22	Processed	3,850.00	USD

Cash Payment Register

AP265 Date 11/18/22
Time 15:02

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175219	10	11384		NEW CONNECTIONS ACADEMY	PALATINE	11/29/22	Processed	13,531.42	USD
175220	10	19993		MEGAN NICHOLS	LAKE IN THE HILLS	11/29/22	Processed	31.26	USD
175221	10	17363		MARIA NIEVES	HAMPSHIRE	11/29/22	Processed	105.05	USD
175222	10	21454		NORTH AMERICAN CORPORATION	GLENVIEW	11/29/22	Processed	3,731.70	USD
175223	10	18274		NORTHERN ILLINOIS SCIENCE	DEKALB	11/29/22	Processed	540.00	USD
175224	10	62680	REM	NORTHWEST SUBURBAN SPECIAL	CHICAGO	11/29/22	Processed	561.51	USD
175225	10	62900		NUTOYS LEISURE PRODUCTS	LAGRANGE	11/29/22	Processed	19,778.00	USD
175226	10	2701		OAK FIRE & SECURITY SYSTEM	HOMER GLEN	11/29/22	Processed	1,200.00	USD
175227	10	63671	REM1	ORIENTAL TRADING CO-OTC BR	MINNEAPOLIS	11/29/22	Processed	388.17	USD
175228	10	10164		WILLIAM E ORRIS JR	OAKWOOD HILLS	11/29/22	Processed	80.00	USD
175229	10	20958	REM	PARTS TOWN LLC	CHICAGO	11/29/22	Processed	592.21	USD
175230	10	15987		PAULY'S CUSTOM APPAREL COM	CRYSTAL LAKE	11/29/22	Processed	604.08	USD
175231	10	21748		ANDREW PAZ	LAKE IN THE HILLS	11/29/22	Processed	104.34	USD
175232	10	65470	REM	PETERSEN FUELS INC.	HAMPSHIRE	11/29/22	Processed	478.81	USD
175233	10	4664	REM3	PIONEER MANUFACTURING COMP	CLEVELAND	11/29/22	Processed	3,916.17	USD
175234	10	20021		PIONEER VALLEY BOOKS	NORTHAMPTON	11/29/22	Processed	49.50	USD
175235	10	20035	REM	PLANTE & MORAN PLLC	CHICAGO	11/29/22	Processed	23,500.00	USD
175236	10	18044	REM2	PORTER PIPE AND SUPPLY CO	CAROL STREAM	11/29/22	Processed	2,463.57	USD
175237	10	3588		PRAIRIE RIDGE HIGH SCHOOL	CRYSTAL LAKE	11/29/22	Processed	205.00	USD
175238	10	3588		PRAIRIE RIDGE HIGH SCHOOL	CRYSTAL LAKE	11/29/22	Processed	0.00	USD
175239	10	9764		PRO-SOURCE DISTRIBUTORS	ROCKFORD	11/29/22	Processed	11,999.71	USD
175240	10	9760		PYRAMID SCHOOL PRODUCTS	TAMPA	11/29/22	Processed	373.60	USD
175241	10	7326	REM3	QUINLAN & FABISH MUSIC CO	BURR RIDGE	11/29/22	Processed	10,079.58	USD
175242	10	17094		ANDREW RAKOWSKI	ELBURN	11/29/22	Processed	70.63	USD
175243	10	39700		RALPH HELM INC	ELGIN	11/29/22	Processed	4,721.63	USD
175244	10	2991	REM	RAYMOND GEDDES & CO, INC	BALTIMORE	11/29/22	Processed	130.86	USD
175245	10	12200	REM	RED WING BUSINESS ADVANTAG	DALLAS	11/29/22	Processed	170.99	USD
175246	10	13572		GERALD F REEDY	HUNTLEY	11/29/22	Processed	160.00	USD
175247	10	13960		FRANK WAYNE REES	CRYSTAL LAKE	11/29/22	Processed	80.00	USD
175248	10	20719		KAITLYN REITER	ALGONQUIN	11/29/22	Processed	36.90	USD
175249	10	8648		RENAISSANCE COMMUNICATION	FRANKLIN PARK	11/29/22	Processed	20,672.05	USD
175250	10	15920	REM1	RICOH USA, Inc.	CHICAGO	11/29/22	Processed	269.85	USD
175251	10	4070	REM1	RIDDELL/ALL AMERICAN SPORT	DALLAS	11/29/22	Processed	801.28	USD
175252	10	21569		BRANDON RODRIGUEZ	CARPENTERSVILLE	11/29/22	Processed	99.83	USD
175253	10	14957		SONYA ROHDE	HUNTLEY	11/29/22	Processed	52.08	USD
175254	10	92909		AMY ROLLER	ELGIN	11/29/22	Processed	26.29	USD
175255	10	18720		HILDA ROMAN	LAKE IN THE HILLS	11/29/22	Processed	9.25	USD
175256	10	21727		ENRIQUE ROSALES	HAMPSHIRE	11/29/22	Processed	113.09	USD
175257	10	19054		CINDY SALGADO	PINGREE GROVE	11/29/22	Processed	46.77	USD
175258	10	21783		MEGAN SCHECHTEL	CRYSTAL LAKE	11/29/22	Processed	100.08	USD
175259	10	6474	REM6	SCHOLASTIC INC	CINCINNATI	11/29/22	Processed	329.67	USD
175260	10	4234	REM	SCHOOL HEALTH CORP	CHICAGO	11/29/22	Processed	1,758.57	USD
175261	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	11/29/22	Processed	17,172.94	USD
175262	10	21803		ELIZABETH SCHWEBEMEYER	ST CHARLES	11/29/22	Processed	73.47	USD
175263	10	17316	REM	SEAL OF ILLINOIS	PALATINE	11/29/22	Processed	113,547.61	USD
175264	10	19977	REM1	SecureDocs Inc	HOUSTON	11/29/22	Processed	9,800.00	USD
175265	10	19572		JOSHUA C H SETTLES	PALATINE	11/29/22	Processed	80.00	USD
175266	10	21867		TATIANA SHCHERBACH	GILBERTS	11/29/22	Processed	50.00	USD

Cash Payment Register

AP265 Date 11/18/22
Time 15:02

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 6

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175267	10	498		SHERWIN WILLIAMS	CARPENTERSVILLE	11/29/22	Processed	563.18	USD
175268	10	15165	REM2	SITEONE LANDSCAPE SUPPLY L	CHICAGO	11/29/22	Processed	1,136.25	USD
175269	10	20990		MICHAEL SITTER	ELGIN	11/29/22	Processed	209.39	USD
175270	10	17589		LAURA SLAVICH	ALGONQUIN	11/29/22	Processed	15.02	USD
175271	10	10255		ALLAN SMIGIEL	HUNTLEY	11/29/22	Processed	80.00	USD
175272	10	21800		ISABEL SMITH	CARY	11/29/22	Processed	13.26	USD
175273	10	14734		PATRICK SMITH	ELBURN	11/29/22	Processed	202.68	USD
175274	10	20647		SMITHEREEN COMPANY	NILES	11/29/22	Processed	2,450.00	USD
175275	10	10966		PETER SMOK	CRYSTAL LAKE	11/29/22	Processed	80.00	USD
175276	10	19927		SOUTHEASTERN EQUIPMENT AND	WEST COLUMBIA	11/29/22	Processed	870.91	USD
175277	10	3725	REM	SOUTHPAW ENTERPRISES INC	DAYTON	11/29/22	Processed	256.50	USD
175278	10	20595	REM	SPECIAL EDUCATION SYSTEMS	CHICAGO	11/29/22	Processed	417.78	USD
175279	10	20595	REM1	SPECIAL EDUCATION SYSTEM	CHICAGO	11/29/22	Processed	8,050.00	USD
175280	10	6033		STANDARD INDUSTRIAL & AUTO	HANOVER PARK	11/29/22	Processed	397.50	USD
175281	10	14188	REM3	STAPLES ADVANTAGE	DALLAS	11/29/22	Processed	1,867.76	USD
175282	10	78395	REM	STEINER ELECTRIC CO.	CHICAGO	11/29/22	Processed	182.80	USD
175283	10	616		STREAMWOOD BEHAVIORAL HEAL	STREAMWOOD	11/29/22	Processed	18,292.20	USD
175284	10	19404		KAREN SULLIVAN	WOODSTOCK	11/29/22	Processed	26.75	USD
175285	10	79000		SUMMIT SCHOOL INC	ELGIN	11/29/22	Processed	15,490.89	USD
175286	10	19779	REM1	SUNRISE SOUTHWEST LLC	DOWNERS GROVE	11/29/22	Processed	1,682.40	USD
175287	10	21819		SUPERIOR CHEER	CYNTHIANA	11/29/22	Processed	59.95	USD
175288	10	10537	REM2	SWEETWATER EDUCATION	FORT WAYNE	11/29/22	Processed	0.00	USD
175289	10	7708	REM	SYCAMORE HS & MS	SYCAMORE	11/29/22	Processed	250.00	USD
175290	10	15594		TALKTOOLS LLC	CHARLESTON	11/29/22	Processed	199.65	USD
175291	10	9630	REM3	TEACHER DIRECT	BIRMINGHAM	11/29/22	Processed	79.40	USD
175292	10	20764		TEM ENVIRONMENTAL INC	GLENDALE HEIGHTS	11/29/22	Processed	6,414.00	USD
175293	10	17068		THE RESPONSIVE MAILROOM IN	ELGIN	11/29/22	Processed	264.00	USD
175294	10	9467	REM5	THRESHOLDS	CHICAGO	11/29/22	Processed	19,521.38	USD
175295	10	8579		TIMETIMER, LLC	CINCINNATI	11/29/22	Processed	56.95	USD
175296	10	713	REM2	TRANE US INC	CHICAGO	11/29/22	Processed	17,688.35	USD
175297	10	18700		TREES R US INC	WAUCONDA	11/29/22	Processed	1,710.00	USD
175298	10	11020	REM3	TRINITY LANDSCAPE	CARPENTERSVILLE	11/29/22	Processed	19,592.22	USD
175299	10	20331		US PIGMENT CORPORATION	SOUTH ELGIN	11/29/22	Processed	833.40	USD
175300	10	18108		BARBARA VALLE	GILBERTS	11/29/22	Processed	221.26	USD
175301	10	10717	REM2	VILLAGE OF GILBERTS	GILBERTS	11/29/22	Processed	858.00	USD
175302	10	75970	REM1	VILLAGE OF SLEEPY HOLLOW	SLEEPY HOLLOW	11/29/22	Processed	350.40	USD
175303	10	87220	REM3	VILLAGE OF WEST DUNDEE	WEST DUNDEE	11/29/22	Processed	3,863.02	USD
175304	10	19460		JAVIER VILLARREAL	PINGREE GROVE	11/29/22	Processed	80.00	USD
175305	10	20577		VIVACITY TECH PBC	SAINT PAUL	11/29/22	Processed	2,898.00	USD
175306	10	11458		THOMAS VOGAN	LAKE ZURICH	11/29/22	Processed	80.00	USD
175307	10	16926		VOLKAN SIGNS & LIGHTING IN	SCHAUMBURG	11/29/22	Processed	3,900.00	USD
175308	10	20434		RACQUEL WASHINGTON	LAKE IN THE HILLS	11/29/22	Processed	281.93	USD
175309	10	7716		WAUCONDA SCHOOL DISTRICT 1	WAUCONDA	11/29/22	Processed	300.00	USD
175310	10	6808	REM1	WEATHERGUARD ROOFING COMPA	ELGIN	11/29/22	Processed	7,319.71	USD
175311	10	13491		ANN WENZEL	CARPENTERSVILLE	11/29/22	Processed	130.89	USD
175312	10	19045	REM2	THOMSON REUTERS - WEST	CAROL STREAM	11/29/22	Processed	937.73	USD
175313	10	10316		WEST AURORA SCHOOL DIST 12	AURORA	11/29/22	Processed	591.50	USD
175314	10	3029		WEST MUSIC COMPANY	CORALVILLE	11/29/22	Processed	895.72	USD

Cash Payment Register

AP265 Date 11/18/22
Time 15:02

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 7

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175315	10	7040		WEST SIDE ELECTRIC SUPPLY	SOUTH ELGIN	11/29/22	Processed	709.62	USD
175316	10	21275		IAN WESTFALL	ALGONQUIN	11/29/22	Processed	102.06	USD
175317	10	21824		WHOLE PHONICS INC	NEW YORK	11/29/22	Processed	343.18	USD
175318	10	21852		WILDCAT BOYS BASKETBALL	NAPERVILLE	11/29/22	Processed	100.00	USD
175319	10	4013	REM2	WILSON LANGUAGE TRAINING C	WORCESTER	11/29/22	Processed	1,242.00	USD
175320	10	15612		JOEL WISZ	CRYSTAL LAKE	11/29/22	Processed	80.00	USD
175321	10	19898		KATHRYN WOOD	HANOVER PARK	11/29/22	Processed	23.68	USD
175322	10	9003		DAVID W ZEMAN	BELVIDERE	11/29/22	Processed	80.00	USD
175323	10	21866		MING ZHOU	NAPERVILLE	11/29/22	Processed	437.75	USD
175324	10	17497		JASON ZIOLS	LAKE IN THE HILLS	11/29/22	Processed	178.13	USD
175325	10	18051		JILL ZYER	HAMPSHIRE	11/29/22	Processed	126.46	USD

*** Payment Code MHC Totals
 Total Open Payments 251 1,088,077.06
 Total Reconciled Payments 0.00
 Total Void Payments 0.00
 Total Stale Dated Payments 0
 Total Escheated Payments 0

Cash Payment Register

AP265 Date 11/18/22
Time 15:02

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code WIR

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
3644	10	20428		CSG FORTE PAYMENTS INC	ALLEN	11/29/22	Processed	2,533.48	USD
3645	10	17875		FLEETMATICS USA LLC	WALTHAM	11/29/22	Processed	1,328.92	USD
3646	10	2747		HORACE MANN INSURANCE COMP	SPRINGFIELD	11/29/22	Processed	1,608.00	USD
3647	10	9298		ILLINOIS DEPARTMENT OF REV	SPRINGFIELD	11/29/22	Processed	217.17	USD
3648	10	42820		ILLINOIS MUNICIPAL RET FUN	OAK BROOK	11/29/22	Processed	79.56	USD
3649	10	7813	REMI	UNITED STATES TREASURY	CINCINNATI	11/29/22	Processed	1,300.84	USD
3650	10	12028		NORTHERN KANE EDUCATIONAL	PINGREE GROVE	11/29/22	Processed	2,038,494.07	USD

*** Payment Code WIR Totals

Total Open Payments	7	2,045,562.04
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Cash Code HBAP Totals

Total Open Payments	275	5,061,636.02
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Pay Group D300 USD Totals

Total Open Payments	275	5,061,636.02
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

AP265 Date: 11/17/22
Time: 12:16

JOB SUBMISSION PARAMETERS

User Name: D300\laura.kelly
Job Name: AP265
Step Nbr: 1

Pay Group: D300
Company:
Process Level:

Community School District 300

Cash Code:
or Cash Code Group:
or Cash Code List:

Payment Dates: -

Report Option: C
Document Currency: A
Payment Code:
Format Option: S

Current
Account Currency
Standard

Cash Payment Register

AP265 Date 11/17/22
Time 12:16

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 1

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code ACH

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
1973	10	21747	FND	ARBITERSPORTS LLC	Sandy	11/17/22	Processed	35,000.00	USD

*** Payment Code ACH Totals

Total Open Payments	1	35,000.00
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

AP265 Date 11/17/22
Time 12:16

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 2

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175065	10	20962		2170 POINT BLVD LLC	ELGIN	11/17/22	Processed	7,678.09	USD
175066	10	20374		JIM JONES ENTERPRISES	AVON LAKE	11/17/22	Processed	1,700.00	USD
175067	10	9296	REM	ROBBINS SCHWARTZ	CHICAGO	11/17/22	Processed	3,427.21	USD
175068	10	21033	REM	SCHOOLBELLS LTD	HUNTLEY	11/17/22	Processed	9,831.00	USD
175069	10	2469	REM3	VILLAGE OF CARPENTERSVILLE	CARPENTERSVILLE	11/17/22	Processed	15,930.78	USD
175070	10	38500	REM	VILLAGE OF HAMPSHIRE	HAMPSHIRE	11/17/22	Processed	7,710.08	USD

*** Payment Code MHC Totals

Total Open Payments	6	46,277.16
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Cash Code HBAP Totals

Total Open Payments	7	81,277.16
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Pay Group D300 USD Totals

Total Open Payments	7	81,277.16
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

AP265 Date: 11/10/22
Time: 15:59

JOB SUBMISSION PARAMETERS

User Name: D300\laura.kelly
Job Name: AP265
Step Nbr: 1

Pay Group: D300
Company:
Process Level:

Community School District 300

Cash Code:
or Cash Code Group:
or Cash Code List:

Payment Dates: -

Report Option: C
Document Currency: A
Payment Code:
Format Option: S

Current
Account Currency
Standard

Cash Payment Register

AP265 Date 11/10/22
Time 15:59

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 1

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code ACH

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
1970	10	9293	ACH	PURCHASE POWER	PITTSBURGH	11/14/22	Processed	100.00	USD

*** Payment Code ACH Totals
 Total Open Payments 1 100.00
 Total Reconciled Payments 0.00
 Total Void Payments 0.00
 Total Stale Dated Payments 0
 Total Escheated Payments 0

Cash Payment Register

AP265 Date 11/10/22
Time 15:59

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 2

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175035	10	64810	REMI	PAXTON-PATTERSON LLC	CHICAGO	11/10/22	Processed	160.90	USD

*** Payment Code MHC Totals

Total Open Payments	1	160.90
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

AP265 Date 11/10/22
Time 15:59

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 3

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code PCD

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr	
1129	10	10851	AT&T		SAGINAW	11/10/22	Processed	10,217.79	USD	
1130	10	9724	REM3 T-MOBILE		CINCINNATI	11/10/22	Processed	19,832.87	USD	
*** Payment Code PCD Totals										
Total Open Payments								2	30,050.66	
Total Reconciled Payments									0.00	
Total Void Payments									0.00	
Total Stale Dated Payments									0	
Total Escheated Payments									0	
*** Cash Code HBAP Totals										
Total Open Payments								4	30,311.56	
Total Reconciled Payments									0.00	
Total Void Payments									0.00	
Total Stale Dated Payments									0	
Total Escheated Payments									0	
*** Pay Group D300 USD Totals										
Total Open Payments								4	30,311.56	
Total Reconciled Payments									0.00	
Total Void Payments									0.00	
Total Stale Dated Payments									0	
Total Escheated Payments									0	

Community Unit School District 300
A/P Board Bill Listing for December 13, 2022

<u>Fund</u>	<u>Amount</u>
Educational	\$ 1,180,151.14
Health Insurance Fund	\$ 3,261,506.08
Grant Fund	\$ 41,478.00
COVID 19 Fund	
Operations & Maintenance	\$ 424,398.73
Bond & Interest	\$ 22,281,406.71
Transportation	\$ 1,468,533.76
Site & Construction	\$ 523,290.90
Impact Fees	\$ -
Tort Immunity Fund	
	<hr/>
Total All Funds	<u><u>\$ 29,180,765.32</u></u>

Approved at a meeting of the Board of Education, Community Unit School District No. 300

Date: _____

Signed: _____
President

Secretary

Cash Payment Register

AP265 Date: 12/08/22
Time: 07:47

JOB SUBMISSION PARAMETERS

User Name: D300\laura.kelly
Job Name: AP265
Step Nbr: 1

Pay Group: D300
Company:
Process Level:

Community School District 300

Cash Code:
or Cash Code Group:
or Cash Code List:

Payment Dates: -

Report Option: C
Document Currency: A
Payment Code:
Format Option: S

Current
Account Currency
Standard

Cash Payment Register

AP265 Date 12/08/22
Time 07:47

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code ACH

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
1994	10	21858	ACH	AMAZON CAPITAL SERVICES IN	SEATTLE	12/14/22	Processed	6,985.08	USD
1995	10	20141	ACH	APEX3 SYSTEMS LLC	STREAMWOOD	12/14/22	Processed	585.00	USD
1996	10	4636	ACH2	ARAMARK CORPORATION	ALGONQUIN	12/14/22	Processed	5,056.16	USD
1997	10	19845	ACH	AXESS TRANSPORTATION	ALGONQUIN	12/14/22	Processed	49,024.00	USD
1998	10	4783	ACH	HEALTH CARE SERVICE CORP.	Chicago	12/14/22	Processed	3,120,668.25	USD
1999	10	12481	ACH	SANDRA BRODERICK	CRYSTAL LAKE	12/14/22	Processed	36.41	USD
2000	10	3158	ACH	CDW GOVERNMENT	CHICAGO	12/14/22	Processed	13,732.91	USD
2001	10	4620	ACH	COMMUNICATIONS DIRECT INC	BATAVIA	12/14/22	Processed	4,063.30	USD
2002	10	9477	ACH	CONSTELLATION NEW ENERGY	CHICAGO	12/14/22	Processed	92,417.16	USD
2003	10	16554	ACH	CONSTELLATION NEWENERGY -	CAROL STREAM	12/14/22	Processed	69,143.17	USD
2004	10	13986	ACH	DEWBERRY ARCHITECTS INC	PHILADELPHIA	12/14/22	Processed	37,697.57	USD
2005	10	13038	ACH	DIAMOND GRAPHICS OF ALGONQ	Algonquin	12/14/22	Processed	570.00	USD
2006	10	12005	ACH	DURHAM SCHOOL SERVICES	WARRENVILLE	12/14/22	Processed	1,385,358.88	USD
2007	10	21264	ACH	FASTSIGNS OF CARPENTERSVIL	CARPETNERSVILLE	12/14/22	Processed	2,295.76	USD
2008	10	4088	ACH	FRANCZEK PC	CHICAGO	12/14/22	Processed	580.00	USD
2009	10	21718	ACH	MATTHEW GECAN	ISLAND LAKE	12/14/22	Processed	156.44	USD
2010	10	19062	ACH	KLEIN THORPE & JENKINS LT	CHICAGO	12/14/22	Processed	6,019.40	USD
2011	10	20804	ACH	ANTOINETTE MORALES c/o	ELGIN	12/14/22	Processed	1,497.00	USD
2012	10	21449	ACH	PEERLESS NETWORK	CHICAGO	12/14/22	Processed	1,961.10	USD
2013	10	21131	ACH	PETRO CHOICE	PHILADELPHIA	12/14/22	Processed	1,105.20	USD
2014	10	21571	ACH	LUIS RIVERA	ROUND LAKE	12/14/22	Processed	67.51	USD
2015	10	12076	ACH	THE WINSTON KNOLLS SCHOOL	HOFFMAN ESTATES	12/14/22	Processed	48,697.95	USD
2016	10	19556	ACH	VOYA FINANCIAL	CHICAGO	12/14/22	Processed	18,866.30	USD

*** Payment Code ACH Totals
 Total Open Payments 23 4,866,584.55
 Total Reconciled Payments 0.00
 Total Void Payments 0.00
 Total Stale Dated Payments 0
 Total Escheated Payments 0

Cash Payment Register

AP265 Date 12/08/22
Time 07:47

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 2

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175356	10	21313		SAM NATROP	CRYSTAL LAKE	12/13/22	Processed	80.00	USD
175357	10	19040		1-800MD LLC	CHARLOTTE	12/13/22	Processed	1,852.00	USD
175358	10	6301		A FREEDOM FLAG CO	CRYSTAL LAKE	12/13/22	Processed	183.95	USD
175359	10	16093		DAVID C ACCARDI	LAKE IN THE HILLS	12/13/22	Processed	160.00	USD
175360	10	21159		ACS ENTERPRISES	CHICAGO	12/13/22	Processed	740.11	USD
175361	10	3860	REM2	ADVOCATE OCCUPATIONAL HEAL	CHICAGO	12/13/22	Processed	988.30	USD
175362	10	13268	REM	ALEXANDER LEIGH CTR FOR AU	MCHENRY	12/13/22	Processed	24,184.35	USD
175363	10	4133	REM1	ALEXIAN BROTHERS HEALTH SY	Chicago	12/13/22	Processed	1,319.83	USD
175364	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	12/13/22	Processed	554.17	USD
175365	10	8694	REM1	AMAZON.COM	ATLANTA	12/13/22	Processed	14,569.15	USD
175366	10	7642		ANDERSON LOCK COMPANY	DES PLAINES	12/13/22	Processed	1,488.42	USD
175367	10	565	REM	APPLE COMPUTER INC.	ATLANTA	12/13/22	Processed	958.95	USD
175368	10	20749		ARELI SPORTSWEAR	WEST CHICAGO	12/13/22	Processed	810.00	USD
175369	10	21804	REM	ASANA, INC.	PASADENA	12/13/22	Processed	1,103.02	USD
175370	10	19237	REM	ATI PHYSICAL THERAPY INVOI	CHICAGO	12/13/22	Processed	21,500.00	USD
175371	10	8380	REM	AUTHORIZED FOOD EQUIPMENT	HUNTLEY	12/13/22	Processed	1,606.99	USD
175372	10	11369		ROBERT BAKER	MCHENRY	12/13/22	Processed	160.00	USD
175373	10	21557		KATHRYN BALCAZAR	ELGIN	12/13/22	Processed	47.02	USD
175374	10	19970		DANIEL BARROSO	MCHENRY	12/13/22	Processed	160.00	USD
175375	10	21730		BATTERIES PLUS 1028	ALGONQUIN	12/13/22	Processed	989.70	USD
175376	10	11440		STEVE BELLMORE	MCHENRY	12/13/22	Processed	80.00	USD
175377	10	13706		BRIDGES FOR LANGUAGE	AURORA	12/13/22	Processed	2,213.14	USD
175378	10	11723		PAUL E BROWN	CHICAGO	12/13/22	Processed	80.00	USD
175379	10	8895	REM5	BSN SPORTS LLC	DALLAS	12/13/22	Processed	3,506.43	USD
175380	10	83500	REM3	BSN SPORTS LLC	DALLAS	12/13/22	Processed	5,291.65	USD
175381	10	8614		BUFFALO GROVE HIGH SCHOOL	BUFFALO GROVE	12/13/22	Processed	225.00	USD
175382	10	13395		BUREAU OF EDUCATION RESEAR	BELLEVUE	12/13/22	Processed	279.00	USD
175383	10	21820		CALM STRIPS LLC	NEWPORT NEWS	12/13/22	Processed	39.99	USD
175384	10	14545		CAMELOT THERAPEUTIC SCHOOL	NEWARK	12/13/22	Processed	12,061.00	USD
175385	10	8615	REM	CARRIER CORPORATION	CHICAGO	12/13/22	Processed	11,193.90	USD
175386	10	16330	REM2	CENTURY PRINT AND GRAPHICS	SYCAMORE	12/13/22	Processed	79.16	USD
175387	10	15744	REM3	CHS/ANIXTER	CHICAGO	12/13/22	Processed	596.00	USD
175388	10	15452	REM2	COTG	ATLANTA	12/13/22	Processed	4,816.00	USD
175389	10	9850		CLARE WOODS ACADEMY	WHEATON	12/13/22	Processed	33,806.20	USD
175390	10	14419		CLASSROOM CONNECTION DAY S	BANNOCKBURN	12/13/22	Processed	7,240.50	USD
175391	10	15593		COLLEY ELEVATOR	BENSENVILLE	12/13/22	Processed	2,392.00	USD
175392	10	7450		CONNECTION DAY SCHOOL	PALATINE	12/13/22	Processed	15,615.72	USD
175393	10	49605	REM3	CONSERV FS, INC	CHICAGO	12/13/22	Processed	1,420.30	USD
175394	10	13327	REM1	CORNELL INTERVENTIONS LLC	PITTSBURGH	12/13/22	Processed	2,944.46	USD
175395	10	7692		COVE SCHOOL	NORTHBROOK	12/13/22	Processed	10,853.14	USD
175396	10	7304		CRYSTAL LAKE CENTRAL HIGH	CRYSTAL LAKE	12/13/22	Processed	275.00	USD
175397	10	12392		DAWN SIGN PRESS	SAN DIEGO	12/13/22	Processed	5,134.96	USD
175398	10	1164	REM3	DELTA DENTAL OF ILLINOIS-R	CHICAGO	12/13/22	Processed	6,106.16	USD
175399	10	5644	REM2	DELTA DENTAL OF ILLINOIS -	CHICAGO	12/13/22	Processed	112,202.12	USD
175400	10	18094		DOUGLAS EQUIPMENT	BLUEFIELD	12/13/22	Processed	6,332.11	USD
175401	10	19677		EASTER SEALS METROPOLITAN	CHICAGO	12/13/22	Processed	9,188.94	USD
175402	10	20053		EASTERN ILLINOIS UNIVERSIT	CHARLESTON	12/13/22	Processed	580.00	USD
175403	10	4460		ECC BOOKSTORE	ELGIN	12/13/22	Processed	6,480.77	USD

Cash Payment Register

AP265 Date 12/08/22
Time 07:47

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175404	10	10777	REIM	Ed'S Rental and Sales Inc	McHenry	12/13/22	Processed	203.50	USD
175405	10	20722		EDWARDSVILLE CUSD7	EDWARDSVILLE	12/13/22	Processed	600.00	USD
175406	10	19745		ENTERPRISE FM TRUST	KANSAS CITY	12/13/22	Processed	26,950.49	USD
175407	10	12540	REM2	EQUIPMENT DEPOT ILLINOIS	MINNEAPOLIS	12/13/22	Processed	272.00	USD
175408	10	3971	REM	ETA HAND2MIND	CHICAGO	12/13/22	Processed	1,465.54	USD
175409	10	13576		DAVID FABOS	CRYSTAL LAKE	12/13/22	Processed	160.00	USD
175410	10	17794	REM1	METRO PREP	ARLINGTON HEIGHTS	12/13/22	Processed	15,567.60	USD
175411	10	21734		FASTSIGNS 103101 CRYSTAL L	CRYSTAL LAKE	12/13/22	Processed	51.15	USD
175412	10	20644		CHAD FAZEL	HAMPSHIRE	12/13/22	Processed	80.00	USD
175413	10	7221		FED CHARLES	ALGONQUIN	12/13/22	Processed	240.00	USD
175414	10	17404	REM	FERGUSON ENTERPRISES #1550	CHICAGO	12/13/22	Processed	7,148.11	USD
175415	10	16513		MARK D FINSTEIN	ELGIN	12/13/22	Processed	80.00	USD
175416	10	408	REM	FLINN SCIENTIFIC INC	CHICAGO	12/13/22	Processed	520.88	USD
175417	10	2919	REM1	THE FLOLO CORPORATION	WEST CHICAGO	12/13/22	Processed	2,622.41	USD
175418	10	21609	REM	FOLLETT CONTENT SOLUTIONS	CHICAGO	12/13/22	Processed	22,232.29	USD
175419	10	17269	REM2	FOLLETT CONTENT SOLUTIONS	CHICAGO	12/13/22	Processed	0.00	USD
175420	10	3291	REM3	SPECIAL EDUCATION SERVICES	CHICAGO	12/13/22	Processed	3,394.44	USD
175421	10	1941	REM	FOX VALLEY FIRE AND SAFETY	ELGIN	12/13/22	Processed	300.00	USD
175422	10	14697		DAVID FRIEDERICK	EAST DUNDEE	12/13/22	Processed	240.00	USD
175423	10	20442		DAVID GARCIA	GILBERTS	12/13/22	Processed	55.64	USD
175424	10	20873		GARVEY'S OFFICE PRODUCTS	NILES	12/13/22	Processed	22,811.60	USD
175425	10	8702	REM2	GENESIS TECHNOLOGIES	BEDFORD PARK	12/13/22	Processed	138.55	USD
175426	10	7474		GENEVA HIGH SCHOOL ATHLETI	GENEVA	12/13/22	Processed	600.00	USD
175427	10	21422	REM1	GLENBROOK SOUTH HIGH SCHOO	GLENVIEW	12/13/22	Processed	90.00	USD
175428	10	21822		JAZMIN GONGORA	HUNTLEY	12/13/22	Processed	22.50	USD
175429	10	17297		TIMOTHY GORAJ	HUNTLEY	12/13/22	Processed	80.00	USD
175430	10	2580	REM	GRAINGER	PALATINE	12/13/22	Processed	4,312.26	USD
175431	10	19512		GREAT STATES VOLLEYBALL	ANTIOCH	12/13/22	Processed	129.60	USD
175432	10	11713		INEABELLE GUTIERREZ	CARPENTERSVILLE	12/13/22	Processed	92.27	USD
175433	10	10700		HAIGES MACHINERY INC	HUNTLEY	12/13/22	Processed	432.50	USD
175434	10	7305		HARVARD HIGH SCHOOL	HARVARD	12/13/22	Processed	600.00	USD
175435	10	20978	REM2	LITERACY RESOURCES LLC	CAROL STREAM	12/13/22	Processed	345.56	USD
175436	10	1492	REM2	HEINEMANN	CHICAGO	12/13/22	Processed	5,775.91	USD
175437	10	4057	REM	HINCKLEY SPRINGS	DALLAS	12/13/22	Processed	2,933.89	USD
175438	10	252		HOLIAN INSULATION COMPANY	SPRING GROVE	12/13/22	Processed	12,888.54	USD
175439	10	90799		JEANNE HOWARD	ALGONQUIN	12/13/22	Processed	23.94	USD
175440	10	21439		HULINGS AND ASSOCIATES LLC	SPRING LAKE	12/13/22	Processed	900.00	USD
175441	10	4532		ILLINOIS ASCD	NORMAL	12/13/22	Processed	179.00	USD
175442	10	42580		ILLINOIS HIGH SCHOOL ASSN	BLOOMINGTON	12/13/22	Processed	2,720.60	USD
175443	10	2999		ILLINOIS MUSIC EDUCATION A	PALOS HEIGHTS	12/13/22	Processed	1,294.00	USD
175444	10	19339		INFINITY TRANSPORTATION MA	DES PLAINES	12/13/22	Processed	1,267.68	USD
175445	10	43430		ITR SYSTEMS	DOWNERS GROVE	12/13/22	Processed	4,380.00	USD
175446	10	19784	REM3	JAMF SOFTWARE LLC	CHICAGO	12/13/22	Processed	6.39	USD
175447	10	1184	REM3	JW PEPPER & SON INC	PHILADELPHIA	12/13/22	Processed	641.93	USD
175448	10	3957	REM2	KANE COUNTY REGIONAL OFFIC	GENEVA	12/13/22	Processed	2,403.28	USD
175449	10	1069		KANELAND CUSD 302	MAPLE PARK	12/13/22	Processed	35.00	USD
175450	10	3552	REM2	KAPLAN EARLY LEARNING CO	CHARLOTTE	12/13/22	Processed	275.66	USD
175451	10	16579		KINASTHETICS INC	ARLINGTON HEIGHTS	12/13/22	Processed	24,373.50	USD

Cash Payment Register

AP265 Date 12/08/22
Time 07:47

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 4

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175452	10	9816	REM2	KINSEY	GLEN ELLYN	12/13/22	Processed	8,037.50	USD
175453	10	21825		KIRKEGAARD	CHICAGO	12/13/22	Processed	2,664.00	USD
175454	10	21848		NINA KORUNA	WEST DUNDEE	12/13/22	Processed	94.79	USD
175455	10	21450		KRANZ INC	RACINE	12/13/22	Processed	435.18	USD
175456	10	19793		KRIHA BOUCEK LLC	OAKBROOK TERRACE	12/13/22	Processed	3,927.00	USD
175457	10	7711		LAKE PARK HIGH SCHOOL	ROSELLE	12/13/22	Processed	250.00	USD
175458	10	13266		LAKES COMMUNITY HIGH SCHOO	LAKE VILLA	12/13/22	Processed	300.00	USD
175459	10	1504		LAKESHORE LEARNING MATERIA	CARSON	12/13/22	Processed	11,420.00	USD
175460	10	4420		LARKIN HIGH SCHOOL	ELGIN	12/13/22	Processed	600.00	USD
175461	10	20970	REM	LEARNWELL	WOBURN	12/13/22	Processed	448.89	USD
175462	10	18851	REM1	LEGAT ARCHITECTS	GURNEE	12/13/22	Processed	20,987.33	USD
175463	10	17113		ROBERT LEGGETT	RINGWOOD	12/13/22	Processed	240.00	USD
175464	10	21703	REM	LINDE GAS & EQUIPMENT INC	PALATINE	12/13/22	Processed	9.66	USD
175465	10	11613	REM5	NAPERVILLE PSYCHIATRIC VEN	CHICAGO	12/13/22	Processed	124.80	USD
175466	10	18308		JESSICA LIPPERER	MCHENRY	12/13/22	Processed	43.13	USD
175467	10	15335		BRIAN J LOWRY	SCHAUMBURG	12/13/22	Processed	160.00	USD
175468	10	12517		LUCKY LOCATORS INC	ALGONQUIN	12/13/22	Processed	265.00	USD
175469	10	21849		TIMOTHY LYMAN	CRYSTAL LAKE	12/13/22	Processed	320.00	USD
175470	10	11043		M AND A PRECISION TRUCK RE	LAKE IN THE HILLS	12/13/22	Processed	70.00	USD
175471	10	15497	REM2	MAKERBOT INDUSTRIES LLC	CHICAGO	12/13/22	Processed	842.00	USD
175472	10	21836		MANPOWER	AURORA	12/13/22	Processed	6,814.53	USD
175473	10	21083	REM	MANSFIELD OIL CO	DALLAS	12/13/22	Processed	18,970.63	USD
175474	10	8912		DENNIS MARACH	SCHAUMBURG	12/13/22	Processed	80.00	USD
175475	10	21040		MARCIA BRENNER ASSOCIATES	MADISON	12/13/22	Processed	10,000.00	USD
175476	10	10269		SCOTT MCCLELLAN	CRYSTAL LAKE	12/13/22	Processed	80.00	USD
175477	10	11135		TIMOTHY MCMAHON	LAKE IN THE HILLS	12/13/22	Processed	80.00	USD
175478	10	15728		MEDIMPEX UNITED, INC	BENSALEM	12/13/22	Processed	918.00	USD
175479	10	21751		JONATHAN MICKLE	WOODSTOCK	12/13/22	Processed	866.25	USD
175480	10	12963	REM6	MIDAMERICA/ENVOY	LAKELAND	12/13/22	Processed	9,090.00	USD
175481	10	6699	REM	WEST40 INTERMED SERVICE CT	HILLSDALE	12/13/22	Processed	700.00	USD
175482	10	19842		MIDWEST SCHOOL SHOWS	ROCHESTER	12/13/22	Processed	150.00	USD
175483	10	56890	REM3	MIDWEST TRACK BUILDERS	ROUND LAKE	12/13/22	Processed	37,500.00	USD
175484	10	17767		MINERVA SPORTSWEAR INC	BLOOMINGTON	12/13/22	Processed	164.05	USD
175485	10	9906	REM4	MUSIC AND ARTS	FREDERICK	12/13/22	Processed	985.00	USD
175486	10	60880	REM2	NEFF COMPANY	CHICAGO	12/13/22	Processed	60.45	USD
175487	10	21629		NET56	DEER PARK	12/13/22	Processed	3,850.00	USD
175488	10	14811	REM2	NEUCO INC	CAROL STREAM	12/13/22	Processed	1,427.91	USD
175489	10	61930	REM2	NICOR GAS	CAROL STREAM	12/13/22	Processed	49.32	USD
175490	10	7715		NILES WEST HIGH SCHOOL	SKOKIE	12/13/22	Processed	350.00	USD
175491	10	7815	REM3	SHAW MEDIA	CRYSTAL LAKE	12/13/22	Processed	463.80	USD
175492	10	62680	REM	NORTHWEST SUBURBAN SPECIAL	CHICAGO	12/13/22	Processed	57.28	USD
175493	10	62900	REM	NUTOYS LEISURE PRODUCTS	WESTCHESTER	12/13/22	Processed	4,421.20	USD
175494	10	5962		OFFICE DEPOT	CINCINNATI	12/13/22	Processed	39.51	USD
175495	10	63370		OMBUDSMAN EDUCATIONAL SERV	NASHVILLE	12/13/22	Processed	18,117.50	USD
175496	10	21799		TAYLOR OPSAHL	PINGREE GROVE	12/13/22	Processed	81.42	USD
175497	10	11612		CHRISTOPHER ORANGE	ALGONQUIN	12/13/22	Processed	80.00	USD
175498	10	63671	REM1	ORIENTAL TRADING CO-OTC BR	MINNEAPOLIS	12/13/22	Processed	297.94	USD
175499	10	10164		WILLIAM E ORRIS JR	OAKWOOD HILLS	12/13/22	Processed	80.00	USD

Cash Payment Register

AP265 Date 12/08/22
Time 07:47

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 5

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175500	10	6938	REM5	PADDOCK PUBLICATIONS INC	CAROL STREAM	12/13/22	Processed	426.65	USD
175501	10	15987		PAULY'S CUSTOM APPAREL COM	CRYSTAL LAKE	12/13/22	Processed	664.42	USD
175502	10	9534	REM1	PEERLESS ENTERPRISES INC	ST CHARLES	12/13/22	Processed	32,800.00	USD
175503	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	12/13/22	Processed	1,122.25	USD
175504	10	9516	REM	PERISCOPE HOLDINGS, INC	AUSTIN	12/13/22	Processed	650.00	USD
175505	10	65470	REM	PETERSEN FUELS INC.	HAMPSHIRE	12/13/22	Processed	91.19	USD
175506	10	4664	REM3	PIONEER MANUFACTURING COMP	CLEVELAND	12/13/22	Processed	1,289.85	USD
175507	10	12591	REM2	PLAINFIELD NORTH	PLAINFIELD	12/13/22	Processed	575.00	USD
175508	10	20035	REM	PLANTE & MORAN PLLC	CHICAGO	12/13/22	Processed	20,500.00	USD
175509	10	17424		PM MUSIC CENTER	AURORA	12/13/22	Processed	2,796.50	USD
175510	10	7202	REM	POMP'S TIRE SERVICE	MILWAUKEE	12/13/22	Processed	581.40	USD
175511	10	20751		POSTAL SOURCE	DAVENPORT	12/13/22	Processed	36.90	USD
175512	10	19181	REM	POWERSCHOOL GROUP LLC	LOS ANGELES	12/13/22	Processed	1,125.00	USD
175513	10	9764		PRO-SOURCE DISTRIBUTORS	ROCKFORD	12/13/22	Processed	18,829.02	USD
175514	10	19238		PUSHCOIN	GENEVA	12/13/22	Processed	2,563.12	USD
175515	10	9760		PYRAMID SCHOOL PRODUCTS	TAMPA	12/13/22	Processed	2,116.64	USD
175516	10	39700		RALPH HELM INC	ELGIN	12/13/22	Processed	4,069.90	USD
175517	10	18892	REM2	RAPTOR TECHNOLOGIES LLC	HOUSTON	12/13/22	Processed	110.00	USD
175518	10	18325		READ TO THEM	RICHMOND	12/13/22	Processed	3,047.50	USD
175519	10	6378	REM1	REALLY GOOD STUFF	CHICAGO	12/13/22	Processed	223.51	USD
175520	10	19320		RED WING BUSINESS ADVANTAG	DALLAS	12/13/22	Processed	422.98	USD
175521	10	13960		FRANK WAYNE REES	CRYSTAL LAKE	12/13/22	Processed	80.00	USD
175522	10	8648		RENAISSANCE COMMUNICATION	FRANKLIN PARK	12/13/22	Processed	20,865.88	USD
175523	10	15920	REM1	RICOH USA, Inc.	CHICAGO	12/13/22	Processed	285,488.74	USD
175524	10	9296	REM	ROBBINS SCHWARTZ	CHICAGO	12/13/22	Processed	702.50	USD
175525	10	20901		ROCCO Z MUSIC, LLC	JOHNSBURG	12/13/22	Processed	2,000.00	USD
175526	10	7408		ROCKFORD EAST HIGH SCHOOL	ROCKFORD	12/13/22	Processed	230.00	USD
175527	10	21569		BRANDON RODRIGUEZ	CARPENTERSVILLE	12/13/22	Processed	108.64	USD
175528	10	17806	REM	ROGUE FITNESS	COLUMBUS	12/13/22	Processed	3,480.00	USD
175529	10	21727		ENRIQUE ROSALES	HAMPSHIRE	12/13/22	Processed	91.08	USD
175530	10	93139		SONJA RUSSELL	GILBERTS	12/13/22	Processed	33.76	USD
175531	10	16272	REM2	RUSSO POWER EQUIPMENT	ELGIN	12/13/22	Processed	7,342.61	USD
175532	10	21864		ADIRAN SANCHEZ	WEST DUNDEE	12/13/22	Processed	30.67	USD
175533	10	6816	REM2	SCHOLASTIC CLASSROOM MAGAZ	CINCINNATI	12/13/22	Processed	232.63	USD
175534	10	4234	REM	SCHOOL HEALTH CORP	CHICAGO	12/13/22	Processed	5,005.02	USD
175535	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	12/13/22	Processed	99,585.55	USD
175536	10	21033	REM	SCHOOLBELLS LTD	HUNTLEY	12/13/22	Processed	9,817.00	USD
175537	10	21617	REM	SERVICEWEAR APPAREL INC	CINCINNATI	12/13/22	Processed	66.51	USD
175538	10	19572		JOSHUA C H SETTLES	PALATINE	12/13/22	Processed	80.00	USD
175539	10	75130	REM4	SHIFFLER EQUIPMENT SALES	DETROIT	12/13/22	Processed	740.93	USD
175540	10	15165	REM2	SITEONE LANDSCAPE SUPPLY L	CHICAGO	12/13/22	Processed	3,425.00	USD
175541	10	4368		SOLUTION TREE	BLOOMINGTON	12/13/22	Processed	1,300.00	USD
175542	10	16891	REM3	SPECIAL EDUCATION SERVICES	CHICAGO	12/13/22	Processed	22,667.94	USD
175543	10	9448		ST CHARLES NORTH HIGH SCHO	ST CHARLES	12/13/22	Processed	325.00	USD
175544	10	14242	REM2	STATE INDUSTRIAL PRODUCTS	BOSTON	12/13/22	Processed	353.70	USD
175545	10	4599	REM4	STATE FIRE MARSHAL	SPRINGFIELD	12/13/22	Processed	70.00	USD
175546	10	78395	REM	STEINER ELECTRIC CO.	CHICAGO	12/13/22	Processed	397.55	USD
175547	10	19856	REM	STENSTROM PETROLEUM SRVCS	ROCKFORD	12/13/22	Processed	3,308.92	USD

Cash Payment Register

AP265 Date 12/08/22
Time 07:47

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 6

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175548	10	10227		MICHAEL R STEPHENSON SR	ALGONQUIN	12/13/22	Processed	80.00	USD
175549	10	616		STREAMWOOD BEHAVIORAL HEAL	STREAMWOOD	12/13/22	Processed	111.85	USD
175550	10	79000		SUMMIT SCHOOL INC	ELGIN	12/13/22	Processed	13,860.27	USD
175551	10	12344	REM	SYSCO FOOD SERVICE OF CHIC	DES PLAINES	12/13/22	Processed	1,439.44	USD
175552	10	21842	REM	TENNIS27 INC	SCHAUMBURG	12/13/22	Processed	1,744.00	USD
175553	10	15913		THE EDGE SPORTS APPAREL	HUNTLEY	12/13/22	Processed	5,560.00	USD
175554	10	18998	REM1	THE HORTON GROUP INC	CHICAGO	12/13/22	Processed	14,000.00	USD
175555	10	21400	REM	FULCRUM MANAGEMENT SOLUTIO	DALLAS	12/13/22	Processed	24,500.00	USD
175556	10	9467	REM5	THRESHOLDS	CHICAGO	12/13/22	Processed	144.00	USD
175557	10	19557		TOWN AND COUNTRY GARDENS I	ELGIN	12/13/22	Processed	85.98	USD
175558	10	713	REM2	TRANE US INC	CHICAGO	12/13/22	Processed	1,302.14	USD
175559	10	12213		TROPHIES BY GEORGE	BARTLETT	12/13/22	Processed	660.70	USD
175560	10	11468	REM	ULINE	CHICAGO	12/13/22	Processed	1,074.28	USD
175561	10	1771	REM1	VARSITY SPIRIT FASHIONS &	DALLAS	12/13/22	Processed	1,298.85	USD
175562	10	4000	REM2	VILLAGE OF ALGONQUIN WS	CHICAGO	12/13/22	Processed	15,508.46	USD
175563	10	49720	REM1	VILLAGE OF LAKE IN THE HIL	LAKE IN THE HILLS	12/13/22	Processed	490.46	USD
175564	10	19460		JAVIER VILLARREAL	PINGREE GROVE	12/13/22	Processed	80.00	USD
175565	10	4395	REM3	VISION SERVICE PLAN	LOS ANGELES	12/13/22	Processed	20,677.55	USD
175566	10	20577		VIVACITY TECH PBC	SAINT PAUL	12/13/22	Processed	19,384.09	USD
175567	10	18131		PATRICIA WALSH	CRYSTAL LAKE	12/13/22	Processed	25.16	USD
175568	10	86470	REM1	VWR INTL aka Wards Natural	PITTSBURGH	12/13/22	Processed	44.72	USD
175569	10	11663	REM	WAUKEGAN HIGH SCHOOL	WAUKEGAN	12/13/22	Processed	150.00	USD
175570	10	19045	REM2	THOMSON REUTERS - WEST	CAROL STREAM	12/13/22	Processed	937.73	USD
175571	10	18591		THOMAS WIEDEMANN	CARY	12/13/22	Processed	80.00	USD
175572	10	18157		WILD CHEER BLING	ORLAND PARK	12/13/22	Processed	568.00	USD
175573	10	21875		TIMOTHY WILLIS	AURORA	12/13/22	Processed	160.00	USD
175574	10	9003		DAVID W ZEMAN	BELVIDERE	12/13/22	Processed	80.00	USD

*** Payment Code MHC Totals
 Total Open Payments 219 1,359,361.03
 Total Reconciled Payments 0.00
 Total Void Payments 0.00
 Total Stale Dated Payments 0
 Total Escheated Payments 0

Cash Payment Register

AP265 Date 12/08/22
Time 07:47

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 7

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code PCD

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
1133	10	10851	AT&T		SAGINAW	12/13/22	Processed	13,437.47	USD
1134	10	9801	REM8	PITNEY BOWES	PITTSBURGH	12/13/22	Processed	273.75	USD

*** Payment Code PCD Totals

Total Open Payments	2	13,711.22	USD
Total Reconciled Payments		0.00	
Total Void Payments		0.00	
Total Stale Dated Payments		0	
Total Escheated Payments		0	

Cash Payment Register

AP265 Date 12/08/22
Time 07:47

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 8

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code WIR

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
3658	10	8295		ABBEY PAVING CO INC	AURORA	12/13/22	Processed	8,540.00	USD
3659	10	20775		ALPINE ACOUSTICS	SCHAUMBURG	12/13/22	Processed	20,340.00	USD
3660	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	12/13/22	Processed	15,673,202.54	USD
3661	10	7006		CAREY ELECTRIC CONTRACTING	MCHENRY	12/13/22	Processed	91,162.00	USD
3662	10	20771		CONSOLIDATED FLOORING OF C	ADDISON	12/13/22	Processed	475.00	USD
3663	10	17875		FLEETMATICS USA LLC	WALTHAM	12/13/22	Processed	1,328.92	USD
3664	10	42320	REM	ILLINOIS DEPART OF EMPLOYM	SPRINGFIELD	12/13/22	Processed	27,526.56	USD
3665	10	21155		IWANSKI MASONRY INC	DOWNERS GROVE	12/13/22	Processed	108,334.00	USD
3666	10	1111		LAMP INC	ELGIN	12/13/22	Processed	78,362.00	USD
3667	10	11219		MANUSOS GENERAL CONTRACTIN	FOX LAKE	12/13/22	Processed	19,296.00	USD
3668	10	21102		MARTIN CEMENT COMPANY	ROMEOVILLE	12/13/22	Processed	32,466.00	USD
3669	10	21101		MO-ST PLUMBING & MECHANICA	ROCK FALLS	12/13/22	Processed	34,475.00	USD
3670	10	21190		PAUL HERRERA CONSTRUCTION	MARENGO	12/13/22	Processed	8,812.00	USD
3671	10	10903		RIEMER ENGINEERING AND LAN	PINGREE GROVE	12/13/22	Processed	25,816.00	USD
3672	10	21113		STEELFAB INCORPORATED	KANKAKEE	12/13/22	Processed	45,864.00	USD
3673	10	3474	REM	TEACHERS' RETIREMENT SYSTE	SPRINGFIELD	12/13/22	Processed	23,393.34	USD
3674	10	16599		US BANK NATIONAL ASSOCIATI	MARSHALL	12/13/22	Processed	97,650.00	USD
3675	10	16599		US BANK NATIONAL ASSOCIATI	MARSHALL	12/13/22	Processed	6,510,000.00	USD

*** Payment Code WIR Totals

Total Open Payments	18	22,807,043.36
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Cash Code HBAP Totals

Total Open Payments	262	29,046,700.16
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Pay Group D300 USD Totals

Total Open Payments	262	29,046,700.16
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

AP265 Date: 12/06/22
Time: 15:20

JOB SUBMISSION PARAMETERS

User Name: D300\laura.kelly
Job Name: AP265
Step Nbr: 1

Pay Group: D300
Company:
Process Level:

Community School District 300

Cash Code:
or Cash Code Group:
or Cash Code List:

Payment Dates: -

Report Option: C
Document Currency: A
Payment Code:
Format Option: S

Current
Account Currency
Standard

Cash Payment Register

AP265 Date 12/06/22
Time 15:20

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 1

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code WIR

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
3657	10	12763		BMO HARRIS BANK	CHICAGO	11/30/22	Processed	117,075.78	USD

*** Payment Code WIR Totals

Total Open Payments	1	117,075.78
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Cash Code HBAP Totals

Total Open Payments	1	117,075.78
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Pay Group D300 USD Totals

Total Open Payments	1	117,075.78
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

AP265 Date: 12/01/22
Time: 09:34

JOB SUBMISSION PARAMETERS

User Name: D300\laura.kelly
Job Name: AP265
Step Nbr: 1

Pay Group: D300
Company:
Process Level:

Community School District 300

Cash Code:
or Cash Code Group:
or Cash Code List:

Payment Dates: -

Report Option: C
Document Currency: A
Payment Code:
Format Option: S

Current
Account Currency
Standard

Cash Payment Register

AP265 Date 12/01/22
Time 09:34

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 1

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175355	10	61930	REM2	NICOR GAS	CAROL STREAM	12/01/22	Processed	2,726.20	USD

*** Payment Code MHC Totals

Total Open Payments	1	2,726.20
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

AP265 Date 12/01/22
Time 09:34

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 2

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code PCD

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr	
1131	10	9103	REM3	COMCAST	PHILADELPHIA	12/01/22	Processed	7,500.00	USD	
1132	10	61930	REM2	NICOR GAS	CAROL STREAM	12/01/22	Processed	1,233.61	USD	
*** Payment Code PCD Totals										
Total Open Payments								2	8,733.61	
Total Reconciled Payments									0.00	
Total Void Payments									0.00	
Total Stale Dated Payments									0	
Total Escheated Payments									0	
*** Cash Code HBAP Totals										
Total Open Payments								3	11,459.81	
Total Reconciled Payments									0.00	
Total Void Payments									0.00	
Total Stale Dated Payments									0	
Total Escheated Payments									0	
*** Pay Group D300 USD Totals										
Total Open Payments								3	11,459.81	
Total Reconciled Payments									0.00	
Total Void Payments									0.00	
Total Stale Dated Payments									0	
Total Escheated Payments									0	

Cash Payment Register

AP265 Date: 11/22/22
Time: 09:39

JOB SUBMISSION PARAMETERS

User Name: D300\julia.geske
Job Name: AP265
Step Nbr: 1

Pay Group: D300
Company:
Process Level:

Community School District 300

Cash Code:
or Cash Code Group:
or Cash Code List:

Payment Dates: -

Report Option: C
Document Currency: A
Payment Code:
Format Option: S

Current
Account Currency
Standard

Cash Payment Register

AP265 Date 11/22/22
Time 09:39

Pay Group D300 Community School District 300 USD
Post Company 10 Educational Fund USD
Cash Payment Register for thru 12/31/20

Page 1

Current Report Account Currency

Cash Code HBAP Harris Bank Accounts Payable Currency USD
Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
175326	10	18684	ATSCO		ELGIN	11/22/22	Processed	5,529.57	USD

*** Payment Code MHC Totals

Total Open Payments	1	5,529.57
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Cash Code HBAP Totals

Total Open Payments	1	5,529.57
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

*** Pay Group D300 USD Totals

Total Open Payments	1	5,529.57
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Your board package includes the October 2022 Unaudited Treasurer and Financial Report. Report highlights are as follows:

Treasurer Report

As of October 31, 2022, the District had \$223,771,359.04 of cash on hand. The cash balance by fund was:

Operating Fund	\$183,784,694.19
Bond & Interest Fund	\$21,938,539.59
Site & Construction Fund	\$18,048,125.26
Total	\$ 223,771,359.04

Financial Report Analysis-All Funds

Expenditures- If the District were to spend their dollars evenly each month, costs through October should be 33% of total spending. Listed below is a summary of cash expenditures as a percentage of total spending by fund.

Fund	% of Budget	Comment
Education	23.30%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2022.
Operations & Maintenance	26.50%	This fund is on trend.
Bond & Interest	4.48%	The bond & interest fund is used to pay our debt payments made in November, December, and June. This month's expenditure is the cost from the Refunding Bond.
Transportation	9.62%	No transportation invoices paid in October. Services performed in September and October were paid in November.
IMRF/Social Security	26.30%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2022.
Capital Projects	20.58%	This fund is used to pay for our capital projects.
Tort	99.92%	The tort fund is used to pay our insurance premiums. These premiums are paid in July.

Revenues- the District has received 38.10% of its budgeted revenue compared to 41.00% prior YTD.

Financial Reporting Analysis- Operating Funds

Operating Fund Revenue Summary by Source- 37.75% compared to 40.45% prior YTD.

- Local Revenues are at 42.36%;
- State Revenues are on-trend at 30.73%;
- Federal Revenues are on-trend at 23.06% and are in line with federal grant expenditures.

Operating Fund Expenditure Summary by Object- 23.25% compared to 22.79% prior to YTD.

- Salaries are at 22.27%- teacher and para salaries started on August 31, as with previous school years, FY2022 wages will accrue in June 2022;
- Benefits are at 20.73%- teacher and para salaries started on August 31, as with previous school years, FY2022 wages will accrue in June 2022;
- Purchase Services are at 24.2%;
- Supplies/Materials are at 28.31%;
- Capital Outlay is at 54.25%;
- Other/Tuition is at 18.43%;
- Non-Capitalized Equipment (any equipment under our \$5,000 capitalization threshold) is 60.22%. Approximately 23.89% of the expenditures were purchases for Big Timber Elementary School.

Monthly Notes:

- Short-term interest rates have increased from 2.123% in September to 2.776% in October. Total interest for the year is \$746,015.
- The Tort Fund has a deficit balance of (\$400,722) due to payment of the District insurance premiums for worker's compensation and general liability insurance coverage. Property tax collections throughout the year will offset this deficit by the end of the fiscal year. The deficit is being covered by a loan from the working cash fund.
- Financials are presented on an unaudited cash basis and do not represent the District final financial statements. Final financials will be available in December 2022. Additional accrual journal entries need to be made once the audit is finalized.

COMMUNITY UNIT SCHOOL DISTRICT NO 300
 UNAUDITED FINANCIAL REPORT NO. 4
 October 31, 2022
 December 5, 2022

	ED FUND	O&M FUND	B&I FUND	TRANS FUND	IMRF FUND	S&C FUND	WORKING CASH FUND	TORT FUND	TOTAL
CASH BALANCE September 30, 2022	\$ 105,398,567	\$ 19,444,609	\$ 21,051,251	\$ 10,187,634	\$ 7,566,459	\$ 17,961,090	\$ 39,102,281	\$ (568,112)	\$ 220,143,780
PRIOR PERIOD ADJUSTMENTS (Audit Related)									\$ -
CASH RECEIPTS	20,514,218	2,436,104	2,201,025	2,578,968	505,362	1,264,092	46,724	167,390	\$ 29,713,884
CASH DISBURSEMENTS	(21,086,864)	(1,635,006)	(1,313,736)	(288,925)	(584,715)	(1,177,057)	-	-	\$ (26,086,305)
CASH BALANCE October 31, 2022	<u>\$ 104,825,921</u>	<u>\$ 20,245,707</u>	<u>\$ 21,938,540</u>	<u>\$ 12,477,677</u>	<u>\$ 7,487,106</u>	<u>\$ 18,048,125</u>	<u>\$ 39,149,006</u>	<u>\$ (400,722)</u>	<u>\$ 223,771,359</u>
INTERFUND TRANSFERS/LOANS							(400,722)	400,722	-
ENDING CASH BALANCE October 31, 2022	<u>\$ 104,825,921</u>	<u>\$ 20,245,707</u>	<u>\$ 21,938,540</u>	<u>\$ 12,477,677</u>	<u>\$ 7,487,106</u>	<u>\$ 18,048,125</u>	<u>\$ 38,748,284</u>	<u>\$ -</u>	<u>\$ 223,771,359</u>
INVESTMENT INCOME YEAR TO DATE	<u>\$ 746,015</u>								

TREASURER'S REPORT FOR THE MONTH OF OCTOBER 2022

INVESTMENTS AT COST: \$ 223,771,359.04

(See attached schedule for investment detail)

MONTHLY PAYROLL:

Educational Fund	\$ 13,571,916.27	
O&M Fund	\$ 675,211.29	
Transportation Fund	<u>\$ 63,215.79</u>	\$ 14,310,343.35

PAYROLL RELATED EXPENDITURES:

(Not reflected in A/P Bill Listing)

Educational and Transportation Funds:

Teachers, Retirement System	<u>\$ 885,694.43</u>	
-----------------------------	----------------------	--

Total Teachers, Retirement System		\$ 885,694.43
-----------------------------------	--	---------------

Illinois Municipal Retirement Fund

IMRF	\$ 230,559.44	
FICA	\$ 161,893.51	
Medicare	<u>\$ 192,141.87</u>	

Total IMRF/FICA/Medicare Fund		\$ 584,594.82
-------------------------------	--	---------------

Total Payroll and Related Expenditures		<u><u>\$ 15,780,632.60</u></u>
---	--	--------------------------------

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2022

By Fund, By Object

All Funds	FY23 Budget	FY23 Actual	% of FY23 Budget
Local	246,113,480	105,126,740	42.71%
State	85,508,339	26,257,989	30.71%
Federal	29,062,299	6,046,599	20.81%
Other Source	-	-	
Total Revenues	<u>360,684,118</u>	<u>137,431,328</u>	<u>38.10%</u>
Salaries	178,380,648	39,725,711	22.27%
Benefits	47,386,856	9,824,327	20.73%
Purchased Services	56,371,145	13,636,917	24.19%
Supplies/Materials	13,154,220	3,723,615	28.31%
Capital Outlay	24,269,259	5,409,959	22.29%
Other	40,840,484	3,436,750	8.42%
Non-Capitalized Equipment	5,198,746	3,130,883	60.22%
Total Expenditures	<u>365,601,358</u>	<u>78,888,163</u>	<u>21.58%</u>
Revenues Over Disbursements	(4,917,240)	58,543,166	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>(4,917,240)</u>	<u>58,543,166</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2022

By Fund, By Object

Operating Funds	FY23 Budget	FY23 Actual	% of FY23 Budget
Local	214,275,037	90,759,564	42.36%
State	85,458,339	26,257,989	30.73%
Federal	26,223,454	6,046,599	23.06%
Other Sources	-	-	
Total Revenues	325,956,830	123,064,153	37.75%
Salaries	178,380,648	39,725,711	22.27%
Benefits	47,386,856	9,824,327	20.73%
Purchased Services	56,351,145	13,634,815	24.20%
Supplies/Materials	13,154,220	3,723,615	28.31%
Capital Outlay	1,235,907	670,502	54.25%
Other/Tuition	11,524,006	2,124,364	18.43%
Non-Capitalized Equipment	5,198,746	3,130,883	60.22%
Total Expenditures	313,231,528	72,834,217	23.25%
Revenues Over Disbursements	12,725,302	50,229,935	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	12,725,302	50,229,935	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2022

By Fund, By Object

	FY23 Budget	FY23 Actual	% of FY23 Budget
Fund 1-Educational			
Local	168,470,217	68,148,156	40.45%
State	76,393,073	22,114,991	28.95%
Federal	26,223,454	6,046,599	23.06%
Other Sources	-	-	
Total Revenues	<u>271,086,744</u>	<u>96,309,746</u>	<u>35.53%</u>
Salaries	168,404,172	36,929,807	21.93%
Benefits	38,572,977	7,458,919	19.34%
Purchased Services	32,466,712	9,187,609	28.30%
Supplies/Materials	5,646,646	1,940,447	34.36%
Capital Outlay	248,661	303,109	121.90%
Other/Tuition	11,515,006	2,124,364	18.45%
Non-Capitalized Equipment	4,929,638	3,040,463	61.68%
Total Expenditures	<u>261,783,812</u>	<u>60,984,718</u>	<u>23.30%</u>
Revenues Over Disbursements	9,302,932	35,325,028	
Other Financing Source Transfers	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>9,302,932</u>	<u>35,325,028</u>	
Fund 2-Operations & Maintenance			
Local	25,813,825	13,991,375	54.20%
State	-	-	
Other Sources	-	-	
Total Revenues	<u>25,813,825</u>	<u>13,991,375</u>	<u>54.20%</u>
Salaries	9,517,262	2,653,889	27.89%
Benefits	1,624,766	467,349	28.76%
Purchased Services	3,927,048	865,147	22.03%
Supplies/Materials	6,102,390	1,479,285	24.24%
Capital Outlay	896,610	365,485	40.76%
Other	9,000	-	0.00%
Non-Capitalized Equipment	269,108	90,420	33.60%
Total Expenditures	<u>22,346,184</u>	<u>5,921,575</u>	<u>26.50%</u>
Revenues Over Disbursements	3,467,641	8,069,800	
Other Financing Source Transfers	-	-	
Net Change to Fund Balance	<u>3,467,641</u>	<u>8,069,800</u>	
Fund 3-Bond & Interest			
Local	26,932,112	12,426,756	46.14%
Other Sources	-	-	0.00%
Total Revenues	<u>26,932,112</u>	<u>13,049,102</u>	<u>48.45%</u>
Purchased Services	20,000	2,102	10.51%
Other	29,316,478	1,312,386	4.48%
Total Expenditures	<u>29,336,478</u>	<u>1,314,488</u>	<u>4.48%</u>
Revenues Over Disbursements	(2,404,366)	11,734,614	
Other Financing Sources/(Uses)	-	-	
Net Change to Fund Balance	<u>(2,404,366)</u>	<u>11,734,614</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2022

By Fund, By Object

	FY23 Budget	FY23 Actual	% of FY23 Budget
Fund 4-Transportation			
Local	10,727,581	4,196,145	39.12%
State	9,065,266	4,142,999	45.70%
Other Sources	-	-	
Total Revenues	<u>19,792,847</u>	<u>8,339,144</u>	<u>42.13%</u>
Salaries	459,214	142,015	30.93%
Benefits	11,822	10,767	91.07%
Purchased Services	17,818,247	1,444,535	8.11%
Supplies/Materials	1,405,184	303,884	21.63%
Capital Outlay	90,636	1,908	2.11%
Other	-	-	
Non-Capitalized Equipment	-	-	
Total Expenditures	<u>19,785,103</u>	<u>1,903,108</u>	<u>9.62%</u>
Revenues Over Disbursements	7,744	6,436,036	
Other Financing Sources	-	-	
Net Change to Fund Balance	<u>7,744</u>	<u>6,436,036</u>	
Fund 5-IMRF/Social Security			
Local	7,013,342	3,338,663	47.60%
Total Revenues	<u>7,013,342</u>	<u>3,338,663</u>	<u>47.60%</u>
Benefits	7,177,291	1,887,293	26.30%
Total Expenditures	<u>7,177,291</u>	<u>1,887,293</u>	<u>26.30%</u>
Revenues Over Disbursements	(163,949)	1,451,370	
Other Financing Sources	-	-	
Net Change to Fund Balance	<u>(163,949)</u>	<u>1,451,370</u>	
Fund 6-Capital Projects			
Local	4,906,331	1,940,420	39.55%
State	50,000	-	
Federal	2,838,845	-	0.00%
Total Revenues	<u>7,795,176</u>	<u>1,940,420</u>	<u>24.89%</u>
Salaries	-	-	
Benefits	-	-	
Purchased Services	-	-	
Supplies/Materials	-	-	
Capital Outlay	23,033,352	4,739,457	20.58%
Other	-	-	
Total Expenditures	<u>23,033,352</u>	<u>4,739,457</u>	<u>20.58%</u>
Revenues Over Disbursements	(15,238,176)	(2,799,037)	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>(15,238,176)</u>	<u>(2,799,037)</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 4

October 31, 2022

By Fund, By Object

Fund 7-Working Cash	FY23 Budget	FY23 Actual	% of FY23 Budget
Local	57,378	136,205	237.38%
Total Revenues	<u>57,378</u>	<u>136,205</u>	<u>237.38%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>0.00%</u>
Revenues Over Disbursements	57,378	136,205	
Other Financing Uses	-	-	
Net Change to Fund Balance	<u>57,378</u>	<u>136,205</u>	
 Fund 8-Tort			
Local	2,192,694	949,020	43.28%
Total Revenues	<u>2,192,694</u>	<u>949,020</u>	<u>43.28%</u>
Purchase Services	<u>2,139,138</u>	<u>2,137,524</u>	<u>99.92%</u>
Total Expenditures	<u>2,139,138</u>	<u>2,137,524</u>	<u>99.92%</u>
Revenues Over Disbursements	53,556	(1,188,504)	
Other Financing Uses	-	-	
Net Change to Fund Balance	<u>53,556</u>	<u>(1,188,504)</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300

Summary of Fiscal Year Investment Activity-All Funds

Depository or Instrument	Type	Bank #	Bank Year	Date Purchased	Date of Maturity	Term (Days)	Rate (%)	Par/Face	Principal Invested	Earnings to Maturity	Principal Invested @ 10/31/22
OPERATING FUND INVESTMENTS											
US TREASURY N/B	SEC	365		6/17/2022	7/29/2022	42	1.500%	5,008,630	5,000,000	-	-
US TREASURY N/B	SEC	365		12/16/2021	8/31/2022	258	0.090%	3,997,000	3,997,937	-	-
Fed Home LN Discount	SEC	365		5/19/2022	8/23/2022	96	0.933%	8,300,000	8,279,391	-	-
Cash Mgmt Bill	SEC	365		5/20/2022	9/6/2022	109	0.971%	11,232,000	11,199,522	-	-
Bank of China	CD	365		12/15/2021	9/8/2022	267	0.101%	249,984	249,800	-	-
Financial Federal	CD	365		12/15/2021	9/8/2022	267	0.100%	249,983	249,800	-	-
Bank Hapoalim, NY	CD	365		12/15/2021	9/8/2022	267	0.100%	249,983	249,800	-	-
CIBC Bank USA/Private Bank	CD	365		12/15/2021	9/8/2022	267	0.100%	249,984	249,800	-	-
CIT Bank, National Association, CA	CDR	365		9/16/2021	9/15/2022	364	0.080%	241,602	241,409	-	-
Pinnacle Bank, TN	CDR	365		9/16/2021	9/15/2022	364	0.080%	241,602	241,409	-	-
City First Bank of D.C., National Association	CDR	365		9/16/2021	9/15/2022	364	0.080%	241,602	241,409	-	-
First Liberty Bank, OK	CDR	365		9/16/2021	9/15/2022	364	0.080%	241,602	241,409	-	-
Amarillo National Bank, TX	CDR	365		9/16/2021	9/15/2022	364	0.080%	34,391	34,364	-	-
State Bank of India	DTC	365		9/17/2021	9/16/2022	364	0.080%	249,000	249,174	-	-
US TREASURY N/B	SEC	365		7/29/2022	9/23/2022	56	2.200%	5,016,877	5,000,000	-	-
US TREASURY N/B	SEC	365		6/17/2022	10/6/2022	111	1.600%	6,125,000	6,095,350	-	-
US TREASURY N/B	SEC	365		6/17/2022	10/18/2022	123	1.830%	7,645,000	7,599,664	-	-
FIRST CAPITAL BANK	CD	365		12/17/2020	12/19/2022	732	0.150%	249,950	249,200	749.66	249,200.00
KS STATEBANK/KANSAS STATE BANK OF M	CD	365		12/17/2020	12/19/2022	732	0.151%	349,353	248,600	100,752.79	248,600.00
SERVISFIRST BANK	CD	365		12/17/2020	12/19/2022	732	0.160%	249,900	249,100	800.04	249,100.00
Luana Savings Bank	CD	365		12/17/2020	12/19/2022	732	0.150%	249,950	249,200	749.65	249,200.00
GBC International Bank	CD	365		12/17/2020	12/19/2022	732	0.142%	249,912	249,200	712.11	249,200.00
US TREASURY N/B	SEC	365		11/4/2021	12/31/2022	422	0.100%	4,996,000	4,997,366	-	4,997,366.09
Western Alliance Bank/Torrey Pines	CD	365		7/14/2021	1/4/2023	539	0.142%	249,912	249,400	512.11	249,400.00
Fed Home LN Discount	SEC	365		10/17/2022	1/11/2023	86	3.686%	2,522,000	2,499,985	22,014.54	2,499,985.46
Cash Mgmt Bill 912796ZJ1	SEC	365		9/13/2022	1/10/2023	119	3.130%	13,232,000	13,098,333	133,666.72	13,098,333.28
Cash Mgmt Bill 912796ZL6	SEC	365		9/27/2022	1/24/2023	119	3.470%	8,697,000	8,599,715	97,284.64	8,599,715.36
Cash Mgmt Bill 912796ZT9	SEC	365		10/17/2022	2/7/2023	113	3.828%	7,690,000	7,599,917	90,083.22	7,599,916.78
US TREASURY N/B	SEC	365		6/17/2022	2/15/2023	243	2.410%	7,015,000	6,967,594	47,406.05	6,967,593.95
US TREASURY N/B	SEC	365		6/17/2022	3/15/2023	271	2.530%	20,525,000	20,188,262	336,738.28	20,188,261.72
US TREASURY N/B	SEC	365		6/17/2022	3/15/2023	271	1.830%	7,600,000	7,486,891	113,109.37	7,486,890.63
US TREASURY N/B	SEC	365		11/4/2021	5/31/2023	573	0.230%	5,005,000	4,996,789	8,211.33	4,996,788.67
US TREASURY N/B	SEC	365		11/4/2021	11/30/2023	756	0.400%	4,786,000	4,956,127	-	4,956,127.34
US TREASURY N/B	SEC	365		7/15/2021	7/31/2024	1112	0.310%	1,878,000	1,981,217	-	1,981,216.64

US TREASURY N/B	SEC	365	7/15/2021	7/31/2025	1477	0.530%	2,020,000	1,997,433	22,567.19	1,997,432.81
US TREASURY N/B	SEC	365	7/15/2021	7/31/2026	1842	1.650%	1,874,000	1,982,926		1,982,926.25
PONCE BANK	SDA		10/31/2022			2.960%	389	389	-	389
NEXBANK, SSB-ICS	SDA		10/31/2022			2.960%	59,481,758	59,481,758	-	59,481,758
Bank of China	SDA		10/31/2022			2.960%	575,293	575,293	-	575,293
Bank of China	SDA		10/31/2022			2.880%	263,006	263,006	-	263,006
Congressional Bank	SDA		10/31/2022			2.923%	656,957	656,957	-	656,957
NEXBANK, SSB-PHLY,TX	SDA		10/31/2022			2.880%	16,149	16,149	-	16,149
PMA/ISDLAF Liquid #10254-101	Short term trust deposit	365		as needed	n/a	2.776%		1,656.02	-	1,656.02
PMA/ISDLAF Max #10254-101	Short term trust deposit	365		as needed	n/a	2.849%		15,430,342.80	-	15,430,342.80
PMA/ISDLAF LTD #10254-101	LTD Account	365	1/19/2021	10/31/2022			9,872,000	9,872,000.00	-	9,872,000.00
PMA/ISDLAF Liquid #10254-104	Short term trust deposit	365		as needed	n/a	2.776%		11,920,084.20	-	11,920,084.20
Total Operating Investments with PMA									\$	187,064,890.13
									Outstanding Items	17,534,253.01
									Bond & Interest Fund Transfers	(17,575,152.28)
									Construction Fund Transfers	(3,239,296.67)
TOTALS OPERATING FUNDS AS OF				31-Oct-22					\$	183,784,694.19
TOTALS BOND AND INTEREST FUND INVESTMENTS AS OF (see page 3 for details):				31-Oct-22					\$	21,938,539.59
TOTAL CONSTRUCTION FUND INVESTMENTS AS OF (see page 4 for details):				31-Oct-22					\$	18,048,125.26
TOTAL FUNDS INVESTED (Including Construction and Bond & Interest Fund)				31-Oct-22					\$	223,771,359.04

COMMUNITY UNIT SCHOOL DISTRICT #300

Summary of Fiscal Year Investment Activity-Bond and Interest Fund

Depository or Instrument	Type	Bank #	Year	Date Purchased	Date of Maturity	Term (Days)	Rate (%)	Par/Face	Principal Invested	Earnings to Maturity	Principal Invested @ 10/31/22
BOND AND INTEREST FUND INVESTMENTS											
PMA 1994 Escrow Fund; #10254-103-Liquid	Short term trust deposit	365			as needed	n/a	2.776%		0.00	-	-
PMA 1994 Escrow Fund; #10254-103-Max	Short term trust deposit	365			as needed	n/a	2.849%		3,219,621.90	-	3,219,621.90
Total B&I Investments with PMA											3,219,621.90
USBank Intercept Escrow Fund 400554.1	MMA								1,142,974.40	-	1,142,974.40
USBank Bond Pool Fund 431613.1	MMA								791.01	-	791.01
Total B&I Investments with US Bank											1,143,765.41
TOTAL BOND AND INTEREST FUNDS INVESTMENTS AS OF:				31-Oct-22					1,143,765.41		4,363,387.31
										Outstanding Items	-
										Operating Fund Transfers	17,575,152.28
										Cash Balance Per General Ledger	<u>\$ 21,938,539.59</u>

COMMUNITY UNIT SCHOOL DISTRICT #300

Summary of Fiscal Year Investment Activity-Construction Fund

Depository or Instrument	Type	Bank #	Date Purchased	Date of Maturity	Term (Days)	Rate (%)	Par/Face	Principal Invested	to Maturity	Invested @ 10/31/22
CONSTRUCTION FUND INVESTMENTS FUND INVESTMENTS										
PMA/ISDLAF Max #10254-212	Short term trust deposit	365		as needed	n/a	2.849%		828.59	-	828.59
PMA/ISDLAF LTD #10254-212	LTD Account	365	1/19/2021	10/31/2022			14,808,000	14,808,000.00	-	14,808,000.00
TOTAL CONSTRUCTION FUNDS INVESTMENTS AS OF:								14,808,828.59	-	14,808,828.59
									Outstanding Items	-
									Operating Fund Transfers	3,239,296.67
									Cash Balance Per General Ledger	<u>\$ 18,048,125.26</u>

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 10 - Educational Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 1

Fiscal Year 2023

Consolidated		Educational Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS					
Assets					
CURASSETS					
Current Assets					
8000 Cash					
8010-0000	Cash	108,932,380.17	102,649,573.83	6,282,806.34	6.1
8014-0000	Payroll Account	39,661.72	22,211.10-	61,872.82	278.6-
8015-0000	Flex Account	22,411.58	4,052.41	18,359.17	453.0
8016-0000	Board Account Deposits	53,502.51	35,465.78	18,036.73	50.9
8017-0000	Student Payments Account	6,055.62	6,181.08	125.46-	2.0-
Total Cash		109,054,011.60	102,673,062.00	6,380,949.60	6.2
RECEIVABLES					
Receivables					
8100 110-122					
8110-0000	Interest Receivable	1,946.00	1,946.00	0.00	
8190-0000	Grants Receivable	4,619,873.05	4,619,873.05	0.00	
8191-0000	CPPRT Receivable	0.00	470,090.00	470,090.00-	100.0-
8192-0000	Property Taxes Receivable	70,898,213.00	70,898,213.00	0.00	
Total 110-122		75,520,032.05	75,990,122.05	470,090.00-	.6-
8400 Other Current Assets					
8440-0000	Prepaid Expenses	0.00	1,194,994.30	1,194,994.30-	100.0-
8486-0000	Invoice Tolerance	.02-	0.00	.02-	
Total Other Current Assets		.02-	1,194,994.30	1,194,994.32-	100.0-
Total Receivables		75,520,032.03	77,185,116.35	1,665,084.32-	2.2-
Total Current Assets		184,574,043.63	179,858,178.35	4,715,865.28	2.6
Total Assets		184,574,043.63	179,858,178.35	4,715,865.28	2.6
LIABFBAL					
Liabilities & Fund Equity					
LIABILITIES					
Liabilities					
9000 Current Liabilities					
9011-0000	Accounts Payable	1,334,511.54-	176,756.96-	1,157,754.58-	655.0
9021-0000	Accrued Payroll	0.00	354,430.88-	354,430.88	100.0-
9022-0000	Deferred Revenue	71,042,959.23-	70,899,268.12-	143,691.11-	.2
9023-0000	Accrued Accounts Payable (Auditor A	617,811.17-	6,814,953.06-	6,197,141.89	90.9-
9025-0000	Unclaimed Property Liability	2,772.89	94,631.20-	97,404.09	102.9-
9098-0000	Premium Group Term Life (Noncash) (6,477.64-	6,138.57-	339.07-	5.5
Total Current Liabilities		72,998,986.69-	78,346,178.79-	5,347,192.10	6.8-
9300 Payroll Deductions					
9301-0000	Federal Withholding Tax Payable	616.04-	0.00	616.04-	
9302-0000	SIT Payable	217.17-	0.00	217.17-	
9310-0000	Annuities Payable	2,315.79	0.00	2,315.79	

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 10 - Educational Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 2

Fiscal Year 2023

Consolidated		Educational Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
9300	Payroll Deductions				
9311-0000	Student Fees Payable	0.00	.10-	.10	100.0-
9320-0000	Employee Disability/Life Payable	4,091.03-	4,473.94-	382.91	8.6-
9321-0000	FSA	59,533.70-	51,577.43-	7,956.27-	15.4
9325-0000	Health Savings Account (HSA)	0.00	1,950.00-	1,950.00	100.0-
9330-0000	TRS	678,954.02-	647,261.35-	31,692.67-	4.9
9340-0000	THIS-Employee	152,763.09-	201,054.88-	48,291.79	24.0-
9360-0000	Other Payroll Deductions Payable	0.00	843.00-	843.00	100.0-
9362-0000	Garnishments	731.66	0.00	731.66	
9363-0000	Union Dues	96.01	0.00	96.01	
	Total Payroll Deductions	893,031.59-	907,160.70-	14,129.11	1.6-
9400	Other Payables				
9402-0000	Owed to Foundation	360.00-	253.82-	106.18-	41.8
9403-0000	Owed to Settlement	1,257.50-	1,257.50-	0.00	
9404-0000	Owed to Building-Music Donations	2,794.23-	1,075.01-	1,719.22-	159.9
9410-0000	Owed to Building-Vending	182,204.72-	197,850.18-	15,645.46	7.9-
9411-0000	Owed to Building-Picture Money	170,301.77-	170,219.67-	82.10-	
9412-0000	Owed to Building-ACT Prep Program	347,454.35-	401,807.71-	54,353.36	13.5-
9413-0000	Owed to Building-Physical Education	324,840.60-	315,080.22-	9,760.38-	3.1
9414-0000	Owed to Building-Athletics	303,356.60-	378,516.69-	75,160.09	19.9-
9415-0000	Owed to Building-Yearbook	131,877.18-	127,968.64-	3,908.54-	3.1
9416-0000	Owed to Building-Year in Review Vid	3,300.15-	3,300.15-	0.00	
9417-0000	Owed to Building-Athletic Tournamen	249,355.61-	242,887.20-	6,468.41-	2.7
9418-0000	Owed to Building-Assignment Books	2,820.00-	2,820.00-	0.00	
9419-0000	Owed to Building-Other	231,201.56-	341,932.43-	110,730.87	32.4-
9420-0000	Owed to Building - Spec Olympics	4,499.41-	5,022.31-	522.90	10.4-
9421-0000	Owed to Building - Admin Mentoring	10,220.75-	10,220.75-	0.00	
9422-0000	Owed to Building - Corporate Sponso	29,812.37-	19,225.30-	10,587.07-	55.1
9423-0000	Owed to Building - Athletic Donation	74,588.85-	65,281.74-	9,307.11-	14.3
9424-0000	Owed To Building - Musical	117,320.63-	135,358.10-	18,037.47	13.3-
9425-0000	Owed to Building - Summer Camps	4,812.57-	5,046.57-	234.00	4.6-
9426-0000	Owed to Building - Library	85,635.26-	112,585.39-	26,950.13	23.9-
9428-0000	Owed to Building - Homeless	13,680.53-	30.53-	13,650.00-	44710.1
9429-0000	Owed to Building - BPAC	360.64-	360.64-	0.00	
9430-0000	Owed to Building - Donations	96,774.09-	87,124.62-	9,649.47-	11.1
9434-0000	Owed to Buildings-Basketball	2,401.71-	539.90-	1,861.81-	344.8
9437-0000	Owed to Buildings-Softball	250.00-	250.00-	0.00	
9440-0000	Owed to Building-Grants	1,958.83-	1,560.00-	398.83-	25.6
9460-0000	Other Payables	2,532,208.58	2,767,207.76	234,999.18-	8.5-
9461-0000	Credit Card Payable	482.96-	482.96-	0.00	
9462-0000	Owed to Building-Print Shop	976.25-	207.25-	769.00-	371.0
9463-0000	Summer Camp-Bowling	.30-	.30-	0.00	
9464-0000	Summer Camp-Girls Basketball	4,739.42-	3,481.74-	1,257.68-	36.1
9465-0000	Summer Camp-Boys Basketball	11,204.32-	7,790.01-	3,414.31-	43.8
9466-0000	Summer Camp-Coed Tennis	9,633.99-	6,426.97-	3,207.02-	49.9
9467-0000	Summer Camp-Football	0.00	1,939.69-	1,939.69	100.0-
9468-0000	Summer Camp-Coed Volleyball	2,534.87-	1,402.08	3,936.95-	280.8-
9469-0000	Summer Camp-Coed Wrestling	5,166.19-	4,197.15-	969.04-	23.1
9470-0000	Summer Camp-Boys Baseball	11,082.64-	9,437.88-	1,644.76-	17.4
9471-0000	Summer Camp-Girls Softball	1,580.32-	1,019.40-	560.92-	55.0

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 10 - Educational Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 3

Fiscal Year 2023

Consolidated		Educational Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
9400	Other Payables				
9472-0000	Sports Camp-Elementary	586.57-	586.57-	0.00	
9473-0000	Summer Camp-Coed Soccer	333.30	1,207.39-	1,540.69	127.6-
9474-0000	Summer Camp-Cheerleading	7,168.46-	103.13-	7,065.33-	6850.9
9475-0000	Custodial Services	123,804.34-	155,292.79-	31,488.45	20.3-
9477-0000	Summer Camp-Coed Basketball	233.60	138.40-	372.00	268.8-
9478-0000	Summer Camp-Girls Soccer	564.37-	54.21-	510.16-	941.1
9479-0000	Summer Camp-Coed Cross Country	442.75-	1,736.95-	1,294.20	74.5-
9480-0000	Summer Camp-Boys Lacrosse	2,261.25-	1,671.71-	589.54-	35.3
9481-0000	Summer Camp-Girls Lacrosse	14.62-	.29-	14.33-	4941.4
9482-0000	Summer Camp-Dance Camp	12,324.06-	5,562.10-	6,761.96-	121.6
9483-0000	Summer Camp-Boys Soccer	21,886.54-	13,286.17-	8,600.37-	64.7
9484-0000	Summer Camp-Girls Golf	692.54-	367.54-	325.00-	88.4
9485-0000	Summer Camp-Boys Golf	1,724.65-	2,852.00-	1,127.35	39.5-
9486-0000	Summer Camp-Girls Volleyball	11,852.21-	14,566.43-	2,714.22	18.6-
9488-0000	Summer Camp-Marching Band	7,441.96-	5,964.35-	1,477.61-	24.8
9490-0000	Summer Camp-Coed Baseball	0.00	183.73-	183.73	100.0-
9491-0000	Summer Camp-Coed Lacrosse	0.00	68.72	68.72-	100.0-
9492-0000	Summer Camp-Strength & Conditioning	3,874.67-	9,136.24-	5,261.57	57.6-
9493-0000	Summer Camp-Girls Track	208.99-	0.00	208.99-	
9494-0000	Summer Camp-Boys Track	225.00-	0.00	225.00-	
9495-0000	Ed Services Donations	520.65-	520.65-	0.00	
9496-0000	FSL Events-Donations	71.56-	71.56-	0.00	
9497-0000	Coffee Shop	4,575.19-	4,575.19-	0.00	
9498-0000	Owed to Special Events	1,741.77-	1,741.77-	0.00	
9499-0000	Owed to Wellness	27,749.84-	16,954.84-	10,795.00-	63.7
	Total Other Payables	137,797.68-	130,453.87-	7,343.81-	5.6
	Total Liabilities	74,029,815.96-	79,383,793.36-	5,353,977.40	6.7-
FUNDBAL	Equity				
9900-0000	Fund Balance	73,655,577.55-	58,464,986.75-	15,190,590.80-	26.0
9950-0000	Current Year Net Change in Fund Balan	36,888,650.12-	42,009,398.24-	5,120,748.12	12.2-
	Total Equity	110,544,227.67-	100,474,384.99-	10,069,842.68-	10.0
	Total Liabilities & Fund Equit	184,574,043.63-	179,858,178.35-	4,715,865.28-	2.6

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 11 - Health Insurance Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 4

Fiscal Year 2023

Consolidated		Health Insurance Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	2,073,824.07-	3,582,282.51	5,656,106.58-	157.9-
	Total Cash	2,073,824.07-	3,582,282.51	5,656,106.58-	157.9-
	Total Current Assets	2,073,824.07-	3,582,282.51	5,656,106.58-	157.9-
	Total Assets	2,073,824.07-	3,582,282.51	5,656,106.58-	157.9-
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9300	Payroll Deductions				
9322-0000	Employee Health Payable	2,225,311.57	3,469,928.25-	5,695,239.82	164.1-
9323-0000	Employee Dental Payable	119,387.62-	98,754.86-	20,632.76-	20.9
9324-0000	Employee Vision Payable	32,099.88-	13,599.40-	18,500.48-	136.0
	Total Payroll Deductions	2,073,824.07	3,582,282.51-	5,656,106.58	157.9-
	Total Liabilities	2,073,824.07	3,582,282.51-	5,656,106.58	157.9-
	Total Liabilities & Fund Equit	2,073,824.07	3,582,282.51-	5,656,106.58	157.9-

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 14 - Grant Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 5

Fiscal Year 2023

Consolidated		Grant Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	615,207.48-	1,456,194.50	2,071,401.98-	142.2-
	Total Cash	615,207.48-	1,456,194.50	2,071,401.98-	142.2-
RECEIVABLES	Receivables				
8400	Other Current Assets				
8486-0000	Invoice Tolerance	.01	0.00	.01	
	Total Other Current Assets	.01	0.00	.01	
	Total Receivables	.01	0.00	.01	
	Total Current Assets	615,207.47-	1,456,194.50	2,071,401.97-	142.2-
	Total Assets	615,207.47-	1,456,194.50	2,071,401.97-	142.2-
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9011-0000	Accounts Payable	43,203.17-	19,401.37-	23,801.80-	122.7
9023-0000	Accrued Accounts Payable (Auditor A	2,710.63-	12,929.07-	10,218.44	79.0-
	Total Current Liabilities	45,913.80-	32,330.44-	13,583.36-	42.0
9300	Payroll Deductions				
9330-0000	TRS	58,417.96-	34,862.00-	23,555.96-	67.6
	Total Payroll Deductions	58,417.96-	34,862.00-	23,555.96-	67.6
	Total Liabilities	104,331.76-	67,192.44-	37,139.32-	55.3
FUNDBAL	Equity				
9900-0000	Fund Balance	1,335,521.58-	972,536.58-	362,985.00-	37.3
9950-0000	Current Year Net Change in Fund Balan	2,055,060.81	416,465.48-	2,471,526.29	593.5-
	Total Equity	719,539.23	1,389,002.06-	2,108,541.29	151.8-
	Total Liabilities & Fund Equit	615,207.47	1,456,194.50-	2,071,401.97	142.2-

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 19 - Covid 19 Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 6

Fiscal Year 2023

Consolidated		Covid 19 Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS					
Assets					
CURASSETS					
Current Assets					
8000	Cash				
8010-0000	Cash	1,417,427.47-	2,874,772.48-	1,457,345.01	50.7-
	Total Cash	1,417,427.47-	2,874,772.48-	1,457,345.01	50.7-
	Total Current Assets	1,417,427.47-	2,874,772.48-	1,457,345.01	50.7-
	Total Assets	1,417,427.47-	2,874,772.48-	1,457,345.01	50.7-
LIABFBAL					
Liabilities & Fund Equity					
LIABILITIES					
Liabilities					
Current Liabilities					
9000	Accounts Payable	11.99	2,364.23	2,352.24-	99.5-
9011-0000	Accounts Payable	11.99-	0.00	11.99-	
9023-0000	Accrued Accounts Payable (Auditor A				
	Total Current Liabilities	0.00	2,364.23	2,364.23-	100.0-
9300	Payroll Deductions				
9320-0000	Employee Disability/Life Payable	831.84-	340.96-	490.88-	144.0
9321-0000	FSA	3,951.80-	2,549.96-	1,401.84-	55.0
	Total Payroll Deductions	4,783.64-	2,890.92-	1,892.72-	65.5
	Total Liabilities	4,783.64-	526.69-	4,256.95-	808.2
FUNDBAL					
Equity					
9900-0000	Fund Balance	1,913,649.86	1,800,962.11	112,687.75	6.3
9950-0000	Current Year Net Change in Fund Balan	491,438.75-	1,074,337.06	1,565,775.81-	145.7-
	Total Equity	1,422,211.11	2,875,299.17	1,453,088.06-	50.5-
	Total Liabilities & Fund Equit	1,417,427.47	2,874,772.48	1,457,345.01-	50.7-

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 20 - Operations & Maintenance Fund USD
Balance Sheet
For Period 4 Ending October 31, 2022

Page 7

Fiscal Year 2023

Consolidated		Operations & Maintenance Fund	Consolidated	Change	Percent
Account Nbr	Description	Current Year	Previous Year		
ASSETS					
Assets					
CURASSETS					
Current Assets					
8000	Cash				
8010-0000	Cash	20,245,706.71	14,218,979.76	6,026,726.95	42.4
	Total Cash	20,245,706.71	14,218,979.76	6,026,726.95	42.4
RECEIVABLES					
Receivables					
8100	110-122				
8110-0000	Interest Receivable	210.00	210.00	0.00	
8192-0000	Property Taxes Receivable	10,818,990.00	10,818,990.00	0.00	
	Total 110-122	10,819,200.00	10,819,200.00	0.00	
8400	Other Current Assets				
8486-0000	Invoice Tolerance	.13-	0.00	.13-	
	Total Other Current Assets	.13-	0.00	.13-	
	Total Receivables	10,819,199.87	10,819,200.00	.13-	
	Total Current Assets	31,064,906.58	25,038,179.76	6,026,726.82	24.1
	Total Assets	31,064,906.58	25,038,179.76	6,026,726.82	24.1
LIABFBAL					
Liabilities & Fund Equity					
LIABILITIES					
Liabilities					
9000	Current Liabilities				
9011-0000	Accounts Payable	111,914.41-	33,376.69-	78,537.72-	235.3
9021-0000	Accrued Payroll	0.00	277,832.00-	277,832.00	100.0-
9022-0000	Deferred Revenue	10,819,104.00-	10,819,104.00-	0.00	
9023-0000	Accrued Accounts Payable (Auditor A	103,969.13	901,256.05-	1,005,225.18	111.5-
	Total Current Liabilities	10,827,049.28-	12,031,568.74-	1,204,519.46	10.0-
9300	Payroll Deductions				
9310-0000	Annuities Payable	73.17-	0.00	73.17-	
9320-0000	Employee Disability/Life Payable	4,623.46-	5,481.63-	858.17	15.7-
9321-0000	FSA	3,602.48-	3,709.53-	107.05	2.9-
	Total Payroll Deductions	8,299.11-	9,191.16-	892.05	9.7-
9400	Other Payables				
9410-0000	Owed to Building-Vending	440.83-	440.83-	0.00	
9460-0000	Other Payables	441.00	441.00	0.00	
	Total Other Payables	.17	.17	0.00	

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 20 - Operations & Maintenance Fund USD
Balance Sheet
For Period 4 Ending October 31, 2022

Page 8

Fiscal Year 2023

Consolidated

Operations & Maintenance Fund Consolidated

Account Nbr	Description	Current Year	Previous Year	Change	Percent
	Total Liabilities	10,835,348.22-	12,040,759.73-	1,205,411.51	10.0-
FUNDBAL	Equity				
9900-0000	Fund Balance	12,159,758.74-	7,413,716.31-	4,746,042.43-	64.0
9950-0000	Current Year Net Change in Fund Balan	8,069,799.62-	5,583,703.72-	2,486,095.90-	44.5
	Total Equity	20,229,558.36-	12,997,420.03-	7,232,138.33-	55.6
	Total Liabilities & Fund Equit	31,064,906.58-	25,038,179.76-	6,026,726.82-	24.1

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 30 - Bond & Interest Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 9

Fiscal Year 2023

Consolidated		Bond & Interest Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	21,938,539.59	22,634,703.22	696,163.63-	3.1-
	Total Cash	21,938,539.59	22,634,703.22	696,163.63-	3.1-
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	239.00	239.00	0.00	
8192-0000	Property Taxes Receivable	13,230,506.00	13,230,506.00	0.00	
	Total 110-122	13,230,745.00	13,230,745.00	0.00	
	Total Receivables	13,230,745.00	13,230,745.00	0.00	
	Total Current Assets	35,169,284.59	35,865,448.22	696,163.63-	1.9-
	Total Assets	35,169,284.59	35,865,448.22	696,163.63-	1.9-
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9022-0000	Deferred Revenue	13,230,636.00-	13,230,636.00-	0.00	
	Total Current Liabilities	13,230,636.00-	13,230,636.00-	0.00	
	Total Liabilities	13,230,636.00-	13,230,636.00-	0.00	
FUNDBAL	Equity				
9900-0000	Fund Balance	10,826,380.55-	9,766,299.50-	1,060,081.05-	10.9
9950-0000	Current Year Net Change in Fund Balan	11,112,268.04-	12,868,512.72-	1,756,244.68	13.6-
	Total Equity	21,938,648.59-	22,634,812.22-	696,163.63	3.1-
	Total Liabilities & Fund Equit	35,169,284.59-	35,865,448.22-	696,163.63	1.9-

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 40 - Transportation Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 10

Fiscal Year 2023

Consolidated		Transportation Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	12,477,676.61	11,404,271.20	1,073,405.41	9.4
	Total Cash	12,477,676.61	11,404,271.20	1,073,405.41	9.4
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	154.00	154.00	0.00	
8190-0000	Grants Receivable	2,117,528.00	2,117,528.00	0.00	
8192-0000	Property Taxes Receivable	4,163,589.00	4,163,589.00	0.00	
	Total 110-122	6,281,271.00	6,281,271.00	0.00	
8400	Other Current Assets				
8486-0000	Invoice Tolerance	.01	0.00	.01	
	Total Other Current Assets	.01	0.00	.01	
	Total Receivables	6,281,271.01	6,281,271.00	.01	
	Total Current Assets	18,758,947.62	17,685,542.20	1,073,405.42	6.1
	Total Assets	18,758,947.62	17,685,542.20	1,073,405.42	6.1
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9011-0000	Accounts Payable	2,608.92-	37,793.02-	35,184.10	93.1-
9021-0000	Accrued Payroll	0.00	1,565.00-	1,565.00	100.0-
9022-0000	Deferred Revenue	4,163,673.00-	4,163,673.00-	0.00	
9023-0000	Accrued Accounts Payable (Auditor A	14,406.22-	850,557.49-	836,151.27	98.3-
	Total Current Liabilities	4,180,688.14-	5,053,588.51-	872,900.37	17.3-
9300	Payroll Deductions				
9320-0000	Employee Disability/Life Payable	76.28-	77.58-	1.30	1.7-
	Total Payroll Deductions	76.28-	77.58-	1.30	1.7-
	Total Liabilities	4,180,764.42-	5,053,666.09-	872,901.67	17.3-
FUNDBAL	Equity				
9900-0000	Fund Balance	8,142,147.48-	7,566,594.77-	575,552.71-	7.6
9950-0000	Current Year Net Change in Fund Balan	6,436,035.72-	5,065,281.34-	1,370,754.38-	27.1

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 40 - Transportation Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 11

Fiscal Year 2023

Consolidated		Transportation Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
	Total Equity	14,578,183.20-	12,631,876.11-	1,946,307.09-	15.4
	Total Liabilities & Fund Equit	18,758,947.62-	17,685,542.20-	1,073,405.42-	6.1

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 50 - Municipal Retirement Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 12

Fiscal Year 2023

Consolidated		Municipal Retirement Fund	Consolidated	Change	Percent
Account Nbr	Description	Current Year	Previous Year		
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	5,386,927.87	5,009,957.91	376,969.96	7.5
	Total Cash	5,386,927.87	5,009,957.91	376,969.96	7.5
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	147.00	147.00	0.00	
8192-0000	Property Taxes Receivable	2,840,025.00	2,840,025.00	0.00	
	Total 110-122	2,840,172.00	2,840,172.00	0.00	
	Total Receivables	2,840,172.00	2,840,172.00	0.00	
	Total Current Assets	8,227,099.87	7,850,129.91	376,969.96	4.8
	Total Assets	8,227,099.87	7,850,129.91	376,969.96	4.8
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9022-0000	Deferred Revenue	2,840,105.00-	2,840,105.00-	0.00	
	Total Current Liabilities	2,840,105.00-	2,840,105.00-	0.00	
9300	Payroll Deductions				
9303-0000	IMRF Payable	822.84-	0.00	822.84-	
	Total Payroll Deductions	822.84-	0.00	822.84-	
	Total Liabilities	2,840,927.84-	2,840,105.00-	822.84-	
FUNDBAL	Equity				
9900-0000	Fund Balance	4,850,389.14-	4,598,639.56-	251,749.58-	5.5
9950-0000	Current Year Net Change in Fund Balan	535,782.89-	411,385.35-	124,397.54-	30.2
	Total Equity	5,386,172.03-	5,010,024.91-	376,147.12-	7.5
	Total Liabilities & Fund Equit	8,227,099.87-	7,850,129.91-	376,969.96-	4.8

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 51 - Social Security/Medicare Fund USD
Balance Sheet
For Period 4 Ending October 31, 2022

Page 13

Fiscal Year 2023

Consolidated		Social Security/Medicare Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	2,100,178.05	2,120,301.95	20,123.90-	.9-
	Total Cash	2,100,178.05	2,120,301.95	20,123.90-	.9-
	Total Current Assets	2,100,178.05	2,120,301.95	20,123.90-	.9-
	Total Assets	2,100,178.05	2,120,301.95	20,123.90-	.9-
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9300	Payroll Deductions				
9304-0000	FICA Payable	18,081.27-	16,983.30-	1,097.97-	6.5
9305-0000	Medicare Only Payable	8,226.35-	8,258.57-	32.22	.4-
	Total Payroll Deductions	26,307.62-	25,241.87-	1,065.75-	4.2
	Total Liabilities	26,307.62-	25,241.87-	1,065.75-	4.2
FUNDBAL	Equity				
9900-0000	Fund Balance	1,158,282.85-	1,179,400.18-	21,117.33	1.8-
9950-0000	Current Year Net Change in Fund Balan	915,587.58-	915,659.90-	72.32	
	Total Equity	2,073,870.43-	2,095,060.08-	21,189.65	1.0-
	Total Liabilities & Fund Equity	2,100,178.05-	2,120,301.95-	20,123.90	.9-

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 60 - Site & Construction Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 14

Fiscal Year 2023

Consolidated		Site & Construction Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS					
Assets					
CURASSETS					
Current Assets					
8000	Cash				
8010-0000	Cash	2,854,247.59	24,863,483.08	22,009,235.49-	88.5-
	Total Cash	2,854,247.59	24,863,483.08	22,009,235.49-	88.5-
RECEIVABLES					
Receivables					
8100	110-122				
8110-0000	Interest Receivable	1,153.00	1,153.00	0.00	
	Total 110-122	1,153.00	1,153.00	0.00	
	Total Receivables	1,153.00	1,153.00	0.00	
	Total Current Assets	2,855,400.59	24,864,636.08	22,009,235.49-	88.5-
	Total Assets	2,855,400.59	24,864,636.08	22,009,235.49-	88.5-
LIABFBAL					
Liabilities & Fund Equity					
LIABILITIES					
Liabilities					
9000	Current Liabilities				
9011-0000	Accounts Payable	96,768.00	0.00	96,768.00	
9014-0000	Construction Contracts Payable	670,396.00-	670,396.00-	0.00	
9022-0000	Deferred Revenue	625.00-	625.00-	0.00	
9023-0000	Accrued Accounts Payable (Auditor A)	356,584.71-	4,129,490.74-	3,772,906.03	91.4-
	Total Current Liabilities	930,837.71-	4,800,511.74-	3,869,674.03	80.6-
	Total Liabilities	930,837.71-	4,800,511.74-	3,869,674.03	80.6-
FUNDBAL					
Equity					
9900-0000	Fund Balance	4,775,489.65-	27,762,093.88-	22,986,604.23	82.8-
9950-0000	Current Year Net Change in Fund Balan	2,850,926.77	7,697,969.54	4,847,042.77-	63.0-
	Total Equity	1,924,562.88-	20,064,124.34-	18,139,561.46	90.4-
	Total Liabilities & Fund Equit	2,855,400.59-	24,864,636.08-	22,009,235.49	88.5-

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 61 - Impact Fees Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 15

Fiscal Year 2023

Consolidated		Impact Fees Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	15,193,877.67	14,612,437.44	581,440.23	4.0
	Total Cash	15,193,877.67	14,612,437.44	581,440.23	4.0
	Total Current Assets	15,193,877.67	14,612,437.44	581,440.23	4.0
	Total Assets	15,193,877.67	14,612,437.44	581,440.23	4.0
LIABFBAL	Liabilities & Fund Equity				
FUNDBAL	Equity				
9900-0000	Fund Balance	15,141,988.15-	14,599,459.03-	542,529.12-	3.7
9950-0000	Current Year Net Change in Fund Balan	51,889.52-	12,978.41-	38,911.11-	299.8
	Total Equity	15,193,877.67-	14,612,437.44-	581,440.23-	4.0
	Total Liabilities & Fund Equit	15,193,877.67-	14,612,437.44-	581,440.23-	4.0

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 70 - Working Capital Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 16

Fiscal Year 2023

Consolidated		Working Capital Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	39,149,005.92	38,947,128.67	201,877.25	.5
	Total Cash	39,149,005.92	38,947,128.67	201,877.25	.5
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	952.00	952.00	0.00	
8192-0000	Property Taxes Receivable	1,909.00	1,909.00	0.00	
	Total 110-122	2,861.00	2,861.00	0.00	
	Total Receivables	2,861.00	2,861.00	0.00	
	Total Current Assets	39,151,866.92	38,949,989.67	201,877.25	.5
	Total Assets	39,151,866.92	38,949,989.67	201,877.25	.5
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9022-0000	Deferred Revenue	2,425.00-	2,425.00-	0.00	
	Total Current Liabilities	2,425.00-	2,425.00-	0.00	
	Total Liabilities	2,425.00-	2,425.00-	0.00	
FUNDBAL	Equity				
9900-0000	Fund Balance	39,013,236.83-	38,930,397.83-	82,839.00-	.2
9950-0000	Current Year Net Change in Fund Balan	136,205.09-	17,166.84-	119,038.25-	693.4
	Total Equity	39,149,441.92-	38,947,564.67-	201,877.25-	.5
	Total Liabilities & Fund Equit	39,151,866.92-	38,949,989.67-	201,877.25-	.5

Balance Sheet

GL292 Date 11/21/22
Time 10:15

Company 80 - Tort Immunity Fund
Balance Sheet
For Period 4 Ending October 31, 2022

USD

Page 17

Fiscal Year 2023

Consolidated		Tort Immunity Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	400,722.12-	414,612.20-	13,890.08	3.4-
	Total Cash	400,722.12-	414,612.20-	13,890.08	3.4-
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	18.00	18.00	0.00	
8192-0000	Property Taxes Receivable	956,208.00	956,208.00	0.00	
	Total 110-122	956,226.00	956,226.00	0.00	
	Total Receivables	956,226.00	956,226.00	0.00	
	Total Current Assets	555,503.88	541,613.80	13,890.08	2.6
	Total Assets	555,503.88	541,613.80	13,890.08	2.6
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9022-0000	Deferred Revenue	956,216.00-	956,216.00-	0.00	
	Total Current Liabilities	956,216.00-	956,216.00-	0.00	
	Total Liabilities	956,216.00-	956,216.00-	0.00	
FUNDBAL	Equity				
9900-0000	Fund Balance	787,791.77-	735,243.61-	52,548.16-	7.1
9950-0000	Current Year Net Change in Fund Balan	1,188,503.89	1,149,845.81	38,658.08	3.4
	Total Equity	400,712.12	414,602.20	13,890.08-	3.4-
	Total Liabilities & Fund Equit	555,503.88-	541,613.80-	13,890.08-	2.6

Income Statement

Consolidated

Educational Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
LOCAL							
	Revenue from Local Sources						
1111-0000	CUR YR General Levy	0.00	0.00	0.00	14,271,878.44	66,109,149.00	21.59
1112-0000	First PR YR General Levy	9,084,054.90	0.00	0.00	37,267,049.40	61,864,248.00	60.24
1113-0000	Other PR YR General Levies	0.00	0.00	0.00	0.00	359,237.00	0.00
1141-0000	CUR YR Special Education Levy	0.00	0.00	0.00	4,003,422.38	17,630,298.00	22.71
1142-0000	First PR YR Special Education	2,548,303.74	0.00	0.00	10,444,274.67	16,985,607.00	61.49
1195-0000	Property Tax Revenue Recapture	0.00	0.00	0.00	430.10	0.00	0.00
1311-0000	Tuition from Pupils or Parents	0.00	0.00	0.00	8,755.00	20,000.00	43.78
1321-0000	Summer School Tuition from Pup	0.00	0.00	0.00	0.00	617.00	0.00
1511-0000	Interest on Investments	171,151.57	0.00	0.00	397,319.19	869,428.00	45.70
1611-0000	Sales to Pupils - Lunch	121,845.68	0.00	0.00	244,774.60	2,890,000.00	8.47
1612-0000	Sales to Pupils - Breakfast	11,207.39	0.00	0.00	21,342.52	0.00	0.00
1613-0000	Sales to Pupils - A La Carte	58,738.20	0.00	0.00	215,547.45	0.00	0.00
1621-0000	Sales to Adults	4,329.69	0.00	0.00	8,245.15	0.00	0.00
1691-0000	Other Food Service Revenue	0.00	0.00	0.00	7,799.21	0.00	0.00
1726-0000	Musical Instrument Rental	0.00	0.00	0.00	50.00	419.00	11.93
1727-0000	Athletic Fees	29,438.39	0.00	0.00	142,798.85	421,000.00	33.92
1728-0000	Driver Education Behind the Wh	6,341.53	0.00	0.00	24,505.59	55,686.00	44.01
1729-0000	Flex PE Fees	1,093.24	0.00	0.00	12,490.00	21,722.00	57.50
1792-0000	Music Special Events	5.00	0.00	0.00	170.00	25,861.00	.66
1811-0000	Regular Textbook Rental	16,148.96	0.00	0.00	88,934.79	300,000.00	29.64
1812-0000	Summer School Textbook Rental	17.20	0.00	0.00	1,067.20	10,135.00	10.53
1819-0000	Other Textbook Rental	286.97	0.00	0.00	2,129.98	11,732.00	18.16
1892-0000	Heart Rate Monitors Fee	150.00	0.00	0.00	1,982.00	2,522.00	78.59
1898-0000	Merchant Processing Fee	2,045.70	0.00	0.00	14,935.73	36,000.00	41.49
1921-0000	Contributions & Donations from	0.00	0.00	0.00	0.00	601.00	0.00
1941-0000	Technology E-Rate Revenue	0.00	0.00	0.00	192,381.42	0.00	0.00
1951-0000	Refund of PR YRs' Expenditure	9,046.53	0.00	0.00	150,282.74	170,000.00	88.40
1990-0000	P-Card Inadvertent	20.70	0.00	0.00	494.81	1,500.00	32.99
1991-0000	Payment from Other LEAs	0.00	0.00	0.00	136,076.79	450,000.00	30.24
1995-0000	SEARS EDA	0.00	0.00	0.00	280.47	0.00	0.00
1998-0000	Other Revenue-Athletics	0.00	0.00	0.00	0.00	80.00	0.00
1999-0000	Other Revenue-General	296,244.65	0.00	0.00	466,711.10	900,000.00	51.86
	Total Revenue from Local Sourc	12,360,470.04	0.00	0.00	68,125,789.58	168,417,368.00	40.45
STATE							
	Revenue from State Sources						
3001-0000	Evidence Based Funding (EBF)	6,127,482.00	0.00	0.00	18,382,446.00	67,402,295.00	27.27
3100-0000	Special Ed-Pvt Facility Tuitio	975,807.01	0.00	0.00	1,778,298.67	3,242,162.00	54.85
3120-0000	Special Ed-Orphanage Individua	34,186.57	0.00	0.00	339,903.41	124,038.00	274.03
3130-0000	Special Ed-Orphanage Summer	0.00	0.00	0.00	0.00	15,483.00	0.00
3360-0000	State Free Lunch & Breakfast	1,476.20	0.00	0.00	6,821.79	0.00	0.00
3370-0000	Driver Education	0.00	0.00	0.00	50,542.14	101,608.00	49.74
3696-0000	Safe School Grant	0.00	0.00	0.00	394,454.02	51,172.00	770.84
3999-0000	ALOP ROE Revenue	0.00	0.00	0.00	178,669.60	2,072,000.00	8.62
	Total Revenue from State Sourc	7,138,951.78	0.00	0.00	21,131,135.63	73,008,758.00	28.94
FEDERAL							
	Revenue from Federal Sources						

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 10 - Educational Fund
Income Statement
For Period 4 Through 4 Ending October 31, 2022

USD

Page 2

Fiscal Year 2023 Budget

99

Consolidated

Educational Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
FEDERAL							
	Revenue from Federal Sources						
4210-0000	National School Lunch Program	273,605.95	0.00	0.00	1,120,091.13	0.00	0.00
4211-0000	NSLP Supply Chain Assistance	0.00	0.00	0.00	345,996.90	0.00	0.00
4220-0000	School Breakfast Program	67,823.73	0.00	0.00	276,432.13	0.00	0.00
4225-0000	Summer Food Program	0.00	0.00	0.00	67,716.14	6,915,049.00	.98
4226-0000	Child & Adult Food Care Progr	13,091.86	0.00	0.00	30,545.22	0.00	0.00
4240-0000	Fresh Fruit and Veg. Program	0.00	0.00	0.00	2,927.13	26,137.00	11.20
4625-0000	Special Ed-IDEA Room & Board	0.00	0.00	0.00	192,146.59	178,992.00	107.35
4950-0000	Dept of Rehab Svcs	0.00	0.00	0.00	0.00	33,000.00	0.00
4991-0000	Medicaid Admin Outreach	0.00	0.00	0.00	197,374.97	1,200,000.00	16.45
4992-0000	Medicaid FFS	211,047.94	0.00	0.00	751,501.47	2,400,000.00	31.31
	Total Revenue from Federal Sou	565,569.48	0.00	0.00	2,984,731.68	10,753,178.00	27.76
	Total Revenue	20,064,991.30	0.00	0.00	92,241,656.89	252,179,304.00	36.58
EXPENSE							
	Expense						
100	Salaries						
111-0000	Certified Administrator	836,569.78	0.00	0.00	3,814,611.86	11,533,195.00	33.08
112-0000	Certified Directors/Supervisors	340,039.12	0.00	0.00	1,526,830.66	4,293,787.00	35.56
113-0000	Certified Teachers	7,502,584.64	0.00	0.00	18,851,204.09	99,760,636.00	18.90
114-0000	Other Certified	966,635.30	0.00	0.00	2,497,060.83	13,237,722.00	18.86
115-0000	Non-Certified Supervision/Head	245,431.76	0.00	0.00	944,129.92	2,786,053.00	33.89
116-0000	Non-Certified Sec/Spec	582,148.66	0.00	0.00	2,066,302.50	7,398,365.00	27.93
117-0000	Non-Certified Paras/Custodial	814,359.02	0.00	0.00	1,741,062.85	8,995,140.00	19.36
118-0000	Other Non-Certified	105,807.93	0.00	0.00	178,769.62	984,271.00	18.16
119-0000	Other	124,810.90	0.00	0.00	287,978.28	1,335,386.00	21.57
121-0000	Substitute-Teacher	239,989.35	0.00	0.00	424,199.73	1,477,727.00	28.71
122-0000	Substitute-Paraprofessionals	21,045.00	0.00	0.00	42,900.00	209,720.00	20.46
123-0000	Substitute-Conferences	14,150.00	0.00	0.00	21,275.00	327,529.00	6.50
132-0000	1.5 Overtime	13,727.97	0.00	0.00	63,355.90	98,256.00	64.48
133-0000	2.0 Overtime	0.00	0.00	0.00	139.40	3,985.00	3.50
134-0000	Subs-Conferences/Prof Develop	8,370.00	0.00	0.00	15,240.00	0.00	0.00
135-0000	Long Term Certified Subs	119,755.00	0.00	0.00	217,865.00	854,607.00	25.49
138-0000	Subs-Grants	130.00	0.00	0.00	545.00	0.00	0.00
143-0000	Overload	71,453.13	0.00	0.00	71,453.13	314,579.00	22.71
148-0000	Extra Pay-Non-Certified	24,569.06	0.00	0.00	92,825.72	107,677.00	86.21
149-0000	Extra Pay-Certified	943,138.14	0.00	0.00	1,915,315.68	4,624,499.00	41.42
161-0000	Mileage Stipend	14,025.68	0.00	0.00	62,591.87	182,051.00	34.38
	Total Salaries	12,988,740.44	0.00	0.00	34,835,657.04	158,525,185.00	21.97
200	Employee Benefits						
211-0000	Teachers Retirement (TRS)	722,323.79	0.00	0.00	2,059,070.61	9,809,769.00	20.99
212-0000	Municipal Retirement (IMRF)	0.00	0.00	0.00	0.00	125,543.00	0.00
215-0000	One-Time TRS Early Retirement	16,834.58	0.00	0.00	24,023.01	52,499.00	45.76

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 10 - Educational Fund
Income Statement
For Period 4 Through 4 Ending October 31, 2022

USD

Page 3

Fiscal Year 2023 Budget

99

Consolidated

Educational Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
200	Employee Benefits						
218-0000	THIS Fund Employer Contributio	89,638.23	0.00	0.00	259,763.69	1,150,571.00	22.58
221-0000	Life Insurance	6,684.58	0.00	0.00	20,414.67	91,455.00	22.32
222-0000	Medical Insurance	1,862,837.17	0.00	0.00	4,195,313.75	21,743,035.00	19.29
223-0000	Dental Insurance	94,104.59	0.00	0.00	214,320.87	1,067,264.00	20.08
224-0000	Vision Insurance	18,401.58	0.00	0.00	41,756.24	249,756.00	16.72
225-0000	Disability Insurance	1,824.10	0.00	0.00	7,972.80	22,484.00	35.46
226-0000	HRA/HSA Board Contributions	85,715.99	0.00	0.00	148,984.74	1,259,978.00	11.82
231-0000	Certified Tuition Reimbursemen	7,748.80	0.00	0.00	11,206.90	104,998.00	10.67
232-0000	DESA Tuition Reimbursement	0.00	0.00	0.00	0.00	2,100.00	0.00
233-0000	DESPA Tuition Reimbursement	516.00	0.00	0.00	516.00	0.00	0.00
234-0000	Non-Union Tuition Reimbursemen	0.00	0.00	0.00	0.00	2,100.00	0.00
235-0000	Admin Tuition Reimbursement	0.00	0.00	0.00	3,900.00	52,499.00	7.43
236-0000	Admin Relocation Reimbursement	0.00	0.00	0.00	0.00	3,150.00	0.00
	Total Employee Benefits	2,906,629.41	0.00	0.00	6,987,243.28	35,737,201.00	19.55
300	Purchased Services						
311-0000	Professional Services-Administ	63,656.95	0.00	0.00	168,667.83	703,113.00	23.99
312-0000	Staff Development-On Site	465.71	0.00	0.00	2,125.68	59,935.00	3.55
313-0000	Staff Development	9,597.52	0.00	0.00	31,874.03	209,860.00	15.19
314-0000	Professional Services-Instruct	15,343.62	0.00	0.00	20,421.25	564,842.00	3.62
315-0000	Food-Contracted	5,563.97	0.00	0.00	57,600.17	123,815.00	46.52
316-0000	Charter School Payment	0.00	0.00	0.00	1,681,300.02	8,102,852.00	20.75
317-0000	Audit/Financial Services	18,000.00	0.00	0.00	24,225.00	58,000.00	41.77
318-0000	Legal Services	10,052.82	0.00	0.00	39,525.36	350,000.00	11.29
319-0000	Other Professional & Technical	191,564.51	0.00	0.00	416,781.47	3,768,434.00	11.06
321-0000	Sanitation Services	0.00	0.00	0.00	0.00	1,000.00	0.00
323-0000	Repair & Maintenance	5,188.84	0.00	0.00	54,877.25	395,095.00	13.89
325-0000	Rentals	11,614.65	0.00	0.00	66,135.43	231,680.00	28.55
327-0000	Computer Maintenance	0.00	0.00	0.00	2.57	732.00	.35
333-0000	District Travel	15,192.06	0.00	0.00	43,938.92	286,534.00	15.33
334-0000	Professional Meetings	1,915.19	0.00	0.00	3,479.38	36,050.00	9.65
336-0000	Pupil Transportation-Field Tri	3,164.79	0.00	0.00	4,514.79	26,988.00	16.73
338-0000	Pupil Transportation - Athleti	125.71	0.00	0.00	150.71	0.00	0.00
339-0000	Other Transportation Services	0.00	0.00	0.00	0.00	6,259.00	0.00
341-0000	Postage & Shipping Charges	431.19	0.00	0.00	1,106.67	61,185.00	1.81
342-0000	Telephone-Local	25,171.69	0.00	0.00	83,540.51	195,249.00	42.79
346-0000	Telephone - WAN and Internet	47,919.68	0.00	0.00	103,549.55	302,637.00	34.22
347-0000	Telephone-Cellular	19,806.87	0.00	0.00	51,655.64	110,902.00	46.58
351-0000	Recruiting	5,255.00	0.00	0.00	6,217.00	14,300.00	43.48
352-0000	Legal Notices	507.81	0.00	0.00	973.56	25,500.00	3.82
361-0000	Printing & Binding	10,310.99	0.00	0.00	33,645.59	84,543.00	39.80
385-0000	Unemployment Insurance	0.00	0.00	0.00	67,607.65	35,000.00	193.16
391-0000	Officials-IHSA Sponsored	52,424.00	0.00	0.00	55,214.00	175,661.00	31.43
392-0000	License & Registrations	49,454.00	0.00	0.00	15,676.00	2,400.00	653.17
393-0000	Investigations	3,880.00	0.00	0.00	10,100.00	0.00	0.00
395-0000	Management Fees	19,386.59	0.00	0.00	420,301.64	8,300,000.00	5.06

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 10 - Educational Fund
Income Statement
For Period 4 Through 4 Ending October 31, 2022

USD

Page 4

Fiscal Year 2023 Budget

99

Consolidated

Educational Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
300	Purchased Services						
397-0000	Software Licensing	92,762.10	0.00	0.00	3,066,056.20	3,240,386.00	94.62
398-0000	Banking/Credit Card Fees	14,917.07	0.00	0.00	30,586.44	141,100.00	21.68
	Total Purchased Services	594,765.33	0.00	0.00	6,561,850.31	27,614,052.00	23.76
400	Supplies & Materials						
411-0000	Supplies-General	203,555.50	0.00	0.00	1,043,535.51	2,215,919.00	47.09
412-0000	Supplies-Testing Materials	0.00	0.00	0.00	50,988.00	237,900.00	21.43
415-0000	Supplies-Computer	3,500.56	0.00	0.00	9,859.47	31,815.00	30.99
416-0000	Supplies-Athletic Fields	0.00	0.00	0.00	251.64	0.00	0.00
417-0000	Supplies-Uniform	59,692.13	0.00	0.00	111,005.80	87,850.00	126.36
421-0000	Textbooks- Approved Standard	1,225.29	0.00	0.00	109,165.29	2,200.00	4962.06
422-0000	Textbooks-Consumables	5,931.73	0.00	0.00	25,399.38	10,616.00	239.26
424-0000	Textbooks-Suppl/Innovation Mat	41,071.08	0.00	0.00	55,488.14	15,200.00	365.05
425-0000	Textbooks-Approved Standard El	0.00	0.00	0.00	50,858.08	1,648,919.00	3.08
431-0000	Library Books	9,707.43	0.00	0.00	32,372.12	95,400.00	33.93
441-0000	Periodicals	2,079.54	0.00	0.00	9,210.23	30,950.00	29.76
464-0000	Gasoline	2,168.05	0.00	0.00	2,756.66	6,700.00	41.14
471-0000	System Software	1,293.28	0.00	0.00	1,311.28	105,701.00	1.24
472-0000	Instructional Software	476.28	0.00	0.00	1,719.28	80,393.00	2.14
481-0000	Equipment < \$500	24,515.65	0.00	0.00	115,100.12	77,564.00	148.39
482-0000	Parts-Transportation	882.20	0.00	0.00	882.20	2,800.00	31.51
484-0000	Computer Related Equip < \$500	65,230.22	0.00	0.00	102,889.23	118,150.00	87.08
491-0000	Mat & Sup-Shipping	0.00	0.00	0.00	0.00	2,642.00	0.00
	Total Supplies & Materials	421,328.94	0.00	0.00	1,722,792.43	4,770,719.00	36.11
500	Capital Outlay						
541-0000	Equipment	110,128.20	0.00	0.00	232,485.92	88,559.00	262.52
545-0000	Computer Equipment > \$500	19.00	0.00	0.00	1,292.92	0.00	0.00
546-0000	Software	0.00	0.00	0.00	0.00	41,967.00	0.00
	Total Capital Outlay	110,147.20	0.00	0.00	233,778.84	130,526.00	179.11
600	Other Objects						
641-0000	Dues & Fees	40,018.34	0.00	0.00	153,036.88	268,939.00	56.90
651-0000	Judgments/Claims	0.00	0.00	0.00	6,473.73	0.00	0.00
671-0000	Private Facility Tuition	818,800.25	0.00	0.00	1,787,925.63	9,877,270.00	18.10
672-0000	Room and Board	15,023.40	0.00	0.00	99,859.10	632,080.00	15.80
673-0000	General Tuition	1,173.30	0.00	0.00	34,873.30	594,195.00	5.87
691-0000	Miscellaneous Objects	499.86	0.00	0.00	2,841.56	95,272.00	2.98
	Total Other Objects	875,515.15	0.00	0.00	2,085,010.20	11,467,756.00	18.18
900	System Accounts						
750	Capital Outlay - Capitalized						
751-0000	Equipment < \$5000	108,199.24	0.00	0.00	1,116,149.68	845,213.00	132.06

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 10 - Educational Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 5

Fiscal Year 2023 Budget 99

Consolidated

Educational Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
750	Capital Outlay - Capitalized						
755-0000	Computer Equipment < \$5000	30,371.93	0.00	0.00	1,745,456.90	3,637,450.00	47.99
757-0000	Network Equipment < \$5000	0.00	0.00	0.00	65,068.09	148,270.00	43.88
	Total Capital Outlay - Capita	138,571.17	0.00	0.00	2,926,674.67	4,630,933.00	63.20
	Total System Accounts	138,571.17	0.00	0.00	2,926,674.67	4,630,933.00	63.20
	Total Expense	18,035,697.64	0.00	0.00	55,353,006.77	242,876,372.00	22.79
	Total Net Change in Fund Balan	2,029,293.66	0.00	0.00	36,888,650.12	9,302,932.00	396.53

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 14 - Grant Fund
Income Statement
For Period 4 Through 4 Ending October 31, 2022

USD

Page 6

Fiscal Year 2023 Budget

99

Consolidated

Grant Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
LOCAL							
	Revenue from Local Sources						
1511-0000	Interest on Investments	0.00	0.00	0.00	3,366.67	33,372.00	10.09
1921-0000	Contributions & Donations from	0.00	0.00	0.00	19,000.00	2,500.00	760.00
1922-0000	Foundation Donations	0.00	0.00	0.00	0.00	11,000.00	0.00
1999-0000	Other Revenue-General	0.00	0.00	0.00	0.00	5,977.00	0.00
	Total Revenue from Local Sourc	0.00	0.00	0.00	22,366.67	52,849.00	42.32
STATE							
	Revenue from State Sources						
3220-0000	Voc Ed School Improvement	15,947.00	0.00	0.00	109,544.00	240,077.00	45.63
3275-0000	Voc Ed Elem Career	3,098.00	0.00	0.00	11,765.00	13,837.00	85.03
3621-0000	School Library	0.00	0.00	0.00	0.00	25,534.00	0.00
3705-0000	Early Childhood-State PreK	131,819.00	0.00	0.00	527,279.00	1,581,831.00	33.33
3706-0000	Early Childhood-Prevention	30,215.00	0.00	0.00	90,652.00	630,372.00	14.38
3707-0000	Early Childhood-PreSchool For	71,921.00	0.00	0.00	215,765.00	791,133.00	27.27
3992-0000	After School Program Grant	0.00	0.00	0.00	28,850.00	101,531.00	28.41
	Total Revenue from State Sourc	253,000.00	0.00	0.00	983,855.00	3,384,315.00	29.07
FEDERAL							
	Revenue from Federal Sources						
4300-0000	Title I-Low Income	4,544.00	0.00	0.00	813,301.00	2,740,479.00	29.68
4400-0000	Title IV-Safe & Drug Free Scho	0.00	0.00	0.00	62,656.00	192,747.00	32.51
4600-0000	Special Ed-Preschool Flow Thro	0.00	0.00	0.00	10,921.00	102,605.00	10.64
4620-0000	Special Ed-IDEA Flow Through	0.00	0.00	0.00	332,561.00	4,363,666.00	7.62
4745-0000	Perkins-III	22,802.00	0.00	0.00	32,680.00	122,689.00	26.64
4909-0000	LIPLEPS-III	0.00	0.00	0.00	103,663.00	300,560.00	34.49
4932-0000	Title II-Teacher Quality	9,400.00	0.00	0.00	195,797.00	377,577.00	51.86
4944-0000	McKinney-Vento Homeless	500.00	0.00	0.00	1,006.00	0.00	0.00
4990-0000	Early Childhood K-1st Jump Sta	0.00	0.00	0.00	40,585.00	0.00	0.00
4991-0000	Medicaid Admin Outreach	0.00	0.00	0.00	0.00	100,000.00	0.00
4998-0000	Other Federal Revenues	0.00	0.00	0.00	0.00	1,250,961.00	0.00
	Total Revenue from Federal Sou	37,246.00	0.00	0.00	1,593,170.00	9,551,284.00	16.68
	Total Revenue	290,246.00	0.00	0.00	2,599,391.67	12,988,448.00	20.01
EXPENSE							
100							
	Expense						
	Salaries						
112-0000	Certified Directors/Supervisors	0.00	0.00	0.00	0.00	161,255.00	0.00
113-0000	Certified Teachers	179,894.44	0.00	0.00	448,973.48	2,522,002.00	17.80
114-0000	Other Certified	4,733.92	0.00	0.00	11,834.80	1,036,656.00	1.14
116-0000	Non-Certified Sec/Spec	4,834.18	0.00	0.00	24,408.76	0.00	0.00
117-0000	Non-Certified Paras/Custodial	39,834.40	0.00	0.00	81,832.53	202,806.00	40.35
118-0000	Other Non-Certified	84,632.76	0.00	0.00	427,627.99	1,074,870.00	39.78
132-0000	1.5 Overtime	0.00	0.00	0.00	275.54	0.00	0.00

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 14 - Grant Fund
Income Statement
For Period 4 Through 4 Ending October 31, 2022

USD

Page 7

Fiscal Year 2023 Budget

99

Consolidated

Grant Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
100	Salaries						
138-0000	Subs-Grants	7,450.00	0.00	0.00	12,635.00	0.00	0.00
148-0000	Extra Pay-Non-Certified	0.00	0.00	0.00	1,210.00	3,637.00	33.27
149-0000	Extra Pay-Certified	3,894.67	0.00	0.00	282,297.00	1,095,393.00	25.77
	Total Salaries	325,274.37	0.00	0.00	1,291,095.10	6,096,619.00	21.18
200	Employee Benefits						
211-0000	Teachers Retirement (TRS)	12,976.90	0.00	0.00	33,858.61	307,316.00	11.02
212-0000	Municipal Retirement (IMRF)	0.00	0.00	0.00	0.00	16,831.00	0.00
213-0000	Federal Insurance Contribution	0.00	0.00	0.00	0.00	73,386.00	0.00
214-0000	Medicare Only	0.00	0.00	0.00	0.00	41,492.00	0.00
217-0000	TRS Federal Contribution	28,997.45	0.00	0.00	174,664.71	305,146.00	57.24
218-0000	THIS Fund Employer Contributio	1,377.79	0.00	0.00	5,195.96	38,463.00	13.51
221-0000	Life Insurance	151.61	0.00	0.00	426.28	57,251.00	.74
222-0000	Medical Insurance	53,607.89	0.00	0.00	130,723.84	527,321.00	24.79
223-0000	Dental Insurance	3,458.23	0.00	0.00	8,358.17	150,528.00	5.55
224-0000	Vision Insurance	697.91	0.00	0.00	1,718.12	57,251.00	3.00
226-0000	HRA/HSA Board Contributions	0.00	0.00	0.00	125.00	0.00	0.00
	Total Employee Benefits	101,267.78	0.00	0.00	355,070.69	1,574,985.00	22.54
300	Purchased Services						
312-0000	Staff Development-On Site	47,121.46	0.00	0.00	47,121.46	0.00	0.00
313-0000	Staff Development	0.00	0.00	0.00	0.00	329,650.00	0.00
314-0000	Professional Services-Instruct	2,118,689.50	0.00	0.00	2,119,469.03	120,457.00	1759.52
315-0000	Food-Contracted	0.00	0.00	0.00	1,656.80	0.00	0.00
319-0000	Other Professional & Technical	8,403.00	0.00	0.00	40,020.50	3,111,868.00	1.29
323-0000	Repair & Maintenance	95.00	0.00	0.00	305.00	3,000.00	10.17
327-0000	Computer Maintenance	0.00	0.00	0.00	504.00	0.00	0.00
331-0000	Pupil Transportation-General	50.00	0.00	0.00	425.00	81,258.00	.52
333-0000	District Travel	606.08	0.00	0.00	4,489.71	0.00	0.00
334-0000	Professional Meetings	7,022.27	0.00	0.00	29,967.21	732,517.00	4.09
336-0000	Pupil Transportation-Field Tri	0.00	0.00	0.00	2,922.76	0.00	0.00
361-0000	Printing & Binding	0.00	0.00	0.00	840.00	0.00	0.00
397-0000	Software Licensing	55,800.00	0.00	0.00	314,024.53	56,410.00	556.68
399-0000	Other Purchased Services	2,647.85	0.00	0.00	7,038.72	0.00	0.00
	Total Purchased Services	2,240,435.16	0.00	0.00	2,568,784.72	4,435,160.00	57.92
400	Supplies & Materials						
411-0000	Supplies-General	34,498.98	0.00	0.00	143,292.86	575,737.00	24.89
412-0000	Supplies-Testing Materials	90.79	0.00	0.00	207.06	0.00	0.00
415-0000	Supplies-Computer	0.00	0.00	0.00	6,846.18	0.00	0.00
422-0000	Textbooks-Consumables	34,964.68	0.00	0.00	45,769.98	0.00	0.00
424-0000	Textbooks-Suppl/Innovation Mat	0.00	0.00	0.00	9,883.50	0.00	0.00
431-0000	Library Books	0.00	0.00	0.00	310.99	16,857.00	1.84
481-0000	Equipment < \$500	1,756.68	0.00	0.00	10,719.46	0.00	0.00

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 14 - Grant Fund
Income Statement
For Period 4 Through 4 Ending October 31, 2022

USD

Page 8

Fiscal Year 2023 Budget

99

Consolidated

Grant Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
400	Supplies & Materials						
	Total Supplies & Materials	71,311.13	0.00	0.00	217,030.03	592,594.00	36.62
500	Capital Outlay						
541-0000	Equipment	34,447.58	0.00	0.00	69,330.08	0.00	0.00
545-0000	Computer Equipment > \$500	0.00	0.00	0.00	0.00	118,135.00	0.00
	Total Capital Outlay	34,447.58	0.00	0.00	69,330.08	118,135.00	58.69
600	Other Objects						
641-0000	Dues & Fees	37,513.69	0.00	0.00	39,353.69	47,250.00	83.29
	Total Other Objects	37,513.69	0.00	0.00	39,353.69	47,250.00	83.29
900	System Accounts						
750	Capital Outlay - Capitalized						
751-0000	Equipment < \$5000	25,088.30	0.00	0.00	49,870.74	123,705.00	40.31
755-0000	Computer Equipment < \$5000	6,525.00	0.00	0.00	63,917.43	0.00	0.00
	Total Capital Outlay - Capita	31,613.30	0.00	0.00	113,788.17	123,705.00	91.98
	Total System Accounts	31,613.30	0.00	0.00	113,788.17	123,705.00	91.98
	Total Expense	2,841,863.01	0.00	0.00	4,654,452.48	12,988,448.00	35.84
	Total Net Change in Fund Balan	2,551,617.01-	0.00	0.00	2,055,060.81-	0.00	0.00

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 19 - Covid 19 Fund
Income Statement
For Period 4 Through 4 Ending October 31, 2022

USD

Page 9

Fiscal Year 2023 Budget

99

Consolidated

Covid 19 Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
REVENUE							
FEDERAL							
4942-0000	Revenue from Federal Sources	0.00	0.00	0.00	267,859.00	1,689,945.00	15.85
4943-0000	ESSER II	158,981.00	0.00	0.00	1,150,647.00	4,229,047.00	27.21
4997-0000	ESSER III	0.00	0.00	0.00	50,191.00	0.00	0.00
	ESSER I						
	Total Revenue from Federal Sou	158,981.00	0.00	0.00	1,468,697.00	5,918,992.00	24.81
	Total Revenue	158,981.00	0.00	0.00	1,468,697.00	5,918,992.00	24.81
EXPENSE							
EXPENSE							
100							
	Salaries						
113-0000	Certified Teachers	191,143.24	0.00	0.00	460,739.11	1,785,932.00	25.80
114-0000	Other Certified	0.00	0.00	0.00	0.00	185,229.00	0.00
116-0000	Non-Certified Sec/Spec	16,402.63	0.00	0.00	41,392.34	0.00	0.00
117-0000	Non-Certified Paras/Custodial	3,865.52	0.00	0.00	6,197.86	534,066.00	1.16
118-0000	Other Non-Certified	40,986.26	0.00	0.00	84,013.59	0.00	0.00
132-0000	1.5 Overtime	213.81	0.00	0.00	862.32	0.00	0.00
143-0000	Overload	0.00	0.00	0.00	1,090.71	257,529.00	.42
148-0000	Extra Pay-Non-Certified	0.00	0.00	0.00	993.75	0.00	0.00
149-0000	Extra Pay-Certified	5,290.00	0.00	0.00	209,946.85	1,019,612.00	20.59
	Total Salaries	257,901.46	0.00	0.00	803,055.11	3,782,368.00	21.23
200							
	Employee Benefits						
211-0000	Teachers Retirement (TRS)	11,671.64	0.00	0.00	30,168.99	145,750.00	20.70
212-0000	Municipal Retirement (IMRF)	0.00	0.00	0.00	0.00	22,584.00	0.00
213-0000	Federal Insurance Contribution	0.00	0.00	0.00	0.00	15,866.00	0.00
214-0000	Medicare Only	0.00	0.00	0.00	0.00	9,443.00	0.00
217-0000	TRS Federal Contribution	0.00	0.00	0.00	0.00	265,390.00	0.00
218-0000	THIS Fund Employer Contributio	1,223.51	0.00	0.00	4,334.28	10,918.00	39.70
221-0000	Life Insurance	134.57	0.00	0.00	303.06	3,785.00	8.01
222-0000	Medical Insurance	38,790.02	0.00	0.00	78,045.10	773,793.00	10.09
223-0000	Dental Insurance	1,533.71	0.00	0.00	3,082.29	9,477.00	32.52
224-0000	Vision Insurance	332.47	0.00	0.00	671.47	3,785.00	17.74
	Total Employee Benefits	53,685.92	0.00	0.00	116,605.19	1,260,791.00	9.25
300							
	Purchased Services						
319-0000	Other Professional & Technical	0.00	0.00	0.00	3,750.00	0.00	0.00
321-0000	Sanitation Services	0.00	0.00	0.00	1,470.00	0.00	0.00
325-0000	Rentals	7,678.09	0.00	0.00	30,712.36	417,500.00	7.36
331-0000	Pupil Transportation-General	10,621.80	0.00	0.00	21,041.48	0.00	0.00
	Total Purchased Services	18,299.89	0.00	0.00	56,973.84	417,500.00	13.65
400							
	Supplies & Materials						

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 19 - Covid 19 Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 10

Fiscal Year 2023 Budget 99

Consolidated

Covid 19 Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
400	Supplies & Materials						
411-0000	Supplies-General	0.00	0.00	0.00	624.11	283,333.00	.22
	Total Supplies & Materials	0.00	0.00	0.00	624.11	283,333.00	.22
900	System Accounts						
750	Capital Outlay - Capitalized						
751-0000	Equipment < \$5000	0.00	0.00	0.00	0.00	175,000.00	0.00
	Total Capital Outlay - Capita	0.00	0.00	0.00	0.00	175,000.00	0.00
	Total System Accounts	0.00	0.00	0.00	0.00	175,000.00	0.00
	Total Expense	329,887.27	0.00	0.00	977,258.25	5,918,992.00	16.51
	Total Net Change in Fund Balan	170,906.27-	0.00	0.00	491,438.75	0.00	0.00

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 20 - Operations & Maintenance Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 11

Fiscal Year 2023 Budget

99

Consolidated

Operations & Maintenance Fund Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
LOCAL Revenue from Local Sources							
1111-0000	CUR YR General Levy	0.00	0.00	0.00	3,753,203.98	12,774,127.00	29.38
1112-0000	First PR YR General Levy	2,389,028.29	0.00	0.00	9,791,480.77	12,028,238.00	81.40
1390-0000	Transition Fees	0.00	0.00	0.00	138,307.84	340,051.00	40.67
1511-0000	Interest on Investments	23,989.98	0.00	0.00	55,511.11	8,600.00	645.48
1791-0000	Parking Permits	3,835.16	0.00	0.00	144,074.19	162,156.00	88.85
1910-0000	Building Rental	3,966.25	0.00	0.00	19,175.00	69,244.00	27.69
1951-0000	Refund of PR YRs' Expenditure	0.00	0.00	0.00	17,115.30	1,613.00	1061.08
1997-0000	Revenue From Sale of Assets	15,284.06	0.00	0.00	15,306.19	89,796.00	17.05
1999-0000	Other Revenue-General	0.00	0.00	0.00	57,200.31	340,000.00	16.82
	Total Revenue from Local Sourc	2,436,103.74	0.00	0.00	13,991,374.69	25,813,825.00	54.20
	Total Revenue	2,436,103.74	0.00	0.00	13,991,374.69	25,813,825.00	54.20
EXPENSE							
100 Expense							
Salaries							
115-0000	Non-Certified Supervision/Head	163,486.05	0.00	0.00	659,772.69	2,118,498.00	31.14
116-0000	Non-Certified Sec/Spec	3,955.60	0.00	0.00	15,548.15	52,915.00	29.38
117-0000	Non-Certified Paras/Custodial	454,090.08	0.00	0.00	1,785,597.05	6,867,604.00	26.00
118-0000	Other Non-Certified	0.00	0.00	0.00	1,228.37-	0.00	0.00
119-0000	Other	13,096.87	0.00	0.00	55,608.29	227,452.00	24.45
132-0000	1.5 Overtime	36,381.73	0.00	0.00	117,320.31	211,531.00	55.46
133-0000	2.0 Overtime	3,800.96	0.00	0.00	19,470.56	31,507.00	61.80
161-0000	Mileage Stipend	400.00	0.00	0.00	1,800.00	7,755.00	23.21
	Total Salaries	675,211.29	0.00	0.00	2,653,888.68	9,517,262.00	27.89
200 Employee Benefits							
221-0000	Life Insurance	400.74	0.00	0.00	1,683.33	4,283.00	39.30
222-0000	Medical Insurance	111,608.98	0.00	0.00	437,477.06	1,522,548.00	28.73
223-0000	Dental Insurance	5,768.48	0.00	0.00	23,361.91	78,823.00	29.64
224-0000	Vision Insurance	1,157.28	0.00	0.00	4,655.67	18,603.00	25.03
225-0000	Disability Insurance	39.06	0.00	0.00	171.21	509.00	33.64
	Total Employee Benefits	118,974.54	0.00	0.00	467,349.18	1,624,766.00	28.76
300 Purchased Services							
312-0000	Staff Development-On Site	1,050.00	0.00	0.00	1,050.00	0.00	0.00
313-0000	Staff Development	0.00	0.00	0.00	0.00	5,200.00	0.00
315-0000	Food-Contracted	563.24	0.00	0.00	2,808.60	5,200.00	54.01
319-0000	Other Professional & Technical	30,443.49	0.00	0.00	119,989.48	1,383,500.00	8.67
321-0000	Sanitation Services	19,050.67	0.00	0.00	52,535.20	182,522.00	28.78
322-0000	Cleaning Services	0.00	0.00	0.00	16,395.53	0.00	0.00
323-0000	Repair & Maintenance	58,359.88	0.00	0.00	291,292.52	381,509.00	76.35

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 20 - Operations & Maintenance Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 12

Fiscal Year 2023 Budget

99

Consolidated

Operations & Maintenance Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
300	Purchased Services						
325-0000	Rentals	2,749.54	0.00	0.00	45,351.68	270,140.00	16.79
326-0000	Alarm System Services	47,318.99	0.00	0.00	52,003.99	104,000.00	50.00
333-0000	District Travel	622.67	0.00	0.00	982.23	0.00	0.00
347-0000	Telephone-Cellular	214.95	0.00	0.00	1,075.65	2,600.00	41.37
353-0000	License & Registration	0.00	0.00	0.00	0.00	52.00	0.00
363-0000	Repair & Maint-Equip Elec	2,178.50	0.00	0.00	11,692.30	42,120.00	27.76
364-0000	Repair & Maint-Finishing Matl	0.00	0.00	0.00	7,750.00	15,600.00	49.68
365-0000	Repair & Maint-Plumbing	0.00	0.00	0.00	13,124.54	72,800.00	18.03
366-0000	Repair & Maint-Roofing	17,256.28	0.00	0.00	24,867.26	79,040.00	31.46
367-0000	Repair & Maint-HVAC	58,103.23	0.00	0.00	140,471.81	371,280.00	37.83
368-0000	Repair & Maint-Snowplowing	0.00	0.00	0.00	0.00	624,000.00	0.00
371-0000	Water/Sewer Services	15,806.48	0.00	0.00	79,537.97	282,105.00	28.19
385-0000	Unemployment Insurance	0.00	0.00	0.00	2,729.79	7,280.00	37.50
392-0000	License & Registrations	54.00	0.00	0.00	198.00	1,560.00	12.69
397-0000	Software Licensing	0.00	0.00	0.00	1,047.92	96,540.00	1.09
399-0000	Other Purchased Services	0.00	0.00	0.00	243.01	0.00	0.00
	Total Purchased Services	253,771.92	0.00	0.00	865,147.48	3,927,048.00	22.03
400	Supplies & Materials						
411-0000	Supplies-General	71,303.85	0.00	0.00	281,389.99	920,624.00	30.57
415-0000	Supplies-Computer	806.85	0.00	0.00	806.85	1,000.00	80.69
416-0000	Supplies-Athletic Fields	777.21	0.00	0.00	16,866.76	43,160.00	39.08
417-0000	Supplies-Uniform	3,400.48	0.00	0.00	38,291.52	44,720.00	85.63
418-0000	Supplies-B&G Schools	0.00	0.00	0.00	0.00	72,800.00	0.00
464-0000	Gasoline	29,393.37	0.00	0.00	33,913.56	38,480.00	88.13
465-0000	Natural Gas	102,474.71	0.00	0.00	208,682.27	528,627.00	39.48
466-0000	Electricity	100,028.12	0.00	0.00	549,121.69	3,376,059.00	16.27
481-0000	Equipment < \$500	385.09	0.00	0.00	17,633.09	30,160.00	58.47
482-0000	Parts-Transportation	0.00	0.00	0.00	160.00	17,680.00	.90
485-0000	Supplies - Air Filters	0.00	0.00	0.00	1,382.85	54,184.00	2.55
486-0000	Supplies - Mop Heads Towels Ma	34,018.99	0.00	0.00	52,722.10	34,216.00	154.09
493-0000	Supplies-Equip Elec	6,837.09	0.00	0.00	30,441.16	197,600.00	15.41
494-0000	Supplies-Finishing Matl	17,274.06	0.00	0.00	103,151.97	263,640.00	39.13
495-0000	Supplies-Plumbing	11,763.92	0.00	0.00	43,322.87	76,960.00	56.29
496-0000	Supplies-Roofing	0.00	0.00	0.00	0.00	12,480.00	0.00
497-0000	Supplies-HVAC	17,817.17	0.00	0.00	101,398.06	312,000.00	32.50
498-0000	Supplies-Bagged Salt	0.00	0.00	0.00	0.00	31,200.00	0.00
499-0000	Supplies-Bulk Salt	0.00	0.00	0.00	0.00	46,800.00	0.00
	Total Supplies & Materials	396,280.91	0.00	0.00	1,479,284.74	6,102,390.00	24.24
500	Capital Outlay						
521-0000	Buildings	9,556.19	0.00	0.00	219,215.32	300,000.00	73.07
531-0000	Improvements Other than Buildi	6,865.08	0.00	0.00	6,865.08	0.00	0.00
541-0000	Equipment	52,308.32	0.00	0.00	139,404.93	561,610.00	24.82
545-0000	Computer Equipment > \$500	0.00	0.00	0.00	0.00	35,000.00	0.00

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 20 - Operations & Maintenance Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 13

Fiscal Year 2023 Budget

99

Consolidated

Operations & Maintenance Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
500	Capital Outlay						
	Total Capital Outlay	68,729.59	0.00	0.00	365,485.33	896,610.00	40.76
600	Other Objects						
641-0000	Dues & Fees	0.00	0.00	0.00	0.00	9,000.00	0.00
	Total Other Objects	0.00	0.00	0.00	0.00	9,000.00	0.00
900	System Accounts						
750	Capital Outlay - Capitalized						
751-0000	Equipment < \$5000	63,461.93	0.00	0.00	89,819.66	268,108.00	33.50
755-0000	Computer Equipment < \$5000	0.00	0.00	0.00	600.00	1,000.00	60.00
	Total Capital Outlay - Capita	63,461.93	0.00	0.00	90,419.66	269,108.00	33.60
	Total System Accounts	63,461.93	0.00	0.00	90,419.66	269,108.00	33.60
	Total Expense	1,576,430.18	0.00	0.00	5,921,575.07	22,346,184.00	26.50
	Total Net Change in Fund Balan	859,673.56	0.00	0.00	8,069,799.62	3,467,641.00	232.72

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 30 - Bond & Interest Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 14

Fiscal Year 2023 Budget

99

Consolidated

Bond & Interest Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
LOCAL Revenue from Local Sources							
1111-0000	CUR YR General Levy	0.00	0.00	0.00	3,416,463.31	13,545,405.00	25.22
1112-0000	First PR YR General Levy	2,192,101.07	0.00	0.00	8,985,337.41	13,370,207.00	67.20
1511-0000	Interest on Investments	0.00	0.00	0.00	16,031.57	16,500.00	97.16
1999-0000	Other Revenue-General	8,923.96	0.00	0.00	8,923.96	0.00	0.00
Total Revenue from Local Sourc		2,201,025.03	0.00	0.00	12,426,756.25	26,932,112.00	46.14
Total Revenue		2,201,025.03	0.00	0.00	12,426,756.25	26,932,112.00	46.14
EXPENSE							
300 Expense Purchased Services							
319-0000	Other Professional & Technical	1,350.00	0.00	0.00	2,100.00	20,000.00	10.50
398-0000	Banking/Credit Card Fees	0.00	0.00	0.00	1.75	0.00	0.00
Total Purchased Services		1,350.00	0.00	0.00	2,101.75	20,000.00	10.51
600 Other Objects							
611-0000	Redemption of Principle	1,312,386.46	0.00	0.00	1,312,386.46	16,225,000.00	8.09
612-0000	Lease Purchase-Principle	0.00	0.00	0.00	0.00	1,645,000.00	0.00
621-0000	Interest	0.00	0.00	0.00	0.00	11,446,478.00	0.00
Total Other Objects		1,312,386.46	0.00	0.00	1,312,386.46	29,316,478.00	4.48
Total Expense		1,313,736.46	0.00	0.00	1,314,488.21	29,336,478.00	4.48
Total Net Change in Fund Balan		887,288.57	0.00	0.00	11,112,268.04	2,404,366.00	462.17

Income Statement

Consolidated		Transportation Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
LOCAL							
	Revenue from Local Sources						
1111-0000	CUR YR General Levy	0.00	0.00	0.00	1,144,271.17	4,913,346.00	23.29
1112-0000	First PR YR General Levy	728,356.73	0.00	0.00	2,985,184.45	4,626,453.00	64.52
1231-0000	Corporate Personal Property Re	0.00	0.00	0.00	0.00	994,482.00	0.00
1511-0000	Interest on Investments	14,785.32	0.00	0.00	35,766.38	7,300.00	489.95
1994-0000	Field Trips	14,680.04	0.00	0.00	30,923.26	186,000.00	16.63
	Total Revenue from Local Sourc	757,822.09	0.00	0.00	4,196,145.26	10,727,581.00	39.12
STATE							
	Revenue from State Sources						
3500-0000	Transportation-Regular	627,001.03	0.00	0.00	1,535,224.16	3,683,255.00	41.68
3510-0000	Transportation-Special Ed	1,194,144.90	0.00	0.00	2,607,774.66	5,382,011.00	48.45
	Total Revenue from State Sourc	1,821,145.93	0.00	0.00	4,142,998.82	9,065,266.00	45.70
	Total Revenue	2,578,968.02	0.00	0.00	8,339,144.08	19,792,847.00	42.13
EXPENSE							
100							
	Expense						
	Salaries						
115-0000	Non-Certified Supervision/Head	7,383.00	0.00	0.00	33,189.14	97,121.00	34.17
116-0000	Non-Certified Sec/Spec	3,245.40	0.00	0.00	12,908.82	43,202.00	29.88
132-0000	1.5 Overtime	15.21	0.00	0.00	22.82	102.00	22.37
148-0000	Extra Pay-Non-Certified	0.00	0.00	0.00	96.21	1,331.00	7.23
149-0000	Extra Pay-Certified	52,394.40	0.00	0.00	94,997.76	315,000.00	30.16
161-0000	Mileage Stipend	177.78	0.00	0.00	799.98	2,458.00	32.55
	Total Salaries	63,215.79	0.00	0.00	142,014.73	459,214.00	30.93
200							
	Employee Benefits						
211-0000	Teachers Retirement (TRS)	303.95	0.00	0.00	584.90	1,270.00	46.06
218-0000	THIS Fund Employer Contributio	346.59	0.00	0.00	623.37	1,837.00	33.93
221-0000	Life Insurance	17.12	0.00	0.00	75.43	228.00	33.08
222-0000	Medical Insurance	2,471.30	0.00	0.00	8,900.43	6,675.00	133.34
223-0000	Dental Insurance	114.10	0.00	0.00	436.92	1,405.00	31.10
224-0000	Vision Insurance	26.16	0.00	0.00	98.10	261.00	37.59
225-0000	Disability Insurance	10.72	0.00	0.00	47.46	146.00	32.51
	Total Employee Benefits	3,289.94	0.00	0.00	10,766.61	11,822.00	91.07
300							
	Purchased Services						
313-0000	Staff Development	0.00	0.00	0.00	0.00	4,464.00	0.00
319-0000	Other Professional & Technical	3,513.30	0.00	0.00	15,963.30	20,757.00	76.91
321-0000	Sanitation Services	847.32	0.00	0.00	2,901.54	25,085.00	11.57
323-0000	Repair & Maintenance	422.94	0.00	0.00	18,402.14	35,836.00	51.35
325-0000	Rentals	0.00	0.00	0.00	3,502.24	35,891.00	9.76

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 40 - Transportation Fund
Income Statement
For Period 4 Through 4 Ending October 31, 2022

USD

Page 16

Fiscal Year 2023 Budget

99

Consolidated

Transportation Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
300	Purchased Services						
331-0000	Pupil Transportation-General	127,113.93	0.00	0.00	335,340.54	1,523,380.00	22.01
333-0000	District Travel	0.00	0.00	0.00	677.60	10,600.00	6.39
334-0000	Professional Meetings	0.00	0.00	0.00	30.00	615.00	4.88
336-0000	Pupil Transportation-Field Tri	0.00	0.00	0.00	20,806.85	384,293.00	5.41
346-0000	Telephone - WAN and Internet	0.00	0.00	0.00	0.00	425.00	0.00
347-0000	Telephone-Cellular	26.00	0.00	0.00	104.06	772.00	13.48
353-0000	License & Registration	0.00	0.00	0.00	4.00	724.00	.55
361-0000	Printing & Binding	1,862.00	0.00	0.00	4,039.06	8,950.00	45.13
371-0000	Water/Sewer Services	60.48	0.00	0.00	1,276.27	6,264.00	20.37
389-0000	Insurance-Fire-Theft-All Other	0.00	0.00	0.00	49,200.00	53,803.00	91.44
392-0000	License & Registrations	0.00	0.00	0.00	0.00	1,263.00	0.00
394-0000	Managment Fees-Transportation	0.00	0.00	0.00	992,287.40	15,705,125.00	6.32
	Total Purchased Services	133,845.97	0.00	0.00	1,444,535.00	17,818,247.00	8.11
400	Supplies & Materials						
411-0000	Supplies-General	949.75	0.00	0.00	6,537.15	16,935.00	38.60
462-0000	Oil	5,118.04	0.00	0.00	11,695.39	32,305.00	36.20
464-0000	Gasoline	76,567.80	0.00	0.00	280,879.10	1,313,394.00	21.39
465-0000	Natural Gas	2,371.54	0.00	0.00	4,772.38	14,943.00	31.94
482-0000	Parts-Transportation	0.00	0.00	0.00	0.00	27,607.00	0.00
	Total Supplies & Materials	85,007.13	0.00	0.00	303,884.02	1,405,184.00	21.63
500	Capital Outlay						
541-0000	Equipment	0.00	0.00	0.00	1,908.00	90,636.00	2.11
	Total Capital Outlay	0.00	0.00	0.00	1,908.00	90,636.00	2.11
	Total Expense	285,358.83	0.00	0.00	1,903,108.36	19,785,103.00	9.62
	Total Net Change in Fund Balan	2,293,609.19	0.00	0.00	6,436,035.72	7,744.00	0.00
	Large Percent of Budget			0.00			83109.97

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 50 - Municipal Retirement Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 17

Fiscal Year 2023 Budget

99

Consolidated

Municipal Retirement Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
Revenue							
LOCAL Revenue from Local Sources							
1111-0000	CUR YR General Levy	0.00	0.00	0.00	359,548.44	1,544,015.00	23.29
1112-0000	First PR YR General Levy	228,867.04	0.00	0.00	938,016.39	1,453,860.00	64.52
1511-0000	Interest on Investments	6,383.20	0.00	0.00	17,334.10	5,800.00	298.86
Total Revenue from Local Sourc		235,250.24	0.00	0.00	1,314,898.93	3,003,675.00	43.78
Total Revenue		235,250.24	0.00	0.00	1,314,898.93	3,003,675.00	43.78
EXPENSE							
Expense							
200 Employee Benefits							
212-0000	Municipal Retirement (IMRF)	230,559.44	0.00	0.00	779,116.04	2,780,818.00	28.02
Total Employee Benefits		230,559.44	0.00	0.00	779,116.04	2,780,818.00	28.02
Total Expense		230,559.44	0.00	0.00	779,116.04	2,780,818.00	28.02
Total Net Change in Fund Balan		4,690.80	0.00	0.00	535,782.89	222,857.00	240.42

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 51 - Social Security/Medicare Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 18

Fiscal Year 2023 Budget

99

Consolidated

Social Security/Medicare Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
Revenue							
LOCAL Revenue from Local Sources							
1151-0000	CUR YR Soc Sec/Medicare Levy	0.00	0.00	0.00	420,447.79	1,806,783.00	23.27
1152-0000	First PR YR Soc Sec/Medicare L	267,623.44	0.00	0.00	1,096,859.77	1,701,284.00	64.47
1231-0000	Corporate Personal Property Re	0.00	0.00	0.00	500,000.00	500,000.00	100.00
1511-0000	Interest on Investments	2,488.59	0.00	0.00	6,456.51	1,600.00	403.53
Total Revenue from Local Sourc		270,112.03	0.00	0.00	2,023,764.07	4,009,667.00	50.47
Total Revenue		270,112.03	0.00	0.00	2,023,764.07	4,009,667.00	50.47
EXPENSE							
Expense							
200 Employee Benefits							
213-0000	Federal Insurance Contribution	161,893.51	0.00	0.00	558,577.37	1,976,877.00	28.26
214-0000	Medicare Only	192,141.87	0.00	0.00	549,599.12	2,419,615.00	22.71
Total Employee Benefits		354,035.38	0.00	0.00	1,108,176.49	4,396,492.00	25.21
Total Expense		354,035.38	0.00	0.00	1,108,176.49	4,396,492.00	25.21
Total Net Change in Fund Balan		83,923.35-	0.00	0.00	915,587.58	386,825.00-	236.69-

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 60 - Site & Construction Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 19

Fiscal Year 2023 Budget

99

Consolidated

Site & Construction Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
LOCAL Revenue from Local Sources							
1111-0000	CUR YR General Levy	0.00	0.00	0.00	5,019.34	0.00	0.00
1112-0000	First PR YR General Levy	3,599.53	0.00	0.00	14,750.66	0.00	0.00
1195-0000	Property Tax Revenue Recapture	29,664.95	0.00	0.00	150,033.70	0.00	0.00
1231-0000	Corporate Personal Property Re	1,198,941.75	0.00	0.00	1,690,692.59	3,793,461.00	44.57
1511-0000	Interest on Investments	13,882.12	0.00	0.00	28,033.80	417,273.00	6.72
	Total Revenue from Local Sourc	1,246,088.35	0.00	0.00	1,888,530.09	4,210,734.00	44.85
STATE Revenue from State Sources							
3925-0000	Maintence Project Grants	0.00	0.00	0.00	0.00	50,000.00	0.00
	Total Revenue from State Sourc	0.00	0.00	0.00	0.00	50,000.00	0.00
FEDERAL Revenue from Federal Sources							
4942-0000	ESSER II	0.00	0.00	0.00	0.00	2,838,845.00	0.00
	Total Revenue from Federal Sou	0.00	0.00	0.00	0.00	2,838,845.00	0.00
	Total Revenue	1,246,088.35	0.00	0.00	1,888,530.09	7,099,579.00	26.60
EXPENSE							
500 Expense Capital Outlay							
521-0000	Buildings	1,080,288.96	0.00	0.00	4,739,456.86	23,033,352.00	20.58
	Total Capital Outlay	1,080,288.96	0.00	0.00	4,739,456.86	23,033,352.00	20.58
	Total Expense	1,080,288.96	0.00	0.00	4,739,456.86	23,033,352.00	20.58
	Total Net Change in Fund Balan	165,799.39	0.00	0.00	2,850,926.77-	15,933,773.00-	17.89

Income Statement

GL293 Date 11/21/22
Time 10:15

Company 61 - Impact Fees Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 20

Fiscal Year 2023 Budget 99

Consolidated

Impact Fees Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
Revenue							
LOCAL Revenue from Local Sources							
1511-0000	Interest on Investments	18,003.86	0.00	0.00	51,889.52	92,727.00	55.96
1931-0000	Impact Fees-East Dundee/West D	0.00	0.00	0.00	0.00	100,000.00	0.00
1937-0000	Impact Fees-Hampshire	0.00	0.00	0.00	0.00	100,000.00	0.00
1938-0000	Impact Fees-Gilberts	0.00	0.00	0.00	0.00	100,000.00	0.00
1939-0000	Impact Fees-Algonquin/Carpente	0.00	0.00	0.00	0.00	100,000.00	0.00
1941-0000	Technology E-Rate Revenue	0.00	0.00	0.00	0.00	101,435.00	0.00
1981-0000	ERATE Funding	0.00	0.00	0.00	0.00	101,435.00	0.00
	Total Revenue from Local Sourc	18,003.86	0.00	0.00	51,889.52	695,597.00	7.46
	Total Revenue	18,003.86	0.00	0.00	51,889.52	695,597.00	7.46
EXPENSE							
Expense							
	Total Net Change in Fund Balan	18,003.86	0.00	0.00	51,889.52	695,597.00	7.46

Income Statement

GL293 Date 11/21/22
Time 10:16

Company 70 - Working Capital Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 21

Fiscal Year 2023 Budget

99

Consolidated

Working Capital Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
Revenue							
LOCAL Revenue from Local Sources							
1111-0000	CUR YR General Levy	0.00	0.00	0.00	525.66	2,255.00	23.31
1112-0000	First PR YR General Levy	335.16	0.00	0.00	1,373.66	2,123.00	64.70
1511-0000	Interest on Investments	46,389.29	0.00	0.00	134,305.77	53,000.00	253.41
Total Revenue from Local Sourc		46,724.45	0.00	0.00	136,205.09	57,378.00	237.38
Total Revenue		46,724.45	0.00	0.00	136,205.09	57,378.00	237.38
EXPENSE							
Expense							
Total Net Change in Fund Balan		46,724.45	0.00	0.00	136,205.09	57,378.00	237.38

Income Statement

GL293 Date 11/21/22
Time 10:16

Company 80 - Tort Immunity Fund USD
Income Statement
For Period 4 Through 4 Ending October 31, 2022

Page 22

Fiscal Year 2023 Budget 99

Consolidated

Tort Immunity Fund

Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE							
Revenue							
LOCAL Revenue from Local Sources							
1121-0000	CUR YR Tort Immunity Levy	167,390.09	0.00	0.00	949,020.11	1,129,215.00	84.04
1122-0000	First PR YR Tort Immunity Levy	0.00	0.00	0.00	0.00	1,063,279.00	0.00
1511-0000	Interest on Investments	0.00	0.00	0.00	0.00	200.00	0.00
Total Revenue from Local Sourc		167,390.09	0.00	0.00	949,020.11	2,192,694.00	43.28
Total Revenue		167,390.09	0.00	0.00	949,020.11	2,192,694.00	43.28
EXPENSE							
Expense							
300 Purchased Services							
382-0000	Fidelity Bond Premiums	0.00	0.00	0.00	2,150.00	20,082.00	10.71
383-0000	Worker's Compensation Insuranc	0.00	0.00	0.00	1,161,478.00	1,145,685.00	101.38
389-0000	Insurance-Fire-Theft-All Other	0.00	0.00	0.00	973,896.00	973,371.00	100.05
Total Purchased Services		0.00	0.00	0.00	2,137,524.00	2,139,138.00	99.92
Total Expense		0.00	0.00	0.00	2,137,524.00	2,139,138.00	99.92
Total Net Change in Fund Balan		167,390.09	0.00	0.00	1,188,503.89-	53,556.00	2219.18-

Pcard Statement**Posting Date****November 2022****Merchant****Transaction
Amount****Comments**

10/25/2022	4imprint, Inc	462.90	STAFF
10/11/2022	Adobe 800-833-6687	29.99	STAFF
10/24/2022	Adobe 800-833-6687	359.88	STAFF
10/24/2022	Adobe Creative Cloud	359.88	STAFF
10/24/2022	Affy Tapple	129.99	STUDENT
11/1/2022	Ahw Hampshire	186.69	BUILDING
10/20/2022	Aldi 40029	41.17	FACS
10/24/2022	Aldi 40029	12.38	FACS
10/14/2022	Aliano S Ristorante	338.00	STUDENT
10/20/2022	American 0012345222716	971.70	TRAVEL
10/20/2022	American 0012345222717	971.70	TRAVEL
10/20/2022	American 0012345222718	971.70	TRAVEL
10/24/2022	American 0012345887904	352.19	TRAVEL
10/7/2022	American 00178505838361	335.60	TRAVEL
10/14/2022	Angelo Caputos Fres	20.42	FACS
10/17/2022	Att Bill Payment	3219.68	AP BOARD APPROVED
10/17/2022	Att Bus Phone Pmt	12807.42	AP BOARD APPROVED
11/3/2022	Attorney Registration	385.00	STAFF
10/18/2022	Batteries+bulbs #0280	16.98	BUILDING
10/6/2022	Batteries+bulbs #1028	27.53	BG
10/17/2022	Batteries+bulbs #1028	131.06	BG
11/2/2022	Batteries+bulbs #1028	23.77	BG
10/17/2022	Best Buy Mht 00003152	134.65	BG
10/31/2022	Big Apple Bagels	117.96	STAFF
10/10/2022	Buffalo Wild Wings 074	633.30	STUDENT
10/20/2022	Buona Algonquin #20	263.50	BG
10/21/2022	Buona Algonquin #20	43.44	STAFF
10/28/2022	Butcher On The Block	71.75	STAFF
10/31/2022	Butcher On The Block	418.62	STAFF
10/31/2022	Butcher On The Block	500.00	STAFF
10/31/2022	Butcher On The Block	709.50	STAFF
10/10/2022	Butera Fruit Market	33.66	FACS
10/10/2022	China Wok	120.20	STAFF
10/10/2022	China Wok	100.25	STAFF
10/24/2022	China Wok	41.69	STAFF
10/28/2022	Churros Y Chocolate -	50.00	STAFF
10/6/2022	Collegeboard Workshops	175.00	STAFF
10/27/2022	Comcast Business	7500.00	AP BOARD APPROVED
10/14/2022	Comed Payment	5000.00	AP BOARD APPROVED
10/14/2022	Comed Payment	4398.01	AP BOARD APPROVED
10/10/2022	Countrydonuts	26.20	STAFF

10/17/2022	Countrydonuts	67.00	BG
10/28/2022	Countrydonuts	78.59	STUDENT
10/28/2022	Countrydonuts	78.00	STUDENT
10/28/2022	Countrydonuts	-78.59	STUDENT
10/7/2022	Culvers Of Carpentersv	99.00	STUDENT
10/24/2022	Culvers Of Carpentersv	18.13	STUDENT
10/21/2022	Dd/Br #301361 Q35	14.37	STUDENT
10/31/2022	Dd/Br #339870 Q35	329.80	STAFF
11/3/2022	Del Charro	17.33	STAFF
10/7/2022	Dollar Tree	20.00	STUDENT
10/12/2022	Dollar Tree	6.25	STAFF
10/17/2022	Dollar Tree	42.50	STUDENT
10/21/2022	Dollar Tree	28.75	STUDENT
10/24/2022	Dollar Tree	9.45	STAFF
10/27/2022	Dollar Tree	43.90	STUDENT
10/28/2022	Dollar Tree	42.50	STUDENT
10/28/2022	Dollar Tree	16.25	STAFF
11/3/2022	Dollar Tree	30.00	STUDENT
11/3/2022	Dollar Tree	46.25	STUDENT
11/4/2022	Dollar Tree	113.75	STUDENT
11/4/2022	Dollar Tree	5.00	STUDENT
11/4/2022	Dollar Tree	326.25	STUDENT
10/26/2022	Dominos 2962	64.31	STUDENT
10/28/2022	Dominos 2962	253.49	STAFF
10/6/2022	Dunkin #337637 Q35	33.98	STAFF
10/27/2022	Dunkin #337637 Q35	81.95	STAFF
10/31/2022	Dunkin #347245 Q35	35.73	STUDENT
10/10/2022	Dunkin #350035 Q35	36.98	STAFF
10/10/2022	Dunkin #353718 Q35	215.37	STAFF
10/24/2022	Dunkin #353718 Q35	58.28	STAFF
10/31/2022	Dunkin #353988 Q35	55.96	STAFF
10/25/2022	Dunkin #356714 Q35	36.27	STUDENT
10/25/2022	Dunkin #356714 Q35	36.27	STUDENT
10/6/2022	Dunkin #358733	65.97	STAFF
10/17/2022	Dunkin #358733	26.98	STUDENT
10/6/2022	Ed S Rental And Sales	299.00	BG
10/6/2022	Ed S Rental And Sales	-92.00	BG
10/13/2022	Ed S Rental And Sales	97.44	BG
10/20/2022	Ed S Rental And Sales	316.25	BG
10/10/2022	Eds Rental And Sales	483.00	BG
10/28/2022	Eig Constantcontact.Co	45.00	STAFF
10/17/2022	Einstein Bros Bagels24	264.93	STAFF
10/26/2022	Einstein Bros-Online C	217.13	STAFF
10/31/2022	Einstein Bros-Online C	227.94	STAFF
11/3/2022	Einstein Bros-Online C	142.38	STAFF
11/4/2022	El Farol	35.07	STAFF
10/10/2022	El Fuego	355.00	STAFF
10/21/2022	El Fuego	243.00	STAFF

10/27/2022	El Fuego	255.00	STAFF
10/20/2022	Elgin Key & Lock Co In	16.17	BUILDING
11/2/2022	Elgin Key & Lock Co In	25.23	BG
10/31/2022	Emmetts Brewing Co. -	150.00	STAFF
10/10/2022	Fedex 85604925	371.50	POSTAGE
10/24/2022	Fedex 85735963	372.27	POSTAGE
10/24/2022	Fedex 85736156	21.09	POSTAGE
10/10/2022	Fedex Offic15900015925	742.10	STAFF
10/10/2022	Ferguson Ent #1123	147.26	BG
10/18/2022	Ferguson Ent #1123	29.55	BG
10/27/2022	Ferguson Ent #1123	331.63	BG
10/27/2022	Ferguson Ent #1123	56.28	BG
10/28/2022	Ferguson Ent #1123	232.72	BG
10/31/2022	Ferguson Ent #1123	182.56	BG
11/2/2022	Ferguson Ent #1123	49.74	BG
11/3/2022	Ferguson Ent #1123	247.86	BG
10/13/2022	Floor City	913.48	BG
10/20/2022	Garibaldis Italian Eat	151.95	STAFF
10/25/2022	Garibaldis Italian Eat	197.05	STUDENT
10/31/2022	Garibaldis Italian Eat	273.37	STUDENT
11/3/2022	Garibaldis Italian Eat	188.11	STAFF
10/27/2022	Goebbert S Farm	267.50	STUDENT
10/10/2022	Gustave A Larson Compa	62.78	BG
10/12/2022	Gustave A Larson Compa	71.20	BG
10/14/2022	Gustave A Larson Compa	142.69	BG
10/14/2022	Gustave A Larson Compa	3.00	BG
10/17/2022	Gustave A Larson Compa	199.75	BG
10/18/2022	Gustave A Larson Compa	368.66	BG
10/19/2022	Gustave A Larson Compa	447.72	BG
11/4/2022	Gustave A Larson Compa	223.70	BG
11/4/2022	Gustave A Larson Compa	33.52	BG
11/2/2022	Hallmark Bus Connectio	441.00	STAFF
10/12/2022	Hampshire Napa	-43.08	BUILDING
11/1/2022	Hampshire Napa	23.30	BUILDING
11/1/2022	Hampshire Napa	21.78	BUILDING
11/1/2022	Hampshire Napa	18.38	BUILDING
11/1/2022	Hampshire Napa	-23.30	BUILDING
11/4/2022	Hampshire Napa	5.57	BUILDING
10/10/2022	Hatchell & Associates,	85.00	BG
10/17/2022	Hobby-Lobby #0186	11.97	STUDENT
10/10/2022	Holiday Inn Hotel	99.68	TRAVEL
10/10/2022	Holiday Inn Hotel	99.68	TRAVEL
10/10/2022	Hotelscom7240599450866	584.05	TRAVEL
10/11/2022	Hotelscom7240599450866	83.86	TRAVEL
10/10/2022	Hotelscom7240658685886	241.01	TRAVEL
10/14/2022	Hotelscom7240959417286	113.65	TRAVEL
10/19/2022	Hotelscom7241277365763	783.03	TRAVEL
10/19/2022	Hotelscom7241277365763	-477.70	TRAVEL

10/19/2022	Hotelscom7241293376283	831.91	TRAVEL
10/28/2022	Hotelscom7241877146867	733.61	TRAVEL
11/1/2022	Hotelscom7242125724901	523.44	TRAVEL
11/4/2022	Hotelscom7242331015846	377.59	TRAVEL
10/28/2022	Hyatt Reg Chicago Evnt	2988.64	TRAVEL
10/26/2022	lahperd	140.00	STAFF
10/26/2022	lahperd	140.00	STAFF
10/21/2022	licle	175.00	STAFF
10/27/2022	ljas	75.00	STAFF
10/6/2022	Illinois Principals As	199.00	STAFF
10/17/2022	Illinois Principals As	199.00	STAFF
10/24/2022	Illinois Principals As	299.00	STAFF
10/24/2022	Infinity Transportatio	2114.65	STUDENT
10/7/2022	Inspra	150.00	STAFF
10/13/2022	Inspra	50.00	STAFF
10/10/2022	Intercontinental San D	2696.44	TRAVEL
10/10/2022	Islma	65.00	STAFF
10/13/2022	Jc Licht - 1250 - Algo	28.69	BG
10/18/2022	Jc Licht - 1250 - Algo	46.75	BG
10/25/2022	Jc Licht - 1250 - Algo	9.80	BG
10/27/2022	Jc Licht - 1250 - Algo	172.37	BG
10/28/2022	Jc Licht - 1250 - Algo	53.32	BG
10/31/2022	Jc Licht - 1250 - Algo	150.39	BG
10/31/2022	Jc Licht - 1250 - Algo	140.76	BG
10/14/2022	Jersey Mikes 27009	107.06	BG
10/24/2022	Jewel #3198	407.63	STUDENT
10/24/2022	Jewel #3198	19.13	STUDENT
10/31/2022	Jewel #3198	22.28	STUDENT
10/6/2022	Jewel Osco 1256	41.83	STUDENT
10/20/2022	Jewel Osco 1256	50.64	STAFF
10/17/2022	Jewel Osco 1306	104.95	STUDENT
10/17/2022	Jewel Osco 1306	97.89	STUDENT
10/27/2022	Jewel Osco 1306	34.92	STUDENT
11/2/2022	Jewel Osco 1306	17.96	STUDENT
11/3/2022	Jewel Osco 1306	23.94	STUDENT
10/10/2022	Jewel Osco 2310	10.46	FACS
10/17/2022	Jewel Osco 2310	20.00	STUDENT
10/17/2022	Jewel Osco 2310	12.84	FACS
10/17/2022	Jewel Osco 2310	61.97	STUDENT
10/24/2022	Jewel Osco 2310	61.99	STUDENT
10/26/2022	Jewel Osco 2310	77.74	STUDENT
10/27/2022	Jewel Osco 2310	17.48	STAFF
10/28/2022	Jewel Osco 2310	8.57	FACS
10/31/2022	Jewel Osco 2310	63.43	STUDENT
10/31/2022	Jewel Osco 2310	86.46	STAFF
11/3/2022	Jewel Osco 2310	23.94	STUDENT
11/3/2022	Jewel Osco 2310	15.32	FACS
10/20/2022	Jewel Osco 3503	31.36	BG

11/2/2022	Jimmy Johns - 1826	122.29	STAFF
10/10/2022	Jimmy Johns - 613	13.19	STUDENT
10/17/2022	Jimmy Johns - 836 - Ec	243.75	STAFF
10/6/2022	Jimmy Johns # 466	65.41	STAFF
10/18/2022	Jimmy Johns # 466	169.48	STAFF
10/28/2022	Jimmy Johns # 466	75.27	STAFF
11/4/2022	Jimmy Johns # 466 - E	37.00	STAFF
10/31/2022	Jimmy Johns # 466 - M	240.22	STAFF
10/6/2022	Joann Stores #2465	190.98	STUDENT
11/4/2022	Joseph D Foreman Co	726.00	BG
10/13/2022	Kele, Inc	176.85	BG
10/25/2022	Knapheide Chicago	151.22	BG
10/7/2022	Kohls #0662	200.00	STUDENT
10/14/2022	Learning Forward	1142.00	STAFF
10/28/2022	Little Caesars #1713	44.92	STUDENT
10/21/2022	Lou Malnatis - Lakewoo	903.54	STAFF
10/24/2022	Lou Malnatis - Lakewoo	177.79	STAFF
10/27/2022	Lou Malnatis - Lakewoo	198.68	STAFF
10/31/2022	Lowes #01739	125.48	BG
10/31/2022	Lyft Ride Fri 8am	13.88	TRAVEL
10/31/2022	Lyft Ride Sat 7am	11.86	TRAVEL
10/31/2022	Lyft Ride Sun 5pm	10.75	TRAVEL
10/31/2022	Lyft Ride Sun 7pm	10.99	TRAVEL
10/21/2022	Maggianos Schaumburg	145.95	STUDENT
10/7/2022	Marianos #517	179.41	STAFF
10/7/2022	McAlisters Deli 10134	87.23	STAFF
10/19/2022	McDonalds F12229	6.39	STAFF
10/17/2022	McDonalds F14013	7.53	STAFF
10/18/2022	McDonalds M5509 Of	4.69	STUDENT
10/28/2022	McDonalds M6195	99.50	STAFF
10/14/2022	McDonalds M7237 Of	65.95	STUDENT
10/7/2022	Meijer # 183	99.82	STAFF
10/6/2022	Meijer # 206	10.00	POSTAGE
10/6/2022	Meijer # 206	128.84	STAFF
10/7/2022	Meijer # 206	96.75	FACS
10/7/2022	Meijer # 206	10.90	FACS
10/10/2022	Meijer # 206	38.26	STUDENT
10/13/2022	Meijer # 206	45.73	STAFF
10/14/2022	Meijer # 206	18.75	STUDENT
10/19/2022	Meijer # 206	153.47	FACS
10/19/2022	Meijer # 206	13.42	STUDENT
10/19/2022	Meijer # 206	14.46	STAFF
10/21/2022	Meijer # 206	52.85	BG
10/21/2022	Meijer # 206	126.63	STAFF
10/24/2022	Meijer # 206	87.12	FACS
10/24/2022	Meijer # 206	71.30	FACS
10/27/2022	Meijer # 206	125.01	FACS
10/28/2022	Meijer # 206	37.46	STAFF

10/28/2022	Meijer # 206	107.08	STAFF
10/28/2022	Meijer # 206	55.92	FACS
10/28/2022	Meijer # 206	13.99	STAFF
10/31/2022	Meijer # 206	29.11	STUDENT
10/31/2022	Meijer # 206	34.45	STAFF
11/2/2022	Meijer # 206	80.05	FACS
11/3/2022	Meijer # 206	141.44	FACS
11/3/2022	Meijer # 206	53.94	FACS
11/3/2022	Meijer # 206	10.37	FACS
11/3/2022	Meijer # 206	13.99	STAFF
11/4/2022	Meijer # 206	24.75	FACS
11/4/2022	Meijer # 206	18.07	FACS
10/7/2022	Menards Carpentersvill	44.32	BG
10/7/2022	Menards Carpentersvill	8.98	BG
10/7/2022	Menards Carpentersvill	6.73	BG
10/10/2022	Menards Carpentersvill	23.42	BG
10/10/2022	Menards Carpentersvill	164.40	BG
10/13/2022	Menards Carpentersvill	49.40	BG
10/13/2022	Menards Carpentersvill	29.11	BUILDING
10/14/2022	Menards Carpentersvill	409.78	BG
10/14/2022	Menards Carpentersvill	95.98	BG
10/17/2022	Menards Carpentersvill	108.52	BG
10/17/2022	Menards Carpentersvill	6.98	BG
10/17/2022	Menards Carpentersvill	29.98	BG
10/17/2022	Menards Carpentersvill	1080.60	BG
10/17/2022	Menards Carpentersvill	209.09	BUILDING
10/19/2022	Menards Carpentersvill	100.47	BG
10/19/2022	Menards Carpentersvill	299.14	BG
10/20/2022	Menards Carpentersvill	24.42	BG
10/20/2022	Menards Carpentersvill	33.98	BG
10/24/2022	Menards Carpentersvill	46.88	BG
10/24/2022	Menards Carpentersvill	21.20	BG
10/24/2022	Menards Carpentersvill	91.52	BG
10/24/2022	Menards Carpentersvill	57.32	BUILDING
10/26/2022	Menards Carpentersvill	24.26	BG
10/26/2022	Menards Carpentersvill	112.89	BG
10/27/2022	Menards Carpentersvill	19.98	BG
10/27/2022	Menards Carpentersvill	19.99	BUILDING
10/28/2022	Menards Carpentersvill	202.22	BG
10/28/2022	Menards Carpentersvill	207.94	BUILDING
10/31/2022	Menards Carpentersvill	157.38	BUILDING
10/31/2022	Menards Carpentersvill	40.30	BG
10/31/2022	Menards Carpentersvill	12.09	BG
10/31/2022	Menards Carpentersvill	53.98	BG
10/31/2022	Menards Carpentersvill	29.89	BUILDING
10/31/2022	Menards Carpentersvill	34.99	STUDENT
11/2/2022	Menards Carpentersvill	159.85	BG
11/2/2022	Menards Carpentersvill	39.92	BG

11/3/2022	Menards Carpentersvill	217.59	BG
11/3/2022	Menards Carpentersvill	109.13	BG
11/4/2022	Menards Carpentersvill	19.26	BG
11/4/2022	Menards Carpentersvill	43.60	BUILDING
11/4/2022	Menards Carpentersvill	152.23	BUILDING
11/3/2022	Menards Crystal Lake I	76.95	BG
10/17/2022	Menards Woodstock II	44.03	BUILDING
10/11/2022	Michaels Stores 4802	99.89	STUDENT
10/14/2022	Michaels Stores 4802	49.41	STUDENT
10/17/2022	Michaels Stores 4802	44.17	STUDENT
10/20/2022	Michaels Stores 4802	123.35	STUDENT
10/20/2022	Michaels Stores 4802	71.92	STUDENT
10/28/2022	Michaels Stores 4802	22.41	STUDENT
10/20/2022	Mississippi Welders Su	3144.72	STUDENT
10/21/2022	Morettis	285.12	STUDENT
10/31/2022	Munchs Supply 8	77.94	BG
10/24/2022	Nancys Pizza - Crystal	154.65	STAFF
10/12/2022	National Federation Of	38.49	STAFF
10/10/2022	Neuco Inc	337.62	BG
10/31/2022	Nick S Pizza & Pub	407.08	STAFF
10/24/2022	Office Depot #1170	34.94	STAFF
10/31/2022	Officemax/Depot 6071	51.50	STAFF
10/31/2022	Officemax/Depot 6532	90.45	STAFF
10/10/2022	Officemax/Depot 6869	141.05	STAFF
10/24/2022	Officemax/Depot 6869	107.50	STAFF
10/24/2022	Officemax/Depot 6869	60.35	STAFF
10/31/2022	Olive Garden 00011569	232.22	STUDENT
10/21/2022	Olive Garden 0021156	627.00	STUDENT
10/17/2022	Original Country Donut	61.46	STAFF
10/17/2022	Panera Bread #203286 O	343.07	STAFF
10/31/2022	Panera Bread #203286 O	49.78	STAFF
11/2/2022	Panera Bread #203286 O	101.19	STAFF
10/10/2022	Panera Bread #203291 O	48.34	STAFF
10/17/2022	Panera Bread #203291 P	38.85	BG
10/10/2022	Panera Bread #204015 P	122.50	STUDENT
10/6/2022	Panera Bread #204017 O	353.46	STAFF
10/13/2022	Panera Bread #204022 O	144.15	STAFF
10/28/2022	Panera Bread #204091 O	250.98	STUDENT
10/31/2022	Panera Bread #204091 O	106.74	STAFF
10/31/2022	Panera Bread #601702 P	59.76	STAFF
10/18/2022	Papa Saverios	245.00	STAFF
10/17/2022	Papa Saverios - Huntle	121.70	STAFF
10/24/2022	Papa Saverios - Huntle	34.57	STUDENT
10/27/2022	Party City 5318	37.00	STUDENT
10/10/2022	Paypal Dlenm	845.00	STAFF
10/27/2022	Paypal Dlenm	2025.00	STAFF
10/10/2022	Paypal lctfl	35.00	STAFF
10/12/2022	Paypal lctfl	265.00	STAFF

10/10/2022	Pizza Hut 034224	381.29	STAFF
10/10/2022	Pizza Hut 034224	48.36	STAFF
10/31/2022	Pizza Hut 034224	101.44	STUDENT
10/6/2022	Porter Pipe & Supply	20.34	BG
10/10/2022	Portillos Hot Dogs #23	53.42	STUDENT
10/10/2022	Portillos Hot Dogs #23	105.85	STUDENT
10/7/2022	Potbelly #174	327.05	STAFF
10/13/2022	Potbelly #174	274.16	STAFF
10/28/2022	Quinlan And Fabish Mus	33.99	STUDENT
10/21/2022	Ralph Helm Inc Elgin	52.98	BG
10/21/2022	Randall Oaks Park & Zo	332.75	STUDENT
10/14/2022	Randall Roadhouse Tave	221.13	STAFF
10/20/2022	Randall Roadhouse Tave	79.73	STAFF
10/24/2022	Randall Roadhouse Tave	51.32	STAFF
10/31/2022	Red Robin No 343	262.31	STAFF
10/10/2022	Remarkable	644.76	STAFF
10/31/2022	Rosatis Hampshire	382.50	STAFF
11/4/2022	Rosatis Hampshire	242.80	STAFF
10/21/2022	Rosatis Pizza Hampshir	128.33	STAFF
10/7/2022	Russo Power Equipment	122.97	BG
11/2/2022	Russo Power Equipment	50.98	BUILDING
10/28/2022	Sals Pizza Company	158.35	STUDENT
10/31/2022	Sams Club #4942	196.75	FACS
10/28/2022	Sams Club #6339	210.48	STUDENT
10/28/2022	Sams Club #6339	53.92	STUDENT
10/31/2022	Sams Club #6339	65.02	STAFF
11/3/2022	Sams Club #6339	14.04	STUDENT
10/28/2022	Samsclub #4942	661.50	STAFF
10/21/2022	Samsclub #6339	1006.56	STAFF
10/21/2022	Samsclub #6339	733.66	STAFF
10/28/2022	Samsclub #6339	32.88	STAFF
10/31/2022	Samsclub #6339	181.00	STAFF
10/24/2022	Samsclub #8297	13.96	STAFF
10/7/2022	Samsclub.Com	200.16	STAFF
10/31/2022	Samsclub.Com	191.60	STUDENT
10/28/2022	Sherwin Williams 70304	35.06	BG
11/1/2022	Sherwin Williams 70304	239.95	BG
10/10/2022	Siteone Landscape Supp	70.00	BG
10/18/2022	Smartsign	185.40	STAFF
10/20/2022	Smartsign	212.27	STAFF
10/20/2022	Sq All Seasons Orchar	50.00	STUDENT
10/24/2022	Sq Chappies Cafe	61.31	STUDENT
10/13/2022	Sq Kane County Region	175.00	STAFF
10/25/2022	Sq Northern Illinois	180.00	STAFF
10/19/2022	Starbucks 66785	16.46	STAFF
10/17/2022	Starbucks Store 18024	100.00	STAFF
10/31/2022	Starbucks Store 18024	575.00	STAFF
10/31/2022	Starbucks Store 55261	75.47	STUDENT

10/19/2022	Steiner Elec Elk Grove	73.95	BG
10/12/2022	Steiner Elec St Charle	130.19	BG
10/28/2022	Steiner Elec St Charle	312.87	BG
11/1/2022	Steiner Elec St Charle	12.58	BG
10/20/2022	Stenhouse Publishers	571.50	STAFF
10/20/2022	Symplicity Corp	350.00	STAFF
10/7/2022	Target 00018010	46.40	STAFF
10/7/2022	Target 00018010	25.47	STAFF
10/11/2022	Target 00018010	164.61	STUDENT
10/14/2022	Target 00018010	32.24	STAFF
10/17/2022	Target 00018010	209.99	STUDENT
10/18/2022	Target 00018010	107.60	STAFF
10/19/2022	Target 00018010	37.23	STUDENT
10/20/2022	Target 00018010	29.98	STAFF
10/26/2022	Target 00018010	15.99	STUDENT
10/27/2022	Target 00018010	92.43	STUDENT
10/27/2022	Target 00018010	49.14	STAFF
10/27/2022	Target 00018010	23.98	STAFF
11/3/2022	Target 00018010	24.46	FACS
11/4/2022	Target 00018010	31.95	STAFF
10/28/2022	Target 00021220	48.96	STUDENT
10/6/2022	Taylor Street Pizza Of	212.84	STAFF
10/6/2022	Taylor Street Pizza Of	63.50	STAFF
10/7/2022	Taylor Street Pizza Of	61.99	STAFF
10/14/2022	Taylor Street Pizza Of	79.96	STAFF
10/24/2022	Taylor Street Pizza Of	85.93	STAFF
10/24/2022	Taylor Street Pizza Of	170.00	STUDENT
10/26/2022	Taylor Street Pizza Of	165.87	STAFF
10/31/2022	Taylor Street Pizza Of	359.58	STAFF
11/1/2022	Taylor Street Pizza Of	138.91	STUDENT
10/24/2022	Texas Roadhouse #2282	21.98	STUDENT
10/21/2022	The Flolo Corporation	15.70	BG
11/2/2022	The Flolo Corporation	56.77	BG
10/24/2022	The Home Depot #1913	154.78	BG
11/2/2022	The Home Depot #1913	101.24	STAFF
10/31/2022	The Home Depot #1920	306.64	STUDENT
10/17/2022	The Home Depot #1934	399.66	STUDENT
10/6/2022	The Home Depot #1940	62.67	BG
10/6/2022	The Home Depot #1940	7.62	BG
10/7/2022	The Home Depot #1940	17.87	BG
10/7/2022	The Home Depot #1940	32.94	STUDENT
10/7/2022	The Home Depot #1940	32.64	BUILDING
10/10/2022	The Home Depot #1940	161.97	BG
10/10/2022	The Home Depot #1940	13.46	BG
10/10/2022	The Home Depot #1940	153.10	BG
10/13/2022	The Home Depot #1940	113.91	BG
10/13/2022	The Home Depot #1940	101.52	STAFF
10/14/2022	The Home Depot #1940	2.35	BG

10/14/2022	The Home Depot #1940	665.92	BG
10/14/2022	The Home Depot #1940	88.78	BG
10/14/2022	The Home Depot #1940	25.42	BG
10/14/2022	The Home Depot #1940	91.73	BUILDING
10/17/2022	The Home Depot #1940	31.47	BG
10/17/2022	The Home Depot #1940	6.72	BG
10/17/2022	The Home Depot #1940	65.75	BG
10/17/2022	The Home Depot #1940	193.58	BG
10/17/2022	The Home Depot #1940	101.78	BG
10/17/2022	The Home Depot #1940	17.56	STAFF
10/19/2022	The Home Depot #1940	61.52	BG
10/20/2022	The Home Depot #1940	60.52	BG
10/20/2022	The Home Depot #1940	16.55	STUDENT
10/21/2022	The Home Depot #1940	30.74	BG
10/21/2022	The Home Depot #1940	20.96	BG
10/24/2022	The Home Depot #1940	33.96	BUILDING
10/24/2022	The Home Depot #1940	123.72	BG
10/24/2022	The Home Depot #1940	119.41	BG
10/24/2022	The Home Depot #1940	23.47	BG
10/24/2022	The Home Depot #1940	22.62	BG
10/24/2022	The Home Depot #1940	19.74	BG
10/24/2022	The Home Depot #1940	79.18	BG
10/24/2022	The Home Depot #1940	776.73	BG
10/24/2022	The Home Depot #1940	29.66	BG
10/24/2022	The Home Depot #1940	224.24	BUILDING
10/24/2022	The Home Depot #1940	8.78	STAFF
10/26/2022	The Home Depot #1940	333.19	BG
10/26/2022	The Home Depot #1940	-22.44	BG
10/26/2022	The Home Depot #1940	34.93	BG
10/26/2022	The Home Depot #1940	13.87	STAFF
10/26/2022	The Home Depot #1940	275.64	BUILDING
10/27/2022	The Home Depot #1940	300.44	BG
10/27/2022	The Home Depot #1940	718.88	BG
10/27/2022	The Home Depot #1940	25.86	BG
10/28/2022	The Home Depot #1940	4.56	BG
10/28/2022	The Home Depot #1940	45.47	BG
10/28/2022	The Home Depot #1940	68.38	BG
10/28/2022	The Home Depot #1940	179.92	STUDENT
10/31/2022	The Home Depot #1940	111.42	BG
10/31/2022	The Home Depot #1940	125.72	BG
10/31/2022	The Home Depot #1940	52.71	BG
10/31/2022	The Home Depot #1940	152.53	BUILDING
10/31/2022	The Home Depot #1940	79.98	STAFF
11/2/2022	The Home Depot #1940	38.65	BG
11/2/2022	The Home Depot #1940	27.84	BG
11/3/2022	The Home Depot #1940	24.03	BG
11/3/2022	The Home Depot #1940	5.97	BG
11/4/2022	The Home Depot #1940	34.94	BG

10/6/2022	The Home Depot #1948	25.26	BG
10/7/2022	The Home Depot #1948	33.54	BG
10/10/2022	The Home Depot #1948	167.26	BG
10/10/2022	The Home Depot #1948	-13.81	BG
10/14/2022	The Home Depot #1948	77.87	STAFF
10/17/2022	The Home Depot #1948	7.38	BG
10/17/2022	The Home Depot #1948	130.73	BUILDING
10/17/2022	The Home Depot #1948	54.64	BUILDING
10/19/2022	The Home Depot #1948	76.85	BG
10/19/2022	The Home Depot #1948	153.98	STUDENT
10/20/2022	The Home Depot #1948	32.11	BUILDING
10/21/2022	The Home Depot #1948	167.74	BUILDING
10/21/2022	The Home Depot #1948	153.44	BUILDING
10/26/2022	The Home Depot #1948	87.40	BUILDING
10/27/2022	The Home Depot #1948	9.05	BG
10/27/2022	The Home Depot #1948	9.14	BG
10/28/2022	The Home Depot #1948	21.94	BUILDING
10/28/2022	The Home Depot #1948	37.64	BUILDING
10/31/2022	The Home Depot #1948	40.88	BG
10/31/2022	The Home Depot #1948	115.47	BG
10/31/2022	The Home Depot #1948	85.38	BUILDING
11/3/2022	The Home Depot #1948	17.35	BG
11/3/2022	The Home Depot #1948	80.20	BUILDING
11/4/2022	The Home Depot #1948	18.88	BG
11/4/2022	The Home Depot #1948	38.78	BUILDING
11/2/2022	The Home Depot #6923	92.81	STUDENT
11/4/2022	The Ups Store 2361	20.33	POSTAGE
10/7/2022	The Ups Store 6063	13.40	POSTAGE
10/19/2022	Things Remembered 0929	184.00	STAFF
10/10/2022	Thorntons #0119	175.00	STUDENT
10/26/2022	Thorntons #0119	50.00	STUDENT
10/28/2022	Thorntons #0119	350.00	STUDENT
10/14/2022	Tmobile Postpaid Web	3789.77	AP BOARD APPROVED
10/20/2022	Tobinson Hdwe	3.98	BUILDING
10/6/2022	Toms Farm Market	89.94	STAFF
10/6/2022	Toms Farm Market	130.90	STAFF
10/19/2022	Town & Country Gardens	97.99	STAFF
10/19/2022	Tractor Supply # 131	19.98	BG
11/1/2022	Tractor Supply # 131	47.97	BG
10/13/2022	Trane Supply-112420	39.54	BG
10/19/2022	Trane Supply-112420	140.37	BG
10/19/2022	Trane Supply-112420	25.00	BG
10/20/2022	Trane Supply-112420	43.45	BG
10/20/2022	Trane Supply-112420	408.44	BG
10/20/2022	Trane Supply-112420	374.74	BG
10/27/2022	Trane Supply-112420	126.20	BG
10/27/2022	Trane Supply-112420	14.86	BG
10/28/2022	Trane Supply-112420	372.87	BG

10/28/2022	Trane Supply-112420	2.47	BG
10/31/2022	Trane Supply-112420	48.23	BG
10/31/2022	Trane Supply-112420	552.39	BG
11/2/2022	Trane Supply-112420	467.42	BG
11/2/2022	Tst Algonquin Sub Sho	232.00	STAFF
11/2/2022	Tst Algonquin Sub Sho	155.00	STAFF
10/7/2022	Tst Maple And Hash Pi	15.00	STAFF
10/13/2022	Tst Nikos Tavern Neig	36.80	STAFF
10/21/2022	Tst Nikos Tavern Neig	23.00	STAFF
10/26/2022	Tst Southern Belles-	193.97	STAFF
10/26/2022	U Of I Housing Dining	191.95	STUDENT
10/26/2022	U Of I Housing Dining	166.36	STUDENT
10/26/2022	U Of I Housing Dining	115.17	STUDENT
10/6/2022	United 01624393821750	404.20	TRAVEL
10/14/2022	United 01624409765963	392.55	TRAVEL
10/14/2022	United 01624409765974	392.55	TRAVEL
10/14/2022	United 01624409765985	392.55	TRAVEL
10/14/2022	United 01624409765996	392.55	TRAVEL
10/14/2022	United 01624409766000	392.55	TRAVEL
10/14/2022	United 01624409766011	392.55	TRAVEL
10/14/2022	United 01624409766022	392.55	TRAVEL
10/14/2022	United 01624409766033	392.55	TRAVEL
10/14/2022	United 01624409766044	392.55	TRAVEL
10/14/2022	United 01624409766055	392.55	TRAVEL
10/14/2022	United 01624409766066	392.55	TRAVEL
10/14/2022	United 01624409766070	392.55	TRAVEL
10/14/2022	United 01624409766081	392.55	TRAVEL
10/14/2022	United 01624409766092	392.55	TRAVEL
10/14/2022	United 01624409766103	392.55	TRAVEL
10/14/2022	United 01624409766114	392.55	TRAVEL
10/14/2022	United 01624409766125	392.55	TRAVEL
10/14/2022	United 01624409766136	392.55	TRAVEL
10/14/2022	United 01624409766140	392.55	TRAVEL
10/14/2022	United 01624409766151	392.55	TRAVEL
10/14/2022	United 01624409766162	392.55	TRAVEL
10/14/2022	United 01624409766173	392.55	TRAVEL
10/14/2022	United 01624409766184	392.55	TRAVEL
10/19/2022	United 01624418436060	340.20	TRAVEL
10/6/2022	United 01642091888485	18.00	TRAVEL
10/6/2022	United 01642091888496	18.00	TRAVEL
10/7/2022	United 01678376160226	464.10	STAFF
10/28/2022	Universty Catering	-39.10	STUDENT
10/20/2022	Usps Po 1600960102	308.00	POSTAGE
10/27/2022	Usps Po 1600960102	86.40	POSTAGE
11/3/2022	Usps Po 1600960105	127.35	POSTAGE
10/20/2022	Usps Po 1633960140	120.00	POSTAGE
10/31/2022	Village Pizza And Pub	1233.00	STAFF
10/14/2022	Wal-Mart #1413	41.84	STUDENT

10/6/2022	Wal-Mart #1531	11.46	STAFF
10/7/2022	Wal-Mart #1531	200.00	STUDENT
10/10/2022	Wal-Mart #1531	67.44	FACS
10/12/2022	Wal-Mart #1531	92.92	STUDENT
10/12/2022	Wal-Mart #1531	60.85	FACS
10/12/2022	Wal-Mart #1531	29.26	FACS
10/12/2022	Wal-Mart #1531	39.24	STAFF
10/13/2022	Wal-Mart #1531	67.30	STUDENT
10/13/2022	Wal-Mart #1531	11.56	STUDENT
10/13/2022	Wal-Mart #1531	120.30	STUDENT
10/14/2022	Wal-Mart #1531	84.92	STUDENT
10/14/2022	Wal-Mart #1531	175.24	STAFF
10/14/2022	Wal-Mart #1531	22.88	STAFF
10/14/2022	Wal-Mart #1531	131.78	STAFF
10/17/2022	Wal-Mart #1531	293.30	STUDENT
10/17/2022	Wal-Mart #1531	38.72	STUDENT
10/17/2022	Wal-Mart #1531	60.00	STUDENT
10/17/2022	Wal-Mart #1531	30.84	FACS
10/17/2022	Wal-Mart #1531	14.90	STUDENT
10/18/2022	Wal-Mart #1531	33.28	STUDENT
10/18/2022	Wal-Mart #1531	247.30	STUDENT
10/18/2022	Wal-Mart #1531	58.44	FACS
10/18/2022	Wal-Mart #1531	159.34	FACS
10/20/2022	Wal-Mart #1531	134.84	STUDENT
10/20/2022	Wal-Mart #1531	31.93	STUDENT
10/20/2022	Wal-Mart #1531	14.94	STAFF
10/20/2022	Wal-Mart #1531	50.95	FACS
10/20/2022	Wal-Mart #1531	63.44	STAFF
10/24/2022	Wal-Mart #1531	16.08	STUDENT
10/24/2022	Wal-Mart #1531	134.72	FACS
10/25/2022	Wal-Mart #1531	44.91	FACS
10/25/2022	Wal-Mart #1531	53.35	STUDENT
10/26/2022	Wal-Mart #1531	83.66	STUDENT
10/26/2022	Wal-Mart #1531	34.47	STUDENT
10/26/2022	Wal-Mart #1531	215.81	STUDENT
10/26/2022	Wal-Mart #1531	72.27	FACS
10/26/2022	Wal-Mart #1531	93.34	STAFF
10/27/2022	Wal-Mart #1531	21.82	FACS
10/27/2022	Wal-Mart #1531	306.17	FACS
10/27/2022	Wal-Mart #1531	192.34	STUDENT
10/27/2022	Wal-Mart #1531	34.14	STUDENT
10/28/2022	Wal-Mart #1531	141.86	STAFF
10/28/2022	Wal-Mart #1531	151.32	STUDENT
10/31/2022	Wal-Mart #1531	58.80	STAFF
11/2/2022	Wal-Mart #1531	130.04	FACS
11/2/2022	Wal-Mart #1531	116.44	FACS
11/4/2022	Wal-Mart #1531	93.86	STUDENT
11/4/2022	Wal-Mart #1531	329.82	STUDENT

11/4/2022	Wal-Mart #1531	146.51	STUDENT
11/4/2022	Wal-Mart #1531	113.20	FACS
10/14/2022	Wal-Mart #1814	176.28	STAFF
11/1/2022	Wal-Mart #1814	6.98	STUDENT
11/1/2022	Wal-Mart #1814	-7.57	STUDENT
10/11/2022	Wal-Mart #1898	101.36	STUDENT
10/19/2022	Wal-Mart #2815	92.91	STUDENT
10/12/2022	Wal-Mart #4641	127.04	FACS
10/18/2022	Wal-Mart #4641	109.90	STAFF
10/18/2022	Wal-Mart #4641	207.41	FACS
10/26/2022	Wal-Mart #4641	231.32	FACS
10/28/2022	Wal-Mart #4641	10.68	STAFF
10/31/2022	Wal-Mart #4641	296.32	STAFF
10/6/2022	Wal-Mart #5060	46.22	FACS
10/6/2022	Wal-Mart #5060	52.69	STUDENT
10/10/2022	Wal-Mart #5060	17.46	STAFF
10/11/2022	Wal-Mart #5060	285.88	STUDENT
10/12/2022	Wal-Mart #5060	19.54	STUDENT
10/12/2022	Wal-Mart #5060	69.30	STUDENT
10/13/2022	Wal-Mart #5060	23.68	STAFF
10/19/2022	Wal-Mart #5060	33.65	STUDENT
10/20/2022	Wal-Mart #5060	7.41	STAFF
10/24/2022	Wal-Mart #5060	40.97	STAFF
10/24/2022	Wal-Mart #5060	6.88	STAFF
10/25/2022	Wal-Mart #5060	9.84	STUDENT
10/25/2022	Wal-Mart #5060	25.74	STAFF
10/26/2022	Wal-Mart #5060	233.94	STAFF
11/4/2022	Wal-Mart #5060	82.86	STUDENT
10/6/2022	Walmart.Com	54.00	STUDENT
11/3/2022	Walmart.Com	29.96	STAFF
10/24/2022	Walmart.Com 8009666546	64.46	STUDENT
10/25/2022	Walmart.Com 8009666546	30.88	STUDENT
11/1/2022	Walmart.Com 8009666546	53.27	FACS
10/31/2022	Weissmans Theatrical	1612.66	STUDENT
10/19/2022	Wellesley College	3000.00	STAFF
10/6/2022	West Side Electric Sup	129.11	BG
10/7/2022	Wm Supercenter #1413	26.16	STUDENT
10/27/2022	Wm Supercenter #1413	109.88	STUDENT
10/31/2022	Wm Supercenter #1413	146.21	STAFF
10/20/2022	Wm Supercenter #1814	34.38	STAFF
10/28/2022	Wm Supercenter #1814	66.71	STAFF
11/1/2022	Wm Supercenter #1814	7.57	STUDENT
10/18/2022	Wm Supercenter #1898	104.28	STUDENT
10/24/2022	Wm Supercenter #4641	57.24	FACS
10/28/2022	Wm Supercenter #4641	16.92	STUDENT
10/31/2022	Wm Supercenter #4641	93.87	STAFF
10/6/2022	Wm Supercenter #5060	35.92	STAFF
10/13/2022	Wm Supercenter #5060	26.73	STAFF

10/13/2022	Wm Supercenter #5060	135.04	STAFF
10/18/2022	Wm Supercenter #5060	28.30	STUDENT
10/20/2022	Wm Supercenter #5060	242.88	STUDENT
10/25/2022	Wm Supercenter #5060	10.80	STUDENT
10/25/2022	Wm Supercenter #5060	200.00	STUDENT
10/25/2022	Wm Supercenter #5060	30.23	STUDENT
10/27/2022	Wm Supercenter #5060	178.78	STUDENT
10/28/2022	Wm Supercenter #5060	103.36	STUDENT
10/28/2022	Wm Supercenter #5060	113.32	STUDENT
10/28/2022	Wm Supercenter #5060	68.65	STAFF
10/28/2022	Wm Supercenter #5060	91.28	STAFF
11/4/2022	Wm Supercenter #5060	57.76	STUDENT
10/24/2022	Woodspring Suites Elgi	768.08	STUDENT
11/3/2022	Www.lappo.Org	45.00	STAFF
10/20/2022	Wyndham Springfield Ci	226.18	TRAVEL
10/20/2022	Wyndham Springfield Ci	270.45	STAFF
10/20/2022	Wyndham Springfield Ci	14.27	STAFF
10/20/2022	Wyndham Springfield Ci	226.18	TRAVEL
10/20/2022	Wyndham Springfield Ci	226.18	TRAVEL
11/3/2022	Wyndham Springfield Ci	265.30	TRAVEL
10/7/2022	Ziegler-Carpentersvill	37.57	BUILDING
10/10/2022	Ziegler-Carpentersvill	7.99	BG
10/10/2022	Ziegler-Carpentersvill	71.97	BUILDING
10/19/2022	Ziegler-Carpentersvill	7.96	BG
10/24/2022	Ziegler-Carpentersvill	7.18	BG
10/24/2022	Ziegler-Carpentersvill	11.18	BG
10/25/2022	Ziegler-Carpentersvill	51.97	BUILDING
10/27/2022	Ziegler-Carpentersvill	16.58	BUILDING
10/28/2022	Ziegler-Carpentersvill	125.93	BG
10/28/2022	Ziegler-Carpentersvill	19.98	BUILDING
10/31/2022	Ziegler-Carpentersvill	17.93	BUILDING
10/31/2022	Ziegler-Carpentersvill	24.96	BUILDING
11/2/2022	Ziegler-Carpentersvill	13.97	BG
11/4/2022	Ziegler-Carpentersvill	57.97	BUILDING
11/4/2022	Ziegler-Carpentersvill	33.98	BUILDING
10/17/2022	Ziegler's Ace - Huntley	68.93	BUILDING
10/6/2022	Ziegler's Ace Hdwe	17.85	BG
10/17/2022	Ziegler's Ace Hdwe	8.16	BG

TOTAL \$ 153,790.66

ACTIVITY ACCOUNT SUMMARY
FOR MONTH OF: OCTOBER 31, 2022

	Month to Date			Year To Date			
	Month End Receipts	Month End Disbursements	Month End Activity	July 1, 2022 Beginning Book Balance	Year to Date Receipts	Year to Date Disbursements	Year to Date Book Balance
School							
Algonquin Lakes	\$ 845.37	\$ 530.33	\$ 315	\$ 7,193	\$ 2,801	\$ 1,970	\$ 8,024
Algonquin M.S.	\$ 4,410.10	\$ 2,513.78	\$ 1,896	\$ 16,522	\$ 5,220	\$ 4,622	\$ 17,120
Big Timber	\$ 5,637.25	\$ 2,829.00	\$ 2,808	\$ -	\$ 5,637	\$ 2,829	\$ 2,808
Carpentersville M.S.	\$ 3,351.05	\$ 1,447.72	\$ 1,903	\$ 22,290	\$ 3,464	\$ 2,637	\$ 23,117
DeLacey	\$ 2,742.31	\$ 2,309.26	\$ 433	\$ 4,025	\$ 2,759	\$ 2,309	\$ 4,474
Dundee-Crown H.S.	\$ 37,221.36	\$ 60,045.18	\$ (22,824)	\$ 188,792	\$ 94,375	\$ 87,126	\$ 196,040
Dundee Highlands	\$ 659.82	\$ -	\$ 660	\$ 1,296	\$ 666	\$ -	\$ 1,962
Dundee M.S.	\$ 19,349.60	\$ 17,260.75	\$ 2,089	\$ 143,189	\$ 24,961	\$ 35,098	\$ 133,052
Eastview	\$ 782.83	\$ 756.43	\$ 26	\$ 1,057	\$ 787	\$ 756	\$ 1,087
Gary D Wright	\$ 3,678.06	\$ 4,545.00	\$ (867)	\$ 7,543	\$ 3,706	\$ 6,007	\$ 5,242
Gilberts	\$ 127.81	\$ 151.50	\$ (24)	\$ 3,291	\$ 142	\$ 152	\$ 3,281
Golfview	\$ 12.03	\$ -	\$ 12	\$ 5,077	\$ 33	\$ -	\$ 5,110
Hampshire Elem	\$ 2,060.06	\$ 2,213.81	\$ (154)	\$ 5,063	\$ 2,417	\$ 2,331	\$ 5,149
Hampshire H.S.	\$ 66,455.65	\$ 35,055.30	\$ 31,400	\$ 231,926	\$ 131,349	\$ 92,613	\$ 270,662
Hampshire M.S.	\$ 7,343.38	\$ 4,380.85	\$ 2,963	\$ 72,533	\$ 12,812	\$ 9,425	\$ 75,920
H.D. Jacobs H.S.	\$ 60,850.67	\$ 12,002.13	\$ 48,849	\$ 153,345	\$ 119,032	\$ 73,818	\$ 198,559
Lake In The Hills	\$ 795.74	\$ 131.00	\$ 665	\$ 6,172	\$ 821	\$ 131	\$ 6,862
Lakewood	\$ 5,968.01	\$ 2,476.48	\$ 3,492	\$ 20,065	\$ 6,052	\$ 2,616	\$ 23,500
Liberty	\$ 7.02	\$ -	\$ 7	\$ 2,965	\$ 19	\$ -	\$ 2,985
Lincoln Prairie	\$ 1,423.35	\$ 828.50	\$ 595	\$ 4,843	\$ 3,298	\$ 939	\$ 7,202
Meadowdale	\$ 627.40	\$ -	\$ 627	\$ 1,584	\$ 634	\$ -	\$ 2,218
Neubert	\$ 1,887.89	\$ 1,464.00	\$ 424	\$ 2,472	\$ 1,900	\$ 1,464	\$ 2,908
Parkview	\$ 9.99	\$ -	\$ 10	\$ 4,235	\$ 28	\$ -	\$ 4,262
Perry	\$ 96.09	\$ -	\$ 96	\$ 8,839	\$ 142	\$ -	\$ 8,981
Sleepy Hollow	\$ 1.43	\$ 118.73	\$ (117)	\$ 699	\$ 514	\$ 735	\$ 479
Westfield (Elem & MS)	\$ 12,893.55	\$ 5,374.16	\$ 7,519	\$ 48,067	\$ 18,556	\$ 12,952	\$ 53,671
Total	\$ 239,238	\$ 156,434	\$ 82,804	\$ 963,082	\$ 442,125	\$ 340,531	\$ 1,064,676

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	7,193.23	2,800.82	1,970.33		8,023.72
Total Cash Accounts	7,193.23	2,800.82	1,970.33	0.00	8,023.72
Other Accounts					
200M-00-00 Special Ed	153.25				153.25
2018-00-00 Class of 2018	0.00				0.00
2019-00-00 Class of 2019	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	39.55				39.55
2030-00-00 Class of 2030	174.62				174.62
2031-00-00 Class of 2031	41.69				41.69
2032-00-00 Class of 2032	126.26				126.26
2033-00-00 Class of 2033	407.61				407.61
2034-00-00 Class of 2034	54.98				54.98
2090-10-00 Acting Club	51.46				51.46
2100-10-00 Book Club	0.00				0.00
2111-10-00 After School Band-INACTIVE	0.00				0.00
2140-10-00 4th and 5th Grade Chorus	0.00				0.00
2410-00-00 Culinary Kids 2/3	80.57				80.57
2410-10-00 Culinary Kids 4/5	0.00				0.00
2415-10-00 Science Club	10.31				10.31
2590-10-00 Lady Lions Running Club	460.04				460.04
2590-20-00 Boys Running Club	1,639.36	2,011.00	1,767.00		1,883.36
4100-00-00 A.M. Fitness Club - Inactive	0.00				0.00
4100-10-10 Fitness Club	899.05				899.05
4100-30-00 Other-DO NOT USE	0.00				0.00
4200-10-00 Birthday Books	85.00	740.00	24.83		800.17
4210-00-00 Holiday Creations	135.85				135.85
4300-00-00 Yearbook	1,854.26		178.50		1,675.76
5100-00-00 General Fund	425.98				425.98
5200-10-00 Relay for Life	0.00				0.00
5500-10-00 ALES Grant Awards	18.19				18.19
5700-00-00 Social Committee	245.00				245.00
5900-10-10 Bank Correction Entries	0.00				0.00
6000-00-00 Interest Income	290.20	49.82			340.02
Total Other Accounts	7,193.23	2,800.82	1,970.33	0.00	8,023.72

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 DO NOT USE	0.00				0.00
1000-00-10 Harris - Checking	16,521.70	5,220.37	4,622.08		17,119.99
Total Cash Accounts	16,521.70	5,220.37	4,622.08	0.00	17,119.99
Other Accounts					
1500-00-00 Bank Corrections	0.00				0.00
2000-10-00 Student Council	446.33				446.33
2016-00-00 Class of 2016-Inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-10 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	743.89		743.89		0.00
2027-00-00 Class of 2027	2.42				2.42
2028-00-00 Class of 2028	323.52				323.52
2029-00-00 Class of 2029	0.00	2,505.00	1,359.00		1,146.00
2110-10-00 Band	49.47				49.47
2140-10-00 Chorus	1,766.30				1,766.30
2150-30-00 Musical	5,058.90				5,058.90
2151-10-00 Music Club	2,144.71		88.30		2,056.41
2155-10-00 Orchestra	0.00				0.00
2220-10-00 Art Club	0.00	225.00			225.00
2230-10-00 Beta Club	2,139.48				2,139.48
2240-00-00 Baking Club	393.80	270.00	68.32		595.48
2250-00-00 Chess Club	0.10				0.10
2251-10-00 Computer Ed. Club	0.00				0.00
2275-10-00 Outdoor Club	0.00				0.00
2290-00-17 Washington DC Trip 2018-2019	2.35			(2.35)	0.00
2391-10-00 AVID	769.89	660.00	540.05		889.84
2430-10-00 Special Ed Community Trips	5.50				5.50
2481-10-00 Yearbook - M.S.	0.00				0.00
2570-10-00 Battle of the Books	0.00				0.00
2580-30-00 Student Awards	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
3000-20-00 Sports Club	0.00				0.00
3010-10-00 Ski Club	0.00				0.00
3020-00-00 Wrestling	227.86				227.86
3100-10-00 Volleyball-7th grade	0.00				0.00
3100-20-00 Volleyball - 8th grade	143.27		117.33		25.94
3110-10-00 Cross Country	17.05	925.00	874.50		67.55
3210-00-00 Boys Basketball	79.88				79.88
3210-10-00 Girls Basketball	8.36				8.36
3230-10-00 Track and Field	138.75				138.75
3250-20-10 Poms	161.54				161.54
3350-20-10 Cheerleading	12.67				12.67
4100-10-00 PBIS	0.54				0.54
4100-20-00 Low Incidence Class Supplies	17.05			(17.05)	0.00
4100-30-00 General	9.60			(9.60)	0.00
4300-30-00 Staff Account	31.45	429.00	122.99	29.00	366.46

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
5110-10-00 D300 Honors Band Concert	102.20				102.20
5110-20-00 MB Jazz Ensembles	870.00				870.00
5200-00-00 Physical Education Fund	835.68	98.87	707.70		226.85
6000-30-00 Interest Income	19.14	107.50			126.64
Total Other Accounts	16,521.70	5,220.37	4,622.08	0.00	17,119.99

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 BMOHarris Checking Account	0.00	5,637.25	2,829.00		2,808.25
Total Cash Accounts	0.00	5,637.25	2,829.00	0.00	2,808.25
Other Accounts					
2000-10-10 Student Council	0.00				0.00
2000-20-20 LEAP Classrooms	0.00				0.00
2030-00-00 Class of 2030	0.00	1,150.00	915.00		235.00
2031-00-00 Class of 2031	0.00	75.00			75.00
2032-00-00 Class of 2032	0.00	130.00			130.00
2033-00-00 Class of 2033	0.00	145.00			145.00
2034-00-00 Class of 2034	0.00	1,415.00	834.00		581.00
2035-00-00 Class of 2035	0.00	1,301.00	1,080.00		221.00
4100-30-00 General	0.00	170.00			170.00
5100-10-00 PBIS	0.00	390.00			390.00
5100-10-10 Staff Sunshine Account	0.00	860.00			860.00
6000-00-00 Interest Income	0.00	1.25			1.25
Total Other Accounts	0.00	5,637.25	2,829.00	0.00	2,808.25

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	22,290.28	3,463.78	2,636.72		23,117.34
Total Cash Accounts	22,290.28	3,463.78	2,636.72	0.00	23,117.34
Other Accounts					
1000-10-10 Banking Corrections	0.00				0.00
2000-10-00 Student Council	627.53	1,980.13	936.72		1,670.94
2015-00-10 Class of 2015-Inactive	0.00				0.00
2015-00-20 Class of 2015-Inactive	0.00				0.00
2015-00-30 Class of 2015-Inactive	0.00				0.00
2016-00-10 Class of 2016-Inactive	0.00				0.00
2016-00-20 Class of 2016-Inactive	0.00				0.00
2016-00-30 Class of 2016-Inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.07			(0.07)	0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.84			(0.84)	0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	13.85			(13.85)	0.00
2024-00-00 Class of 2024-Inactive	205.85			(205.85)	0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	0.00				0.00
2105-00-00 Man in Demand/Dare to be Rare	447.56				447.56
2110-10-00 Music	1,871.76				1,871.76
2110-20-00 MB Jazz	420.00				420.00
2111-10-00 Title Field Trips All Grades	0.00				0.00
2120-10-00 Drama	2,099.05		1,189.00		910.05
2140-10-00 Chorus	945.75				945.75
2221-10-00 Art Club	10.00				10.00
2230-10-00 Beta Club	858.75	184.75			1,043.50
2240-00-00 PBIS	0.00				0.00
2481-10-00 Yearbook	175.56				175.56
2499-30-00 School Store	0.00				0.00
2590-40-00 Relay for Life	2.00				2.00
2670-20-00 Book Fair	13.14				13.14
3250-20-10 Poms	3,806.14				3,806.14
3350-20-10 Cheerleading	4,676.57				4,676.57
4101-30-00 AVID	4,031.98	490.00	511.00		4,010.98
4210-20-00 General	0.00	19.00		220.61	239.61
4300-30-00 Sunshine	769.83	645.00			1,414.83
6000-00-00 Interest	1,314.05	144.90			1,458.95
Total Other Accounts	22,290.28	3,463.78	2,636.72	0.00	23,117.34

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris Cash Account	4,024.56	2,759.14	2,309.26		4,474.44
Total Cash Accounts	4,024.56	2,759.14	2,309.26	0.00	4,474.44
Other Accounts					
4500-10-00 Box Top Label Collection	54.59				54.59
4600-30-00 Postage-Inactive	0.00				0.00
4700-00-00 Pyramid Model Committee	647.18				647.18
5100-00-00 General Student Activities	350.22				350.22
5110-00-00 Birth to 3 Program	360.75				360.75
5200-00-00 PBIS	2,558.13	2,730.00	2,309.26		2,978.87
5300-00-00 Relay for Life-Inactive	0.00				0.00
5400-00-00 deLacey Diaper Drive-Inactive	0.00				0.00
6000-00-00 Interest Income	53.69	29.14			82.83
Total Other Accounts	4,024.56	2,759.14	2,309.26	0.00	4,474.44

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 Amcore Activity Checking Acct	0.00				0.00
1000-00-10 Harris - Checking	188,791.77	94,374.65	87,125.98		196,040.44
Total Cash Accounts	188,791.77	94,374.65	87,125.98	0.00	196,040.44
Other Accounts					
1000-10-10 Banking Corrections	(63.00)				(63.00)
2000-10-00 Student Council	31,417.82	28,914.14	14,221.85	(6,500.00)	39,610.11
2009-00-00 Class of 2009	0.00				0.00
2010-00-00 Class of 2010	0.00				0.00
2011-00-00 Class of 2011	0.00				0.00
2012-00-00 Class of 2012	0.00				0.00
2013-00-00 Class of 2013	0.00				0.00
2014-00-00 Class of 2014	0.00				0.00
2015-00-00 Class of 2015	0.00				0.00
2016-00-00 Class of 2016	0.00				0.00
2017-00-00 Class of 2017	0.00				0.00
2018-00-00 Class of 2018	0.00				0.00
2019-00-00 Class of 2019	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2095-10-00 Animation Club	154.49				154.49
2110-10-00 Instrumental Music	0.00	1,750.00	79.92		1,670.08
2113-10-00 Band Trip	0.00				0.00
2120-10-00 Drama Club	9,506.27		1,691.31		7,814.96
2120-20-00 Musical Account	6,153.83		4,635.46		1,518.37
2130-10-00 Auditorium	0.00				0.00
2140-10-00 Choral Music	5,456.13		67.25		5,388.88
2145-30-00 D300 Music Festival	0.00				0.00
2145-50-00 Orchestra	10,488.55	10,380.00	9,389.60		11,478.95
2151-10-00 Music Dept.-INACTIVE	0.00				0.00
2156-10-00 PROM	0.00				0.00
2200-10-00 Amnesty International	0.00				0.00
2210-30-00 Anatomy FT Fund - Inactive	0.00				0.00
2219-10-00 Adelante Club	289.27				289.27
2220-10-00 Art Club	0.00				0.00
2222-10-00 Ceramics	0.00				0.00
2223-10-00 Charger Pride-Student Incentiv	0.00				0.00
2223-20-00 Charger Pride-Staff	7,027.06				7,027.06
2224-10-00 Choir - DCHS	0.00				0.00
2225-10-00 Chemistry Club	0.00				0.00
2230-10-00 Beta Club	1,587.13	1,110.00	500.00		2,197.13
2235-10-00 SAFE	4,390.24		371.82		4,018.42
2240-10-00 Black History Club	0.00			500.00	500.00
2252-10-00 Culinary	2,416.08		432.38		1,983.70
2255-10-00 Construction Club	0.00				0.00
2256-10-00 DC1 Heart Dance	66.75				66.75
2256-10-10 DC Steppers	0.00				0.00
2256-10-20 New Generation Dance	0.00				0.00
2256-10-30 Latin Dancing	175.00				175.00
2257-10-00 Earth/Space Club/Field Trips-I	0.00				0.00
2258-10-00 English Department	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2259-10-10 Electricity Fund	2,038.26	266.00			2,304.26
2260-10-00 Industrial Ed Club	524.84				524.84
2261-10-10 Ukulele Club	0.00				0.00
2263-10-00 Rotary Interact	1,186.16				1,186.16
2270-10-00 Enviro Science FT-Inactive	0.00				0.00
2275-10-00 Field Trips - Science	2,993.62				2,993.62
2276-10-00 Field Trips	0.00				0.00
2280-10-00 Environmental Grants Fund	250.39				250.39
2280-20-00 Environmental Club	598.48		94.97		503.51
2282-10-00 GirlUp	656.83				656.83
2285-10-00 Recycling Club	500.00				500.00
2290-10-00 Library Club	0.00				0.00
2300-10-00 ESL - English Second Language	80.50				80.50
2310-10-00 World Language (French) Club	4,246.60		296.20		3,950.40
2320-10-00 German Club	0.00				0.00
2330-10-00 Spanish Club	0.00				0.00
2340-10-00 Science Olympiad	40.00	100.00			140.00
2360-10-00 Gifted Club	0.00				0.00
2370-10-00 FACS Club	1,157.00				1,157.00
2375-10-00 Literary Arts Magazine	1,780.00				1,780.00
2380-10-00 Journalism Club - Inactive	0.00				0.00
2385-10-00 Poetry Club-Souls Spill Ink	1,457.57		363.94		1,093.63
2390-10-00 National Honor Society	1,882.91	280.00	1,885.00		277.91
2391-10-00 AVID	3,737.02		1,628.92		2,108.10
2392-00-00 PSI Alpha	0.00				0.00
2395-00-00 Youth in Law	243.00				243.00
2400-10-00 Peer Mediation	0.00				0.00
2401-10-00 Conflict Mediation	0.00				0.00
2408-10-00 GSA/LGBT Support Group	628.18			500.00	1,128.18
2410-10-00 REACH	0.00				0.00
2420-10-00 SEA-Level	0.00				0.00
2439-00-00 Peer Tutoring	0.00				0.00
2439-10-00 Freshman Mentors	298.30				298.30
2440-10-00 Individual Speech Club	0.00				0.00
2450-10-00 Debate Team	1,786.74		34.08		1,752.66
2465-10-00 VOICES	0.00				0.00
2470-10-00 Year in Review Video	0.00				0.00
2480-10-00 Yearbook	0.00				0.00
2510-10-00 O.L.A.S.	0.00				0.00
2520-10-00 VFW Essay Contest	0.00				0.00
2526-10-00 Auto Shop	66.00		66.00		0.00
2530-10-00 Chess Club	0.00				0.00
2540-10-00 Bilingual Club	0.00				0.00
2550-10-00 Fishing Club	0.00				0.00
2590-20-00 Woodshop	315.38				315.38
2590-30-00 Color Run	0.00				0.00
2590-40-00 Relay for Life	688.95				688.95
2591-10-00 Fight the Stigma	256.25	500.00			756.25
2592-10-00 Minority Leadership	193.00				193.00
2618-10-10 Operation Click	2,858.00	472.00			3,330.00
2700-10-10 Work Program/School Store	0.00				0.00
2700-10-20 Work Program/Buttons/Store	1,342.99				1,342.99
2800-10-00 INCubator Grant - Business	13,817.37				13,817.37
2800-10-01 INCubator-POPtime-INACTIVE	0.00				0.00
2800-10-02 INCubator-ToothpasteTab-INACTI	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2800-10-05 INCubator -SnapCase-INACTIVE	0.00				0.00
2800-10-06 INCubator-Extra Hand-INACTIVE	0.00				0.00
2800-10-07 INCubator-Party Bag-INACTIVE	0.00				0.00
2800-10-09 INCubator-Underground-INACTIVE	0.00				0.00
2800-10-10 INCubator-MaleBox-INACTIVE	0.00				0.00
2800-10-13 INCubator-FirstSTEP-INACTIVE	0.00				0.00
2800-10-14 INCubator - Poppin Party-INACT	0.00				0.00
3100-20-20 Baseball	131.87	403.66	535.53		0.00
3150-20-10 Softball	1,393.80		937.82	500.00	955.98
3200-20-10 Girls Basketball	1,063.45	3,380.00	2,146.47		2,296.98
3200-20-20 Boys Basketball	9,084.59	1,050.00	453.40		9,681.19
3210-20-10 Girls Bowling	576.81		92.20		484.61
3250-00-00 Dance Team (Poms)	1,221.07	3,491.00	3,332.70		1,379.37
3252-20-10 Winter Guard	0.00				0.00
3300-20-10 Girls Soccer	1,995.18		55.00		1,940.18
3300-20-20 Boys Soccer	1,785.81	2,422.00	3,860.50		347.31
3350-20-10 Cheerleading	33.19	14,485.00	13,267.40		1,250.79
3400-20-10 Girls Tennis	1,304.69	1,670.00	1,640.46		1,334.23
3400-20-20 Boys Tennis	2,113.52		551.98		1,561.54
3450-20-10 Girls Swimming	174.49	2,175.00	2,330.00		19.49
3500-20-10 Girls Track	3,136.90				3,136.90
3500-20-20 Boys Track	615.88		615.88		0.00
3600-20-10 Girls Golf	288.08	700.00	72.00		916.08
3600-20-20 Boys Golf	4,259.40				4,259.40
3650-20-10 Boys Lacrosse	811.11		90.00		721.11
3700-20-10 Football	3,530.14	14,362.50	12,857.81		5,034.83
3800-20-00 Cross Country	4,775.84	325.00	3,621.45		1,479.39
3850-20-00 Wrestling	2,889.46		70.92		2,818.54
3900-20-00 Volleyball	7,164.11	4,747.00	2,732.86		9,178.25
3999-20-00 Super Fans	592.72				592.72
4000-10-00 Sr. Class Gift	5,012.96			5,000.00	10,012.96
4100-30-00 General	3,564.02				3,564.02
4103-30-00 Coffee Club 2	0.00				0.00
4300-20-00 Sunshine Club/Staff Pride	1,341.07		102.90		1,238.17
4300-30-00 Guidance Fund	0.00				0.00
4405-30-00 Excel	0.00				0.00
4700-30-00 Scholarships	1,935.67		2,000.00		(64.33)
4750-10-00 Testing Prep	2,618.00				2,618.00
5000-10-10 Posadas Fundraiser	0.00				0.00
5000-30-00 Charger Golf Outing	0.00				0.00
5000-50-50 D300 United	0.00				0.00
5100-00-00 DO NOT USE	0.00				0.00
6000-00-00 Interest Income	687.98	1,391.35			2,079.33
Total Other Accounts	188,791.77	94,374.65	87,125.98	0.00	196,040.44

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	1,295.52	666.12			1,961.64
Total Cash Accounts	1,295.52	666.12	0.00	0.00	1,961.64
Other Accounts					
2000-10-00 Student Council	183.00				183.00
200A-00-00 Kindergarten-inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2021-10-00 Class of 2021 FT-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2022-10-00 Class of 2022 FT-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2023-10-00 Class of 2023 FT-Inactive	0.00				0.00
2024-00-00 Class of 2024-inactive	0.00				0.00
2024-10-00 Class of 2024 FT-inactive	0.00				0.00
2025-00-00 Class of 2025-inactive	0.00				0.00
2025-10-00 Class of 2025 FT-inactive	0.00				0.00
2026-00-00 Class of 2026-inactive	0.00				0.00
2026-10-00 Class of 2026 FT-inactive	0.00				0.00
2027-00-00 Class of 2027-inactive	0.00				0.00
2027-10-00 Class of 2027 FT-inactive	0.00				0.00
2028-00-00 Class of 2028-inactive	0.00				0.00
2028-10-00 Class of 2028 FT-inactive	0.00				0.00
2029-00-00 Class of 2029-inactive	0.00				0.00
2029-10-00 Class of 2029 FT-inactive	0.00				0.00
2030-00-00 Class of 2030	0.00				0.00
2030-10-00 Class of 2030 Field Trips	488.48				488.48
2031-00-00 Class of 2031	0.00				0.00
2031-10-00 Class of 2031 Field Trips	20.30				20.30
2032-00-00 Class of 2032	0.00				0.00
2032-10-00 Class of 2032 Field Trips	0.00				0.00
2033-00-00 Class of 2033	0.00				0.00
2033-10-00 Class of 2033 Field Trips	0.00				0.00
2034-00-00 Class of 2034	0.00				0.00
2034-10-00 Class of 2034 Field Trips	126.67				126.67
2035-00-00 Class of 2035	0.00				0.00
2035-10-00 Class of 2035 Field Trips	0.00				0.00
2216-00-00 White Pines-inactive	0.00				0.00
2550-10-00 Chorus	67.73				67.73
2560-30-00 Media Center-inactive	0.00				0.00
2590-40-00 Relay for Life-inactive	0.00				0.00
2618-40-00 Girls on the Run-inactive	0.00				0.00
4100-30-00 General Fund	156.16				156.16
4101-00-00 Field Trips-inactive	0.00				0.00
4200-10-00 Service Club	0.00	656.50			656.50
4300-30-00 Social Committee	163.66				163.66
5110-10-00 Spirit Wear Students-inactive	0.00				0.00
5110-20-00 Spirit Wear Faculty-inactive	0.00				0.00
5200-00-00 Fundraiser-Cookie Dough-inacti	0.00				0.00
5300-10-00 Fun Run-inactive	0.00				0.00
5310-00-00 iReady	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
5400-00-00 NED Assembly-inactive	0.00				0.00
6000-00-00 Interest Income	89.52	9.62			99.14
Total Other Accounts	1,295.52	666.12	0.00	0.00	1,961.64

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 First American Bank Checking	0.00				0.00
1000-00-10 Harris - Checking	143,189.24	24,960.97	35,098.02		133,052.19
Total Cash Accounts	143,189.24	24,960.97	35,098.02	0.00	133,052.19
Other Accounts					
2000-10-00 Cardinal Council (Student)	1,315.68				1,315.68
2016-00-10 Class of 2016-A(DEL:2yr 15/16)	0.00				0.00
2016-00-20 Class of 2016-B(DEL:2yr 15/16)	0.00				0.00
2017-00-10 Class of 2017-A(DEL:2yr 15/16)	0.00				0.00
2017-00-20 Class of 2017-B(DEL:2yr 15/16)	0.00				0.00
2018-00-10 Class of 2018-A(DEL:2yr 16/17)	0.00				0.00
2018-00-20 Class of 2018-B(DEL:2yr 16/17)	0.00				0.00
2019-00-00 Class of 2019-A (9A 15/16)	0.00				0.00
2019-00-20 Class of 2019-B (9B 15/16)	0.00				0.00
2020-00-00 Class of 2020-A (8A 15/16)	0.00				0.00
2020-00-20 Class of 2020-B (8B 15/16)	0.00				0.00
2021-00-10 Class of 2021 - A	0.00				0.00
2021-00-20 Class of 2021 - B	0.00				0.00
2022-00-10 Class of 2022 - A	0.00				0.00
2022-00-20 Class of 2022 - B	0.00				0.00
2023-00-10 Class of 2023 - A	0.00				0.00
2023-00-20 Class of 2023 - B	0.00				0.00
2024-10-00 Class of 2024 - A	0.00				0.00
2024-20-00 Class of 2024 - B	0.00				0.00
2025-10-00 Class of 2025 - A	435.16				435.16
2025-20-00 Class of 2025 - B	544.19				544.19
2026-00-00 Class of 2026-A	961.02				961.02
2026-10-00 Class of 2026-B	1,577.33				1,577.33
2026-20-00 Class of 2026-C	216.54				216.54
2027-10-00 Class of 2027-A	0.00				0.00
2027-20-00 Class of 2027-B	0.00				0.00
2028-10-00 Class of 2028-A	77.92				77.92
2028-20-00 Class of 2028-B	535.00				535.00
2029-10-00 Class of 2029-A	0.00	406.58			406.58
2029-20-00 Class of 2029-B	0.00	406.56			406.56
20TG-00-00 Universal Team (PBIS)	2,146.69		89.04		2,057.65
20TY-00-00 Secondary Team	19.59				19.59
2110-10-00 Band	5,595.43		766.01	10,000.00	14,829.42
2130-10-00 Music Department	31,928.32	5,212.00	5,092.25	(30,000.00)	2,048.07
2140-10-00 Chorus/Vocal	4,740.46	905.00	1,859.17	10,000.00	13,786.29
2150-30-00 Musical/Ensembles	21,460.46		1,900.00		19,560.46
2155-10-00 Orchestra	12,522.22		2,933.46	10,000.00	19,588.76
2220-10-00 Art Club	4,068.15				4,068.15
2230-10-00 Beta Club	1,504.75		90.00		1,414.75
2380-10-00 Targeted Intervention Team	13.53				13.53
2391-10-00 AVID	2,687.82	925.00	717.37		2,895.45
2425-10-00 Exploratory/Spanish	446.34				446.34
2429-00-00 Mentoring	0.00				0.00
2430-10-00 Special Ed/Schiller(DEL:15/16)	0.00				0.00
2431-10-00 Life Program (SPED)	560.07				560.07
2433-10-00 Special Ed/Balleteo (DEL:15/16)	0.00				0.00
2435-10-00 S.O.A.R.	1,602.30		1,259.85		342.45
2436-10-00 SWANS	40.00				40.00
2437-10-00 ELL/Eng.Lang.Learner(DEL16/17)	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2481-10-00 Yearbook Club	94.96				94.96
2530-10-00 Chess Club	0.00	300.00			300.00
2560-30-00 Book Club	6.15				6.15
2565-00-00 Bracelet Club	0.00				0.00
2570-30-00 IMC	630.17				630.17
2580-30-00 Incentive	0.00				0.00
2590-10-00 Lions	16.11				16.11
2590-40-00 Relay for Life	400.73				400.73
2615-10-00 Midnight Mile	18,897.26	9,600.00	13,009.79		15,487.47
2619-10-00 Cardinal Care	662.84	1,638.75			2,301.59
2620-10-00 Scrapbook	102.00				102.00
2625-10-00 Schoolpalooza	517.22				517.22
2630-10-00 Ski Club	2,330.79				2,330.79
2631-10-00 Washington D.C. Trip	201.77		200.00		1.77
2635-10-00 Snowflake	1,331.31				1,331.31
2640-20-00 Science Fair Club - 7th grade	0.00				0.00
2640-30-00 Science Fair Club - 8th grade	0.00				0.00
2645-10-00 Homework Club	0.00				0.00
2650-10-00 Jazz Band	7.50				7.50
2655-10-00 Battle of the Books	5.30				5.30
2660-10-00 8th Grade Video(DEL:2yr16/17)	0.00				0.00
2665-10-00 Spelling Bee	21.34				21.34
2670-10-00 Robotics	523.00				523.00
2675-00-00 STEM	65.35				65.35
2680-00-00 Yoga Club	0.00				0.00
3000-20-00 Athletics (DEL:2yr 15/16)	0.00				0.00
3010-00-00 Ultimate Club	1,077.12				1,077.12
3207-20-10 Girls Basketball - 7th	35.71				35.71
3207-20-20 Boys Basketball - 7th	0.62				0.62
3208-20-10 Girl's Basketball - 8th	35.02		(98.99)		134.01
3208-20-20 Boy's Basketball - 8th	1.92				1.92
3250-20-10 Poms	21.36				21.36
3253-20-10 Intramural Basketball	82.06				82.06
3350-20-10 Cheerleading	31.80				31.80
3400-10-00 Color Guard	178.49	240.00			418.49
3500-10-00 Track - Boys	8.20				8.20
3500-20-00 Track - Girls	0.00				0.00
3500-20-10 Girls Track	356.93				356.93
3500-20-20 Boys Track	0.00				0.00
3600-10-00 Flag Football	302.45	1,489.00	1,341.85		449.60
3800-20-00 Cross Country	315.42	113.36	300.00		128.78
3800-20-10 Marathon Club - 6th Gr.CC Only	16.00				16.00
3840-10-00 Wiffle Ball	377.17	1,010.00	929.01		458.16
3850-20-00 Wrestling	183.92				183.92
3900-20-00 Volleyball	2.22	89.54	155.88		(64.12)
4100-30-00 General	422.55				422.55
4110-10-00 Outdoor Club	4,901.74	1,433.81	3,476.54		2,859.01
4210-00-00 Fall Play	4,368.45		1,013.89		3,354.56
4220-00-00 Street Ensemble	143.19				143.19
4230-00-00 Buddy Club	185.59				185.59
4300-30-00 Faculty (Social) Fund	136.00				136.00
4400-30-00 Fitness Club (PE)	5,615.26				5,615.26
4500-30-00 Flower Fund	42.35	270.00	62.90		249.45
6000-00-00 Interest Income	3,684.93	921.37			4,606.30
6000-10-00 Bank Corrections	(150.00)				(150.00)

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Total Other Accounts	143,189.24	24,960.97	35,098.02	0.00	133,052.19

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	1,056.55	787.17	756.43		1,087.29
Total Cash Accounts	1,056.55	787.17	756.43	0.00	1,087.29
Other Accounts					
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	59.55				59.55
2030-00-00 Class of 2030	320.66				320.66
2031-00-00 Class of 2031	105.73				105.73
2032-00-00 Class of 2032	0.00				0.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00	780.00	756.43		23.57
2035-00-00 Class of 2035	0.00				0.00
2036-00-00 Class of 2036	0.00				0.00
2100-10-10 Julie Voss Class-Inactive	0.10				0.10
2100-20-10 LEAP Program	15.00				15.00
2580-10-00 Action for Alzheimer	0.00				0.00
2590-30-00 Bear Necessities Fundraiser	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
4100-30-00 Miscellaneous	250.95				250.95
5010-00-00 Library Books (Birthday Club)	232.59				232.59
5020-10-00 Jump Rope for Heart-Inactive	0.00				0.00
6000-00-00 Interest Income	71.97	7.17			79.14
Total Other Accounts	1,056.55	787.17	756.43	0.00	1,087.29

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	7,543.05	3,706.08	6,007.09		5,242.04
Total Cash Accounts	7,543.05	3,706.08	6,007.09	0.00	5,242.04
Other Accounts					
2000-10-00 Student Council	0.00				0.00
200M-00-00 DO NOT USE	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028-Inactive	0.00				0.00
2029-00-00 Class of 2029-Inactive	1,462.09		1,462.09		0.00
2030-00-00 Class of 2030	638.10	2,760.00	2,440.00		958.10
2031-00-00 Class of 2031	248.01	900.00	975.00		173.01
2032-00-00 Class of 2032	441.28		130.00		311.28
2033-00-00 Class of 2033	73.50				73.50
2034-00-00 Class of 2034	18.50				18.50
2035-00-00 Class of 2035	0.00				0.00
2140-10-10 Chorus	1,671.35		440.00		1,231.35
2151-10-00 Music Dept.	0.00				0.00
2499-20-00 Apparel Store	0.11				0.11
2499-30-00 School Store	0.00				0.00
2580-00-00 K Student Incentive	0.00				0.00
2580-00-10 1st Gr Student Incentive	0.00				0.00
2580-00-20 2nd Gr Student Incentive	0.00				0.00
2580-00-30 3rd Gr Student Incentive	0.00				0.00
2580-00-40 4th Gr Student Incentive	0.00				0.00
2580-00-50 5th Gr Student Incentive	0.00				0.00
2585-10-00 Library Fundraiser	0.00				0.00
2590-30-00 Girls on the Run	5.00				5.00
2590-40-00 Relay for Life	0.00				0.00
2590-50-00 Polar Plunge Fund-Inactive	0.00				0.00
2618-30-00 Funds for Cancer-Inactive	0.00				0.00
2700-10-00 Ozzie Reading Club	0.00				0.00
4100-30-00 General	638.73		170.00		468.73
4300-20-00 Staff Wear	75.00				75.00
5010-10-00 PBIS	1,491.65		390.00		1,101.65
5100-10-00 Staff Sunshine Account	0.00				0.00
6000-00-00 Interest Income	779.73	46.08			825.81
Total Other Accounts	7,543.05	3,706.08	6,007.09	0.00	5,242.04

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	3,290.70	141.61	151.50		3,280.81
Total Cash Accounts	3,290.70	141.61	151.50	0.00	3,280.81
Other Accounts					
2000-20-00 LIFE Program	1,004.02	120.00	151.50		972.52
2000-30-00 Reading	0.00				0.00
200S-00-00 PK	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019 / 5th Grade-Inac	0.00				0.00
2020-00-00 Class of 2020 / 5th Grade-Inac	0.00				0.00
2021-00-00 Class of 2021 / 5th Grade-Inac	0.00				0.00
2022-00-00 Class of 2022 - 5th Grade-Inac	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2023-10-10 Class of 2023-5th Grade Social	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	757.59				757.59
2030-00-00 Class of 2030	469.16				469.16
2031-00-00 Class of 2031	138.02				138.02
2032-00-00 Class of 2032	263.04				263.04
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00				0.00
2151-10-00 Music Dept.	0.00				0.00
2276-10-00 Field Trips	27.02				27.02
2277-10-00 Field Days	164.18				164.18
2560-30-00 Media	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
4100-30-00 General	444.78	21.61			466.39
5000-10-00 Staff Social Account	18.55				18.55
6000-00-00 Interest Income	4.34				4.34
Total Other Accounts	3,290.70	141.61	151.50	0.00	3,280.81

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	5,077.01	33.22			5,110.23
Total Cash Accounts	5,077.01	33.22	0.00	0.00	5,110.23
Other Accounts					
2021-00-00 Class of 2021	0.00				0.00
2021-10-00 Class of 2021 Field Trips	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2022-10-00 Class of 2022 Field Trips	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2023-10-00 Class of 2023 Field Trips	29.09				29.09
2024-00-00 Class of 2024	0.00				0.00
2024-10-00 Class of 2024 Field Trips	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2025-10-00 Class of 2025 Field Trips	144.28				144.28
2026-00-00 Class of 2026	0.00				0.00
2026-10-00 Class of 2026 Field Trips	73.46				73.46
2027-10-00 Class of 2027 Field Trips	0.00				0.00
2028-10-00 Class of 2028 Field Trips	165.50				165.50
2029-10-00 Class of 2029 Field Trips	0.00				0.00
2030-10-00 Class of 2030 Field Trips	25.00				25.00
2151-10-20 Summer Music Camp	268.29				268.29
2155-10-00 Art Summer Camp	0.00				0.00
2276-10-00 Field Trips	0.02				0.02
2590-40-00 Relay for Life	144.00				144.00
4100-10-00 Family Resource Night	0.00				0.00
4100-20-00 Event Fund	472.43				472.43
4100-30-00 General	1,718.97				1,718.97
4210-00-00 Scholastic Book Fair-Fall	3.59				3.59
4220-00-00 Scholastic Book Fair-Spring	427.62				427.62
4230-00-00 Birthday Book Club	0.00				0.00
4240-00-00 Coin War	0.00				0.00
4250-00-00 Book Fiesta	0.00				0.00
4260-00-00 Santa's Workshop	0.00				0.00
4270-00-00 PBIS	202.10				202.10
4300-30-00 Teacher Special	0.66				0.66
4500-00-00 Social Committee	29.73				29.73
4600-10-00 Change Drawer	231.00				231.00
5000-10-10 Staff Spirit Wear	154.33				154.33
5000-20-10 Student Spirit Wear	493.23				493.23
5000-30-00 Playground Equipment	0.00				0.00
6000-00-00 Interest Income	493.71	33.22			526.93
Total Other Accounts	5,077.01	33.22	0.00	0.00	5,110.23

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 DO NOT USE	0.00				0.00
1000-00-10 Harris Bank Checking	5,063.10	2,416.54	2,331.06		5,148.58
Total Cash Accounts	5,063.10	2,416.54	2,331.06	0.00	5,148.58
Other Accounts					
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028-Inactive	0.00				0.00
2029-00-00 Class of 2029-Inactive	22.16			(22.16)	0.00
2030-00-00 Class of 2030	0.00				0.00
2031-00-00 Class of 2031	448.00			(231.38)	216.62
2032-00-00 Class of 2032	619.50				619.50
2033-00-00 Class of 2033	0.00		136.50		(136.50)
2034-00-00 Class of 2034	137.11		117.25		19.86
2035-00-00 Class of 2035	0.00	1,095.00	1,036.00		59.00
2120-10-00 Birthday Books-Inactive	0.00				0.00
2120-20-00 One School One Book-Inactive	0.00				0.00
2140-20-00 Chorus	0.00	217.50	420.00	159.00	(43.50)
2270-10-00 Environmental Science	0.00	50.00			50.00
2276-10-00 Field Trips	225.49			231.38	456.87
2550-00-00 L2IFE-Inactive	0.00				0.00
2590-40-00 Relay for Life-Inactive	0.00				0.00
2618-40-00 Donations-Inactive	0.00				0.00
4100-30-00 General	603.28	40.46	450.00	263.16	456.90
5000-50-50 D300 United-Inactive	0.00				0.00
5100-00-00 Scholastic Book Fair	2,313.33		171.31		2,142.02
5110-00-00 Yearbook	0.00	96.00			96.00
5120-00-00 Playground-Inactive	0.00				0.00
5200-00-00 Sunshine Staff Account	246.58	882.00		(400.00)	728.58
6000-00-00 Interest Income	447.65	35.58			483.23
6000-10-00 Banking Corrections	0.00				0.00
Total Other Accounts	5,063.10	2,416.54	2,331.06	0.00	5,148.58

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	231,925.69	131,349.26	92,613.11		270,661.84
Total Cash Accounts	231,925.69	131,349.26	92,613.11	0.00	270,661.84
Other Accounts					
1000-10-10 Banking Corrections	(150.00)			150.00	0.00
2000-10-00 Student Council	848.77	169.00	69.91		947.86
2009-00-00 Class of 2009	0.00				0.00
2010-00-00 Class of 2010	0.00				0.00
2011-00-00 Class of 2011	0.00				0.00
2012-00-00 Class of 2012	0.00				0.00
2013-00-00 Class of 2013	0.00				0.00
2014-00-00 Class of 2014	0.00				0.00
2014-10-00 Homecoming	21,402.66	22,540.00	6,609.02	(750.00)	36,583.64
2015-00-00 Class of 2015	0.00				0.00
2015-10-10 Class of 2015 Statue Maintenan	69.26				69.26
2016-00-00 Class of 2016-Inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022	3,115.55				3,115.55
2023-00-00 Class of 2023	2,950.11			220.00	3,170.11
2024-00-00 Class of 2024	723.49	541.00	15.00	146.00	1,395.49
2025-00-00 Class of 2025	3,833.23	48.00	37.91	167.00	4,010.32
2026-00-00 Class of 2026	4,128.77			242.00	4,370.77
2110-10-00 Band	492.56				492.56
2112-00-00 Tri M (Modern Music Masters)	63.73	1,696.02			1,759.75
2113-10-00 Music Yearly Trip-Inactive	0.00				0.00
2140-10-00 Chorus	588.64				588.64
2141-10-00 Market Day/Music Dept	0.00				0.00
2150-30-00 Musical	944.54				944.54
2151-10-00 Music Student Tour Account	3,019.84				3,019.84
2151-10-10 Music Trip-Inactive	0.00				0.00
2155-10-00 Orchestra	454.38				454.38
2156-10-00 Prom - Junior Class	22,773.60	318.00	9,050.00		14,041.60
2156-10-10 Winter Dance-Inactive	0.00				0.00
2220-10-00 Art Club	2,638.20				2,638.20
2225-10-00 Black Student Alliance	4,330.00				4,330.00
2230-10-00 Debate Team	927.55	515.00	136.00		1,306.55
2240-10-00 Drama Club	17,067.95	1,349.00	2,876.44		15,540.51
2250-10-10 GSA Club	96.25				96.25
2260-10-00 Industrial Arts	1,591.92				1,591.92
2265-10-00 Environmental Club/Med Careers	356.10				356.10
2276-10-00 Field Trips	2.00				2.00
2280-10-00 Fishing Club	418.58				418.58
2320-10-00 German Club	206.94				206.94
2330-10-00 Foreign Language	180.71				180.71
2330-20-00 French Club	242.00	536.00			778.00
2340-10-00 Spanish Club	70.07				70.07
2350-10-00 Language Arts Field Trips	808.00				808.00
2360-00-00 Multicultural Club	0.00				0.00
2390-10-00 National Honor Society	3,233.37	16,784.62	12,366.50		7,651.49
2390-20-00 Robotics	100.91				100.91

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2391-10-00 AVID	5,679.79	836.75	300.00		6,216.54
2393-10-00 PBIS	1,314.77			(25.00)	1,289.77
2393-20-00 Coffee Shop - PBIS-Inactive	0.00				0.00
2410-00-00 Math Team	435.00				435.00
2461-00-00 WHIPLASH-Inactive	0.00				0.00
2480-10-00 Yearbook	98.16				98.16
2499-30-00 School Store	763.10	178.00			941.10
2590-40-00 Relay for Life	3,114.09				3,114.09
2618-10-10 Operation Click	1,064.80				1,064.80
2618-40-00 Paws for Cause-Inactive	0.00				0.00
2630-10-00 Ski Club-Inactive	0.00				0.00
2644-10-00 Co-Op	4,151.57				4,151.57
2645-10-00 Fellowship of Christian Athlet	0.00				0.00
2647-10-00 FACS	284.94				284.94
2650-00-00 FFA-Inactive	0.00				0.00
2655-00-00 Literary Magazine	366.68				366.68
2670-10-00 Scholastic Bowl	99.59				99.59
2671-00-00 Science	1,987.57				1,987.57
2671-10-00 Science-Six Flags GreatAmerica	31.67				31.67
2680-10-00 Marketing Class	681.65				681.65
2685-00-00 Target Edu	211.77				211.77
2686-00-00 Woodshop	140.00				140.00
2690-00-00 WHIPS TV	0.00	58.00			58.00
2695-00-00 Video Game Club	0.00				0.00
2700-10-10 Theater Fest	0.00				0.00
3100-10-00 Athletic Development	2,812.88	546.67			3,359.55
3100-20-20 Baseball	4,543.82	2,095.00			6,638.82
3150-20-10 Softball	1,655.72		182.60		1,473.12
3200-20-10 Girls Basketball	2,263.28	175.00			2,438.28
3200-20-20 Boys Basketball	2,076.14	3,910.00	303.75		5,682.39
3250-20-10 Poms	1,593.41	4,708.25	796.00	1,500.00	7,005.66
3300-10-00 Dodgeball-Inactive	0.00				0.00
3300-20-10 Girls Soccer	9,532.95				9,532.95
3300-20-20 Boys Soccer	616.01	4,284.00			4,900.01
3350-20-10 Cheerleading	10,559.49	32,837.75	34,663.02	1,350.00	10,084.22
3400-20-10 Girls Tennis	150.72		127.00		23.72
3400-20-20 Boys Tennis	1,051.26	2,993.36			4,044.62
3500-20-10 Girls Track & Field	864.73				864.73
3500-20-20 Boys Track	216.52				216.52
3600-20-10 Boys Golf	3,355.08	2,580.00	2,581.69		3,353.39
3600-20-20 Girls Golf	3,738.80	5,739.25	3,269.00		6,209.05
3610-10-00 Boys Lacrosse	949.21	55.00			1,004.21
3610-20-00 Girls LaCrosse	1,154.75	380.10			1,534.85
3700-20-10 Football	3,785.31		362.96		3,422.35
3700-30-10 Powder Puff	1,050.00	1,500.00	1,543.50		1,006.50
3800-20-00 Boys and Girls Cross Country	2,452.27	290.40	1,875.81		866.86
3850-20-00 Wrestling	2,240.09				2,240.09
3900-20-00 Volleyball	5,468.36	7,052.00	4,915.00		7,605.36
3900-20-10 Volleyball Club	16.00	102.00	102.00		16.00
3990-10-00 Gatorade Fundraiser	888.91	262.00	430.00		720.91
4000-30-00 General	6,708.73	13,000.00	10,000.00	(3,000.00)	6,708.73
4050-10-00 Principal's Advisory Committee	0.00				0.00
4100-00-00 FVC Leadership	1,005.98				1,005.98
4150-00-00 Teacher Grants	22.50				22.50
4200-00-00 Veteran Memorial Freedom Wall	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
4210-10-00 Rachel's Challenge	20.00				20.00
4220-00-00 D300 Speaks	219.52				219.52
4300-20-00 Sunshine	92.70				92.70
4300-30-00 Spiritwear	3.03				3.03
4400-30-00 PE-Inactive	0.00				0.00
4700-10-00 2017 Gene Haas Scholarship	531.79				531.79
4700-10-10 2018 Gene Haas Scholarship	1,558.50				1,558.50
4700-10-20 2019 Gene Haas Scholarship	7,021.00				7,021.00
4700-10-30 2020 Gene Haas Scholarship	12,000.00				12,000.00
4700-10-40 2021 Gene Haas Scholarship	14,000.00				14,000.00
4700-20-00 Dr. Steffen Memorial Fund	0.00				0.00
4700-30-00 Scholarship & Blood Drive	2,750.00	1,540.00			4,290.00
4700-40-00 Drama Club Scholarship	350.00				350.00
4800-00-00 Guidance	642.52				642.52
4800-10-00 Fundraiser	0.00				0.00
5000-50-50 D300 United	0.00				0.00
6000-00-00 Interest	4,008.88	1,729.09			5,737.97
Total Other Accounts	231,925.69	131,349.26	92,613.11	0.00	270,661.84

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	72,532.77	12,811.68	9,424.83		75,919.62
Total Cash Accounts	72,532.77	12,811.68	9,424.83	0.00	75,919.62
Other Accounts					
1000-10-00 Banking Corrections	0.00	564.00			564.00
2001-10-00 Student Council - MS	1,091.51		149.00		942.51
2016-00-00 Class of 2016-Inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	7,643.67		125.00		7,518.67
2028-00-00 Class of 2028	4,370.16		150.00		4,220.16
2029-00-00 Class of 2029	0.00	1,462.09	125.00		1,337.09
206A-10-10 Grade 6 White-Inactive	0.00				0.00
206B-10-10 Grade 6 Purple-Inactive	0.00				0.00
207A-10-10 Grade 7 White-Inactive	0.00				0.00
207B-10-10 Grade 7 Purple-Inactive	0.00				0.00
208A-10-10 Grade 8 White-Inactive	0.00				0.00
208B-10-10 Grade 8 Purple-Inactive	0.00				0.00
2111-00-00 Music Field Trip Account	2,938.77		84.00		2,854.77
2112-00-00 Band-Orh-Choir Fund-Inactive	0.00				0.00
2114-10-00 Band - MS	83.65				83.65
2120-10-00 Drama Club	11,428.01	15.50	1,259.00		10,184.51
2140-10-00 Chorus	2,701.09		60.00		2,641.09
2155-10-00 MS Orchestra	2,891.65				2,891.65
2210-00-00 Cafe 10A	506.87		31.04		475.83
2221-10-00 Art - MS	65.15				65.15
2225-10-00 Arts & Craft Club	0.00				0.00
2230-10-00 Beta Club	2,285.40	1,490.00	242.00		3,533.40
2330-10-00 Yearlong Spanish	23.96				23.96
2361-10-24 Washington DC 2024-Inactive	0.00				0.00
2361-10-25 Washington DC 2025-Inactive	0.00				0.00
2391-10-00 AVID	9,682.64	2,913.53	1,762.93		10,833.24
2400-00-00 PBIS	720.00	179.00			899.00
2560-30-00 Library	2,340.98		2,340.98		0.00
2590-40-00 Relay for Life	0.00				0.00
2618-30-00 Random Act of Kindness - MS	314.22				314.22
2631-10-18 Washington DC 2018-Inactive	0.00				0.00
2631-10-19 Washington DC 2019-Inactive	0.00				0.00
2631-10-20 Washington DC 2020-Inactive	0.00				0.00
2631-10-21 Washington DC 2021-Inactive	0.00				0.00
2631-10-22 Washington DC 2022-Inactive	0.00				0.00
2631-10-23 Washington DC 2023-Inactive	0.00				0.00
2631-10-26 Washington DC 2026	0.00				0.00
2631-10-27 Washington DC 2027	6,562.66	4,859.20	2,315.97		9,105.89
2631-10-28 Washington DC 2028	510.00				510.00
2631-10-29 Washington DC 2029	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2635-10-00 Snowflake - Snowball	1,205.16				1,205.16
2666-00-00 MS Science	739.88				739.88
2667-00-00 MS Sports	366.59	842.25	779.91		428.93
2669-00-00 MS Yearbook	5,719.89				5,719.89
2676-30-00 Washington DC 2016-Inactive	0.00				0.00
2676-30-17 Washington DC 2017-Inactive	0.00				0.00
2699-10-00 Whip-Pur Bucks	162.61				162.61
3351-20-10 Cheerleading - MS	165.83				165.83
3850-20-00 Wrestling	227.63				227.63
3901-20-00 Volleyball - MS	0.00				0.00
4100-30-00 General	272.33				272.33
4200-10-10 MS PE	5,425.50				5,425.50
4250-30-00 Student Activity	1,971.16				1,971.16
5000-10-00 Kane County Cougars Outing	0.00				0.00
5000-50-50 D300 United	0.00				0.00
6000-00-00 Interest	115.80	486.11			601.91
Total Other Accounts	72,532.77	12,811.68	9,424.83	0.00	75,919.62

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 Algonquin State Bank	0.00				0.00
1000-00-10 Harris - Checking	153,344.91	119,032.09	73,817.84		198,559.16
Total Cash Accounts	153,344.91	119,032.09	73,817.84	0.00	198,559.16
Other Accounts					
1000-10-10 Banking Corrections	0.00	350.00	350.00		0.00
2000-10-00 Student Council	20,801.58	40,904.00	19,854.82		41,850.76
2010-00-00 Class of 2010	0.00				0.00
2011-00-00 Class of 2011	0.00				0.00
2012-00-00 Class of 2012	0.00				0.00
2013-00-00 Class of 2013	0.00				0.00
2014-00-00 Class of 2014	0.00				0.00
2015-00-00 Class of 2015	0.00				0.00
2016-00-00 Class of 2016	156.84			(156.84)	0.00
2017-00-00 Class of 2017	0.00				0.00
2018-00-00 Class of 2018	38.22			(38.22)	0.00
2019-00-00 Class of 2019	118.70			(118.70)	0.00
2020-00-00 Class of 2020	2,774.12				2,774.12
2021-00-00 Class of 2021	52.39				52.39
2022-00-00 Class of 2022	11,262.85		42.00		11,220.85
2023-00-00 Class of 2023	1,848.62	13,346.81	5,678.00		9,517.43
2024-00-00 Class of 2024	1,161.54				1,161.54
2025-00-00 Class of 2025	526.09				526.09
2026-00-00 Class of 2026	0.00	3,930.60			3,930.60
2110-00-10 Prom	2,098.88	1,545.00	944.00		2,699.88
2110-10-00 Band	4.51				4.51
2120-10-00 Drama Club	4,540.94	1,875.00	2,883.96		3,531.98
2140-10-00 Choral	1,610.00				1,610.00
2150-30-00 Musical	0.00				0.00
2151-10-00 Tri-M	659.00				659.00
2151-10-10 Music Industry Club- MIC	822.65				822.65
2155-10-00 Orchestra	112.45				112.45
2210-10-00 Activist Club	85.88				85.88
2220-10-00 Art Club	1,850.87				1,850.87
2230-00-00 Black Allegiance Club	792.90		110.13		682.77
2249-10-00 Business Club	0.00				0.00
2251-20-00 Anime Club	0.00				0.00
2253-10-00 Conservation	809.01				809.01
2254-10-00 Woodshop	0.00				0.00
2256-10-00 DECA-CO-OP / CWE	10.73			(10.73)	0.00
2257-10-00 Paranormal Club	0.00				0.00
2258-10-00 Engineering Club	161.85				161.85
2259-10-00 Film Production	203.00				203.00
2263-10-00 Interact Club	3,820.87				3,820.87
2276-10-00 Field Trips	582.52				582.52
2281-10-00 Gold Rush	68.66				68.66
2310-10-00 French Club	251.80				251.80
2320-10-00 German Club	282.64				282.64
2330-10-00 Spanish Club	169.44				169.44
2330-20-00 World Language Department	1,347.38		1,000.01		347.37
2330-30-00 Spanish	0.00				0.00
2340-10-10 Key Club	1,235.99	111.61			1,347.60
2370-10-00 FCCLA	79.42				79.42
2375-10-00 Literacy Magazine	342.00			(342.00)	0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2380-10-00 Newspaper	1,649.10			(1,649.10)	0.00
2390-10-00 National Honor Society	3,075.17	142.51	145.60		3,072.08
2391-10-00 AVID	2,978.17	3,149.00	338.80		5,788.37
2393-10-00 PBIS	1,026.67				1,026.67
2398-00-00 Eagle Buddies	0.00				0.00
2399-00-00 Eagle Pride Advisory-Inactive	0.00				0.00
2400-10-00 Peer Mediation/SADD	102.95				102.95
2405-10-00 Debate Team	2,108.22		(55.00)		2,163.22
2406-10-00 DJ (Entertainment) Club	1,483.66				1,483.66
2408-10-00 GSA (Gay Straight Alliancne)	547.86				547.86
2409-10-00 Hispanic Youth Alliance	75.00	349.00			424.00
2409-20-00 AAPIA-Asian Amer Pac Islander	145.54	155.89	160.96		140.47
2410-10-00 Knitting Club	20.00				20.00
2415-10-00 Science Club	1,732.87				1,732.87
2480-10-00 Yearbook	0.00				0.00
2580-10-00 Care For Cure	0.00				0.00
2590-40-00 Relay for Life	122.51				122.51
2618-10-00 JSI	933.03			(933.03)	0.00
2618-10-10 Operation Click	0.00				0.00
2618-30-00 Green Eagles	1,886.14				1,886.14
2618-30-10 High School Against Cancer	25.35				25.35
2630-10-00 Ski Club	510.00			(510.00)	0.00
2650-10-00 Bass Fishing Club	0.00				0.00
2660-10-00 Ping Pong Club	0.00				0.00
3000-10-00 Special Olympics	3,173.36				3,173.36
3001-00-00 Student Athletic Council	(146.52)				(146.52)
3100-20-20 Baseball	6,320.10	65.00	1,094.95		5,290.15
3150-20-10 Softball	6,167.51				6,167.51
3200-20-10 Girls Basketball	660.47	955.00	375.00		1,240.47
3200-20-20 Boys Basketball	4,111.08		2,255.16		1,855.92
3210-20-10 Bowling	227.95				227.95
3225-20-10 Ultimate Frisbee	0.00				0.00
3250-20-10 Dance Team	1,683.55	9,967.00	921.11		10,729.44
3275-00-00 Math Team	798.27				798.27
3300-20-10 Girls Soccer	94.97				94.97
3300-20-20 Boys Soccer	1,121.41	256.00			1,377.41
3350-20-10 Cheerleaders	11,306.55	5,105.05	14,398.94		2,012.66
3400-20-10 Girls Tennis	386.34				386.34
3400-20-20 Boys Tennis	2,007.80	44.54			2,052.34
3450-20-10 Girls Swimming	501.51				501.51
3450-20-20 Boys Swimming	114.47				114.47
3500-20-10 Girls Track & Field	392.57		(90.00)		482.57
3500-20-20 Boys Track	2,606.27				2,606.27
3600-20-10 Girls Golf	251.43				251.43
3600-20-20 Boys Golf	47.88				47.88
3650-20-10 Boys Lacrosse	1,648.46				1,648.46
3700-20-10 Football	3,253.94	29,783.50	17,131.54		15,905.90
3800-20-00 Cross Country	591.28	3,853.07	2,830.26		1,614.09
3840-20-00 Power Lifting	0.00				0.00
3850-20-00 Wrestling	1,932.93	1,927.01			3,859.94
3900-20-00 Volleyball	7,306.92		355.35		6,951.57
4100-30-00 General	932.98		3,092.25	3,758.62	1,599.35
4110-10-00 Eagle Minds Matter	428.00				428.00
4200-10-00 Eagle's Wings Food Pantry	14,009.75				14,009.75
4300-30-00 Faculty Fund	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
4300-30-10 Eagle Pride Advisory Committee	200.55				200.55
4800-00-00 Guidance	0.00				0.00
5000-50-50 D300 United	0.00				0.00
6000-00-00 Interest	2,106.55	1,216.50			3,323.05
Total Other Accounts	153,344.91	119,032.09	73,817.84	0.00	198,559.16

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	6,171.55	821.48	131.00		6,862.03
Total Cash Accounts	6,171.55	821.48	131.00	0.00	6,862.03
Other Accounts					
2019-00-00 Class of 2019 - Inactive	0.00				0.00
2020-00-00 Class of 2020 - Inactive	0.00				0.00
2021-00-00 Class of 2021 - Inactive	0.00				0.00
2022-00-00 Class of 2022 - Inactive	0.00				0.00
2023-00-00 Class of 2023 - Inactive	0.00				0.00
2024-00-00 Class of 2024 - Inactive	0.00				0.00
2025-00-00 Class of 2025 - Inactive	0.00				0.00
2026-00-00 Class of 2026 - Inactive	0.00				0.00
2027-00-00 Class of 2027	105.00				105.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	562.56				562.56
2030-00-00 Class of 2030	54.12				54.12
2031-00-00 Class of 2031	0.00				0.00
2032-00-00 Class of 2032	5.00				5.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00	720.00	131.00		589.00
2035-00-00 Class of 2035	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
2631-10-00 Field Trip Grant Funds	94.47				94.47
3010-00-00 PE Club	979.88				979.88
3020-10-00 Leopards Chorus Club	1,837.67	60.00			1,897.67
3030-10-00 Band and Orchestra	109.50				109.50
3030-20-00 ILMEA	0.00				0.00
4100-30-00 Principal Discretionary Fund	1,509.14				1,509.14
4100-30-10 Water - Inactive	0.00				0.00
4300-30-00 Staff Account	0.00				0.00
4400-10-00 Karen Fitzsimmons Memorial	521.50				521.50
5010-00-10 Jump Rope for Heart	0.00				0.00
5020-00-00 Ned Show / Yo-yo-Inactive	0.00				0.00
5030-00-00 Kiva-Inactive	0.00				0.00
5030-10-00 Heavenly Hats-Inactive	0.00				0.00
5040-00-00 Kane County Cougars Reading	0.00				0.00
5100-00-00 Leopards Holiday Giving	0.00				0.00
5900-00-00 General	48.86				48.86
6000-00-00 Interest Income	343.85	41.48			385.33
Total Other Accounts	6,171.55	821.48	131.00	0.00	6,862.03

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	20,064.93	6,051.89	2,616.43		23,500.39
Total Cash Accounts	20,064.93	6,051.89	2,616.43	0.00	23,500.39
Other Accounts					
2001-10-10 PBIS (Student Council)	5,086.06			778.25	5,864.31
2016-00-30 Class of 2016- TO BE DELETED	0.00				0.00
2017-00-00 Class of 2017 TO BE DELETED	0.00				0.00
2018-00-00 Class of 2018-TO BE DELETED	0.00				0.00
2019-00-00 Class of 2019-TO BE DELETED	0.00				0.00
2020-00-00 Class of 2020 TO BE DELETED	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.15				0.15
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028-Inactive	112.59				112.59
2029-00-00 Class of 2029-Inactive	460.10			(460.10)	0.00
2030-00-00 Class of 2030	82.90	500.00			582.90
2031-00-00 Class of 2031	1,604.95	500.00	770.00		1,334.95
2032-00-00 Class of 2032	281.98	500.00			781.98
2033-00-00 Class of 2033	283.08	500.00			783.08
2034-00-00 Class of 2034	750.20	1,935.00	50.00		2,635.20
2035-00-00 Class of 2035	0.00	1,718.00	1,590.00	460.10	588.10
2110-10-00 Band	16.70				16.70
2120-00-00 Book Fair	9.49				9.49
2151-10-00 Music Club	5,647.43	264.50	100.48		5,811.45
2230-10-00 Beta Club	42.46				42.46
2270-10-00 Earth Club	754.19			(754.19)	0.00
2590-40-00 Relay for Life	0.00				0.00
2617-00-00 DareTo Be Rare - Inactive	0.00				0.00
2617-10-00 Man In Demand & Dare to be Rar	778.25			(778.25)	0.00
2618-30-00 Families in Need	160.41		56.00		104.41
2657-00-00 Family Night-Math Night	523.66			754.19	1,277.85
2657-10-00 Family Night-Reading Night	1,954.24				1,954.24
4100-30-00 Miscellaneous/General	292.68				292.68
4250-30-00 Student Incentive - Inactive	0.00				0.00
4300-30-00 Sunshine Fund	275.97		49.95		226.02
6000-00-00 Interest Income	947.44	134.39			1,081.83
Total Other Accounts	20,064.93	6,051.89	2,616.43	0.00	23,500.39

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 DO NOT USE	0.00				0.00
1000-00-10 Harris - Checking	2,965.45	19.49			2,984.94
Total Cash Accounts	2,965.45	19.49	0.00	0.00	2,984.94
Other Accounts					
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	31.49				31.49
2030-00-00 Class of 2030	282.29				282.29
2031-00-00 Class of 2031	67.16				67.16
2032-00-00 Class of 2032	17.00				17.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00				0.00
205A-00-00 5th Grade - A	0.00				0.00
2276-10-00 Field Trips	100.97				100.97
2482-10-00 Yearbook	279.98				279.98
2590-40-00 Relay for Life	65.50				65.50
2618-40-00 Disaster Relief	0.00				0.00
4100-30-00 General	1,170.87				1,170.87
4200-00-00 Liberty Chorus	19.70				19.70
4300-10-00 Jump Rope For Heart	0.00				0.00
4400-00-00 Reach for the Stars	0.00				0.00
5000-10-00 Student Assistance Account	725.98				725.98
6000-00-00 Interest Income	204.51	19.49			224.00
Total Other Accounts	2,965.45	19.49	0.00	0.00	2,984.94

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	4,843.33	3,297.53	939.04		7,201.82
Total Cash Accounts	4,843.33	3,297.53	939.04	0.00	7,201.82
Other Accounts					
200M-00-00 Special Ed - A	0.00				0.00
200N-00-00 Special Ed-B	0.00				0.00
2016-00-00 Class of 2016	0.00				0.00
2017-00-00 Class of 2017	0.00				0.00
2018-00-00 Class of 2018	0.00				0.00
2019-00-00 Class of 2019	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	43.50				43.50
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	38.27				38.27
2030-00-00 Class of 2030	0.00				0.00
2031-00-00 Class of 2031	80.00				80.00
2032-00-00 Class of 2032	0.00				0.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00	1,092.00	788.50		303.50
2035-00-00 Class 2035	0.00				0.00
2100-00-00 Field Trips	0.00				0.00
2151-10-00 Music Dept.	0.00				0.00
2510-00-00 Scholastic Book Fair/Follett	73.67				73.67
2560-30-00 Library Books	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
3100-00-00 Yearbook	2,093.82				2,093.82
4100-00-00 Artworks Program	2,000.00				2,000.00
4100-20-00 Book Club	0.00				0.00
4100-30-00 General	304.64				304.64
4250-30-00 Student Activity-Inactive	0.00				0.00
4300-10-00 Staff Spiritwear	91.44				91.44
4300-20-00 Sunshine	0.00	2,166.21	150.54		2,015.67
6000-00-00 Interest Income	117.99	39.32			157.31
6010-10-00 Bank Errors - Reconciling Item	0.00				0.00
Total Other Accounts	4,843.33	3,297.53	939.04	0.00	7,201.82

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	1,584.47	634.02			2,218.49
Total Cash Accounts	1,584.47	634.02	0.00	0.00	2,218.49
Other Accounts					
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2590-30-00 Girls on the Run	69.01				69.01
2590-40-00 Relay for Life	0.00				0.00
2600-10-00 Robert Chaney-Inactive	0.00				0.00
3000-10-00 McDonald Fundraiser	0.00				0.00
4100-30-00 General	647.56				647.56
4250-20-00 Student Spiritwear	0.00				0.00
4250-30-00 Staff Spirit Wear	6.48				6.48
4300-30-00 Social Fund	558.19	623.00			1,181.19
4400-10-00 Scholastic Book Fair	0.00				0.00
4400-20-00 Follett Book Fair-Inactive	0.00				0.00
4400-30-00 Anderson's Book Fair	0.00				0.00
5000-10-00 Yearbook	299.42				299.42
6000-00-00 Interest Income	3.81	11.02			14.83
Total Other Accounts	1,584.47	634.02	0.00	0.00	2,218.49

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	2,471.84	1,899.82	1,464.00		2,907.66
Total Cash Accounts	2,471.84	1,899.82	1,464.00	0.00	2,907.66
Other Accounts					
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2025-10-00 Class of 2025-LEAP-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028-Inactive	0.00				0.00
2029-00-00 Class of 2029-Inactive	0.00				0.00
2030-00-00 Class of 2030	0.10				0.10
2031-00-00 Class of 2031	245.90				245.90
2032-00-00 Class of 2032	192.00				192.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00	1,830.00	1,414.00		416.00
2035-00-00 Class of 2035	0.00				0.00
20CC-00-00 Cross Categorical-Inactive	0.00				0.00
2151-10-00 Choir-Inactive	0.00				0.00
2151-20-00 Music	0.00	50.00	50.00		0.00
2160-00-00 Literacy-Inactive	0.00				0.00
2560-30-00 Media	0.00				0.00
2590-40-00 Relay for Life-Inactive	0.00				0.00
3000-20-00 After School Rec-Inactive	0.00				0.00
3500-10-00 PBIS-Inactive	0.00				0.00
3500-20-00 Student Council-Inactive	0.00				0.00
4100-30-00 General	2,000.31				2,000.31
4200-00-00 Staff Casual Charity-Inactive	0.00				0.00
5000-50-50 D300 United	0.00				0.00
5100-10-00 Neubert Social Commi-Inactive	0.00				0.00
6000-00-00 Interest Income	33.53	19.82			53.35
Total Other Accounts	2,471.84	1,899.82	1,464.00	0.00	2,907.66

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	4,234.74	27.69			4,262.43
Total Cash Accounts	4,234.74	27.69	0.00	0.00	4,262.43
Other Accounts					
2000-30-00 Student Council	0.00				0.00
200A-00-00 Kindergarten-Inactive	0.00				0.00
200M-00-00 Special ED - Instruct. Primary	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	0.00				0.00
2030-00-00 Class of 2030	117.00				117.00
2031-00-00 Class of 2031	0.00				0.00
2590-40-00 Relay for Life	1,248.02				1,248.02
2618-40-10 Jump Rope for Heart	0.00				0.00
4100-00-00 PBIS	1,752.06				1,752.06
4150-00-00 Math Night	108.00				108.00
4200-00-00 Picture Comm Misc-Inactive	0.00				0.00
4260-00-00 Playground Funds	0.00				0.00
4300-00-00 General Fund	644.40				644.40
5010-00-00 School Fundraisers	0.00				0.00
5020-10-00 Tiger Fundraiser	0.00				0.00
5030-10-00 School Store	269.06				269.06
5500-00-00 Staff Social Account	1.36				1.36
6000-00-00 Interest Income	94.84	27.69			122.53
6100-00-00 Banking Corrections	0.00				0.00
Total Other Accounts	4,234.74	27.69	0.00	0.00	4,262.43

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	8,839.36	141.95			8,981.31
Total Cash Accounts	8,839.36	141.95	0.00	0.00	8,981.31
Other Accounts					
2014-10-00 Kindergarten Grade Level Funds	576.89				576.89
2014-10-01 1st Grade Level Funds	190.01				190.01
2014-10-02 2nd Grade Level Funds	2.32				2.32
2014-10-03 3rd Grade Level Funds	253.36				253.36
2014-10-04 4th Grade Level Funds	1,077.08				1,077.08
2014-10-05 5th Grade Level Funds	818.86				818.86
2014-10-06 Preschool Grade Level Funds	0.00				0.00
2017-00-00 Class of 2017 - Inactive	0.00				0.00
2020-00-00 Class of 2020 - Inactive	0.00				0.00
2021-00-00 Class of 2021 - Inactive	0.00				0.00
2022-00-00 Class of 2022 - Inactive	0.00				0.00
2023-00-00 Class of 2023 - Inactive	0.00				0.00
2024-00-00 Class of 2024 - Inactive	0.00				0.00
2025-00-00 Class of 2025 - Inactive	0.00				0.00
2026-00-00 Class of 2026 - Inactive	0.00				0.00
2027-00-00 Class of 2027 - Inactive	0.00				0.00
2028-00-00 Class of 2028 - Inactive	0.00				0.00
2029-00-00 Class of 2029	0.45				0.45
2030-00-00 Class of 2030	20.00				20.00
2031-00-00 Class of 2031	111.00				111.00
2032-00-00 Class of 2032	88.00				88.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00				0.00
2035-00-00 Class of 2035	0.00				0.00
2151-10-00 Music Dept.	0.00				0.00
2152-10-00 Choir	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
3010-00-00 We Act Fundraiser	806.69				806.69
3100-00-00 Spiritwear (PBIS)	801.15				801.15
3200-00-00 Media Center	91.70				91.70
3300-10-00 Student Council	258.18				258.18
3300-20-00 Perry Fundraising	1,671.03				1,671.03
3310-10-00 Girls On The Run	337.00				337.00
3350-00-00 Kane County Cougars Grant	391.87				391.87
4100-30-00 General	258.85	8.90			267.75
4200-00-00 Perry Teacher Social Account	756.70	75.00			831.70
4300-00-00 Retired Teacher Fund	324.65				324.65
6000-00-00 Interest Income	3.57	58.05			61.62
Total Other Accounts	8,839.36	141.95	0.00	0.00	8,981.31

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	699.23	514.33	734.97		478.59
Total Cash Accounts	699.23	514.33	734.97	0.00	478.59
Other Accounts					
2019-00-00 Class of 2019	0.00				0.00
201A-00-00 1st Grade	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	296.74		296.74		0.00
2030-00-00 Class of 2030 - 5th Grade	123.16				123.16
2031-00-00 Class of 2031 - 4th Grade	0.00	510.00	438.23		71.77
2032-00-00 Class of 2032 - 3rd Grade	0.00				0.00
2033-00-00 Class of 2033 - 2nd Grade	0.00				0.00
2034-00-00 Class of 2034 - 1st Grade	0.00				0.00
2035-00-00 Class of 2035 - Kindergarten	0.00				0.00
2151-10-00 Music Dept./ILMEA	0.00				0.00
2274-10-00 5th Grade Lunch Bunch	0.00				0.00
2275-10-00 5th Grade Outdoor Education	0.00				0.00
2560-30-00 Library - Birthday Books	0.08				0.08
2590-40-00 Relay for Life	0.00				0.00
2590-50-00 Veteran Day's Activity	0.00				0.00
4100-30-00 Principal Discretionary	64.97				64.97
4250-30-00 Student Activity	0.00				0.00
5000-50-50 D300 United	0.00				0.00
6000-00-00 Interest Income	216.28	4.33			220.61
6000-10-00 Bank Corrections	(2.00)				(2.00)
Total Other Accounts	699.23	514.33	734.97	0.00	478.59

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	48,067.06	18,556.12	12,952.34		53,670.84
Total Cash Accounts	48,067.06	18,556.12	12,952.34	0.00	53,670.84
Other Accounts					
2000-10-00 Student Council	3,959.47	3,269.00	4,391.99		2,836.48
200A-00-00 Kindergarten-Inactive	0.00				0.00
2013-00-30 Class of 2013-C-Inactive	0.00				0.00
2014-00-20 Class of 2014-B-Inactive	0.00				0.00
2015-00-10 Class of 2015-A-Inactive	0.00				0.00
2015-00-20 Class of 2015-B-Inactive	0.00				0.00
2016-00-10 Class of 2016-A-Inactive	0.00				0.00
2016-00-20 Class of 2016-B-Inactive	0.00				0.00
2016-00-30 Class of 2016-C-Inactive	0.00				0.00
2017-00-10 Class of 2017-A-Inactive	0.00				0.00
2017-00-20 Class of 2017-B-Inactive	0.00				0.00
2017-00-30 Class of 2017-C-Inactive	0.00				0.00
2018-00-00 Class of 2018A-Inactive	0.00				0.00
2018-00-10 Class of 2018B-Inactive	0.00				0.00
2018-00-20 Class of 2018C-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2019-00-10 Class of 2019A-Inactive	0.00				0.00
2019-00-20 Class of 2019B-Inactive	0.00				0.00
2019-00-30 Class of 2019C-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2020-00-10 Class of 2020A-Inactive	0.00				0.00
2020-00-20 Class of 2020B-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2021-00-10 Class of 2021-A-Inactive	0.00				0.00
2021-00-20 Class of 2021-B-Inactive	0.00				0.00
2022-00-00 Class of 2022-A	0.00				0.00
2022-00-20 Class of 2022-B	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2023-10-10 Class of 2023-A	0.00				0.00
2023-20-00 Class of 2023-B	0.00				0.00
2024-00-00 Class of 2024-A	0.00				0.00
2024-00-10 Class of 2024-B	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2025-00-10 Class of 2025-A	0.00				0.00
2025-00-20 Class of 2025-B	0.00				0.00
2026-00-00 Class of 2026-A	156.39		156.39		0.00
2026-10-00 Class of 2026-B	3,774.21		3,774.21		0.00
2027-00-00 Class of 2027-A	580.49				580.49
2027-10-00 Class of 2027-B	478.33				478.33
2028-00-00 Class of 2028-A	21.23				21.23
2028-10-00 Class of 2028-B	0.00				0.00
2029-00-00 Class of 2029-A	90.57	507.19			597.76
2029-10-00 Class of 2029-B	0.00				0.00
2030-00-00 Class of 2030	0.43	348.00			348.43
2031-00-00 Class of 2031	3.00				3.00
2032-00-00 Class of 2032	128.66	1,039.00	736.50		431.16
2033-00-00 Class of 2033	0.00	1,379.00	544.80		834.20
2034-00-00 Class of 2034	0.00	754.00		7.00	761.00
2035-00-00 Class of 2035	0.00	650.00			650.00
2036-00-00 Class of 2036	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 10/31/2022

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2115-00-00 Music - Elementary	750.07	170.00	60.00		860.07
2150-30-00 Musicals	8,683.26	10.00	910.94		7,782.32
2151-10-00 Music Dept.	874.14	3,137.00	841.51		3,169.63
2155-10-00 Orchestra-Inactive	0.00				0.00
2160-10-00 Orchestra - Fifth Grade	0.00				0.00
2220-10-00 Art Club	363.79	280.00			643.79
2230-10-00 Beta Club	9,606.74	6,353.60	940.00		15,020.34
2276-10-00 Field Trips	534.77			(7.00)	527.77
2340-10-00 Spelling Bee	46.03				46.03
2350-00-00 Battle of the Books	0.00				0.00
2391-10-00 AVID	3,723.28	66.00	336.00		3,453.28
2392-10-00 HANDS Club	0.06				0.06
2393-10-00 PBIS Middle School	465.81		60.00		405.81
2393-20-00 PBIS Elementary	1,037.95				1,037.95
2481-10-00 Yearbook - MS	6,263.28	275.00			6,538.28
2482-10-00 Yearbook - ELE	763.39				763.39
2560-30-00 Birthday Book Club	3.74				3.74
2560-40-00 Library-Book Fair	216.83				216.83
2590-10-00 Boys Basketball Lions Club	0.66				0.66
2590-20-00 Girls Basketball Lions Club	58.02				58.02
2590-40-00 Relay for Life	0.00				0.00
2631-10-00 Washington D.C. Trip-Inactive	0.00				0.00
2640-30-00 Science Fair	164.46				164.46
2660-00-00 Math Club	0.86				0.86
2668-00-00 Track	10.68				10.68
3250-20-10 Poms	465.42				465.42
3251-20-10 Intramural Poms-Inactive	0.00				0.00
3350-20-10 Cheerleading	1,023.60				1,023.60
3351-20-10 Intramural Cheer-Inactive	0.00				0.00
3710-10-00 Ultimate Frisbee-Inactive	0.00				0.00
3830-00-00 Basketball - Girls	16.00				16.00
3840-00-00 Basketball - Boys	0.00				0.00
3850-20-00 Wrestling	142.55				142.55
3900-20-00 Volleyball	0.50				0.50
4100-30-00 General	813.63		200.00		613.63
4105-30-00 Student Assistance Account	1,649.32				1,649.32
4400-30-00 PE - MS	14.52				14.52
4401-30-00 PE - Elementary	243.09				243.09
4480-30-00 Barb Dubow Wal-Mart	172.80				172.80
5100-00-00 D300 Honors Band Concert-Inact	0.00				0.00
5200-10-00 Red Cross/Tornado Relief	0.00				0.00
5500-10-00 Bank Correction	0.00				0.00
6000-00-00 Interest Income	765.03	318.33			1,083.36
Total Other Accounts	48,067.06	18,556.12	12,952.34	0.00	53,670.84



COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 5, 2022

TO: Susan Harkin, Superintendent
Board of Education

FROM: Kristen Ulery, Director of Literacy

Dr. Liz Freeman, Chief Academic
Officer

Presented at the following Board Meetings	Date
Construction/Facility	
Finance	
Policy/Legislative	
School Utilization	
BOE 1 st Reading	12/13/2022
BOE 2 nd Reading	12/13/2022

SUBJECT: MOU Community Share Program/Ebooks with Public Library Districts Extension

Background

This Memo of Understanding supports the terms of our agreement to continue our collaboration on a Community Share Project with the local library districts to make additional digital books (ebooks) available to students of D300 and patrons of the Public Libraries. Through this partnership, District 300 students currently have access to ebooks provided by our district as well as additional books through the local library ebook platform. This MOU will allow District 300 students to continue accessing the local library ebook platform, thus extending independent reading opportunities for students.

Administrative Recommendation

The Administration recommends approval of the agreement.

Fiscal Impact

There is no fiscal impact to D300 as a result of this agreement, since funding for the Community Share Project is provided by the public libraries.

Extension of Memorandum of Understanding

Re: Community Share Project/ebooks

Between

Algonquin Area Public Library
District
2600 Harnish Drive
Algonquin, Illinois 60102

Ella Johnson Memorial Public
Library District
109 S. State Street
PO Box 429
Hampshire, Illinois 60140
"the Public Libraries"

Fox River Valley Public
Library District
555 Barrington Avenue
East Dundee, Illinois 60118

and

Community Unit School District 300

2550 Harnish Drive
Algonquin, Illinois 60102
"District 300"

1. The undersigned parties to an Intergovernmental Agreement (IGA) executed in 2020 (copy attached) whereby the Public Libraries agreed to provide Community Share Project/ebooks access to District 300 students.
2. The term of the IGA was three (3) years.
3. The parties listed above wish to extend the terms of the IGA.
4. The parties agree to extend the term of the IGA on the same bases stated in the IGA with a term effective on January 1, 2023 and ending on December 31, 2025.

Algonquin Area Public Library District
Sara Murray, Executive Director
2600 Harnish Drive
Algonquin, Illinois 60102
smurray@aapl.org
847-458-3134

Signature: _____

Date signed: _____

Fox River Valley Public Library District
Amy Dodson, Executive Director
555 Barrington Avenue
East Dundee, Illinois 60118
adodson@frvpld.info
224-699-5829

Signature:  _____

Date signed: 11/15/22

Ella Johnson Memorial Public Library District
Stephen Bero, Executive Director
109 S. State Street
Hampshire, Illinois 60140
sbero@ellajohnsonlibrary.org
847-683-4490

Signature:  _____

Date signed: 11/28/2022

Community School Unit District 300
Susan Harkin, Superintendent
2550 Harnish Drive
Algonquin, Illinois 60102
Susan.Harkin@d300.org
847-551-8308

Signature: _____

Date signed: _____

Memorandum of Understanding

Re: Community Share Project/ebooks

Between

Algonquin Area Public
Library District
2600 Harnish Drive
Algonquin, Illinois 60102

Ella Johnson Memorial
Public Library District
109 S. State Street
PO Box 429
Hampshire, Illinois 60140

Fox River Valley Public
Library District
555 Barrington Avenue
East Dundee, Illinois 60118

“the Public Libraries”

and

Community Unit School District 300

2550 Harnish Drive
Algonquin, Illinois 60102

“District 300”

This Memorandum of Understanding (MOU) confirms the terms of an agreement to collaborate on a Community Share Project which is an initiative to make digital books (“ebooks”) available to students of District 300 and patrons of the Public Libraries.

Background

The Public Libraries and District 300 have a mutual and shared interest in providing a comprehensive collection of ebooks to patrons and students of District 300 in order to enrich and expand learning experience and access to reading materials. The Public Libraries will curate a collection of materials with input from District 300 staff that will be available to students of District 300 and patrons of the Public Libraries. Students will access the collection using their student identification number on the Destiny platform. Public Library patrons will use their library card number on the Axis 360 platform.

Purpose

The Public Libraries and District 300 agree to work collaboratively as outlined in this MOU to provide students and patrons with the tools needed to be successful in school, foster a love of reading and learning, develop awareness of community resources, and be college or career ready upon graduation.

Services and Duties of the Public Libraries

- Issue a public library card for all students as part of school registration process
- Cards will be valid for eighteen (18) months from date of issue or renewal

- Provide Community Share platform
- Curate and purchase a collection of ebooks for students and patrons in grades K-12
- Provide training and support for District 300 staff on use of Community Share platform

Services and Duties of District 300

- Facilitate issuing of public library cards for all students as part of the school registration process
- Provide and promote access to Community Share and the Public Libraries-curated content through the Destiny platform
- Provide feedback and guidance on collection needs and development
- Support student access to Community Share by troubleshooting access issues and providing to the Public Libraries feedback and recommendations on accessibility

Financial Responsibilities

The Public Libraries will provide funding for ebooks that will be available through Community Share. The level of funding will be determined by the Public Libraries. Ebooks purchased by the Public Libraries will be available for students of District 300 and patrons of the Public Libraries. District 300 may contribute to project funding. Ebooks purchased by District 300 will be available only to students of District 300. The Public Libraries and District 300 may consider sources such as school PTAs or the District 300 Foundation for additional project funding. Parents/legal guardians will be responsible for any fines or fees incurred through use of the public library card at the Public Libraries or any other library.

Duration

This MOU is effective January 1, 2020 and ends on December 31, 2022 (3 years) (the Term) unless terminated earlier. A party to this MOU may terminate this MOU, with or without cause, provided written notice has been given to all parties at least 60 days prior to the effective date of termination. Any such notice of termination must be by U.S. Postal Service first class mail, postage, return receipt requested. Upon termination of this MOU, ebooks purchased by the Public Libraries will remain the property of the Public Libraries and will no longer be accessible to students through Community Share. Disposition of the collection curated by the Public Libraries will be determined by the Public Libraries.

Reporting and Outcomes

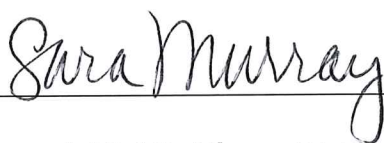
The Public Libraries and District 300 will have access to usage reports and statistics. All parties to this MOU will respect and comply with statutes and regulations applicable to student data confidentiality and confidentiality of library records.

The Public Libraries and District 300 will share data to determine if all students of District 300 have a public library card after completing school registration. The Public Libraries will monitor how many library cards are issued at registration. The Public Libraries and District 300 will assess whether students and families increase their awareness of the Public Libraries and their resources. The Public Libraries and District 300 will monitor and report on usage of the Community Share resources.

Limits

Students who use their public library cards at the Public Libraries or any other library will be subject to any physical material quantity limitations or access restrictions in place at that library, e.g., restricted access to ebooks for library cards not in good standing. Students will have access to the Community Share collection using a school identification number. Students may download ebooks to any device, subject to storage space limitations on that device as well as access to cellular or wi-fi data connections.

Algonquin Area Public Library District
Sara Murray, Executive Director
2600 Harnish Drive
Algonquin, Illinois 60102
smurray@aapld.org
847-458-3134

Signature:  Date signed: 1/22/2020

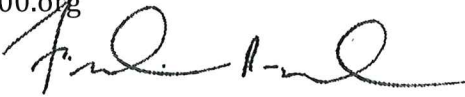
Ella Johnson Memorial Public Library District
Nancy Ashbrook, Executive Director
109 S. State Street
Hampshire, Illinois 60140
nashbrook@ellajohnsonlibrary.org
847-683-4490

Signature: _____ Date signed: _____

Fox River Valley Public Library District
Lauren Rosenthal, Executive Director
555 Barrington Avenue
East Dundee, Illinois 60118
lrosenthal@frvpld.info
224-699-5829

Signature: _____ Date signed: _____

Community School Unit District 300
Fred Heid, Superintendent
2550 Harnish Drive
Algonquin, Illinois 60102
Fred.Heid@d300.org
847-551-8308

Signature:  Date signed: 3/10/2020

**INTERGOVERNMENTAL AGREEMENT
FOR LIBRARY SERVICES**

Re: Community Share Project/ebooks

This Intergovernmental Agreement for Library Services (Agreement) is effective January 1, 2020 by and between:

Algonquin Area Public Library District
2600 Harnish Drive
Algonquin, Illinois 60102

Ella Johnson Memorial Public Library District
109 S. State Street; PO Box 429
Hampshire, Illinois 60140

Fox River Valley Public Library District
555 Barrington Avenue
East Dundee, Illinois 60118

RECITALS:

WHEREAS, the three (3) Public Libraries participating in this Intergovernmental Agreement are Public Library Districts operating pursuant to the Public Library District Act of 1991, 75 ILCS 16/1-1 et seq. (collectively "LIBRARY DISTRICTS"), and wish to cooperate on borrowing of library materials; and

WHEREAS, pursuant to Article VII, Sec. 10 of the Illinois Constitution of 1970, the Intergovernmental Agreement Act, 5 ILCS 220/1 et seq., and pursuant to the Illinois Public Library District Act, the LIBRARY DISTRICTS are authorized to enter into inter-governmental agreements for library services; and

WHEREAS, the LIBRARY DISTRICTS wish to cooperate to furnish economical, efficient, and curated digital eBook collection through an electronic shared platform for the students of Community Unit School District 300 ("District 300") and LIBRARY DISTRICT patrons.

AGREEMENT

NOW, THEREFORE, the LIBRARY DISTRICTS agree as follows:

1. Library Services

The LIBRARY DISTRICTS agree to provide an electronic shared platform for the use of District 300 students and LIBRARY DISTRICTS' patrons.

2. Title to Property

The LIBRARY DISTRICTS shall retain title to the electronic shared platform and its digital resources.

3. Library Users

All holders of a valid system Library card granted by the LIBRARY DISTRICTS are allowed to use the electronic shared platform.

4. Transit of Materials

All materials will be delivered electronically.

5. Fines and Fees – Parental Responsibility

Parents/legal guardians will be responsible for any fines or fees incurred through use of any Library card.

6. Financial

LIBRARY DISTRICTS will provide \$10,000 total each year for maintenance of the electronic shared platform. LIBRARY DISTRICTS will contribute a percentage as follows:

Fox River Valley Public Library District = 50%

Algonquin Area Public Library District = 30%

Ella Johnson Memorial Public Library District = 20%

Funds will remain on deposit with the electronic shared platform provider and will be depleted as titles are purchased. As titles are purchased, statements will be sent to LIBRARY DISTRICTS detailing how funds are being used. When balance is depleted, LIBRARY DISTRICTS may mutually agree to contribute additional funds for the year and will be invoiced in the same breakdown as above. Initial estimate is \$10,000 total commitment per year from the LIBRARY DISTRICTS.

7. Amendments to this Intergovernmental Agreement

This Intergovernmental Agreement may be amended only in writing and after approval by the LIBRARY DISTRICTS.

8. Term and Renewal of Intergovernmental Agreement

This Intergovernmental Agreement is effective January 1, 2020 (“Effective Date”) and shall end on December 31, 2022 (3 years) (the Term) unless terminated earlier. A library district may terminate this Intergovernmental Agreement during the Term, with or without cause, provided written notice of termination has been given to the other library districts at least ninety (90) days prior to the effective date of the termination. Any such notice of termination must be by U.S. Postal Service first-class mail, postage paid, return receipt requested. Funds contributed and on deposit with the electronic shared platform provider will not be returned to the terminating library unless the LIBRARY DISTRICTS mutually agree to terminate the program.

The LIBRARY DISTRICTS agree to extend the term of this Intergovernmental Agreement an additional three (3) years with a term effective January 1, 2023 and ending on December 31, 2025.

9. Savings Clause

All agreements and covenants herein are severable. In the event any agreement or covenant shall be held invalid by a court of competent jurisdiction, this Intergovernmental Agreement shall be interpreted as if such invalid agreement, covenant, or addendum were not contained herein.

10. Notice

Any notice required to be given under this Intergovernmental Agreement shall be sent to the addresses stated above.

Algonquin Area Public Library District

ATTESTED BY:

Board President

Date signed: _____

Secretary

Date signed: _____

Ella Johnson Memorial Public Library District

ATTESTED BY:



Board President

Date signed: 11/28/2022



Secretary

Date signed: 11/28/2022

Fox Valley River Public Library District

ATTESTED BY:



Kristina Weber, Ph.D.

Board President

Date signed: 11/15/2022



Christine L. Evans

Secretary

Date signed: 11/15/2022

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

December 13, 2022

Page 1

ADMINISTRATORS

None

RESIGNATION - ADMINISTRATORS

None

RETIREMENT - ADMINISTRATORS

1. Recommend approval of the following request to retire in accordance with Article XX, B of the July 1, 2022 – June 30, 2025 LEAD negotiated agreement:

Name	Position	Location	Effective
McMahon, Kara	Deputy Superintendent	Central Office	End of the 2026-2027 school year

CERTIFIED PERSONNEL

1. Recommend the following be employed by Community Unit School District 300 for the **2022-2023** school year and be compensated according to the LEAD negotiated agreement:

Name	Position	Location	FTE	Salary	Type
Courtney, Noelle	Kindergarten	Parkview Elementary School	1.0	MA Step A	Replacement
Hernandez Zurita, Uriel	Band	Big Timber Elementary School	0.2	BA Step A	Additional
Plona, Rene	Interventionist – ELA	Westfield Community School	1.0	MA Step A	Replacement

OTHER EMPLOYMENT - CERTIFIED PERSONNEL

None

RESIGNATION – CERTIFIED PERSONNEL

None

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

December 13, 2022

Page 2

OTHER RESIGNATION - CERTIFIED PERSONNEL

1. Recommend approval of the following letters of resignation:

Name	Position	Location	Effective
Cable, Katherine	Building Substitute	Lake In The Hills Elementary School	December 22, 2022
Carr, Sydney	Building Substitute	Oak Ridge School	December 22, 2022
Seaborn, Lindsey	Building Substitute	Jacobs High School	December 22, 2022

RETIREMENT - CERTIFIED PERSONNEL

2. Recommend approval of the following request to retire in accordance with Article XX, B of the July 1, 2022 – June 30, 2025 LEAD negotiated agreement:

Name	Position	Location	Effective
Rothecker, Krista	Spanish	Jacobs High School	End of the 2026-2027 school year

3. Recommend approval of the following requests to retire under TRS guidelines:

Name	Position	Location	Effective
Schlunz-Johnson, Debra	Kindergarten	Hampshire Elementary School	End of the 2022-2023 school year
Zahari, Catherine	7 th Grade Language Arts	Carpentersville Middle School	End of the 2022-2023 school year

4. Recommend approval to rescind the following request to retire under TRS guidelines:

Name	Position	Location	Effective
Zahari, Catherine	7 th Grade Language Arts	Carpentersville Middle School	End of the 2023-2024 school year

DISMISSAL – CERTIFIED PERSONNEL

None

SUPERVISOR/MANAGER – EDUCATIONAL SUPPORT PERSONNEL

None

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

December 13, 2022

Page 3

RESIGNATION – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL

None

RETIREMENT – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL

None

DISMISSAL – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL

None

EDUCATIONAL SUPPORT PERSONNEL

1. Recommend employment of the following educational support personnel:

Name	Position	Location	Annual Salary	Type
Espinoza, Katherine	Paraeducator	Neubert Elementary School	\$17.10	Replacement
Estrada, Karina	Paraeducator	Dundee Middle School	\$17.10	Replacement
Gonzalez, Maribel	Paraeducator	Neubert Elementary School	\$17.10	Replacement
Marhofke, Maya	Paraeducator	Big Timber Elementary School	\$17.10	Replacement
Medina Villagomez, Esquipulas	Paraeducator	Wright Elementary School	\$17.10	Replacement
Pitrello, Amy	Paraeducator	Algonquin Middle School	\$13.92	Replacement
Reyna Jr., Ruben	Night Custodian	Golfview Elementary School	\$17.51	Replacement
Trujillo, Bianca	Paraeducator	deLacey Family Education Center	\$17.10	Additional
Zonta, Nicholas	Paraeducator	Jacobs High School	\$13.92	Replacement

RESIGNATION – EDUCATIONAL SUPPORT PERSONNEL

1. Recommend approval of the following letters of resignation:

Name	Position	Location	Effective
Burke, Lauren	Paraeducator	Jacobs High School	September 21, 2022 (Correction previously approved on 11/15/2022 as 9/14/2022)
Gomez, Vanessa	Night Custodian	Eastview Elementary School	November 11, 2022

Leave of absence requests are attached separately for Board of Education approval.

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

December 13, 2022

Page 4

Name	Position	Location	Effective
Hall, Chrystina	ACT Tutor	Gilberts Elementary School	December 9, 2022
Land, Jocelyn	Human Resources Specialist	Central Office	December 21, 2022
Nevarez, Araceli	Paraeducator	Meadowdale Elementary School	December 9, 2022
Solie, Megan	Paraeducator	Eastview Elementary School	December 22, 2022
White, Rosa	Paraeducator	Eastview Elementary School	September 12, 2022 (Correction previously approved on 11/15/2022 as 11/29/2022)

DISMISSAL – EDUCATIONAL SUPPORT PERSONNEL

None

RETIREMENT – EDUCATIONAL SUPPORT PERSONNEL

None

COACHING/VOLUNTEER – EDUCATIONAL SUPPORT PERSONNEL

1. Recommend approval of the following Coaches:

Name	Position	Location
Geary, Ryan	Girls Basketball Assistant Coach	Hampshire High School
Strauss, Hannah	Wrestling Assistant Coach	Jacobs High School
Turner, Jessica	Softball Head Coach	Jacobs High School

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

December 13, 2022

Page 5

DISTRICT POSITION TRANSFERS

1. Recommend position transfers of the following personnel:

Current Class	Name	Current Position	Current Location	New Class	New Position	CBA/ Handbook	Lane-Step	New Location	Effective Date
DESPA	Gross, Mary	Secretary – Registrar	WCS	Same	Administrative Assistant – Teaching & Learning	DESPA	C, 3	CO	November 28, 2022
NUG	Tyski, Patrick	Technology Repair Technician	CMS	Same	Technology Coordinator I	NUG	13, 1	HHS	November 17, 2022

Leave of absence requests are attached separately for Board of Education approval.

**Freedom of Information
Board Report
December 13, 2022**

FOIA#	Date of Request	Requestor	Subject	Date Completed/ STATUS	Time to complete in hours
165-2022	11/7/2022	Steven Muscat Community Member	Requesting all emails and text messages from Eberto Mora regarding the District 300 Painting Position Pay Level dated August 1, 2022-November 4,2022. All emails and text messages from Eberto Mora regarding Steven Muscat initials S.M. All emails and text messages from Eberto Mora to Jennifer Porter regarding the District 300 Lead Painter position. All emails and text messages from Jennifer Porter regarding the reason why Steven Muscat is not able to be moved to Lane H. All email and text messages from Jennifer Porter requiring Steven Muscat. All email and text messages from Eberto Mora rereading the DESPA Job Classification Level Matrix. All Building and Grounds Certifications for employees that are a Level 7-25, Lane H. Carpenter III, Electrician III, HVAC-R Technician III, Mason III, Plumber III. Any changes made to the current DESPA contract made on September 1, 2022.	Completed 11/14/2022	2.5
166-2022	11/11/2022	Anna Stroh Community Member	Requesting the most recent air quality/environmental/ mold assessment report for Gilbert's Elementary and Dundee Middle School including the frequency of air quality testing at the school.	Completed 11/16/2022	2
167-2022	11/16/2022	Anonymous	Requesting all of the below information for years 2021 and 2022. All amounts of money/salary D300 paid to all sponsors/staff members of all GSA/SWANS/LGBTQ+ (and or containing keywords: gay, straight, lesbian, sex, gender, affirm, bisexual, sexual, trans, transgender, transexual) clubs or activities. All communication between staff members and minor students (redacting identifying information) regarding LGBTQ+sexual/gender topics/and or containing keywords: gay, straight, lesbian, sex, gender, affirm, bisexual, sexual, trans, transgender, transexual. All advertisements at the grade school and middle school level of any and all LGBTQ+/GSA/gender topics/and or containing keywords: gay, straight, lesbian, sex, gender, affirm, bisexual, sexual, trans, transgender, transexual. All communication between staff members containing words: gay, straight, lesbian, sex, gender, affirm, bisexual, sexual, trans, transgender, transexual	Completed 11/28/2022	2
168-2022	11/16/2022	Anonymous	Requesting all communication (inc staff, board members, parents, students, volunteers, community) since 10/26/22 with keywords SWANS, GSA, LGBTQ, lesbian, gay, bisexual, trans, gender, club, sex, groom, abuse, secret, out, legal, parental rights, lies, lying, suicide, drag, uprising, FOIA 154-2022, Kim Shallcross, Ali McPartland, Randi Gauthier, Henry Fixemer, Kristina Konstanty, Kevin Finn, Lisa Kopetsky, Angela Miller, Adrian Harries.	Completed 11/28/2022	1
169-2022	11/16/2022	Anonymous	Requesting all communication regarding: details and information of the process of a female identifying as a male on using the boys/mens bathroom/locker rooms; and males identifying as females using the girls/Womens bathrooms/locker rooms, the decision tree, and how many students and staff are allowed these accommodations in the current school year and at what schools.	Completed 11/28/2022	4
170-2022	11/29/2022	Anonymous	Requesting 1) All video and audio recordings of activity in the lobby of the District administration building located at 2550 Harnish Road in Algonquin during the time window of 1750-1810. 2) All communication to/from Adrian Harries regarding the LGBTQ+ Parent Advisory Committee from 11/9/2022 to present. 3) All google forms related to the application to the LGBTQ+ parent advisory committee since August 2022. 4) All video and audio recording of the south portion of the parking lot of the d300 Administration building at 2550 Harnish Road Algonquin from the time frame 1915-1926. Specifically looking for the footage of Lisa Alvernia-Kopetsky leaving, entering her car with another female, driving through the parking lot and spitting out the open window at a pedestrian standing on the sidewalk.	Completed 12/1/2022	2
171-2022	11/29/2022	Rexal Alzona SmartProcure	Requesting any and all purchasing records from 7/20/2021 to current - 1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number 2. Purchase date 3. Line item details (Detailed description of the purchase) 4. Line item quantity 5. Line item price 6. Vendor ID number, name, address, contact person and their email address.	Pending	
172-2022	12/1/2022	Cal Skinner McHenry County Blog	Requesting the Black Box ad concerning next year's levy.	Completed 12/2/2022	1.5



**COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO**

DATE: December 6, 2022

TO: Susan Harkin, Superintendent
Board of Education

FROM: Jonathan Mickle
Facilities Manager

Presented at the following Board Meetings	
Construction/Facility	12/05/2022
Finance	12/05/2022
Policy/Legislative	
School Utilization	
BOE 1 st Reading	12/13/2022
BOE 2 nd Reading	12/13/2022

SUBJECT: Approval of Custodial Supplies, Chemicals, and Equipment Bid

Background

Custodial supplies and equipment are essential to our buildings' daily cleaning responsibilities and general upkeep. Paper products, foam soap, liners, floor finish, and floor strippers are crucial to the green cleaning practices at District 300. Equipment contract pricing provides for equipment replacement throughout the year, and the availability to purchase supplies at contract pricing allows District 300 to maximize our cleaning efforts.

The bid package was developed in October 2022. Bid packages were released to vendors on 10/20/2022, with a bid opening on 11/15/2022. The custodial supplies contract is a one (1) year contract with the ability to extend for two additional years.

Recommendation

The administration is recommending the following awards for custodial supplies, chemicals, and equipment:

Award Valdes, Wheeling, IL, the Floor Finishes & Stripper as a category for an estimated contract value of **\$11,789.00**

Award **Pro-Source Distributors Inc, Rockford, IL**, the Paper Products & Liners as a category for an estimated contract value of **\$196,999.52**.

Award **Laport, Chicago, IL** Foam Soap & Sanitizer by line for an estimated contract value of **\$4,011.92** and **Pro-Source Distributors Inc, Rockford, IL** for an estimated contract value of **\$35,272.94**

Award **Kranz Inc, Racine, WI**, the Cleaning Products by line for an estimated contract value of **\$46,805.88** and **Pyramid School Products, Tampa, FL**, for an estimated contract value of **\$215.76**.

Award **North American Corporation, Glenview, IL**, the Cleaning Products Alternate by Category for an estimated contract value of **\$3,772.52**.

Award **Head to Heels Safety Supplies, Miami Lakes, FL**, the Custodial Hardware by line for an estimated contract value of **\$4,172.07** and **Pyramid School Supplies, Tampa, FL**, for an estimated contract value of **\$391.83**.

Award **Head to Heels Safety Supplies, Miami Lakes, FL**, the Custodial Supplies by line for an estimated contract value of **\$2,464.39**;

North American Corporation, Glenview, IL, for an estimated contract value of **\$50,947.83**, and **Pyramid School Supplies, Tampa, FL**, for an estimated contract value of **\$9,771.33**.

Award Equipment **Head to Heels Safety Supplies, Miami Lakes, FL**, by Category for an estimated contract value of **\$78,798.82** if one of each is purchased and as an Alternate Award, award the purchase of Refurbished Equipment for an estimated contract value of **\$30,194.96** if one of each is purchased

Fiscal Impact

The total estimated contract amount for these products based on FY22 actuals is **\$475,608.27**

Custodial supplies are funded through the Operations and Maintenance Fund (Fund 20).

**COMMUNITY UNIT SCHOOL DISTRICT 300
CUSTODIAL SUPPLIES AND EQUIPMENT
TUESDAY, NOVEMBER 15, 2022 10:00 AM**

COMPANY	Vendor App	W-9	Certifications	References	Addendum 1	Response Form A	Response Form B	Comments
Agni Enterprises DBA Head to Heels Safety Supplies	Y	Y	Y	Y	Y	Y	Y	
C. W. Nowlin Enterprises LLC	Y	Y	Y	Y	Y	Y	Y	
Imperial Bag & Paper Co LLC DBA Kranz Inc	Y	Y	Y	Y	Y	Y	Y	
Laport Inc	N	Y	Y	Y	Y	Y	Y	
MSC Industrial Supplies								Formal Decline
North American Corporation	Y	Y	Y	Y	Y	Y	Y	
Pro-Source Distributors Inc		Y	Y	Y	Y		Y	
Pyramid School Products	Y	Y	Y	Y	Y	Y	Y	
Unipak Corporation								Formal Decline
Valdes	N	Y	Y	N	N	Y		Hard Copy Submittal

Administration Recommends:

Award Valdes, Wheeling, IL the Floor Finishes & Stripper as a category for an estimated contract value of \$11,789.00.

Award Pro-Source Distributors Inc, Rockford, IL the Paper Products & Liners as a category to for an estimated contract value of \$196,999.52.

Award Laport, Chicago, IL Foam Soap & Sanitizer by line for an estimated contract value of \$4,011.92 and **Pro-Source Distributors Inc, Rockford, IL** for an estimated contract value of \$35,272.94

Award Kranz Inc, Racine, WI the Cleaning Products by line to for an estimated contract value of \$46,805.88 and **Pyramid School Products, Tampa, FL** for an estimated contract value of \$215.76.

Award North American Corporation, Glenview, IL the Cleaning Products Alternate by category for an estimated contract value of \$3,772.52.

Award Head to Heels Safety Supplies, Miami Lakes, FL the Custodial Hardware by line for an estimated contract value of \$4,172.07 and **Pyramid School Supplies, Tampa, FL** for an estimated contract value of \$391.83.

Award Head to Heels Safety Supplies, Miami Lakes, FL the Custodial Supplies by line for an estimated contract value of \$2,464.39; **North American Corporation, Glenview, IL** for an estimated contract value of \$50,947.83 and **Pyramid School Supplies, Tampa, FL** for an estimated contract value of \$9,771.33.

Award Equipment Head to Heels Safety Supplies, Miami Lakes, FL by Category for an estimated contract value of 78,798.82 if one of each is purchased and As an Alternate Award, award the purchase of Refurbished Equipment for an estimated contract value of \$30,194.96 if one of each is purchased

Paper Products & Liners					Laport					Pro-Source Distributors Inc.					
D300 Item Number	Historically Purchased Amount (in cases)	Description (1)	Description (2)	D300 u/m	Case Pack	Unit Price	Per Piece	Equalized cost per D300 Case Pack	Extension	Case Pack	Unit Price	Per Piece	Equalized cost per D300 Case Pack	Extension	Net Purchase Amount
20-0001	1060	LINER-TRASH 33X40 ULTRA, STAR BLACK	28MIN 3 PLY LNR 200/CS 33 GAL	CA		\$ 18.79		\$ 18.79	\$ 19,917.4000	100	\$ 13.32		\$ 13.32	\$ 14,119.2000	\$ 14,119.20
20-0002	25	LINER-TRASH 40X48 ULTRA, STAR BLACK	28MIC 3 PLY LNR 100/CS 40 GAL	CA		\$ 17.99		\$ 17.99	\$ 449.7500	100	\$ 17.39		\$ 17.39	\$ 434.7500	\$ 434.75
20-0003	126	LINER-TRASH 38X60 28 ULTRA BLACK	STAR 3 PLY LNR 100/CS 55 GAL	CA		\$ 21.79		\$ 21.79	\$ 2,745.5400	100	\$ 19.86		\$ 19.86	\$ 2,502.3600	\$ 2,502.36
20-0004	58	LINER-TRASH 24X33 08N BLACK	12-16 GAL CORELESS ROLL 100/CS	CA		\$ 23.94	\$ 2.3940	\$ 119.70	\$ 6,942.6000	500	\$ 16.64	\$ 0.0333	\$ 16.64	\$ 965.1200	\$ 965.12
20-0005	80	LINER-TRASH 33X39 1.5 MIL BLACK	CLEAR LINER 125/CS 33 GAL	CA		\$ 17.69	\$ 0.1416	\$ 70.76	\$ 5,660.8000	100	\$ 13.89	\$ 0.1389	\$ 67.95	\$ 5,436.0000	\$ 1,111.20
20-0006	5	LINER-TRASH 43X47 2.0 MIL BLACK	GLUTTON LINERS 100/CS 40 GAL	CA		\$ 34.14		\$ 34.14	\$ 170.7000	100	\$ 26.66		\$ 26.66	\$ 133.3000	\$ 133.30
20-0007	424	LINER-TRASH 33X40 1.7 MIL BLACK	LBF3340X4B	CA		\$ 20.55		\$ 20.55	\$ 8,713.2000	100	\$ 13.89		\$ 13.89	\$ 5,889.3600	\$ 5,889.36
20-0010	5	TOWEL-PAPER AND TISSUE	SCOTT 12X1000 ROLL TOWEL 12/CS	CA		\$ 49.00		\$ 49.00		N/A	NO BID		NO BID		
20-0011	5	TOWEL-PAPER AND TISSUE SCOTT	HARD ROL NATURAL 8 X 800 12/CS	CA		\$ 24.91		\$ 24.91	\$ 124.5500	12	\$ 21.15		\$ 21.15	\$ 105.7500	\$ 105.75
20-0012	21	TOWELS-PAPER AND TISSUE, BATH	SCOTT 96/CS 1000 1 PLY	CA		\$ 52.00		\$ 52.00	\$ 1,092.0000	96	\$ 48.15		\$ 48.15	\$ 1,011.1500	\$ 1,011.15
20-0013	5	TOWELS-PAPER AND TISSUE, BATH	JUMBO 1-PLY 4 X 4000 6/CS	CA		\$ 29.00	\$ 4.8334	\$ 58.00	\$ 290.0000	12	\$ 22.73	\$ 1.8942	\$ 22.73	\$ 113.6500	\$ 113.65
20-0014	5	TOWEL-PAPER AND TISSUE, BATH	JR. JUMBO 1-PLY 4 X 2000 12/CS	CA		\$ 29.00		\$ 29.00	\$ 145.0000	12	\$ 22.73		\$ 22.73	\$ 113.6500	\$ 113.65
20-0015	5	TOWEL-PAPER AND TISSUE SCOTT	MULTIFOLD WHITE 4000/CS	CA		\$ 21.55		\$ 21.55	\$ 107.7500	4000	\$ 21.55		\$ 21.55	\$ 107.7500	\$ 107.75
20-0016	5	TOWEL-PAPER AND TISSUE SCOTT	SINGLEFOLD NATURAL 4000/CS	CA		\$ 18.90		\$ 18.90	\$ 94.5000	4000	\$ 24.34		\$ 24.34	\$ 121.7000	\$ 121.70
20-0017	81	TOWEL-PAPER AND TISSUE SCOTT	C-FOLD WHITE 2400/CS	CA		\$ 23.99		\$ 23.99	\$ 1,943.1900	2400	\$ 21.95		\$ 21.95	\$ 1,777.9500	\$ 1,777.95
20-0018	5	TOWEL-PAPER AND TISSUE	SINGLEFOLD NATURAL 4000/CS	CA		\$ 18.90		\$ 18.90	\$ 94.5000	4000	\$ 24.34		\$ 24.34	\$ 121.7000	\$ 121.70
20-0019	5	TOWEL-PAPER AND TISSUE	C-FOLD WHITE 2400/CS	CA		\$ 23.99		\$ 23.99	\$ 119.9500	2400	\$ 21.95		\$ 21.95	\$ 109.7500	\$ 109.75
20-0020	5	TOWEL-PAPER AND TISSUE WIPER	WYPALL JUMBO RL 1800 RL 1/CS	CA		\$ 48.49		\$ 48.49	\$ 242.4500	1	\$ 75.86		\$ 75.86	\$ 379.3000	\$ 379.30
20-0021	24	TOWEL-PAPER AND TISSUE WIPER	SHOP PRO SHOP TOWELS 6/CS	CA		\$ 49.25	\$ 8.2084	\$ 98.50	\$ 2,364.0000	12	\$ 81.14	\$ 6.7617	\$ 81.14	\$ 1,947.3600	\$ 1,947.36
20-0034	5	TOWEL, ROLL WHITE	8 IN X 700 6/CS	CA		\$ 43.43		\$ 43.43	\$ 217.1500	6	\$ 136.5000		\$ 27.30	\$ 136.5000	\$ 136.50
20-0035	279	TOWEL, ROLL BROWN-AUTO CABINT	8 IN X 700 6/CS	CA		\$ 39.45		\$ 39.45	\$ 11,006.5500	6	\$ 21.15		\$ 21.15	\$ 5,900.8500	\$ 5,900.85
20-0036	5	TOWEL, ROLL WHITE	8 IN X 600 12/CS	CA		\$ 35.00	\$ 2.9167	\$ 17.50	\$ 87.5000	6	\$ 27.30	\$ 4.5500	\$ 27.30	\$ 136.5000	\$ 136.50
20-0037	5	TOWEL, ROLL WHITE	8 IN X 350 6/CS	CA		\$ 21.22		\$ 21.22	\$ 106.1000	6	\$ 27.30		\$ 27.30	\$ 136.5000	\$ 136.50
20-0038	432	TOWEL, ROLL WHITE	8 IN X 800 6/CS	CA		\$ 29.99		\$ 29.99	\$ 12,955.6800	6	\$ 27.30		\$ 27.30	\$ 11,793.6000	\$ 11,793.60
20-0040	40	TOWEL, ROLL BROWN	8 IN X 350 12/CS	CA		\$ 19.85		\$ 19.85	\$ 794.0000	12	\$ 33.06		\$ 33.06	\$ 1,322.4000	\$ 1,322.40
20-0041	126	TOWEL, ROLL BROWN	8 IN X 600 12/CS	CA		\$ 39.45		\$ 39.45	\$ 4,970.7000	12	\$ 32.63		\$ 32.63	\$ 4,111.3800	\$ 4,111.38
20-0042	1821	TOWEL, ROLL BROWN	8 IN X 800 6/CS	CA		\$ 23.96		\$ 23.96	\$ 43,631.1600	6	\$ 21.15		\$ 21.15	\$ 38,514.1500	\$ 38,514.15
20-0044	7	DISPENSER ,TOWEL ROLL	UNIVERSAL	EA		\$ 25.85		\$ 25.85	\$ 180.9500	1	\$ 53.50		\$ 53.50	\$ 374.5000	\$ 374.50
20-0045	110	TOWEL MULTIFOLD, WHITE	4000/CS	CA		\$ 21.55		\$ 21.55	\$ 2,370.5000	4000	\$ 21.55		\$ 21.55	\$ 2,370.5000	\$ 2,370.50
20-0046	5	TOWEL MULTIFOLD, WHITE	ECONOMY GRD. 4000/CS	CA		\$ 19.45		\$ 19.45	\$ 97.2500	4000	\$ 107.7500		\$ 21.55	\$ 107.7500	\$ 107.75
20-0047	5	TOWEL MULTIFOLD, BROWN	4000/CS	CA		\$ 18.55		\$ 18.55	\$ 92.7500	4000	\$ 17.20		\$ 17.20	\$ 86.0000	\$ 86.00
20-0048	5	TOWEL MULTIFOLD, BROWN	ECONOMY GRD. 4000/CS	CA		\$ 17.65		\$ 17.65	\$ 88.2500	4000	\$ 17.20		\$ 17.20	\$ 86.0000	\$ 86.00
20-0049	5	TOWEL C FOLD	2400/CS	CA		\$ 23.99		\$ 23.99	\$ 119.9500	2400	\$ 21.95		\$ 21.95	\$ 109.7500	\$ 109.75
20-0050	5	TOWEL C FOLD	ECONOMY GRD. 2400/CS	CA		\$ 22.00		\$ 22.00	\$ 110.0000	2400	\$ 21.95		\$ 21.95	\$ 109.7500	\$ 109.75
20-0051	10	TOWEL SINGLEFOLD WHITE	4000/CS	CA		\$ 21.52		\$ 21.52	\$ 215.2000	4000	\$ 39.03		\$ 39.03	\$ 390.3000	\$ 390.30
20-0052	5	TOWEL SINGLEFOLD BROWN	4000/CS	CA		\$ 18.90		\$ 18.90	\$ 94.5000	4000	\$ 24.34		\$ 24.34	\$ 121.7000	\$ 121.70
20-0053	5	TISSUE MINI JUMBO BATH	1PLY 1925 12/CS	CA		\$ 39.45		\$ 39.45	\$ 197.2500	12	\$ 22.73		\$ 22.73	\$ 113.6500	\$ 113.65
20-0054	75	TISSUE, MINI JUMBO BATH	2PLY 751 12/CS	CA		\$ 34.45		\$ 34.45	\$ 2,583.7500	12	\$ 19.25		\$ 19.25	\$ 1,443.7500	\$ 1,443.75
20-0055	11	DISPEN. TISSUE MINI JUMBO BATH	UNIVERSAL	EA		\$ 0.01		\$ 0.01	\$ 0.1100	1	\$ 303.6000		\$ 27.60	\$ 303.6000	\$ 303.60
20-0056	1227	TISSUE JR JUMBO BATH	2PLY 1000' 12/CS	CA		\$ 28.58		\$ 28.58	\$ 35,067.6600	12	\$ 25.25		\$ 25.25	\$ 30,981.7500	\$ 30,981.75
20-0058	195	TISSUE JR JUMBO BATH	1PLY 2000' 12/CS	CA		\$ 25.52		\$ 25.52	\$ 4,976.4000	12	\$ 22.73		\$ 22.73	\$ 4,432.3500	\$ 4,432.35
20-0059	548	TISSUE JR JUMBO BATH	2PLY ECO.GRD. 1000' 12/CS	CA		\$ 21.85		\$ 21.85	\$ 11,973.8000	12	\$ 19.25		\$ 19.25	\$ 10,549.0000	\$ 10,549.00
20-0060	5	DISPEN. TISSUE JR JUMBO BATH	UNIVERSAL	EA		\$ 12.00		\$ 12.00	\$ 60.0000	1	\$ 27.60		\$ 27.60	\$ 138.0000	\$ 138.00
20-0061	5	TISSUE JUMBO BATH	1PLY 2247 6/CS	CA		\$ 25.53	\$ 4.2550	\$ 51.06	\$ 255.3000	12	\$ 113.6500	\$ 1.8942	\$ 22.73	\$ 113.6500	\$ 113.65
20-0062	5	TISSUE JUMBO BATH	2PLY 1600 6/CS	CA		\$ 22.52	\$ 3.7534	\$ 45.00	\$ 225.0000	12	\$ 19.25	\$ 1.6042	\$ 19.25	\$ 96.2500	\$ 96.25
20-0063	5	TISSUE JUMBO BATH	1PLY 2000 12/CS	CA		\$ 29.95		\$ 29.95	\$ 149.7500	12	\$ 22.73		\$ 22.73	\$ 113.6500	\$ 113.65
20-0064	45	TISSUE JUMBO BATH	1PLY 4000 6/CS	CA		\$ 33.98		\$ 33.98	\$ 1,529.1000	6	\$ 21.68		\$ 21.68	\$ 975.6000	\$ 975.60
20-0065	65	TISSUE JUMBO BATH	2PLY 2000 6/CS	CA		\$ 30.97		\$ 30.97	\$ 2,013.0500	6	\$ 21.68		\$ 21.68	\$ 1,409.2000	\$ 1,409.20
20-0066	5	TISSUE DISPENSER JUMBO BATH	UNIVERSAL	EA		\$ 19.00		\$ 19.00	\$ 95.0000	1	\$ 138.0000		\$ 27.60	\$ 138.0000	\$ 138.00
20-0067	5	TISSUE BATH	1PLY 2000 36/CS	CA		\$ 24.00	\$ 0.6667	\$ 552.00	\$ 2,760.0000	96	\$ 48.15	\$ 0.5016	\$ 1,011.15	\$ 5,055.7500	\$ 240.75
20-0068	5	TISSUE BATH	2PLY 1000 36/CS	CA		\$ 24.00	\$ 0.6667	\$ 552.00	\$ 2,760.0000	96	\$ 42.85	\$ 0.4464	\$ 899.85	\$ 4,499.2500	\$ 214.25
20-0069	5	TISSUE BATH	2PLY 500 96/CS	CA		\$ 39.45		\$ 39.45	\$ 197.2500	96	\$ 42.85		\$ 42.85	\$ 214.2500	\$ 214.25
20-0070	5	TISSUE BATH	1PLY 1000 96/CS	CA		\$ 49.99		\$ 49.99	\$ 249.9500	96	\$ 48.15		\$ 48.15	\$ 240.7500	\$ 240.75
20-0071	5	DISPENSER, TISSUE BATH	UNIVERSAL	EA		\$ 19.45		\$ 19.45	\$ 97.2500	1	\$ 27.60		\$ 27.60	\$ 138.0000	\$ 138.00
20-0072	337	LINER-TRASH 24X32 BLACK	12,16GAL .9 MIL 500/CS	CA		\$ 26.52		\$ 26.52	\$ 8,937.2400	500	\$ 16.64		\$ 16.64	\$ 5,607.6800	\$ 5,607.68

20-0073	330	LINER-TRASH 33X39 BLACK	33GAL 1.5 MIL 100/CS	CA		\$ 17.99		\$ 17.99	\$ 5,936.7000	100	\$ 13.89		\$ 13.89	\$ 4,583.7000	\$ 4,583.70
20-0074	96	LINER-TRASH 38X58 BLACK	1.5 MIL 100/CS	CA		\$ 27.45		\$ 27.45	\$ 2,635.2000	100	\$ 21.22		\$ 21.22	\$ 2,037.1200	\$ 2,037.12
20-0075	931	LINER-TRASH 40X46 BLACK	1.5 MIL 100/CS	CA		\$ 23.45		\$ 23.45	\$ 21,831.9500	100	\$ 19.98		\$ 19.98	\$ 18,601.3800	\$ 18,601.38
20-0076	443	LINER-TRASH 43X47 BLACK	2 MIL 100/CS	CA		\$ 34.14		\$ 34.14	\$ 15,124.0200	100	\$ 26.66		\$ 26.66	\$ 11,810.3800	\$ 11,810.38
20-0077	55	DISPENSER, TISSUE TWIN	UNIVERSAL	EA		\$ 27.31		\$ 27.31	\$ 1,502.0500	1	\$ 27.60		\$ 27.60	\$ 1,518.0000	\$ 1,518.00
20-0078	195	LINER-RECYCLING 33X40 CLEAR	1.5MIL 150/CS	CA		\$ 26.94	\$ 0.1796	\$ 53.88	\$ 10,506.6000	100	\$ 15.31	\$ 0.1531	\$ 45.93	\$ 8,956.3500	\$ 2,985.45
20-0079	50	LINER-RECYCLING 24 X 32 CLEAR	1 MIL / 500/C	CA		\$ 26.99		\$ 26.99	\$ 1,349.5000	500	\$ 20.24		\$ 20.24	\$ 1,012.0000	\$ 1,012.00
20-0080	5	LINER-RECYCLING 24 X 24 CLEAR	6.0 M NAT / 1000/C	CA		\$ 12.99		\$ 12.99	\$ 64.9500	1000	\$ 13.89		\$ 13.89	\$ 69.4500	\$ 69.45
20-0082	2	LINER-DIAPER PAIL 30 X 37 CLEAR or BLACK	12 M / 20 RL of 25 bags	CA		\$ 16.97		\$ 16.97	\$ 33.9400	500	\$ 22.39		\$ 22.39	\$ 44.7800	\$ 44.78

Equalized values for evaluation purposes: \$ 216,868.8500

Equalized values for evaluation purposes: \$ 186,915.1300

AWARD TO ProSource Distributors as a Category

\$ 196,999.52

Foam Soap & Sanitizer					Agni Enterprises DBA Head to Heels Safety Supplies		C. W. Nowlin Enterprises LLC		Laport			Pro-Source Distributors Inc.			Pyramid School Products	
D300 Item Number	Historically Purchased Amount	Description (1)	Description (2)	D300 u/m	Case Pack	Vendor Unit Price	Case Pack	Vendor Unit Price	Case Pack	Vendor Unit Price	Net Purchase Amount	Case Pack	Vendor Unit Price	Net Purchase Amount	Case Pack	Vendor Unit Price
28-0001	5	SANITIZER HAND (NON-ALCOHOL)	PUMP STYLE 32 OZ, 8/CS	CA	8 Bottles/Case	\$ 61.66			8	\$ 39.94	\$ 199.70		NO BID			
28-0002	5	SANITIZER HAND (NON-ALCOHOL)	PUMP STYLE 128 OZ, 4/CS	EA	4/Case	\$ 109.87			4	\$ 69.55	\$ 347.75		NO BID			
28-0003	5	SANITIZER HAND	PUMP STYLE 32 OZ, 9/CS	CA	9/Case	\$ 76.52			8	\$ 39.99	\$ 199.95		NO BID			
28-0004	5	SANITIZER HAND	PUMP STYLE 128 OZ, 4/CS	EA	4 GA / BX	\$ 147.99			4	\$ 69.58	\$ 347.90		NO BID		4/CASE	79.92
28-0020	5	SANITIZER HAND	PUMP STYLE 64 OZ	CA					4	\$ 42.45	\$ 212.25		NO BID			
28-0021	5	SANITIZER HAND	PUMP STYLE 16 OZ	EA	Each	\$ 8.14			12	\$ 49.00	\$ 245.00		NO BID			
28-0022	5	SANITIZER HAND	PUMP STYLE 16 OZ , 24/CS	CA	24/CS	\$ 198.93			12	\$ 49.00	\$ 245.00		NO BID		24/CASE	71.76
28-0005	5	SANITIZER, HAND WIPE 6X8 IN	GOJO, 2X800SHEET	EA	Each	\$ 79.48			6	\$ 48.49	\$ 242.45		NO BID			
28-0006	25	SANITIZER, HAND FOAM/6/CASE	REFILL FOR CHL1000 DISPENSER	EA								6	\$ 37.69	\$ 942.25		
28-0007	5	SANITIZER, HAND WATERLESS	2 OZ. BOTTLE, 80/CASE	CA	80/CA	\$ 94.77			48	\$ 44.59	\$ 222.95		NO BID		80/CASE	103.2
28-0008	5	SANITIZER, HAND WATERLESS	4 OZ. BOTTLE, 60/CASE	CA	60/CA	\$ 117.80			48	\$ 79.79	\$ 398.95		NO BID		60/CASE	77.4
28-0009	5	SANITIZER, HAND WATERLESS	8 OZ. BOTTLE, 12/CASE	CA	12/Case	\$ 94.74			12	\$ 26.51	\$ 132.55		NO BID		12/CASE	29.88
28-0024	5	SANITIZER, HAND WATERLESS	9 OZ. BOTTLE, 24/CASE	CA			24/case	\$271.67	12	\$ 28.94	\$ 144.70		NO BID			
28-0013	5	SANITIZER, HAND WATERLESS	1.5 OZ. BOTTLE, 48/CASE	CA	48/Case	\$ 404.74			48	\$ 44.59	\$ 222.95		NO BID			
28-0010	5	SANITIZER, HAND WIPE 7X8 IN	6/CS-75 CT	CA	PK6	\$ 90.83			6	\$ 48.49	\$ 242.45		NO BID			
28-0023	5	SANITIZER, HAND WIPE 6X10 IN	6 CS/ 180 CT	CA	6 CS/ 180 CT	\$ 1,764.97			6	\$ 48.49	\$ 242.45		NO BID			
28-0011	40	SANITIZER, HAND FOAM	6/CASE, REFILL FOR 1000ML DISP	CA	PK6	\$ 74.01			6	\$ 49.91		6	\$ 37.69	\$ 1,507.60		
28-0012	5	SANITIZER, SURFACE WIPE	100/TUB, 6/CS, 6 X 10 in	CA	100/TUB, 6/CS	\$ 97.43	6/case	\$51.02	6	\$ 39.00	\$ 195.00		NO BID			
28-0015	61	SANITIZER, HAND FOAM/6/CASE	REFILL FOR 1000 ML DISPENSER	CA	PK6	\$ 74.01			6	\$ 49.91		6	\$ 37.69	\$ 2,299.09		
28-0025	3	SPRAY, DISINFECTANT	19.5 OZ / 12 CA	CA	12/Case	\$ 123.31	12/case	\$145.31	12	\$ 32.79	\$ 98.37	12	\$ 49.81		12/CASE	37.98
27-0020	989	SOAP, HAND FOAMING	6/1000ML , ANTIBACTERIAL	CA	6/cs	\$ 112.07			6	\$ 53.85		6	\$ 27.90	\$ 27,593.10		
27-0029	110	SOAP, HAND FOAMING	6/1000ML , NON ANTIBACTERIAL	CA	6/cs	\$ 112.49	6/case	\$157.95	6	\$ 45.45		6	\$ 22.69	\$ 2,495.90		
27-0021	87	DISPENSER, FOAM SOAP	FOR FOAM SOAP 1000ML	EA	Each	\$ 57.33			EA	\$ 0.01		1	\$ 5.00	\$ 435.00		
27-0022	3	CLEANER, HAND	GOJO/ 4X1 GAL	CA	4/Case	\$ 162.86	4X1 gallon	\$421.20	4X1G	\$ 23.85	\$ 71.55		NO BID			

All hand sanitizer shall contain 70% alcohol and contain aloe.

1. SDS web link **MUST** be provided with bid.

AWARD BY LINE

\$ 4,011.92 \$ 35,272.94

Cleaning Products		Agri Enterprises DBA Head to Heels Safety Supplies										C.W. Nowlin Enterprises LLC						Imperial Bag & Paper Co LLC, DBA Kranz Inc						Pyramid School Products									
D300 Item Number	Historical Purchased Amount	Description (1)	Description (2)	u/m	Case Pack	Package Price	Individual Selling Price	Price per oz.	oz. per gal. Dilution	In Use Cost of Product (per gallon)	Net Purchase Amount	Case Pack	Package Price	Individual Selling Price	Price per oz.	oz. per gal. Dilution	In Use Cost of Product (per gallon)	Net Purchase Amount	Case Pack	Package Price	Individual Selling Price	Price per oz.	oz. per gal. Dilution	In Use Cost of Product (per gallon)	Net Purchase Amount	Case Pack	Package Price	Individual Selling Price	Price per oz.	oz. per gal. Dilution	In Use Cost of Product (per gallon)	Net Purchase Amount	
27-0001	33	CLEANER, ALL PURPOSE	BUTYL , 5/GAL	PL*	Each	\$126.29	\$ 25.26/Gal	\$0.1973	0.13	\$0.0247	\$4,167.48	5 gallon/case	\$231.66	\$11.58/ 1L	\$0.0300	1.00	\$0.0300	\$1,953.27	2	\$ 59.19	\$ 29.59	\$ 0.5834	8.00	\$4.6672	\$1,953.27							\$0.0000	
27-0002	31	CLEANER, FLOOR, NEUTRAL	NON POUR, FLOORS 5/GAL	PL*	Each	\$72.08	\$ 14.42/Gal	\$0.1127	0.007813	\$0.0009	\$2,234.60	5 gallon/case	\$231.66	\$11.58/ 1L	\$0.0300	1.00	\$0.0300	\$1,029.82	1	\$ 33.22	\$ 33.22	\$ 0.0510	1.00	\$0.0510	\$1,029.82							\$0.0000	
27-0003	1	CLEANER TUB AND TILE	MILD ACID, 4X1GAL	CA	4/Case	\$123.95	\$ 30.99/Gal	\$2.5825	0.05	\$0.1291	\$123.95	4 gallon/case	\$256.93	\$16.06/ 1L	\$0.0800	1.00	\$0.0800	\$48.43	2	\$ 48.43	\$ 24.22	\$ 0.4774	7.11	\$3.3943	\$48.43							\$0.0000	
27-0004	13	CLEANER GLASS AND SURFACE	NON-AMMONIATED, 4X1GAL	CA	4/Case	\$65.99	\$ 16.50/Gal	\$0.1289	Ready to use		\$857.85	4 gallon/case	\$256.93	\$16.06/ 1L	\$0.0800	1.00	\$0.0800	\$723.84	2	\$ 55.68	\$ 27.84	\$ 0.5489	2.00	\$1.0978	\$723.84							\$0.0000	
27-0005	12	CLEANER GENERAL PURPOSE	H. PEROXIDE, 4X1GAL	CA	4 PK	\$371.05	\$ 92.76/Gal	\$0.7247	0.015625	\$0.0113	\$4,452.61	4 gallon/case	\$185.33	\$11.58/ 1L	\$0.0300	1.00	\$0.0300	\$1,310.52	4	\$ 109.21	\$ 27.30	\$ 0.2133	0.50	\$0.1067	\$1,310.52							\$0.0000	
27-0006	2	CLEANER, FLOOR NEUTRAL	RTD, NON-ALKA, 5 LITER	CA						\$0.0000	\$0.00	5 liter/case	\$57.92	\$11.58/ 1L	\$0.0300	1.00	\$0.0300	\$118.28	1	\$ 59.14	\$ 59.14	\$ 0.3498	0.50	\$0.1749	\$118.28							\$0.0000	
27-0007	94	CLEANER, FLOOR NEUTRAL	CMD CTR, FRAG FREE 2X1.5GAL	CA	PK2	\$424.37	\$ 212.18/ 1.5 Gal	\$3.1203	0.003906	\$0.0122	\$39,890.60	3 gallon/case	\$139.00	\$11.58/ 1L	\$0.0300	1.00	\$0.0300	\$12,166.16	2	\$ 129.64	\$ 64.82	\$ 0.3376	0.50	\$0.1688	\$12,166.16							\$0.0000	
27-0008	3	CLEANER BATHROOM	CMD CTR, FRAG FREE 2X1.5GAL	CA	PK 2	\$491.37	\$ 245.69/ 1.5 Gal	\$3.6131	0.055556	\$0.2007	\$1,474.11	3 gallon/case	\$192.70	\$16.06/ 1L	\$0.0800	1.00	\$0.0800	\$424.29	2	\$ 141.43	\$ 70.70	\$ 0.3683	7.11	\$2.6186	\$424.29							\$0.0000	
27-0009	18	CLEANER ALL PURP. AND GLASS	RTD 2X1.5L	CA	2/Case	\$112.75	\$ 56.37/1.5 L Gal	\$1.1274	0.015625	\$0.0176	\$2,029.49	3 gallon/case	\$139.00	\$11.58/ 1L	\$0.0300	1.00	\$0.0300	\$1,002.24	2	\$ 55.68	\$ 27.84	\$ 0.5489	2.00	\$1.0978	\$1,002.24							\$0.0000	
27-0010	2	CLEANER ALL PURP. AND GLASS	CMD CTR, 2X1.5GAL	CA	2 PK	\$462.19	\$ 231.10/1.5 Gal	\$3.3985	0.015625	\$0.0531	\$924.39	3 gallon/case	\$139.00	\$11.58/ 1L	\$0.0300	1.00	\$0.0300	\$1,111.36	2	\$ 55.68	\$ 27.84	\$ 0.5489	2.00	\$1.0978	\$1,111.36							\$0.0000	
27-0011	2	CLEANER WASHROOM	RTD, MILD ACID 2X1.5L	CA						\$0.0000	\$0.00	3 gallon/case	\$192.70	\$16.06/ 1L	\$0.0800	1.00	\$0.0800	\$96.86	2	\$ 48.43	\$ 24.22	\$ 0.4774	7.11	\$3.3943	\$96.86							\$0.0000	
27-0012	2	CLEANER WASHROOM	CMD CTR, MILD ACID 2X1.5GAL	CA	2 PK	\$491.37	\$ 245.69/ 1.5 Gal	\$3.6131	0.055556	\$0.2007	\$982.74	3 gallon/case	\$192.70	\$16.06/ 1L	\$0.0800	1.00	\$0.0800	\$259.28	2	\$ 129.64	\$ 64.82	\$ 0.3376	7.11	\$2.4003	\$259.28							\$0.0000	
27-0014	5	CLEANER PEROXIDE MULTI PURP.	CMD CTR, 2X1.5GAL	CA						\$0.0000	\$0.00						\$0.0000	\$829.70	2	\$ 165.94	\$ 82.97	\$ 0.4321	0.50	\$0.2161	\$829.70							\$0.0000	
27-0015	2	CLEANER PEROXIDE MULTI PURP.	RTD, FRAG. FREE 1X5L	CA						\$0.0000	\$0.00						\$0.0000	\$142.54	1	\$ 71.27	\$ 71.27	\$ 0.4215	0.50	\$0.2108	\$142.54							\$0.0000	
27-0016	5	CLEANER MULTI SURFACE	ALKALINE, MILD ABR., 4X1GAL	CA						\$0.0000	\$0.00						\$0.0000	\$546.05	4	\$ 109.21	\$ 27.30	\$ 0.2133	0.50	\$0.1067	\$546.05							\$0.0000	
27-0017	44	CLEANER CARPET EXTRACTION	RTD, 2X1.5L	CA	2 PK	\$87.52	\$ 43.76/ 1.5 Gal	\$0.6435	0.015625	\$0.0101	\$3,850.80						\$0.0000	\$2,075.04	2	\$ 47.16	\$ 23.17	\$ 0.4649	0.24	\$0.1116	\$2,075.04							\$0.0000	
27-0018	2	CLEANER GLASS AND MULTI SURF.	RTD, 2X1.5L	CA	2/CA	\$209.23	\$ 104.61/ 1.5 Gal	\$2.0922	0.025	\$0.0523	\$418.46	3 gallon/case	\$192.70	\$16.06/ 1L	\$0.0800	1.00	\$0.0800	\$1,111.36	2	\$ 55.68	\$ 27.84	\$ 0.5489	2.00	\$1.0978	\$1,111.36							\$0.0000	
27-0019	2	CLEANER GLASS AND MULTI SURF.	CMD CTR, 2X1.5GAL 1-64 RATIO	CA						\$0.0000	\$0.00	3 gallon/case	\$192.70	\$16.06/ 1L	\$0.0800	1.00	\$0.0800	\$1,097.8	2	\$ 55.68	\$ 27.84	\$ 0.5489	2.00	\$1.0978	\$1,097.8							\$0.0000	
27-0023	2	DISPENSER, COMMAND CENTER	4 STATION	EA	NO CHARGE					\$0.0000	\$0.00	NO CHARGE					\$0.0000	\$0.00	NO CHARGE						\$0.0000	\$0.00	NO CHARGE				\$0.0000		
27-0024	6	REMOVER, TAPE, TAR, CRAYON	6X 32OZ BOTTLE	CA	6 Bottles	\$147.73	\$ 24.62/32 oz	\$0.7694	Ready to use		\$886.35						\$0.0000	\$383.94	6	\$ 63.99	\$ 10.66	\$ 0.3333	128.00	\$42.6624	\$383.94							\$0.0000	
27-0025	2	CLEANER PEROXIDE MULTI PURP.	CMD CTR, 2X1.5GAL	CA						\$0.0000	\$0.00						\$0.0000	\$331.88	2	\$ 165.94	\$ 82.97	\$ 0.4321	0.50	\$0.2161	\$331.88							\$0.0000	
27-0026	2	CLEANER GLASS AND MULTI SURF.	CMD CTR, 2X1.5GAL	CA	PK 2	\$377.07	\$ 188.54/ 1.5 Gal	\$2.7726	0.025	\$0.0693	\$754.15	3 gallon/case	\$192.70	\$16.06/ 1L	\$0.0800	1.00	\$0.0800	\$1,111.36	2	\$ 55.68	\$ 27.84	\$ 0.5489	2.00	\$1.0978	\$1,111.36							\$0.0000	
27-0027	2	CLEANER MULTI SURFACE ACIDIC	CMD CTR, 2X1.5GAL	CA						\$0.0000	\$0.00	3 gallon/case	\$139.00	\$11.58/ 1L	\$0.0300	1.00	\$0.0300	\$331.88	2	\$ 165.94	\$ 82.97	\$ 0.4321	0.50	\$0.2161	\$331.88							\$0.0000	
29-0001	22	CLEANER DISINFECTANT CONC.	CMD CTR, 2X1.5GAL	CA	PK2	\$208.76	\$ 104.38/ 1.5 Gal	\$1.5350	0.015625	\$0.0240	\$4,592.78	3 gallon/case	\$157.95	\$13.17/ 1L	\$0.0010	1.00	\$0.0010	\$2,397.78	2	\$ 108.99	\$ 54.50	\$ 0.2838	0.50	\$0.1419	\$2,397.78							\$0.0000	
29-0021	141	CLEANER, GRIME GRAFFITI	CMD CTR, 2X1.5GAL	CA						\$0.0000	\$0.00						\$0.0000	\$20,168.64	2	\$ 143.04	\$ 29.08	\$ 0.3725	6.00	\$2.2350	\$20,168.64							\$0.0000	
29-0279	2	KIT, BLOOD BORN PATH.	6/CA	CA	6/CA	\$322.55	\$ 53.76/Kit			\$0.0000	\$645.11						\$0.0000	\$215.76	6	\$ 152.26	\$ 25.38			\$0.0000	\$215.76	6/CASE	\$107.88	\$17.98			\$0.0000	\$215.76	

Dilution rate does not meet diversity recommendation

Unable to verify dilution rate

Cleaning Products Alternate

Cleaning Products Alternate					C.W. Nowlin Enterprises LLC						North American Corporation						
D300 Item Number	Historical Purchase Amount	Description (1)	Description (2)	u/m	Case Pack	Package Price	Individual Selling Price	Price per oz.	oz. per gal. Dilution	In Use Cost of Product (per gallon)	Case Pack	Package Price	Individual Selling Price	Price per oz.	oz. per gal. Dilution	In Use Cost of Product (per gallon)	Net Purchase Amount
27-0030	15	543 GREEN GLASS & SURF	4X3L	CA	4 X 3L	\$192.70	\$16.06 / 1L	\$0.0800	1.00	\$0.0800	4/3L	\$75.44	\$18.86	\$0.1860	2.00	\$0.3900	\$1,131.60
27-0031	15	243 GREEN NATURAL CLEANER	4X3L	CA	4 X 3L	\$139.00	\$11.58/ 1L	\$0.0300	1.00	\$0.0300	4/3L	\$84.52	\$21.13	\$0.2084	1.00	\$0.2100	\$1,267.80
29-0049	4	HOSE, WAXIE , PDC	DISPENSING HOS	EA							EA	\$0.00					
29-0052	6	130 HDX DEGREASER	4X3L	CA	4 X 3L	\$192.70	\$16.06 / 1L	\$0.0800	1.00	\$0.0800	4/3L	\$176.00	\$44.00	\$0.4339	14.00	\$6.0700	\$1,056.00
29-0053	2	730 HP DISINFECTANT	4X3L	CA	4 X 3L	\$157.95	\$13.17/ 1L	\$0.0010	1.00	\$0.0010	4/3L	\$158.56	\$39.64	\$0.3909	2.00	\$0.7700	\$317.12
29-0054	2	SOLUTION STATION	4 STATION	EA	NO CHARGE					\$0.0000	NO CHARGE					\$0.0000	
29-0055	2	SOLUTION STATION	1 STATION	EA	NO CHARGE					\$0.0000	NO CHARGE					\$0.0000	

Products do not meet required spec

AWARD BY CATEGORY

\$3,772.52

Custodial Hardware					Angi Enterprises DBA Head to Heels Safety Supplies			Pyramid School Products		
D300 Item Number	Historically Purchased Amount	Description (1)	Description (2)	D300 UOM	Case Pack	Vendor Unit Price	Net Purchase Amount	Case Pack	Vendor Unit Price	Net Purchase Amount
25-0293	3	TAPE MEASURE - POWERLOCK	16 FT X 1 IN STANLEY	EA	Each	\$ 38.77	\$ 116.31			
25-0294	3	TAPE MEASURE - POWERLOCK	25 FT X 1 IN STANLEY	EA	Each	\$ 34.58	\$ 103.75			
25-0295	3	SHOVEL 24" PUSHER	GRAPHITE	EA						
25-0296	3	SHOVEL 24" PUSHER	STEEL	EA	Each	\$ 69.18	\$ 207.54			
25-0297	3	OIL, CUTTING	16 OZ BOTTLE, WATER SOLUABLE	EA	Each	\$ 35.09	\$ 105.28			
25-0298	3	LUBRICANT, GEAR	1/QT, 75W-90 SYNTHETIC	EA	Each	\$ 70.99	\$ 212.96			
25-0299	3	SPRAY, WASP AND HORNET	14 OZ CAN AEROSOL	CA	12 Ea/Case	\$ 151.05		12/CASE	61.08	\$ 183.24
25-0300	3	NON-AEROSOL ANT AND ROACH KILLER	40 OZ BOTTLE	EA						
25-0301	3	BRUSH, 4-PIECE SET	POLYESTER - ALL PAINT	SET	Set, 4-Piec	\$ 37.72	\$ 113.17			
25-0302	3	TAPE, GORILLA	1.88 IN X 12 YD.	EA	Each	\$ 28.76	\$ 86.29			
25-0303	3	PAN, PAINT	11 IN METAL	EA	Each	\$ 27.21	\$ 81.62			
25-0304	3	LINER, PAINT PAN	10/PK	PK						
25-0305	3	ROLLER, PAINT	3/8 IN NAP	EA	Each	\$ 1.63	\$ 4.90			
25-0306	3	ROLLER, PAINT	3/4 IN NAP	EA	Each	\$ 19.45	\$ 58.35			
25-0307	3	FAN ,BOX	20 IN	EA	Each	\$ 62.97	\$ 188.90			
25-0308	3	FLASHLIGHT	DEFIANT 14 LED FLASHLIGHT	EA						
25-0309	3	CORD, EXTENSION	EXTENSION CORD 12/3SJO YELLOW	EA				EA	49.98	\$ 149.94
25-0310	3	SCREWDRIVER, CUSHION GRIP	5 PC SET	SET						
25-0311	3	PRUNING SHEAR	FELCO #2 PRUNING SHEAR	EA	Each	\$ 113.01	\$ 339.03			
25-0312	3	LOPPER	FELCO #21	EA						
25-0313	3	REACHER, PRO 32"	E-Z REACHER PRO 32"	EA				EA	14.99	\$ 44.97
25-0314	3	RAKE, BOW	16" BOW RAKE	EA	Each	\$ 77.15	\$ 231.44			
25-0315	3	TOILET SEAT	BEMIS OPEN FRONT - WHITE	EA	Each	\$ 47.01	\$ 141.03			
25-0316	3	HOSE, FLEXOGEN	5/8" X 50'	EA	Each	\$ 52.82	\$ 158.45			
25-0317	3	HOSE, DISCHARGE	1 1/2 IDx50 FT	EA						
25-0318	3	STICK, PUMICE SCOURING	6 X 1-1/4 X 3/4"	EA	Each	\$ 5.18	\$ 15.53			
25-0319	3	HANDLE, PAINT ROLLER	WOOD HANDLE	EA	Each	\$ 28.27	\$ 84.80			
25-0320	3	BRUSH , PAINT	2 IN. ALL PAINT	EA	Each	\$ 5.43	\$ 16.28			
25-0321	3	COVER, ROLLER	CONTRACTOR SERIES	EA	Each	\$ 24.22	\$ 72.67			
25-0322	3	KNIFE, PUTTY	1 IN STRAIGHT	EA						
25-0323	3	KNIFE, PUTTY	1-1/2 IN STRAIGHT	EA	24/Case	\$ 2.93	\$ 8.79			
25-0324	3	KNIFE, PUTTY	2 IN STRAIGHT	EA	Each	\$ 22.09	\$ 66.28			
25-0325	3	KNIFE, PUTTY	2-1/2 IN STRAIGHT	EA						
25-0326	3	KNIFE, PUTTY	3 IN STRAIGHT	EA	Each	\$ 22.26	\$ 66.79			
25-0327	3	KNIFE, PUTTY	4 IN STRAIGHT	EA	Each	\$ 22.52	\$ 67.57			
25-0328	3	TAPE MEASURE	300 FT	EA	Each	\$ 63.35	\$ 190.04			
25-0329	3	TAPE, DUCT	GRAY 2" X 50 YD	RL	Each	\$ 35.24		RL	3.99	\$ 11.97
25-0330	3	TAPE, DUCT	BLACK 2" X 50 YD	RL	Each	\$ 34.77	\$ 104.30			
25-0331	3	TAPE, DUCT	WHITE 2" X 50 YD	RL	Each	\$ 35.24	\$ 105.71			
25-0332	3	TAPE, DUCT	GREEN 2" X 50 YD	RL	Each	\$ 35.24	\$ 105.71			
25-0333	3	TAPE, DUCT	RED 2" X 50 YD	RL	Each	\$ 35.24	\$ 105.71			
25-0334	3	CAN, WASTE	OILY WASTE, 10 GA	EA	Each	\$ 139.88	\$ 419.63			
25-0336	3	PATCH, ROOF	1 GAL. ETERNABOND	GL						
25-0337	3	SOAP, HAND, ORANGE	REFILL WALL STATION GOJO	EA	Each	\$ 35.13	\$ 105.40			
25-0338	3	WASHER, WINDOW	18 INCH	EA	Each	\$ 44.42	\$ 133.26			
25-0339	3	BUCKET, SQUEEGEE	18 IN., 6 GAL	EA	Each	\$ 80.23	\$ 240.70			
25-0340	3	POLE, TELESCOPIC, WINDOW SQUEEGEE	4-8FT ALUMINUM	EA						
25-0341	2	SQUEEGEE, WINDOW	18 INCH	EA	Each	\$ 56.94	\$ 113.87			
25-0342	3	PAD, SCOURING HD	3M 86	EA	Each	\$ 2.37		60 EA/CASE	0.29	\$ 0.87
25-0343	3	PAD, SCOURING HD	3M 96	EA	Each	\$ 1.70		60 EA/CASE	0.28	\$ 0.84
							\$ 4,172.07			\$ 391.83

AWARD BY ITEM

Custodial Supplies

					Agni Enterprises DBA Head to Heels Safety Supplies			North American Corporation			Pyramid School Products		
D300 Item Number	Historically Purchased Amount	Description (1)	Description (2)	D300 u/m	Case Pack	Vendor Unit Price	Net Purchase Amount	Case Pack	Vendor Unit Price	Net Purchase Amount	Case Pack	Vendor Unit Price	Net Purchase Amount
21-0025	14	CLEANING - CARPET	DEFOAMER-C 4GL/CS	CA	4/Carton	\$ 129.13			\$ 44.37	\$ 621.15			
24-0047	6	MOP, FLOOR FINISH	3M EASY SHINE	KT	Each	\$ 723.62		EA	\$ 301.75	\$ 1,810.48			
24-0048	1	DISPENSER, FLOOR FINISH	3M EASY SHINE	EA				EA	\$ 52.98	\$ 52.98			
24-0049	5	CLEANER, KIT TABLE AND DESK	TABLE AND DESK - UNGER	KT	Each	\$ 412.61		EA	\$ 245.02			221.99	\$ 1,109.95
24-0050	4	MOP,MICRO 7.0	GREEN/WHITE	CA	1/Carton	\$ 30.18			\$ 65.09		5 EA/CASE	74.95	\$ 299.80
25-0001	2	PAD, FLOOR 20 IN	ULTRA GRIZZLY 5/CS	CA	5/Carton	\$ 93.48		5/CS	\$ 14.78		5/CASE	13.19	\$ 26.38
25-0002	97	PAD, FLOOR 20 IN BLK	STRIPPING 5/CS	CA	5/Pack	\$ 53.05		5/CS	\$ 14.49		5/CASE	13.19	\$ 1,279.43
25-0003	4	PAD, FLOOR 18 IN BLK	STRIPPING 5/CS	CA	5/Carton	\$ 48.92		5/CS	\$ 30.53		5/CASE	11.15	\$ 44.60
25-0004	3	PAD, FLOOR 17 IN BLK	STRIPPING 5/CS	CA	5/Carton	\$ 47.42		5/CS	\$ 11.15		5/CASE	9.98	\$ 29.94
25-0005	10	PAD, FLOOR 16 IN BLK	STRIPPING 5/CS	CA	5/Pack	\$ 44.54		5/CS	\$ 10.36		5/CASE	9.75	\$ 97.50
25-0006	6	PAD, FLOOR 14 IN BLK	STRIPPING 5/CS	CA	5/Pack	\$ 42.33			\$ 8.73		5/CASE	7.98	\$ 47.88
25-0007	3	PAD, FLOOR 13 IN BLK	STRIPPING 5/CS	CA	5/Carton	\$ 40.50		5/CS	\$ 7.61		5/CASE	7.29	\$ 21.87
25-0008	23	PAD, FLOOR 20 IN RED	POLISHING 5/CS	CA	5/Carton	\$ 53.05		5/CS	\$ 14.04		5/CASE	13.19	\$ 303.37
25-0009	4	PAD, FLOOR 18 IN RED	POLISHING 5/CS	CA	5/Carton	\$ 47.64		5/CS	\$ 12.49		5/CASE	11.15	\$ 44.60
25-0010	3	PAD, FLOOR 17 IN RED	POLISHING 5/CS	CA	5/Carton	\$ 47.42		5/CS	\$ 11.15		5/CASE	9.98	\$ 29.94
25-0011	5	PAD, FLOOR 16 IN RED	POLISHING 5/CS	CA	5/Carton	\$ 44.66		5/CS	\$ 10.36		5/CASE	9.75	\$ 48.75
25-0012	12	PAD, FLOOR 14 IN RED	POLISHING 5/CS	CA	5/Carton	\$ 42.33		5/CS	\$ 8.73		5/CASE	7.98	\$ 95.76
25-0013	17	PAD, FLOOR 13 IN RED	POLISHING 5/CS	CA	5/Carton	\$ 40.50		5/CS	\$ 7.61		5/CASE	7.29	\$ 123.93
25-0014	17	PAD, FLOOR 12 IN RED	POLISHING 5/CS	CA	5/Carton	\$ 39.07		5/CS	\$ 6.97	\$ 118.50	5/CASE	6.99	
25-0015	6	PAD, FLOOR 20 IN GREEN	STRIPPING 5/CS	CA	5/Carton	\$ 53.05		5/CS	\$ 14.49		5/CASE	13.19	\$ 79.14
25-0016	3	PAD, FLOOR 18 IN GREEN	STRIPPING 5/CS	CA	5/Carton	\$ 48.92		5/CS	\$ 18.19		5/CASE	11.15	\$ 33.45
25-0017	3	PAD, FLOOR 13 IN GREEN	STRIPPING 5/CS	CA	5/Carton	\$ 40.50		5/CS	\$ 7.61		5/CASE	7.29	\$ 21.87
25-0018	12	PAD, FLOOR 20 IN WHITE	POLISHING 5/CS	CA	5/Carton	\$ 53.05		5/CS	\$ 14.49		5/CASE	13.19	\$ 158.28
25-0019	3	PAD, FLOOR 17 IN WHITE	POLISHING 5/CS	CA	5/Pack	\$ 22.32		5/CS	\$ 11.15		5/CASE	9.98	\$ 29.94
25-0020	31	PAD, FLOOR 16 IN WHITE	POLISHING 5/CS	CA	5/Pack	\$ 20.77		5/CS	\$ 10.57		5/CASE	9.75	\$ 302.25
25-0021	25	PAD, FLOOR 14 IN WHITE	POLISHING 5/CS	CA	5/Pack	\$ 18.48		5/CS	\$ 8.73		5/CASE	7.98	\$ 199.50
25-0022	1	PAD, FLOOR 12 IN WHITE	POLISHING 5/CS	CA	5/Pack	\$ 13.19		5/CS	\$ 6.97	\$ 6.97	5/CASE	6.99	
25-0023	3	PAD, FLOOR 20 IN BLUE	STRIPPING 5/CS	CA	5/Carton	\$ 53.05		5/CS	\$ 14.49		5/CASE	13.19	\$ 39.57
25-0024	3	PAD, FLOOR 17 IN BLUE	STRIPPING 5/CS	CA	5/Pack	\$ 22.52		5/CS	\$ 11.15		5/CASE	9.98	\$ 29.94
25-0025	3	PAD, FLOOR 14 IN BLUE	STRIPPING 5/CS	CA	5/Pack	\$ 16.89		5/CS	\$ 8.73		5/CASE	7.98	\$ 23.94
25-0026	3	PAD, FLOOR 13 IN BLUE	STRIPPING 5/CS	CA	5/Pack	\$ 15.78		5/CS	\$ 7.61		5/CASE	7.29	\$ 21.87

25-0027	3	PAD, FLOOR 12 IN BLUE	STRIPPING 5/CS	CA	5/Pack	\$ 37.57		5/CS	\$ 16.63		5/CASE	6.99	\$ 20.97
25-0028	3	PAD, FLOOR 17 IN	BURNISHING 5/CS	CA	5/Carton	\$ 48.67		5/CS	\$ 21.60		5/CASE	9.98	\$ 29.94
25-0029	29	SPONGE, POWER SCRUB	3M	EA	Each	\$ 2.63		20/CS	\$ 14.34	\$ 415.87	40 EA/CASE	0.65	
25-0030	12	PAD, DOODLEBUG BROWN	STRIP N SCRUB 8541	EA	Each	\$ 2.61		20/CS	\$ 11.85	\$ 142.16	20/CASE	0.79	\$ 9.48
25-0031	10	KIT, DOODLEBUG PAD HOLDER	HANDBLOCK HOLDER 6473	EA	Each	\$ 107.00		4/CS	\$ 108.01		EA	6.99	\$ 69.90
25-0032	5	SPONGE, CELLULOSE COMM.	3M	EA	Each	\$ 2.50		24/cs	\$ 28.67		EA	0.98	\$ 4.90
25-0033	1	TRUCK, TILT 1C YARD	RUBBERMAID RCP 1315	EA	Each	\$ 1,718.56			\$ 888.77	\$ 888.77	EA	969.95	
25-0034	1	CART, UTILITY	RUBBERMAID BEIGE, 500LB CAP	EA	Each	\$ 252.89			\$ 241.47	\$ 241.47	EA	279.95	
25-0035	3	TRUCK, UP 24X48	RUBBERMAID 4433	EA					\$ 487.75	\$ 1,463.24	EA	799.95	
25-0036	3	CART, HC CLEANING	RUBBERMAID 9T72	EA	Each	\$ 479.97			\$ 226.38	\$ 679.13	EA	289.98	
25-0037	29	BROOM, FINE SWEEP	18 IN	EA	Each	\$ 17.59		EA	\$ 12.28		EA	8.98	\$ 260.42
25-0038	26	DUSTER, LAMBSWOOL	TELESCOPIC	EA	Each	\$ 14.41		EA	\$ 6.15		EA	4.99	\$ 129.74
25-0039	33	BROOM, LG ANGLE W/HANDLE		EA	Each	\$ 25.07			\$ 35.39		6/CS	5.99	\$ 197.67
25-0040	6	BROOM, LOBBY	CORN BROOM, W/ HANDLE	EA	Each	\$ 3.09	\$ 18.52		\$ 3.79		6/CS	4.98	
25-0041	3	SIGN, WET FLOOR	BILINGUAL - YELLOW	EA	Each	\$ 12.85			\$ 8.24		EA	6.99	
25-0042	3	KIT, MOPPING	RUBBERMAID RCP Q969, YELLOW	EA	Each	\$ 268.06			\$ 148.34	\$ 445.03			
25-0043	3	MOPBUCKET, WITH WRINGER	RUBBERMAID 7577-88, YELLOW	EA					\$ 96.34		EA	89.98	\$ 269.94
25-0044	3	GLASS POLISHING CLOTH	MICROFIBER 16 X 16	EA	Each	\$ 1.87		BG	\$ 16.63		EA	0.69	\$ 2.07
25-0045	3	SIGN, CAUTION FLOOR 25IN YEL	RUBBERMAID MULTI LINGUAL	EA	Each	\$ 48.38			\$ 8.24		EA	7.99	\$ 23.97
25-0046	3	BARRIER, MOBILE FLEXABLE	RUBBERMAID 9S11, YELLOW	EA	Each	\$ 492.92			\$ 334.08	\$ 1,002.24	EA	389.98	
25-0047	3	HOLDER, TOWEL CLOSET	RUBBERMAID 1993 34 IN	EA	Each	\$ 66.06	\$ 198.19		\$ 111.68				
25-0048	427	BOTTLE, SPRAY W/TRIGGER	32 OZ	EA	Each	\$ 12.14			\$ 1.37	\$ 585.71	EA	1.69	
25-0049	4	HANDLE, BROOM HARDWOOD	METAL THREAD TIP, 60 IN	EA	Each	\$ 33.54		EA	\$ 4.04		12/CASE	3.89	\$ 15.56
25-0050	54	MOP, BOWL WHITE	ACID RESISTANT, 4-1/2 IN	EA	Each	\$ 2.40		EA	\$ 1.68		EA	0.99	\$ 53.46
25-0051	36	DUST PAN	UPRIGHT, BLACK	EA	Each	\$ 16.17		EA	\$ 2.56	\$ 92.03	EA	8.19	
25-0052	3	DUST PAN, HD	CHARCOAL 12X18X2	EA	Each	\$ 36.94		EA	\$ 2.56		EA	2.29	\$ 6.87
25-0053	3	WETMOP, STD. LOOPED END	4-PLY NATURAL, 5 IN	EA				2/pk	\$ 10.39		6 EA/CS	3.99	\$ 11.97
25-0054	31	WETMOP, STD. LOOPED END	4-PLY NATURAL, LG 1 IN	EA				2/pk	\$ 9.96		6 EA/CS	4.98	\$ 154.38
25-0055	35	WETMOP, STD. LOOPED END	4-PLY NATURAL, MED 1 IN	EA				2/pk	\$ 7.71		6 EA/CS	3.98	\$ 139.30
25-0056	7	WETMOP, STD. LOOPED END	4-PLY NATURAL, XLG 1 IN	EA				12/CS	\$ 62.27	\$ 435.92	6 EA/CS	5.99	
25-0057	5	MOP, HD FINISH	HB LOOPED END - 1 IN	EA				2/pk	\$ 18.18		6 EA/CS	5.89	\$ 29.45
25-0058	17	HANDLE, FIBERGLASS MOP	QUICK RELEASE, 60 IN	EA	Each	\$ 56.99		EA	\$ 11.93		6 EA/CS	8.99	\$ 152.83
25-0059	4	MOPHEAD, JUMBO	RED SYN. DISPOSABLE 36X5	EA				6/cs	\$ 42.82		6 EA/CS	6.99	\$ 27.96
25-0060	3	WETMOP, HB	4-PLY BLEND, LG BLU LOOP 1IN	EA	Each	\$ 13.66		2/pk	\$ 9.96	\$ 29.89	6 EA/CS	4.98	
25-0061	5	SQUEEGEE, FLOOR	STRAIGHT 24 IN	EA	Each	\$ 51.42		EA	\$ 25.97	\$ 129.87	6 EA/CS	8.97	
25-0062	4	SCRAPER, FLOOR	48 IN LONG X 4 IN WIDE BLADE	EA	Each	\$ 62.44		EA	\$ 19.43		EA	10.98	\$ 43.92
25-0063	3	BRUSH, COUNTER	PLASTIC, 8 IN	EA	Each	\$ 6.11		EA	\$ 6.20		EA	2.99	\$ 8.97
25-0064	3	BRUSH, SCRUB UTILITY	NYLON, 9 IN	EA	Each	\$ 36.79		EA	\$ 3.23		EA	2.98	\$ 8.94
25-0065	4	CONTAINER, ROUND	BRUTE, 32GAL	EA	Each	\$ 95.93			\$ 23.02	\$ 92.08			
25-0066	18	WASTEBASKET, SOFTMOLDED	GRAY, 24QRT	EA					\$ 4.84	\$ 87.09	12/CS	4.99	
25-0067	26	CONTAINER, UNTOUCHABLE	GRAY, 23GAL	EA	Each	\$ 115.27		3/CS	\$ 36.86	\$ 958.39	3/CS	49.98	

25-0068	3	CONTAINER, UNTOUCHABLE	LIDS ONLY	EA	Each	\$ 64.53		6/CS	\$ 18.69	\$ 56.08			
25-0069	3	RECEPTACLE, SANITARY NAPKIN	WALL MOUNTED	EA	Each	\$ 62.22		EA	\$ 22.07		EA	21.98	\$ 65.94
25-0070	3	WASTECAN, 22 GAL GREY		EA	Each	\$ 143.67		4/CS	\$ 130.63	\$ 391.90	4 EA/CS	47.99	
25-0071	38	DUSTER, FEATHER	TELESCOPIC , LAMBSWOOL	EA	Each	\$ 37.24		EA	\$ 6.15	\$ 233.61	EA	10.99	
25-0072	36	DUSTER, FEATHER	12 IN	EA	Each	\$ 41.14		EA	\$ 4.58	\$ 164.75	6 EA/CS	4.99	
25-0073	112	VACUUM BAG, WINDSOR	FOR MODEL SRS15, 10/PK	PK				10/PK	\$ 10.41	\$ 1,166.18			
25-0074	10	VACUUM BAGS, BACK PACK	FOR MODEL VP6 10/PK	PK	10/Pack	\$ 22.49	\$ 224.90	10/PK	\$ 38.84				
25-0075	37	BAG, SANI WASTE	WAXED, GUSSETED, 500/CS	CA	500/Case	\$ 68.85		500/CS	\$ 25.49		500/CS	20.99	\$ 776.63
25-0076	3	TAMPON	VEND TUBE, REGULAR, 500/CS	CA	500/Case	\$ 135.95		500/CS	\$ 77.01	\$ 231.04	500/CS	79.98	
25-0077	3	VACUUM BAG	10/PK CANISTER	PK				EA	\$ 29.48	\$ 88.44			
25-0078	65	PAD, CLEANING-MR. CLEAN	24/CASE	CA	24/Case	\$ 49.76		36/CS	\$ 33.59	\$ 2,183.60	30/CS	54.99	
25-0080	3	PAD, FLOOR 12 IN BLACK	5/CA	CA	5/Case	\$ 39.07		5/CS	\$ 14.07	\$ 42.20	5/CASE	6.99	
25-0081	3	PAD, FLOOR 12 IN GREEN	STRIPPING 5/CS	CA	5/Case	\$ 23.50		5/CS	\$ 13.65	\$ 40.96	5/CASE	6.99	
25-0082	5	PAD, BURNISHER 27 IN PINK	5/CA	CA	5/Case	\$ 160.32		5/CS	\$ 28.06	\$ 140.29	5/CASE	30.95	
25-0083	5	PAD, RUBBERMAID PULSE	12/CA	CA					\$ 55.07	\$ 275.33			
25-0084	3	PAD, WAX APPLICATOR 5 X 18 IN	2/PK 3M	PK	2/PK	\$ 43.49	\$ 130.46	10/PK	\$ 90.05				
25-0085	3	BAG, BURNISHER	6/PK	PK	6/PK	\$ 12.55	\$ 37.66	10/PK	\$ 13.19				
25-0087	19	DOLLY, BRUTE	RCP264000BK	CA	Each	\$ 70.21		EA	\$ 27.38	\$ 520.29	2/CS	53.96	
25-0088	3	TRUCK, PLATFORM 24 X 48	700 LB CAP.	EA					\$ 487.75	\$ 1,463.24			
25-0089	19	CADDY, TOILET BOWL MOP	12/CS	CA	12/CS	\$ 74.29		EA	\$ 2.83	\$ 53.78	12/CS	35.88	
25-0090	3	BRUSH, FLOOR	DUAL SURFACE SCRUB	EA	Each	\$ 26.92		6/CS	\$ 83.72		EA	10.99	\$ 32.97
25-0091	3	BRUSH, FLOOR HANDLE	60 INCH THREADED	EA	Each	\$ 33.54		EA	\$ 4.04	\$ 12.12	12/CS	2.99	
25-0092	30	PAD, HAND SCRUB ,GRN	10/CS	CA	10/CS	\$ 10.12		20/CS	\$ 5.62		10/CS	2.79	\$ 83.70
25-0093	267	SPRAYER TRIGGER ONLY FOR 32 OZ	BOTTLE, 7/8 in TUBE	EA	24/Case	\$ 52.61		EA	\$ 0.70	\$ 186.45	100/CS	0.79	
25-0094	3	CLOTH, POLISHING MICROFIBER	FOR GLASS, 16X16, REN03698-IB	EA	Each	\$ 5.75		BG	\$ 16.63		12/CS	0.69	\$ 2.07
25-0095	3	SCRAPPER, FLOOR	W 48 IN HANDLE, REN03881	EA	Each	\$ 62.44		EA	\$ 19.43		EA	10.98	\$ 32.94
25-0096	3	BRUSH, SCRUB UTILITY	NYLON, 9 IN, REN03969	EA	Each	\$ 36.79		EA	\$ 3.23	\$ 9.69			
25-0097	2	DUSTER, FEATHER	REN05145-IB	EA				EA	\$ 4.58	\$ 9.15			
25-0098	20	LINER, RECEPTACLE, SANITARY	10 X 3 1/4 X 9 IN	CA	250/Pack	\$ 34.05		250/CS	\$ 19.40		250/CS	17.98	\$ 359.60
25-0099	3	WIPE, WET, PINK, CHIX	200/CASE	CA	200/Case	\$ 71.68			\$ 37.41	\$ 112.23	200/CS	42.98	
25-0100	28	BAG, VACUUM, XP10	10/PK	PK	10/PK	\$ 25.89		10/PK	\$ 18.18	\$ 509.07			
25-0101	3	BAG, VACUUM, GD2000	10/PK	PK	10/PK	\$ 40.02		5/PK	\$ 14.60	\$ 43.81			
25-0102	50	BAG, VACUUM, PRO TEAM	10/PK	PK	10/Pack	\$ 61.40		10/PK	\$ 26.51	\$ 1,325.55			
25-0126	3	BAG, VACUUM, BACKPACK	10/PK - LARGE	PK	10/PK	\$ 24.58	\$ 73.75	10/PK	\$ 38.84				
25-0200	8	MOP HEAD, TABLE	UNGER	EA	Each	\$ 38.22		5/CS	\$ 69.08		EA	13.99	\$ 111.92
25-0201	8	MOP , MICROFIBER	UNGER	EA	Each	\$ 35.64		5/CS	\$ 79.37		5/CASE	74.95	\$ 599.60
25-0203	3	POLE, TABLE MOP	UNGER	EA	Each	\$ 37.19		5/CS	\$ 6.65	\$ 19.94	5/CASE	34.95	
25-0204	5	BUCKET, TABLE MOP	UNGER	EA	Each	\$ 124.51	\$ 622.54	EA	\$ 174.44		EA	156.95	
25-0205	2	BACKPACK,	3M EASY SHINE	EA	Each	\$ 412.61		EA	\$ 48.53	\$ 97.07			
25-0206	2	POUCH	3M EASY SHINE	EA	Each	\$ 190.04		5/CS	\$ 55.59	\$ 111.18			
25-0208	2	DISPENSING TUBE	3M EASY SHINE	EA	Each	\$ 10.99		5/PK	\$ 23.77	\$ 47.54			
25-0209	3	DISPENSING TUBE - MAIN	3M EASY SHINE	EA	Each	\$ 108.99		EA	\$ 40.50	\$ 121.51			
25-0210	19	PAD, SURFACE PREPARATION	3M 28x14	CA	10/Pack	\$ 396.27		10/CS	\$ 154.38	\$ 2,933.17			
25-0211	25	PAD, SURFACE PREPARATION	3M 20x14	CA	10/Case	\$ 266.69		10/CS	\$ 143.53	\$ 3,588.21			
25-0212	11	PAD, STRIPPER	3M 28X14	CA	10/Pack	\$ 141.85		5/cs	\$ 32.50	\$ 357.46			

25-0213	5	PAD, POLISHING 28 X 14 IN	3M 28 X 14 WHITE	CA	5/Pack	\$ 54.83		10/CS	\$ 75.22	\$ 376.09			
25-0214	6	PAD, STRIPPER	3M 20X14	CA	5 Per Case	\$ 108.49		10/CS	\$ 68.40	\$ 410.38			
25-0215	1	SIGN, CAUTION FLOOR POP UP	RUBBERMAID MULTI LINGUAL	EA	Each	\$ 97.33		12/CS	\$ 338.78	\$ 338.78			
25-0216	3	BAG, VACUUM, BACKPACK	10/PK - LARGE	PK	10/PK	\$ 22.49	\$ 67.47	10/PK	\$ 38.84				
25-0217	3	BAG, VACUUM, CANISTER	10/PK	PK				5/PK	\$ 14.60	\$ 43.81			
25-0218	3	VACUUM BAG, UPRIGHT	ORECK VAC BAGS 8/PK	PK	8/PK	\$ 18.41		10/PK	\$ 8.99	\$ 26.97			
25-0219	3	VACUUM BAG, VU500	10/PK	PK	PK10	\$ 30.07		10/PK	\$ 8.16	\$ 24.47			
25-0220	3	PAD, FLOOR, 7-3/4"	15/CA	CA					\$ 24.94	\$ 74.82			
25-0221	2	CONTAINER, ROUND	BRUTE, 44GAL	EA	Each	\$ 95.07			\$ 33.66	\$ 67.31			
25-0222	10	BAG, VACUUM, HIP VAC	10/PK	PK	10/Pack	\$ 26.15		5/PK	\$ 11.31	\$ 113.10			
25-0230	3	MOP HEAD, TABLE	UNGER	EA	Each	\$ 38.22		5/CS	\$ 69.08	\$ 207.25			
25-0240	3	PAD, FLOOR 20IN MAROON	SURFACE PREP 10/CA	CA	10/Pack	\$ 166.05		10/CS	\$ 100.88	\$ 302.64			
25-0241	12	PAD, FLOOR 20IN RED	20X14IN 10/CA	CA	10/Cartron	\$ 127.24		10/CS	\$ 36.29	\$ 435.45	5/CASE	20.98	
25-0242	20	PAD, FLOOR 28IN RED	28X14IN 10/CA	CA	10/Cartron	\$ 152.20		10/CS	\$ 48.22	\$ 964.42	5/CASE	24.98	
25-0245	3	BRUSH, DECK, SCRUB	POLYPRO, 10IN	EA	Each	\$ 34.53		6/CS	\$ 55.25	\$ 165.76	EA	5.99	
25-0246	1	STICK, SCOURING, PUMICE	12/BX	BX	1/DZ	\$ 62.10		12/BX	\$ 26.90	\$ 26.90	12/BX	37.99	
25-0247	3	BAG, VACUUM, CANISTER - GD 930	5/PK	PK	5/PK	\$ 13.08		5/PK	\$ 14.60	\$ 43.81			
25-0248	1	TRUCK, TILT 1/2CU YARD	RUBBERMAID 1304BLA	EA	Each	\$ 821.20			\$ 369.37	\$ 369.37	EA	409.98	
25-0249	3	BAG, VACUUM, VU500	10/PK	PK	10/PK	\$ 19.35		10/PK	\$ 8.16	\$ 24.47			
25-0252	3	NAPKIN, SANITARY	#4 MAXI-PAD, VEND 250/CA	CA	250/Case	\$ 108.49		250/CS	\$ 47.20	\$ 141.60	250/CA	49.98	
25-0254	1	FILL STATION	3M EASY SHINE	EA				EA	\$ 52.98	\$ 52.98			
25-0255	1	MOVER, DESK	600 LB CAP., 22" WIDE	EA				EA	\$ 339.12	\$ 339.12			
25-0256	3	TRUCK, PLASTIC PLATFORM STYLE B	1600 LB AKRO MILLS	EA				EA	\$ 561.49	\$ 1,684.48			
25-0257	3	CART, UTILITY SERVICE - 3 SHELF	500 LB CAP., 5 IN CASTER	EA	Each	\$ 218.36	\$ 655.07	EA	\$ 351.89				
25-0258	1	CART, UTILITY SERVICE - 2 TIER	500 LB CAP., 16 IN, 4 IN CASTER	EA				EA	\$ 213.76	\$ 213.76			
25-0259	120	BOTTLE ONLY, SPRAY	32 OZ	EA	Each	\$ 2.45		EA	\$ 0.64	\$ 76.32	EA	0.89	
25-0260	1	PAD, FLOOR 28 IN, BLUE	3M 59063 BLUE	CA	10/Pack	\$ 126.51		5/cs	\$ 39.27	\$ 39.27			
25-0261	18	HOLDER, MOP HEAD	UNGER SM40G 16 IN	EA	Each	\$ 65.23		5/CS	\$ 195.22	\$ 3,513.89	EA	36.98	
25-0262	3	SPONGE, GREEN SCRUBBING	3M 74N / 20per CA	CA	20/Cartron	\$ 52.58		20/CS	\$ 14.34	\$ 43.02	20/CASE	31.98	
25-0263	4	BRUSH, COBWEB	BRIGHT GREEN / UNGER	EA				EA	\$ 10.20	\$ 40.80	EA	8.98	
25-0264	3	HANDLE, BRUSH, COBWEB	30 IN / UNGER	EA				EA	\$ 59.31	\$ 177.92			
25-0265	3	POLE, TABLE MOP	UNGER	EA				5/CS	\$ 71.27	\$ 213.80			
25-0266	1	PAD, SCRUBING, BLACK		EA				10/PK	\$ 26.34	\$ 26.34			
25-0267	3	LID - DOME TOP		EA	Each	\$ 167.84		EA	\$ 113.26	\$ 339.79			
25-0268	1	PAD, GROUT , SQUARE BLUE	14 X 20 IN					EA	\$ 96.90		5/CASE	20.99	\$ 20.99
25-0283	47	BROOM , LOBBY, BLACK	31 IN HANDLE, 4 IN TRIM	EA	Each	\$ 8.25		EA	\$ 3.79	\$ 178.17			
29-0002	104	CLEANER TOILET BOWL	12/QTS	CA	12/CT	\$ 80.69			\$ 24.22	\$ 2,518.52			
29-0003	3	SOAP , BAR PUMICE 4OZ	48/CS	CA	48/Cartron	\$ 115.33			\$ 73.57	\$ 220.72			
29-0004	28	SCREEN ,URINAL	NON PARA BLOCK, 12/CS	CA	12/Pack	\$ 32.44		PK	\$ 14.28	\$ 399.78	12/CASE	15.99	
29-0005	5	BLOCK, TOSS PARA URINAL, 3OZ	12/CS	CA	12/CS	\$ 15.69		12/BX	\$ 9.19	\$ 45.95	12/CASE	13.98	
29-0006	46	BLEACH	6X1GAL	CA	6/Cartron	\$ 79.71		3/cs	\$ 9.98	\$ 458.89			
29-0007	13	CLEANER, STAINLESS STEEL	18 OZ, 12/CS	CA	12/Cartron	\$ 94.06		12-15OZ	\$ 50.33		12/CASE	41.95	\$ 545.35
29-0008	5	CLEANER, RESTROOM	KAIBLOOEY	CA				4x1gal	\$ 89.66	\$ 448.29			
29-0009	16	KIT, BLOOD BORN PATH.	GALAXY	EA	Each	\$ 53.76		6/cs	\$ 70.78	\$ 1,132.46			
29-0010	8	CLEANER, VOMIT, VOBAN®	6/CS	CA	6/Pack	\$ 84.45		6/bx	\$ 33.82	\$ 270.55			

29-0011	8	REMOVER, GRAFFITI	12/CS	CA				12/15OZ	\$ 56.41		12/CASE	50.98	\$ 407.84
29-0012	10	REMOVER, GUM	12/CS	CA	12/Carton	\$ 99.50		12-6OZ	\$ 47.97		12/CASE	35.98	\$ 359.80
29-0013	15	RESTORER, FLOOR LUSTER	12/CS QTS	CA	12/CS	\$ 367.97			\$ 37.28	\$ 559.27			
29-0014	6	REMOVER, FLOOR SALT	4GAL/CASE	CA				36-5OZ/CS	\$ 27.01	\$ 162.06			
29-0015	3	CLEANER, SIMPLE GREEN	6/1 GAL PER CASE	CA	6/Pack	\$ 145.67		6/1 GAL	\$ 71.33	\$ 213.98			
29-0017	23	REMOVER, LIME	12/32 OZ BOTTLE PER CASE	CA	12/Carton	\$ 114.66			\$ 33.82	\$ 777.82			
29-0018	2	POLISH, FURNITURE	4/1 GAL-CASE	CA	4/Pack	\$ 245.48		12/32oz	\$ 55.09	\$ 110.18			
29-0019	29	DIGESTANT, BACTERIAL	12 QUART/CASE	CA				12-32OZ	\$ 49.46	\$ 1,434.21			
29-0020	7	SOAP, LAUNDRY ALL BRAND	4GL/CA	CA	4/Case	\$ 94.10		4/cs	\$ 42.06	\$ 294.43			
29-0023	3	CLEANER, GRIME GRAFFITI	12/QTS	CA					\$ 22.79	\$ 68.38			
29-0024	13	SPOTTER, CARPET	12/CS QT	CA	12/Carton	\$ 75.60		6/1QT	\$ 31.09	\$ 404.14			
29-0025	3	CLENSER, MILD ABRASIVE	SOFT SCRUB LEMON 9/26 OZ	CA	9/Carton	\$ 77.32		12/QT	\$ 38.23	\$ 114.70			
29-0026	12	CLEANER, TOILET BOWL	12/CS QT. BLUE-GREEN	CA	12/Carton	\$ 80.69			\$ 22.72	\$ 272.64			
29-0027	1	CLEANER, RUBBER FLOOR	4/CS GAL	CA	4/Carton	\$ 82.48	\$ 82.48	4/1GAL	\$ 84.97				
29-0028	3	GERMACIDE, FOR KIVAC	2/CS 2.5L	CA				4/1GAL	\$ 100.37	\$ 301.11			
29-0029	3	DEGREASER	6 QT/ CS	CA	6/Carton	\$ 64.38			\$ 25.39	\$ 76.17			
29-0031	21	CLEANER, TOILET, DESCALING 32OZ	20% HCL - 12/CS	CA					\$ 34.98	\$ 734.54			
29-0032	4	DUSTMOP TREATMENT, OIL, AEROSL	17 OZ CAN, 12 CANS/CASE	CA	12/Psck	\$ 128.95		12-16OZ	\$ 58.75		12/CASE	38.98	\$ 155.92
29-0034	55	SCREEN, URINAL, FLAT	NON PARA CITRUS (no cherry)	CA				12/BX	\$ 19.14	\$ 1,052.77			
29-0036	3	CLEANER, ENCAPSULANT PLUS	1 GAL	CA					\$ 65.97	\$ 197.90			
29-0037	3	CLEANER, GRIME	32OZ BOTTLE - 12/CA	CA	12/Carton	\$ 117.79	\$ 353.36		\$ 22.79				
29-0039	3	CLEANER, URINAL DRAIN	STATE A SALT	EA	Each	\$ 33.27		12-32OZ	\$ 49.46	\$ 148.37			
29-0040	1	CLEANER, BATHROOM STAIN	PRIMEZYME	EA					\$ 54.74	\$ 54.74			
29-0041	3	TREATMENT, DRY DRAIN	SHUT YOUR TRAP	EA				12-32OZ	\$ 49.46	\$ 148.37			
29-0043	6	LIME REMOVER, SIMPLE GREEN	12/CS 32 OZ	CA	12/Carton	\$ 114.66		12/32OZ	\$ 65.84	\$ 395.05			

\$ 2,464.39

\$ 50,947.83

\$ 9,771.33

AWARD BY ITEM

Equipment

Equipment						Agni Enterprises DBA Head to Heels Safety Supplies			
Product	Specified Manufacturer	Specified Manufacturer Item Number	Product Description	D300 Item Number	D300 UOM	Vendor Unit Price New Equipment	Vendor Unit Price Refurbished Equipment	NOTES	Warranty
Burnisher	Hawk	F2000-20	ELECTRIC, 20"	24-0028	EA				
							\$ 5,028.17	Note: Item is refurbished	60 days parts and labor coverage.
Burnisher	Advance	PBU21	FLOOR PROPANE	24-0037	EA				
Burnisher	Advance	2710	RIDER, ADVOLUTION	24-0003	EA				
Burnisher	Windsor	LB2000	20 IN	24-0006	EA	\$ 2,813.94			Need to register for warranty
Burnisher	Windsor	L20T1	WINDSOR LIGHTNING	24-0010	EA				
Burnisher	Windsor	MDL2000	HIGH SPEED	24-0011	EA				
Burnisher	Factory Cat	255-XL	RIDING, LARGE	24-0044	EA				
						\$ 445.59			Windsor Three Year Protection Plan
Dryer	Windsor	AM3	BLOWER/CARPET	24-0014	EA				
Dryer	Renown	REN0810	AIR MOVER, CRPT. w/ handle kit	24-0038	EA				
							\$ 5,028.17	Note: Item is refurbished	90 Day Parts, 30 Days Labor Warranty
Extractor	Windsor	ADM8	CARPET	24-0005	EA				
Extractor	Windsor	CE24	CARPET , STAND UP W/ ACCESSORIES	24-0016	EA				
Extractor	Advance	AXP AQUA	PLU, WALK BEHIND	24-0017	EA				
Extractor	Advance	56316596	CARPET, RIDING	24-0024	EA	\$ 33,939.77			90 Day Parts, 30 Days Labor
							\$ 2,891.77	Note: Item is refurbished	60 days parts and labor coverage.
Extractor	Tennant	1510	WALK BEHIND 24"	24-0046	EA		\$ 3,959.97	Note: Item is refurbished	60 days parts and labor coverage.
						\$ 18,580.58			90 Day Parts, 30 Days Labor Warranty
Extractor	Tennant	1530	CARPET, CORDED	24-0052	EA				
Extractor	Windsor	1.008-022.0	SELF CONT. 16 IN/CADET 7	24-0069	EA				
Hand Tool	Windsor	8.600.001.0	12 FT W/BAG / CADET 7	24-0073	EA				
Hose Assm.	Windsor	8.600-414.0	12 FT / CADET 7	24-0071	EA				
Scrubber	Advance	ADFINITY X24D	AUTO WALK BEHIND W/ ECO BATTERY	24-0004	EA				

Scrubber	Advance	20HD	FLOOR, ROTARY	24-0007	EA	\$ 1,684.70			Covers 3 years parts, 2 years labor, 180 days travel. Tank warranty is for eight years.
Scrubber	Advance	SC1500	FLOOR STAND ON, 24"	24-0020	EA				
Scrubber	Advance	14E	FLOOR WALK BEHIND	24-0030	EA		\$ 3,044.37	Note: Item is refurbished	60 days parts and labor.
Scrubber	Factory Cat	MINIMAG	WALK BEHIND 24"	24-0045	EA				
Scrubber	Advance	ADV56390891	RIDING AUTO , 38 IN PATH	24-0074	EA				
Scrubber	Pacific Floor	FM-20	DRY, ORBITAL, 20 IN, W/ 40LB WEIGHT KIT	24-0075	EA				
Scrubber	Pacific Floor	FM-20	DRY, ORBITAL, 20 IN	24-0076	EA				
Scrubber	Pacific Floor	S-20	WET, ORBITAL 20 IN	24-0077	EA	\$ 15,540.33			Industry-leading isolator warranty – 5 years or 5,000 hours
Scrubber	Pacific Floor	S-20	WET, ORBITAL 20 IN W/ BATTERY SHIELD	24-0078	EA				
Scrubber	Pacific Floor	S-28	WET, ORBITAL 28 IN W/ BATTERY SHIELD	24-0079	EA				
Scrubber	Pacific Floor	S-28	DRY, ORBITAL, 28 IN, W/ 60 LB WEIGHT KIT	24-0080	EA				
Scrubber	Advance	SC750	FLOOR WALK BEHIND-26 IN	24-0081	EA				
Scrubber-Disk	Pacific Floor	S-28 W/ ACID BATT	FLOOR MACHING - 28 IN	24-0086	EA				
Scrubber-Stripper	Pacific Floor	FM-20HD	FLOOR MACHING - 20 IN	24-0084	EA				
Scrubber-Stripper	Pacific Floor	FM-20DS	FLOOR MACHING - 20 IN	24-0085	EA	\$ 2,305.24			Three (3) years parts, One (1) year labor - DC motor and gear unit (excluding motor switches, rectifiers, carbon brushes and flex couplings which have a one (1) year warranty
Scrubber-Sweeper	Factory Cat	GTX-30FD	RIDER	24-0043	EA				
Spotter	SIMPRO		CARPET, PORTABLE	24-0087	EA				
Strip machine	Eagle	681083	PROPANE, WOODMASTER	24-0001	EA				

Vacuum	Windsor	SRS15	UPRIGHT, CARPET	24-0008	EA	\$ 1,033.32			30 Day Parts Warranty
Vacuum	Advance	10XP	BACKPACK	24-0009	EA	\$ 830.58			30 Day Parts Warranty
Vacuum	Windsor	1.355-107.0	CANISTER	24-0019	EA				
Vacuum	Advance	9052439010/UZ964	BACKBACK, HIP VAC	24-0021	EA				
Vacuum	Advance	9060705010	BACKPACK, LARGE	24-0022	EA				
Vacuum	Tennant	3280	LARGE AREA, 26"	24-0025	EA				
						612.92			Simplify maintenance with bag full/clog light, unique quick-change bag design and service-free belt system with a two-year warranty
Vacuum	Advance	9060107020	UPRIGHT, W/ ON BOARD TOOLS	24-0026	EA				
Vacuum	Koblenz	248905	UPRIGHT, 16" NO TOOLS	24-0027	EA				
Vacuum	Windsor	1.014-007.0	BACKPACK, SMALL	24-0029	EA				
Vacuum	Advance	9060307020	UPRIGHT 15"	24-0031	EA				
Vacuum	Windsor	1.012-021.0	UPRIGHT, 12" W/ATTMNTS	24-0033	EA				
Vacuum	Advance	9084702010	SWEEPER, WALK BEHIND 28"	24-0034	EA				
Vacuum	Nobels	EV1592	WET-DRY	24-0041	EA		\$ 1,060.57	Note: Item is refurbished	60 days parts and labor coverage.
Vacuum	Windsor	1.014-005.0	BACKPACK, LARGE, 10 QT / W TOOLS	24-0066	EA				
Vacuum	Advance	REN08012-VP	WET-DRY	24-0082	EA				
Vacuum	Advance	GD930	CANISTER	24-0088	EA	\$ 1,011.95			30 Day Parts Warranty
Wand	Windsor	8.600-061.0	STANDARD / CADET 7	24-0072	EA				
Washer	Kaivac	2150	BATHROOM PRESSURE LRG	24-0040	EA		\$ 9,181.94	Note: Item is refurbished	90 Day Parts, 30 Days Labor Warranty
Washer	Kaivac	1750	BATHROOM PRESSURE MED	24-0023	EA				

\$78,798.92

\$30,194.96

AWARD BY CATEGORY



**COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO**

DATE: November 22, 2022

TO: Susan Harkin, Superintendent
Board of Education

FROM: Jonathan Mickle
Facilities Manager

Presented at the following Board Meetings	
Construction/Facility	12/5/2022
Finance	12/5/2022
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/13/2022
BOE 2nd Reading	12/13/2022

SUBJECT: Captial Projects Roofing - Jacobs High School Bid

Background

As part of District 300’s master facility plan and with the comprehensive roof studies and surveys provided by Interstate Roof Systems Consultants (IRSC), Jacobs High School needs capital repairs in 2023.

The documents for this project were developed in October of 2022 and sent out for bid in November 2022. Bids were returned on November 19, with eight (8) qualified contractors submitting bids. Weatherguard Roofing is the lowest responsible bidder.

Administrative Recommendation

The administration recommends approving the contract for Roofing, Jacobs High School, to Weatherguard Roofing from Elgin, Illinois, for \$1,065,000, for Jacobs High School.

Fiscal Impact

The cost of \$1,065,000 will be through the Capital (60) Budget.

COMMUNITY UNIT SCHOOL DISTRICT 300 JACOBS HIGH SCHOOL ROOF WORK FRIDAY, NOVEMBER 18, 2022, 11:00AM BUNKER HILL PDC & VIRTUAL	
---	--

VENDORS								Base Bid Lump Sum	Break-out Cost	Contractor Mark-up	Unit Price Completed Y/N	Comments
	Addendum 1	Addendum 2	References	Certifications	Bid Bond	W-9 & Vendor App.						
A1 Roofing	X	X	X	X	X	X	\$1,423,950.00	\$439,000.00	10.00%	Y		
All American Exterior Solutions												
Anthony Roofing Tecta America	X	X	X	X	X	X	\$1,358,555.00	\$481,374.00	15.00%	Y		
Bennett and Brosseau												
Combined Roofing Services												
DCG Roofing	X	X	X	X	X	X	\$1,322,007.00	\$441,291.00	15.00%	Y		
F&G Roofing												
Korellis Roofing												
L Marshall	X	X	X	X	X	X	\$1,349,000.00	\$479,500.00	10.00%	Y		
Metal Master Roof Master	X	X	X	X	X	X	\$1,144,719.00	\$500,000.00	10.00%	Y		
Olson Roofing Company	X	X	X	X	X	X	\$1,251,350.00	\$415,000.00	15.00%	Y		
Premier Contractors Inc												
R.E. Burke Roofing Co., Inc.												
Riddiford Roofing	X	X	X	X	X	X	\$1,337,050.00	\$493,105.00	0.00%	Y		
Seal Tight Exteriors												
Tori Construction												
Weatherguard Roofing	X	X	X	X	X	X	\$1,065,000.00	\$344,704.26	13.00%	Y		

Administration Recommends

Weatherguard Roofing Company, Elgin, IL for the base bid amount of \$1,065,000.00 for roof work at Jacobs High School.
--



Interstate Roof Systems Consultants, Inc.

November 21, 2022

Dan Opels
Executive Director of Facilities
Community Unit School District 300
2605 Bunker Hill Drive
Algonquin, IL 60102

**Re: 2023 Roofing Work – Jacobs High School
Letter of Recommendation**

Dear Dan,

On Friday, November 18, 2022, bids were received for the 2023 Roofing Work at Jacobs High School. There were 10 bidders of record, of which 8 submitted bids. All the bids appear to have been submitted in accordance with the Instructions to Bidders. Overall, the apparent low Base Bid came in under the budgetary cost estimate for the project. The bids received are appropriate for the scope of work, and are reflective of the current challenging, yet competitive, bidding environment.

The apparent low Base Bid was submitted by Weatherguard Roofing Company out of Elgin, IL. We have conducted a thorough scope review of their Base Bid, and have found that their Base Bid proposal is inclusive of all required work, as indicated in the Construction Documents. Weatherguard Roofing Company is a reputable roofing contractor, and has performed work for SD 300 in the past. Additionally, Weatherguard Roofing Company is the current roof maintenance contractor for the District

Therefore, Interstate Roof Systems Consultants, Inc. (IRSC) recommends that the Board of Education consider awarding a Contract for the 2023 roofing work at Jacobs High School. We recommend the Contract be in the amount of the Base Bid proposal, for \$1,065,000.00, and awarded to:

**Weatherguard Roofing Company
345 Renner Drive
Elgin, IL 60123**

Dan, we look forward to working with you on the construction phase of this project.

Sincerely,

INTERSTATE ROOF SYSTEMS CONSULTANTS, INC.

A digital signature of Thomas J. Varga in cursive script, with the text "Digital Signature" printed below it.

Thomas J. Varga
Digital Signature

Thomas J. Varga, RRC
General Manager / Sr. Project Manager



**COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO**

DATE: 12/05/2022

TO: Susan Harkin, Superintendent
Board of Education

FROM: Jennifer Porter
Chief Financial Officer

SUBJECT: Property & Casualty & Workers
Compensation Insurance (Renewal)

Presented at the following Board Meetings	
Construction/Facility	
Finance	12/05/2022
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/13/2022
BOE 2nd Reading	12/13/2022

Background

The District is part of a cooperative for its worker's compensation and general liability insurance. The cooperative comprises 188 school districts and ensures that all coverage complies with the School Code.

Attached for your review is an analysis to show the cost of this insurance since 2016. Because we have added staff and provided salary increases, we expect our worker's compensation costs to go up annually.

Please see the current CLIC Property/Casualty proposal for further reference. The report highlights the following:

- Executive Summary 2 - Describes the renewal and what is happening in the marketplace.
- Program Enhancements 6 -Highlights enhancements for the current 2022-2023 renewal.
- Statistical Information 25 - Number of districts in Cooperative and overall Cooperative exposures.
- 10-Year Large Losses – Ground Up 30
- School Board Legal Liability Losses 32
- School Board Legal Claims over \$100,000 (5-Year) 33
- Cyber Liability Losses 34
- Cyber Liability Losses Above \$10,000 35
- Student Accident Incurred Loss History – Mandatory 37
- Student Accident Incurred Loss History – Catastrophic 39
- Benefits of Self-Insurance Cooperative Purchasing 40
- Market Review 41
- Program Structure 46
- Program Details 49
- Premiums/Fees Comparison: 188 Members – Recommended Program 103
- Recommended Property/Casualty Program – MOC Reinsurance – Recommended Program 106
- Carrier Ratings and Admitted Status 107
- Coverages for Consideration 111
- Claims Reporting By Policy 112

While there was a moderate increase in 2023, we feel that the coverage and support provided by Gallagher are very valuable to the District. Their support and response during some of our complex claims have been outstanding. In addition, our recent claims also factor in the increased costs. Based upon the exposure related to these claims, this increase far outweighs the cost if the District was self-insured or would make it challenging to market to other service carriers at this time.

Recommendation

The administration recommends continuing our worker's compensation and general liability insurance coverage with Collective Liability Insurance Cooperative (CLIC) as presented.



Proposal of Insurance

Collective Liability Insurance Cooperative

Property/Casualty Full Membership Report

c/o Stevenson #125
2 Stevenson Drive
Lincolnshire, IL 60069

Presented: May 19, 2022

Effective July 1st 2022 – July 1st 2023

Table of Contents

SECTION

Executive Summary.....	2
Program Enhancements.....	6
Memorandum of Coverage (MOC).....	14
Service Team.....	18
The Gallagher Team Approach.....	20
Statistical Information.....	25
10-Year Large Losses – Ground Up.....	30
School Board Legal Liability Losses.....	32
School Board Legal Claims over \$100,000 (5-Year).....	33
Cyber Liability Losses.....	34
Cyber Liability Losses Above \$10,000.....	35
Student Accident Incurred Loss History – Mandatory.....	37
Student Accident Incurred Loss History – Catastrophic.....	39
Benefits of Self-Insurance Cooperative Purchasing.....	40
Market Review.....	41
Program Structure.....	46
Program Details.....	49
Third-Party Liability – Great American Insurance Company.....	49
Crime – Great American Insurance Company.....	57
Property – Travelers Indemnity Company.....	59
Boiler and Machinery – Federal Insurance Company.....	63
Primary School Board Legal Liability – QBE Insurance Corporation.....	67
Primary School Board Legal Liability – QBE Insurance Corporation.....	67
Excess Liability – Old Republic – MOC.....	74
Excess Liability – Lloyd's (Brit) 50%, Markel 50% – MOC.....	76
Excess Liability – Quota Share – MOC.....	81
Excess Liability – Everest Insurance Company – MOC.....	83
Excess Liability – Great American Insurance Company – MOC.....	84
Site Pollution Incident Legal Liability – Ironshore Specialty Insurance Company.....	85
Cyber Liability/Identity Theft & Excess Cyber Liability – TBD.....	89
Blanket Student Accident – Mandatory – Gerber Life Insurance Company.....	93
Blanket Student Accident – Catastrophic – Gerber Life Insurance Company.....	96
Gallagher Crisis Protect (GCP) – Underwriters at Lloyd's London.....	100
Premiums/Fees Comparison: 188 Members – Recommended Program.....	103
Recommended Property/Casualty Program – MOC Reinsurance – Recommended Program.....	106
Carrier Ratings and Admitted Status.....	107
Coverages for Consideration.....	111
Claims Reporting By Policy.....	112

Executive Summary

PROPERTY/CASUALTY

On July 1, 2022 CLIC will celebrate its 40th year of service to Illinois Public School Districts. We are truly honored to have the opportunity to be of service to all of you.

The past two years have been a true test of character and patience for all of us. We have lived through a worldwide pandemic. Over 980,000 people in our country have lost their lives to this virus. If you or your family lost a family member caused by the virus during the last year our thoughts, as well as our hearts, go out to all of you. The pandemic has caused us to debate and think about things we haven't had to before; can masks be required in schools? Or should they be optional? Hopefully as the school year comes to a close we can put decisions like this behind us along with the litigation they led to (i.e. DeVore suit).

As discussed at our Mid-Year meeting in December, the state of the insurance marketplace continues to deteriorate for certain lines of coverage. We continue to see significant rate increases on property, school board legal liability, excess liability and cyber liability.

The pace of changes in the property marketplace continues to accelerate. Carriers are saying this continues to be the most dynamic property marketplace since 2001. Loss trends continue to outpace pricing models and as a result we have seen continuous rate increases due to their difficulty in obtaining reinsurance at a reasonable cost.

A few of the reasons why rates continue to rise as result of reinsurance issues are as follows:

- In the Midwest carriers continue to adjust their models to reflect severe convective storm loss costs. This means carriers have to go get and find additional reinsurance to protect themselves. Those costs on average are increasing over 50%.
- Inflation and costs of construction have caused insurers to mandate inflationary increases to ensure undervalued properties are not a concern. Carriers are scrutinizing client's statements of values based on construction costs showing unprecedented increases (2021 ended with costs up on average almost 20%). For CLIC's renewal we were able to get our insuring partners, Travelers to agree to an inflationary increase of 6%.
- When Hurricane Ida made landfall caused significant damages in the Southeast and Northeastern United States.

The casualty marketplace continues to see the effects of social inflation. In the umbrella/excess casualty market carriers are restricting the amount of limit they are willing to put forth. What this means to us is that many times we need to involve substantially more carriers at more premium to

have the same limits as expiring. Carriers continue to add exclusions for schools on sexual abuse, traumatic brain injury (TBI), opioids, cannabis and violent acts.

On the automobile liability, claims frequency has risen due to the dwindling talent pool of drivers. The average driver's age has surpassed 65 years. In addition new technology makes vehicles more expensive to repair.

The renewal terms offered by CLIC's primary liability, crime and stop-loss reinsurer, Great American Insurance Company, was a nominal increase to the premium rate and a modest decrease to the loss fund. Based on market conditions we were very happy to receive these terms.

In regards to the excess property renewal, we continue to maintain a very competitive rate which will be just over 2 cents for the upcoming policy term. Due to increases in reinsurance costs CLIC's excess property reinsuring partner, Travelers, needed a rate increase of just over 5% in addition to the inflation factor of 6% on values previously mentioned. While the percent increase appears somewhat substantial, it is important to remember the competitiveness of the rate CLIC has maintained over the years with standalone Public K-12 School Districts in Illinois on average having property rates of 6 – 10 cents.

As we approach the third year anniversary of the school board legal panel reboot, the results continue to show improvement. During this past fall CLIC embarked upon another legal review with QBE and the Summit Risk Teams. We had over 18 firms apply to be on the school board legal panel. The results of the reboot will be presented later during today's presentation.

Even with the reboot, school board legal liability claims from prior to the reboot 7-1-2014 to 7/1/2018 have continued to mature and settlements have risen.

For the 2022/2023 school board legal liability renewal, we will see a competitive renewal with slight increases in premium and loss fund contributions.

As we have been driving home the past couple years, due to cyber claims frequency and severity, the impact and the uncertainty have left insurers with no choice but to strengthen their underwriting requirements. They have restricted their scope of coverage, limits of liability and have increased their rates. Carriers are less and less willing to cover reinsurance costs and in many cases are pushing for cost sharing with insureds.

As we have said numerous times during the past year, carriers are looking for minimum cyber loss control measures be in place:

- Multi Factor Authentication (MFA)
 - For All Staff Email
 - For Critical Systems
 - For Cloud Deployments

- Weekly Backup of Data & Systems stored in an offsite location (Disconnected from Main Network & Encrypted)

- Endpoint Detection & Response (EDR)
- Annual Phishing Training for Staff & Quarterly Exercises
- Regular Updating of software patches/fixes including Anti-Virus software and Firewalls
- Business Continuity Plan
- Active System Monitoring

Public entities with the above controls and protocols in this marketplace are seeing premium increases in the 40%-60% range. Those without are seeing increases beginning at 150% with some coverages excluded, or in a worst case scenario terms not being offered at all.

CLIC will continue to be able to offer all members Cyber protection with those without the proper protocols seeing sublimits on Ransomware coverages.

A new product that is being incorporated into the CLIC program of coverages for the 2022/2023 policy term is a program that helps members meeting ADA compliance on their websites. The program is administered by AAAtraq. The firm assists your Tech team in addressing ADA compliance updates that are needed as well as making sure website updates moving forward are in compliance. Your executive committee felt this coverage is needed by all districts that they elected to make this a mandatory coverage for all members and it will not cost a member any premium. It will be paid for out of interest earnings for the 2022/2023 policy term and be effective July 1, 2022.

CLIC's boiler and machinery carrier is the Chubb Insurance Company. Chubb has been a long term strategic partner for the cooperative. Last year we negotiated a two year rate guarantee subject to a loss ratio. We are pleased to announce we qualified for that guarantee in 2022 and even better yet, extended the rate guarantee another year (subject to favorable losses).

CLIC's Student Accident coverage is written by Amwins/Zevitz and is going on a year two of a rate guarantee. If you also remember last year, we raised the catastrophic coverage benefit from \$5,000,000 to \$6,000,000 for all CLIC districts.

CLIC's ancillary lines of coverage such as Gallagher Crisis protect, foreign liability, pollution liability and fiduciary liability, all of these lines are seeing competitive renewals terms from a coverage and pricing standpoint.

In spite of the unfavorable marketplace with cyber liability coverage, CLIC's 2022/2023 renewal pricing, coverages, limits and deductibles remain highly competitive. We continue to be approached by local school districts who find CLIC extremely attractive.

As we have seen during these past few years of a hard market CLIC offers distinct security, stability, and protection from the standard marketplace. CLIC continues to be ranked nationally as one of the premier scholastic cooperatives in the risk management community. Many carriers would like to be partners with CLIC.

As we embark from the COVID era and return to some form of normalcy in our lives and workplaces, we want to thank you and your staff for your time and dedication that each of you brought to your districts and staff during the past two years.

Yours Truly,



Michael J. McHugh
Area Senior Executive Vice
President



Byron Given, CLCS
Area Senior Vice President



Tyler Mackenzie
Account Executive – Key Accounts

Program Enhancements

2022-2023 ENHANCEMENTS

CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Nominal Increase to Premium Rate (3%)
- ◆ Modest Decrease to Loss Fund (2.9%)
- ◆ Options for Additional GL & SBLL Capacity looked at

CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

- ◆ Maintained a Rate of just over 2 cents per \$100 in values
- ◆ No Deductible or Retention Increases
- ◆ No coverage cutbacks (i.e. Flood remains at \$60M)

Federal Insurance Company (Chubb) Boiler & Machinery

- ◆ Rate Guarantee extended another year
- ◆ Continuing to provide training seminars on Boiler & Machinery Risk Engineering topic
- ◆ Continue to provide discounted Infrared Electrical Inspection surveys for Members

QBE Insurance Corporation – School Board Legal Liability

- ◆ Legal Panel Re-Reviewed
- ◆ Nominal Increase to Premium & Loss Fund Rate
- ◆ Continued access to Enquiron Helpline services – provided at no cost

CLIC/Excess Liability Reinsurers

- ◆ Able to maintain full coverage for Sexual Abuse/Molestation
- ◆ Favorable Increases with Reinsurer Partner based on Market Conditions
- ◆ Approached the Major Players in Public Entity Liability

Ironshore Specialty – Pollution Liability

- ◆ Rate increase of 6.31% due to limited marketplace capacity
- ◆ Mold Coverage maintained, however deductible increased to \$100k
- ◆ Other than Mold Deductible increased to \$35k to eliminate attritional losses

TBD – Cyber Liability

- ◆ Continued Coverage in Place for Every Member
- ◆ Continued Options for Excess

Gerber Life Student Accident

- ◆ Pre-K thru 8th Grade Rates were flat
- ◆ 9th thru 12th Grade Rates also flat
- ◆ Year 2 of a Two-Year Rate Guarantee

Gallagher Crisis Protect

- ◆ Flat Premium

2021-2022 ENHANCEMENTS

CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Looked at increasing capacity to \$2MM for all General Liability claims
- ◆ Single Digit Increases on both Premium and Loss Fund

- ◆ Continue to allow Property Losses within CLIC's SIR to erode the Aggregate Stop Loss Coverage

CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

- ◆ Increase of just under 6% despite market conditions that continue to remain unfavorable
- ◆ Rate per \$100 in values still below 2 cents
- ◆ Probable Maximum Loss study utilized to confirm limit adequacy

Federal Insurance Company (Chubb) Boiler & Machinery

- ◆ Two-Year Rate Guarantee provided subject to a Loss Ratio of 35% or less
- ◆ Continuing to provide training seminars on Boiler & Machinery Risk Engineering topic
- ◆ Providing 20 days of discounted Infrared Electrical Inspection surveys

QBE Insurance Corporation – School Board Legal Liability

- ◆ Results of Reboot continue to show significant decrease on legal costs
- ◆ Cooperative Retention Increased to further Self-Insure
- ◆ Enquiron Helpline services – provided at no cost

CLIC/Excess Liability Reinsurers

- ◆ Able to maintain full coverage for Sexual Abuse/Molestation
- ◆ Added a Reinsurer partner allowing for a Total Liability limit per member of \$36MM
- ◆ Approached over 10 Public Entity reinsurers to submit bids

Ironshore Specialty – Pollution Liability

- ◆ Rate increase of 5% due to moderate claims activity over last 5 years (2016 – Current = \$800k)
- ◆ Continued Mold coverage with a competitive deductible of \$50,000

Lloyd's of London – Cyber Liability

- ◆ Five (5) Webinar Workshops geared towards Cybersecurity Needs
- ◆ Continued "Per Member Aggregate"
- ◆ Paladin Shield software for Endpoint Monitoring protection

Gerber Life Student Accident

- ◆ Pre-K thru 8th Grade Rates decreased by almost 6%
- ◆ 9th thru 12th Grade Rates decreased by 3%
- ◆ Two-Year Rate Guarantee provided for Mandatory & Catastrophic Rates

Gallagher Crisis Protect

- ◆ Nominal decrease to premium
- ◆ Elevated deductible for Civil Unrest due to world events

2020-2021 ENHANCEMENTS

CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Modest premium and loss fund increase
- ◆ Continued Access to Great American's Public Sector Risk Management Portal
- ◆ Obtained optional Quotation to remove Aggregate Stop Loss coverage
- ◆ Obtained loss fund option with a \$2MM Property Retention

CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

- ◆ Despite very unfavorable market conditions maintained a rate under 2 cents per \$100 in values
- ◆ Conducted a Probable Maximum Loss study to ensure CLIC's Property limits are adequate
- ◆ 15 markets responded to bid solicitation and could not compete with Travelers renewal terms

Federal Insurance Company (Chubb) Boiler & Machinery

- ◆ Minimal increase on premium despite \$1MM+ in losses over last 5 years
- ◆ Continuing to provide an offsite training session on Boiler & Machinery Risk Engineering topic
- ◆ Providing 20 days of discounted Infrared Electrical Inspection surveys

QBE Insurance Corporation – School Board Legal Liability

- ◆ Early on results of Reboot have shown a significant decrease on legal costs
- ◆ Loss Fund decreased by 16% over prior year
- ◆ Enquiron Helpline services – provided at no cost

CLIC/Excess Liability Reinsurers

- ◆ Able to maintain full coverage for Sexual Abuse/Molestation
- ◆ Added a Reinsurer partner allowing for a Total Liability limit per member of \$36MM
- ◆ Approached over 10 Public Entity reinsurers to submit bids

Ironshore Specialty – Pollution Liability

- ◆ Flat renewal in spite of moderate claims activity (\$500k+ in 2018/2019)
- ◆ Continued Mold coverage with a competitive deductible of \$50,000

Lloyd's of London – Cyber Liability

- ◆ Ransomware Training and Phishing campaign for all members
- ◆ Option to directly contract for additional Cyber Security loss control services
- ◆ Increased limit to \$2MM Per Member for a modest premium charge
- ◆ Option for members to individually purchase additional \$3MM in limit

Gerber Life Student Accident

- ◆ 2-Year Rate Guarantee from 2019/2020 resulted in a flat renewal
- ◆ Continues to be an important coverage in controlling Liability reinsurance costs

Gallagher Crisis Protect

- ◆ Maintained a flat premium
- ◆ Members will continue to receive a \$1,000,000 limit for an extremely competitive premium

2019-2020 ENHANCEMENTS

CLIC

- ◆ Returned Equity to the Membership for the second consecutive year
- ◆ Year-over-year Ultimate Losses have improved by almost \$1,400,000
- ◆ Since June 30, 2018, Total Projected Surplus increased by just over \$955,000 to a new projected Surplus of \$26,424,150

CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Flat renewal Premium and slight decrease on Loss Fund for Package
- ◆ Continued Access to Great American's Public Sector Risk Management Portal
- ◆ Obtained optional Quotation to remove Aggregate Stop Loss coverage

CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

- ◆ Minimal increase on premium despite hardening marketplace and 85% 5-Year Loss Ratio
- ◆ Ran Severe Convective Storm modeling to ensure CLIC's Property limits are adequate

Federal Insurance Company (Chubb) Boiler & Machinery

- ◆ Minimal increase on premium despite \$175k+ in losses on current policy term

- ◆ Complimentary webinar on a Boiler & Machinery topic
- ◆ One offsite training session on Boiler & Machinery Risk Engineering topic

QBE Insurance Corporation – School Board Legal Liability

- ◆ Complete Reboot of Approved Legal Panel
- ◆ First time in 4 years premium is relatively flat
- ◆ First time in 4 years a decrease in the loss fund was achieved
- ◆ Continued complimentary access to Enquiron Helpline services

CLIC/Excess Liability Reinsurers

- ◆ Relative flat renewal premiums for all layers
- ◆ Quoted additional limit from \$50MM to \$55MM for Liability coverages
- ◆ Marketed extensively to 9 different reinsurers to ensure competitive pricing

Ironshore Specialty – Pollution Liability

- ◆ Mold Deductible renewed at \$50,000 in spite of numerous Mold claims
- ◆ Mold/Pollution checklist being developed for all Buildings & Ground directors

Lloyd’s of London – Cyber Liability

- ◆ Achieved a flat renewal despite increasing claims activity
- ◆ Coverage form wording upgraded to Macro 2.1 resulting in broader coverage

Gerber Life Student Accident

- ◆ Student Rate reduction for Mandatory coverages
- ◆ Marketed to four different insurers
- ◆ Catastrophic coverage saw coverage enhancements for a flat rate

Gallagher Crisis Protect

- ◆ Developed an exclusive Gallagher Crisis product with London Markets that offers a crisis management solution to pre and post Risk Management services for a wide range of crisis type events such as Active Assailant, Workplace Violence, Assault and large scale Emergency Evacuations.
- ◆ Negotiated a \$1,000,000 limit per District for a nominal premium charge

2018-2019 ENHANCEMENTS

CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Flat renewal premium and Loss Fund for Package
- ◆ Marketed to two other insurers – Brit and Berkley – neither could compete with current premium and loss fund pricing
- ◆ Access to Great American’s new Public Sector Risk Management Portal

CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

- ◆ Minimal rate increase despite hardening market and multiple catastrophic losses
- ◆ Various sublimits increased for no additional premium

Federal Insurance Company (Chubb) Boiler & Machinery

- ◆ Renewal rate decrease of 3%
- ◆ 2-year rate guarantee
- ◆ Two complimentary webinars on boiler & machinery risk engineering topics
- ◆ One complimentary off-site training session on boiler & machinery risk engineering topics
- ◆ Up to 20 days of Discounted Infrared Electrical Inspections

QBE Insurance Corporation – School Board Legal Liability

- ◆ Increased Cooperative's Retention resulting in a premium decrease of 9%
- ◆ Continued complimentary access to Enquiron Helpline services
- ◆ Looked at options to include in Package – standalone option continues to be more competitively priced for both the premium and loss fund

CLIC/Excess Liability Reinsurers

- ◆ Relatively flat renewal premiums for all reinsurance partners for their respective layers
- ◆ Continued complimentary access to the Global Compliance Network training modules through Brit
- ◆ Continue to only partner with insurers who will provide coverage for concussions
- ◆ Increased the total liability limits from \$45,000,000 to \$50,000,000 for General Liability, Automobile Liability, Employee Benefits Liability, Police Professional, Sexual Abuse, School Board Legal Liability and Employment Practices Liability

Ironshore Specialty – Pollution Liability

- ◆ Slight premium decrease

Lloyd's of London

- ◆ In spite of claims, Cooperative saw flat Premium Renewal

Gerber Life Student Accident

- ◆ \$0.15 per Student Rate Reduction for Mandatory Pre K – 8th Students
- ◆ No change in rate for Mandatory 9th -12th Students
- ◆ No change in rate for Catastrophic coverage
- ◆ Marketed to eight different insurers

2017-2018 ENHANCEMENTS – INCREASED COVERAGE LIMIT IN NUMEROUS AREAS

CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Flat renewal premium and Loss Fund for Package
- ◆ Flood Zone A limit increased from \$8MM to \$24MM
- ◆ Option for increasing Property deductible from \$2,500 to \$5,000
- ◆ Separate options for Property coverage and Liability coverage, which results in a premium savings of \$769,855
- ◆ Free STOP!T Pilot Program (coverage up to \$25,000 STOP!T) for one year, for a limited number of Districts
- ◆ Flood limit increased from \$108MM to \$120MM
- ◆ Property Rate was reduced below .01

CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

- ◆ Rate decreased 21%
- ◆ Various Sublimits Increased for No Additional Premium
- ◆ Flood Limit Increased from \$103,000 to \$118,000,000
- ◆ Flood Zone A Limit increased from \$6,000,000 to \$23,000,000

Federal Insurance Company (Chubb) Boiler & Machinery

- ◆ Blanket Limit increased from \$150,000,000 to \$250,000,000
- ◆ Increases in several sublimits
- ◆ Renewal premium decreased 11%
- ◆ Marketed coverage to two other Boiler carriers – Travelers and XL – one slight reduction and the other slight increase

CLIC/QBE Insurance Corporation – School Board Legal Liability –Reinsurance Agreement/MOC Document

- ◆ Flat Renewal
- ◆ Optional Quote for Higher Pool SIR

CLIC/Pennsylvania Manufacturers Association Insurance Company (Old Republic) – Reinsurance Agreement/MOC Document

- ◆ Cooperative saw slight Premium Decrease

CLIC/Underwriters at Lloyd’s (Brit) – \$10MM xs \$2MM – Reinsurance Agreement/MOC Document

- ◆ Renewal premium/tax decreased 4%

CLIC/Excess Liability

- ◆ Remaining Layers will see slight Rate/Premium Decreases

Ironshore Specialty – Pollution Liability

- ◆ In spite of claims, Cooperative saw flat Premium Renewal

Lloyd’s of London – Cyber Liability

- ◆ 6% Reduction in Premium

Gerber Life Student Accident

- ◆ \$0.20 per Student Rate Reduction for Mandatory Pre K-8th Students
- ◆ \$0.18 per Student Rate Reduction for Mandatory 9th-12th Students
- ◆ No change in rate for Catastrophic

2016-2017 ENHANCEMENTS – INCREASED COVERAGES/LIMITS IN NUMEROUS AREAS

CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Annual premium decreased 12% while TIVs increased 2% and vehicle count increased 1%
- ◆ Annual Loss Fund decreased 5%
- ◆ Automobile Medical payments coverage deleted per CLIC’s request

CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

- ◆ Rate decreased 4%
- ◆ New 3-Year Rate Guarantee for 2016-2019
- ◆ Sublimits Increased for No Additional Premium:
 - **Flood** **\$27,000,000 to \$103,000,000**
 - **Earthquake** **\$27,000,000 to \$48,000,000**
 - EDP Equipment \$42,000,000 to \$255,000,000
 - EDP Data and Media \$27,000,000 to \$35,000,000
 - EDP Extra Expense \$14,193,161 to \$20,000,000
 - Account Receivable \$11,938,260 to \$15,000,000
 - Valuable Papers \$20,027,027 to \$25,000,000
 - Fine Arts \$21,819,810 to \$25,000,000
 - Ordinance or Law (undamaged portion) \$17,000,000 to \$50,000,000
 - Business Income \$20,845,200 to \$25,000,000
 - **Extra Expense** **\$62,000,000 to \$255,000,000**
 - Media Equipment \$42,976,067 to \$45,000,000
 - Vehicle Damage \$44,000,000 to \$180,000,000

- **Musical Instruments** **\$27,000,000 to \$125,000,000**
- **Audio Visual Equipment** **\$27,000,000 to \$125,000,000**
- **Fiber Optic Cables** **\$5,000,000 to \$25,000,000**

Federal Insurance Company (Chubb) – Boiler & Machinery

- ◆ Rate Decreased 11%
- ◆ Extended Rate Guarantee for another year, subject to losses.

QBE Insurance Corporation – School Board Legal Liability

- ◆ Rate decrease in Loss Fund Program

CLIC/Excess Liability Carriers

- ◆ Switched from Genesis, National Casualty (Civic Risk), and Essex (Markel) to Old Republic, BRIT (Certain Underwriter’s at Lloyd’s, London), Lexington and American Hallmark increasing the total liability limits from \$40,000,000 to \$45,000,000 total limits for General Liability, Automobile Liability, Employee Benefits Liability. Police Professional, Sexual Abuse, School Board Legal Liability and Employment Practices Liability

Ironshore Specialty – Pollution Liability

- ◆ Decreased Policy Aggregate Limit from \$75,000,000 to \$65,000,000 for 13% Premium Savings
- ◆ Carrier provide three options for renewal
- ◆ Rate decreased 13%
- ◆ Increase in Mold Limit from \$1,000,000 to \$2,000,000

Gerber Life Student Accident

- ◆ Provided three options for Mandatory and two options for Catastrophic
- ◆ No changes in rates from last year for Mandatory and Catastrophic
- ◆ Physical Therapy Benefit increased from \$25,000 to \$100,000 in Catastrophic
- ◆ Optional \$7,500,000 Catastrophic quote provided

2015-2016 ENHANCEMENTS (ALSO SEE MEMORANDUM OF COVERAGE ENHANCEMENTS ON NEXT PAGE)

CLIC/Great American Package – MOC Document

- ◆ Increased sublimits for Debris Removal to \$1,000,000
- ◆ Increased sublimits for Demolition Cost to \$1,000,000
- ◆ Increased sublimits for Increased Cost of Construction to \$1,000,000
- ◆ Police Professional Liability coverage is excess of any primary policies
- ◆ Added Bullying coverage

CLIC/Travelers Excess Property – MOC Document

- ◆ Rate flat – voided 3-year rate guarantee due to Property losses
- ◆ Extended new rate guarantee from 2014-2017 to 2015-2018, subject to losses
- ◆ Sublimits Increased
 - EDP Equipment \$25,000,000 to \$40,000,000
 - Ordinance or Law \$10,000,000 to \$15,000,000
 - Extra Expense \$25,000,000 to \$60,000,000
 - Vehicles \$15,000,000 to \$40,000,000
 - Fiber Optic Liability \$2,000,000 to \$5,000,000
 - Musical Instruments \$20,000,000 to \$25,000,000
 - Audio/Video \$20,000,000 to \$25,000,000

- ◆ Removed Margin Clause

CLIC/Federal Insurance Company (Chubb) Excess Property – MOC Document

- ◆ Rate decreased 3%
- ◆ Identified additional co-generation plants/ice locations with \$10,000 deductible

Federal Insurance Company (Chubb) Boiler & Machinery

- ◆ 3-Year Rate Guarantee 2014-2017, subject to losses

Ironshore Specialty Pollution Liability

- ◆ Increased Mold sublimit from \$350,000 to \$1,000,000 with \$50,000 Deductible
- ◆ Added Coverage D – Business Interruption Options

Greenwich/XL School Board Legal Liability – MOC Document

- ◆ Provided three options for the EPLI Member Deductibles and Non-EPLI Member Deductibles

Excess Liability

- ◆ Change in carriers resulted in over \$150,000 in premium savings

Gerber Life Student Accident

- ◆ Provided two options for Mandatory coverage

Memorandum of Coverage (MOC)



Significant Coverage Enhancements 07-01-15/16

Property Coverage Document	
Green Upgrade	Coverage added for reasonable additional costs to repair or replace damaged or destroyed property with qualified "green" property – lesser of 5% of loss amount or \$50,000.
Off Premises Utility Services – Time Element	Business income and extra expense coverages broadened to include off premises utility services interruption (water, communication, and power) caused by a covered peril (excluding overhead transmission lines).
Business Income – Extended Period of Indemnity	Extended business income to provide coverage for an additional 150 days after damaged or destroyed property has been repaired or replaced just in case work is completed just before a new school term or early in a school term and the property cannot be put into use until the following school term.
Crime Coverage Document	
Computer Fraud	Coverage added for loss resulting from a fraudulent entry of, or change to, electronic data or computer programming in your computer system that causes money, securities, or other property to be transferred, paid, or delivered or your account at a financial institution to be debited or deleted.
Funds Transfer Fraud	Coverage added for loss resulting from a "fraudulent instruction" directing a financial institution to debit your "transfer account" (basically, an account maintained by you at a financial institution from which you can initiate the transfer, payment, or delivery of money or securities) and transfer, pay, or deliver money or securities from that account.
Telephone Toll Fraud	Coverage added for long distance telephone charges incurred by you as a result of the fraudulent use or manipulation of an account code or system password to gain access to your voice computer system.
Credit, Debit or Charge Card Forgery	The forgery or alteration coverage is broadened to include written instruments in connection with any credit, debit, or charge card issued by you to an employee for business purposes (excluding non-compliance with card issuer's requirements).
General Liability Coverage Document	
Trampolines	Deleted exclusion, even though trampolines are not permitted, so coverage is included for vicarious liability (activities off school premises where trampolines may be present).
Professional Services Extension	Covered professional services includes professional nursing, psychological, psychometric, counseling, athletic training, or speech, hearing, optical, optometric, occupational or physical therapy services, treatment, advice or instruction (but excluding school ownership or operation of an infirmary with facilities for lodging or a public clinic or hospital).
Broadcasting and Publication	Standard exclusion for personal and advertising injury liability arising out of advertising, broadcasting, publishing or telecasting (with exceptions) is deleted entirely for school related activities.
Additional Insureds	Added automatic additional insured coverage for any person or organization "as described on a Certificate of Insurance issued by CLIC or its authorized representative."
Auto Liability Coverage Document	
Waiver of Subrogation	Added an automatic waiver of subrogation endorsement for any person or organization if the school has agreed to provide by written contract or agreement.
Additional Insureds	Added automatic additional insured coverage for any person or organization if the school has agreed to provide by written contract, agreement or permit.
Drive Other Car Coverage	Added broadened coverage for any employee of the school that has been assigned a school owned/leased vehicle for regular use if that employee does not also have a personally owned and insured auto.

2014-2015 ENHANCEMENTS

Great American Insurance Company Package (Previously Selective Insurance Company of the Southeast)

- ◆ Added Police Professional Liability coverage part (Security Guards) for an additional Annual Premium of \$1,500.
- ◆ A \$75,000 Water Maintenance Deductible applies to eight members on file with carrier.

Travelers Excess Property

- Travelers Excess Property increased their sublimits for no additional premium:

Fiber Optics Cable	From	\$1,500,000	To	\$2,000,000
Extra Expense	From	\$1,000,000 Per Member	To	\$25,000,000 in Any One Occurrence
- ◆ Buses five years old and driver will be on an agreed amount basis, as per schedule on file with the carrier.
- ◆ Travelers Excess Property extended their rate guarantee to 2014-2017.
- ◆ All applicable sublimits broadened from “As per schedule on file with carrier” to “Maximum limit any one occurrence.”

Chubb Boiler & Machinery

- ◆ Chubb Boiler & Machinery policy will be written on their new easy to read and understand Chubb Equipment Breakdown Defense policy form that offers broad protection and dynamic new features.
- ◆ Blanket Limit increased from \$100,000,000 to \$150,000,000 Blanket Limit over all premises.
- ◆ Chubb Boiler & Machinery extended their rate guarantee to 2014-2017.

School Board Legal Liability

- ◆ Changed carriers from National Union Fire (AIG) to Greenwich Insurance Company for Broader Coverages and Reduced Premium and Loss Fund.

Cyber Liability/Identity Theft

- ◆ Changed carriers from Illinois National (AIG) to Lloyd’s of London for Broader Coverages and Reduced Premium and Deductibles.

Ironshore Specialty Pollution Liability

- ◆ Increased Mold sublimit from \$50,000 to \$350,000 with a \$25,000 deductible.

2013-2014 ENHANCEMENTS

- ◆ Selective Package increased the Automobile Liability Limit from \$1,000,000 to \$2,000,000 Per New Illinois Statute.
- ◆ Selective Package now includes Fiber Optics coverage for a Limit of \$1,000,000 for no additional premium.
- ◆ Selective Package – increased the Crime Limits from \$500,000 to \$1,000,000 for an additional annual premium of \$15,000.

- ◆ Travelers Excess Property increased their Sublimits for no additional premium:

Electronic Data Processing Equipment	From	\$20,000,000	To	\$25,000,000
Electronic Data Processing Media	From	\$20,000,000	To	\$25,000,000
Electronic Data Processing Extra Expense	From	\$11,501,346	To	\$12,500,000
Newly Constructed or Acquired Property Builders Risk – at All Other Construction Sites	From	\$5,000,000	To	\$10,000,000
Ordinance or Law	From	\$5,000,000	To	\$10,000,000
Extra Expense – Subject to a Maximum	From	\$50,000,000	To	\$60,000,000
Vehicles	From	\$5,000,000	To	\$15,000,000
Fiber Optics Cable	From	\$500,000	To	\$1,500,000

- ◆ Federal Insurance Company (Chubb) Boiler & Machinery increased their sublimits for no additional premium:

Newly Acquired Locations	From	\$1,000,000/180 Days Reporting	To	\$5,000,000/180 Days Reporting
Demolition and Increased Cost of Construction	From	\$1,000,000	To	\$5,000,000

- ◆ Essex Insurance Company provided an additional Excess Liability layer of \$5,000,000 xs \$24,000,000 xs \$11,000,000 for an annual premium of \$24,452 including taxes.

2012-2013 ENHANCEMENTS

- ◆ Travelers Excess Property Flood Zone A Limit increased from \$2,000,000 to \$6,000,000
- ◆ School Violent Acts – Move coverage from Genesis Excess Liability to Lexington Excess Liability (Crisis Response Coverage) for a savings of \$68,820.
- ◆ Pollution Liability Coverage – Coverage E: Disinfection Event Expenses – new coverage in 2012.
- ◆ Chartis Identity Theft – \$75,000,000 Maximum Limit of Liability for any security failure and/or privacy event that affects more than one school district; however, this endorsement will not apply to the Privacy Event Coverage Amendatory Endorsement – new in 2012.

PROGRAM ENHANCEMENTS – ALL YEARS:

- ◆ Limits Exclusive of SIR.
- ◆ SIR applies per occurrence – should a loss cross lines of coverage, only one retention will apply.
- ◆ Occurrence General Liability form.
- ◆ Pay on behalf of form.
- ◆ Follow form excess coverages.
- ◆ The Collective Liability Insurance Cooperative will select defense counsel from the approved list.
- ◆ All policies are “flat” rated based on the initial exposure basis. There will be no audit or adjustment to this policy unless property total insured values increased by 10% or more or a substantial change in operational exposures occurs.

- ◆ Automobile coverage is written as includes all owned and nonowned autos, and will require no audit or reporting of fleet changes
- ◆ No continual reporting of Inland Marine values is necessary.
- ◆ Builders Risk \$1,000,000 Limit included.

In the following pages, we will demonstrate what makes our company the best fit for your insurance placement and risk management needs. Thank you again for allowing us to be your partner in this placement.

Service Team

We operate using a team approach. Your Service Team consists of:

Risk Program Administrators (RPA) Name/Title	Phone/Alt. Phone	Email
Michael McHugh Area Senior Executive Vice President	(630) 285-4373	Michael_McHugh@ajg.com
Byron Given Area Executive Vice President	(630) 694-5367	Byron_Given@ajg.com
Tyler Mackenzie Account Executive – Key Accounts	(630) 694-5165	Tyler_Mackenzie@ajg.com
Cindy LaMantia RPA President	(630) 285-4375	Cindy_LaMantia@ajg.com
Eileen McWeeney Client Service Manager Senior	(630) 285-3640	Eileen_McWeeney@ajg.com
Kate Osterheld Client Service Manager Senior	(630) 285-3848	Kate_Osterheld@ajg.com
Amanda Clark Client Service Manager	(630) 285-3967	Amanda_Clark@ajg.com

Gallagher Bassett Services, Inc. P.O. Box 7110 Oakbrook Terrace, IL 60181 Executive Towers West II 1411 Opus Place, Suite 400 Downers Grove, IL 60515 Fax: (847) 240-6664	Service Team – Property and Liability	Claims Reporting Hotline Phone: 1 (833) 304-CLIC (2542)* Email: CLIC@tnwinc.com *Available after hours and weekends
--	--	---

Gallagher Bassett Services, Inc. Name/Title	Phone/ Alt. Phone	Email
Chris Poulin Branch Manager	(630) 282-0854	Chris_Poulin@gbtpa.com
Scott White Property Claims Supervisor	(630) 282-8532	Scott_White@gbtpa.com
Karleigh Cherveney Liability Claims Supervisor	(630) 282-8546	Karleigh_Cherveney@gbtpa.com
Amanda Weller Loss Control Services	(815) 236-5170	Amanda_Weller@mjgsolutions.net

Summit Risk/QBE	Service Team – School Board Legal Liability/EEOC Filings	Claims Reporting E-Mail: newclaim@summitrisk.com cc: jolly@summitrisk.com (Olivia Jolly) cc: ivers@summitrisk.com (Alice Ivers) cc: pevner@summitrisk.com (Rich Pevner)
Summit Risk/QBE Name/Title	Phone/Alt. Phone	Email
Richard Pevner Senior Vice President	(215) 443-3596	pevner@summitrisk.com

Special Markets Insurance Consultants 1055 Main Street, Suite 101 Stevens Point, Wisconsin 54481 Telephone: (847) 374-0888 Fax: (715) 344-6126	Service Team – Student Accident	Claims Reporting By Mail – Address: WEB-TPA P.O. Box 2415 Grapevine, TX 76099-2415 By Phone: (866) 975-9468 By Fax: (469) 417-1969 Email: HelpMe@webtpa.com
Special Markets Insurance Consultants Name	Phone/Alt. Phone	Email
Neil Zevitz	(847) 374-0888	Neil.Zevitz@amwins.com

The Gallagher Team Approach

Delivering the services required can only be accomplished through the focus of a team of quality people. We realize that no one individual can adequately handle an account, or know all there is to know about your organization.

To achieve the level of service you expect, your team at Arthur J. Gallagher Risk Management Services, Inc. will be led by your primary Account Executive. As team leader, it will be my responsibility to make sure that your service needs and interests are recognized, understood, and provided for by the designated service team.

The following is the integrated service team of Gallagher professionals:

Primary Account Executive – Michael McHugh, Area Senior Executive Vice President, overall account responsibility for placing and servicing your Property/Casualty and Student Accident placements.

Primary Account Executive – Byron Given, Area Vice President, overall account responsibility for placing and servicing your Property/Casualty and Student Accident placements.

Primary Account Executive – Tyler MacKenzie, Account Executive – Key Accounts, overall account responsibility for placing and servicing your Property/Casualty and Student Accident placements.

Account Manager – Eileen McWeeney, Client Service Manager Senior, overall account responsibility for placing and serving your Property/Casualty and Student Accident placements.

Account Manager – Kate Osterheld, Client Service Manager, overall account responsibility for placing and servicing your Property/Casualty and Student Accident placements, as well as Bonds and Certificates of Insurance.

Account Manager – Amanda Clark, Client Service Manager, overall account responsibility for placing and servicing your Property/Casualty and Student Accident placements, as well as Bonds and Certificates of Insurance.

Branch Management / Regional Management – Cindy LaMantia, RPA President, oversees the management of RPA Central Region.

The Gallagher Team Approach

WHY ARTHUR J. GALLAGHER RISK MANAGEMENT SERVICES, INC.?

- ◆ Knowledge and experience of CLIC exposures, business practices, and expectations.
- ◆ An in-depth understanding of CLIC operations.
- ◆ National experience and expertise in CLIC accounts.
- ◆ Personalized approach to client service.
- ◆ Focused resources in claims management and risk control services.
- ◆ A network of national resources developing products and services designed to meet the changing risk management needs of CLIC operations.
- ◆ Clarity of purpose ... we understand our dual obligation of protecting the tangible assets as well as the reputation of CLIC.

Our role extends throughout the year and does not end with placement of your program. Arthur J. Gallagher Risk Management Services, Inc. will continue to monitor and direct activities required to deliver your policies, ensure their accuracy, and coordinate insurer services. Some of the administration functions we will perform for CLIC:

ADMINISTRATION

- ◆ Coordinate and Plan the mid-year and annual Full Membership meetings.
- ◆ Prepare and distribute agendas and minutes for Executive Committee and Full Membership meetings.
- ◆ Promptly respond to member inquires and summarize results to Executive Committee as needed.
- ◆ Maintain a complete set of records for the Cooperative and its Members.
- ◆ Provide brokerage services for all program lines of coverage with full disclosure of fees, commissions, or other revenue received by Arthur J. Gallagher Risk Management Services, Inc.
- ◆ Formulate a marketing strategy based upon the state of the insurance marketplace and at the direction of the Executive Committee.
- ◆ Obtain renewal information from all Members and compile same on a Cooperative basis.
- ◆ Produce comprehensive submissions by line of coverage.
- ◆ Present submissions to selected markets and negotiate the most favorable terms and conditions available.
- ◆ Coordinate the gathering of various information and furnish it to CLIC's actuarial firm.
- ◆ Provide the Executive Committee with complete pricing and coverage results and give recommendation for placement.
- ◆ Allocate costs by Member as instructed by the Executive Committee.
- ◆ Present renewal program to Membership at CLIC's annual meeting.
- ◆ Place coverage as instructed by the Executive Committee.
- ◆ Arrange for, prepare, and distribute Binders evidencing coverage to all Members.
- ◆ Issue Auto ID cards and Certificates of Insurance as needed and requested by all Members.
- ◆ Review accuracy of CLIC-MOC and policies and request endorsements as necessary.
- ◆ Prepare and distribute Member and Cooperative invoices.
- ◆ Distribute one copy of CLIC-MOC and policies to all Members.
- ◆ Provide all Members a Summary of Coverage in force.
- ◆ Promote CLIC to Illinois School Districts as directed by the Executive Committee.
- ◆ Act as liaison for communication and problem solving for Claims Administrator, Loss Prevention Service Provider, and all vendors as needed.
- ◆ Assist in scheduling of Boiler inspections as requested.
- ◆ Provide Executive Committee with pertinent information on changes in the insurance marketplace, applicable regulations, and other areas which could affect the CLIC program.

- ◆ Provide all Members an illustration for Tort Levying Purposes.
- ◆ **Provide all Members an illustration for Member Property/Casualty and School Board Legal Loss Ratios.**

The goal of the Gallagher Account Management Team is to reduce the long-term cost of CLIC's risk. The combined strength of our personnel and approach to delivering broker/consulting services sets us apart from our competition. This involves:

BROKERAGE SERVICES:

- ◆ In-depth Analysis of risk financing opportunities
- ◆ Take advantage of competitive market condition to
- ◆ Evaluate appropriateness of SIRs/deductible levels
- ◆ Improve coverage
- ◆ Negotiate multi-year policies
- ◆ Explore profit sharing opportunities
- ◆ Maximize contractual risk transfer opportunities
- ◆ Third-party contract guidelines and review
- ◆ Ongoing contract reviews for CLIC
- ◆ Effective administration of insurance portfolio
- ◆ Take full advantage of carrier claim and loss control services
- ◆ Maintain partnership relationships with key markets
- ◆ Annual meetings with underwriters
- ◆ Personal interaction with carrier claims and loss control personnel
- ◆ Be accessible to CLIC Executive Committee and each Member.
- ◆ Special exposure handling (i.e., Environmental, Performance and Payment Bonds; increased limits for Flood and Earthquake; individual Professional Malpractice coverage); Individual Fiduciary Liability placements; EIL coverage, etc.)
- ◆ Produce comprehensive underwriting data and criteria for coverage areas outside the core package program.
- ◆ Formally present coverage submissions to select markets as required. Provide the Executive Committee with status reports.
- ◆ Consult with CLIC to formulate a marketing strategy that focuses on delivering the most cost-effective risk management strategy and structure given the current market conditions.
- ◆ Summarize the results of executing the market strategy developed with CLIC and present a formal proposal within the proposed time frames.
- ◆ Inform CLIC of various industry publications, reviews, and meetings.
- ◆ Set up and maintain efficient record keeping system.
- ◆ Present analysis of the completed renewal process.
- ◆ Provide consultation to CLIC on special exposures, interpretations of existing coverage, and on the desirability and/or feasibility of any and all potential program changes.
- ◆ Maintain consistent contact and familiarity with all underwriters actively involved with the account. Present coverage questions to underwriters on behalf of CLIC.
- ◆ Periodically evaluate insurance marketplace trends and fluctuations to enable implementation of prospective strategies.

CLAIMS MANAGEMENT SERVICES:

- ◆ Coordinate the claims management program:
- ◆ Review loss runs and loss data from the claims administrator. Analyze claim trends and convey significant trends to the risk management department. When necessary, request claim report alterations, special loss analysis, and special excess carrier reports.

- ◆ Maintain contact with the claims administrator. Follow the progress of claim management activities. Keep current with major loss developments. Participate in helping to resolve any problems or conflicts. Facilitate requests to the claims administrator.
- ◆ Monitor the quality of claims administration through discussions with the claims administrator and CLIC.
- ◆ Assist CLIC in obtaining settlement from insurers for losses that penetrate excess insurance layers.

LOSS CONTROL SERVICES:

- ◆ Coordinate the loss prevention program:
- ◆ Monitor loss reports prepared by the claims administrator to assist in identifying the most frequent and costly causes of loss to CLIC.
- ◆ Monitor loss prevention efforts by underwriters and the loss control consultant on behalf of CLIC.
- ◆ Monitor underwriter's loss control services.

Our Service Commitment

Our clients repeatedly tell us the most important thing that we can do as their broker is to protect their assets while providing a comprehensive and tailored insurance program with the most competitive terms. We also know that a critical component of every customer experience is receiving an accurate and timely response to their day-to-day business needs and challenges.

AT ARTHUR J. GALLAGHER & CO. OUR GOAL IS TO PROVIDE EVERY CLIENT WITH AN EXCEPTIONAL INSURANCE AND RISK MANAGEMENT PROGRAM DELIVERED BY A WORLD-CLASS SERVICE ORGANIZATION.

We're on a journey to set a new standard for service within our industry – utilizing innovative technology and tools that create value for our clients, and raising the bar beyond expectations. The result is consistent and predictable service for our clients – with the highest quality at every interaction.

For the client, words and pledges only go so far. In order to deliver on our promise, Gallagher is committed to partnering with our clients to ensure we consistently deliver the highest quality service possible.

- ◆ **Clients get what they need, when they need it** – as a result of managing our work more effectively, your needs and requests are addressed promptly and professionally at all times
- ◆ **Our service team is able to focus on you**, and the solutions needed to support your unique business needs
- ◆ **We proactively manage your renewal cycle**, delivering a predictable timeline that creates time for thorough decision-making
- ◆ **You play a role in this too** – we're asking for more information ahead, so that you receive the best outcome, every time

Statistical Information

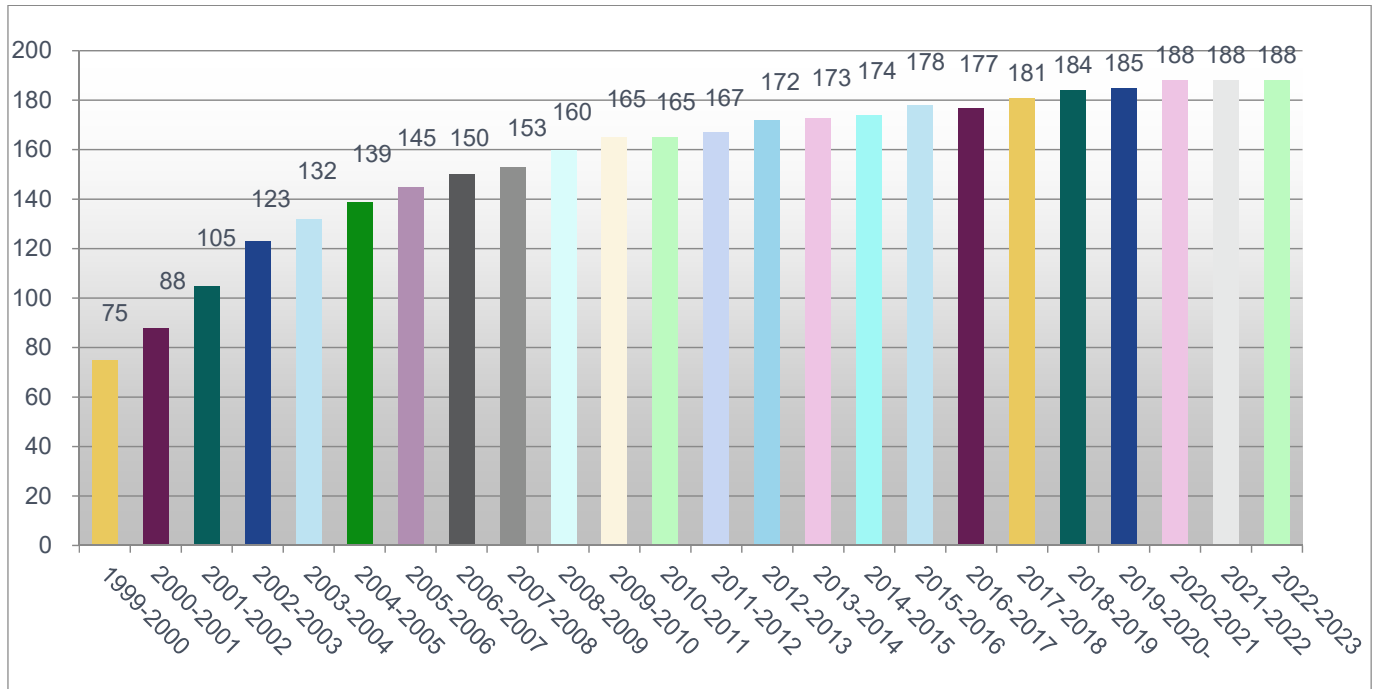
As of January 31, 2022

	2021-2022	2022-2023	% of Change
Members	188	188	0.0%
Schools:			
Elementary/Jr. High	754	743	
High School	125	123	
Total	879	866	-1.5%
Teachers	41,320	41,703	0.9%
Students:			
Elementary/Jr. High	330,935	325,110	
High School	161,850	161,489	
Total	492,785	486,599	-1.26%
Vehicles			
Buses	2,901	2,834	
Other	1,854	1,862	
Total	4,755	4,696	-1.2%
Values:			
Property	\$27,633,193,369	\$29,500,226,233	
Vehicles	\$146,464,664	\$144,741,879	
Total	\$27,779,658,033	\$29,644,968,107	6.7%

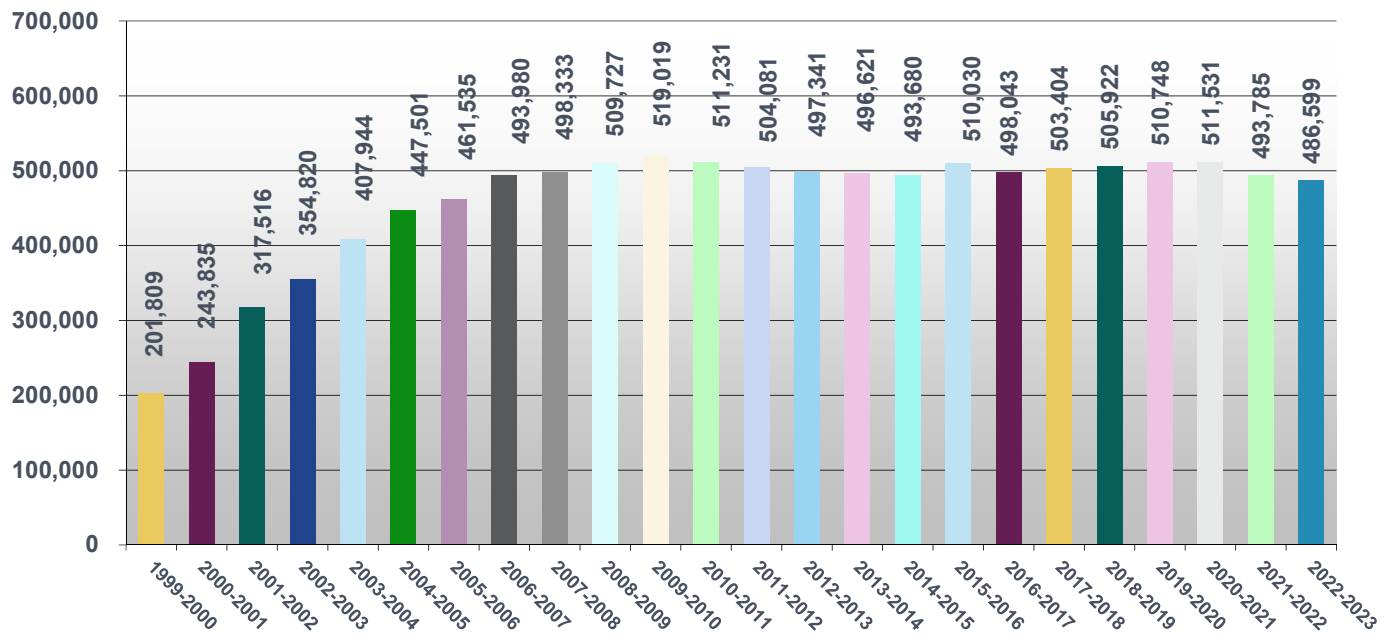
Notes: 2021-22 statistical information has been amended to include the following new additions.

Inception Date	School District
7/1/21	South Holland School District #150

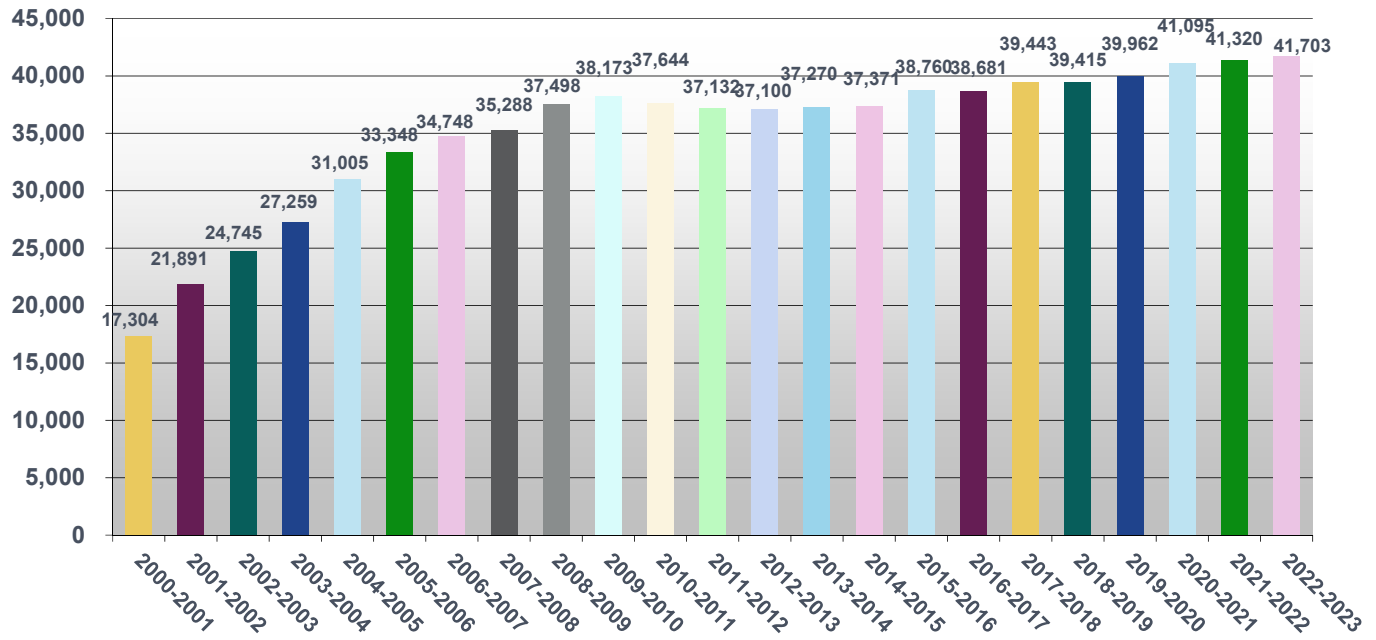
NUMBER OF DISTRICTS



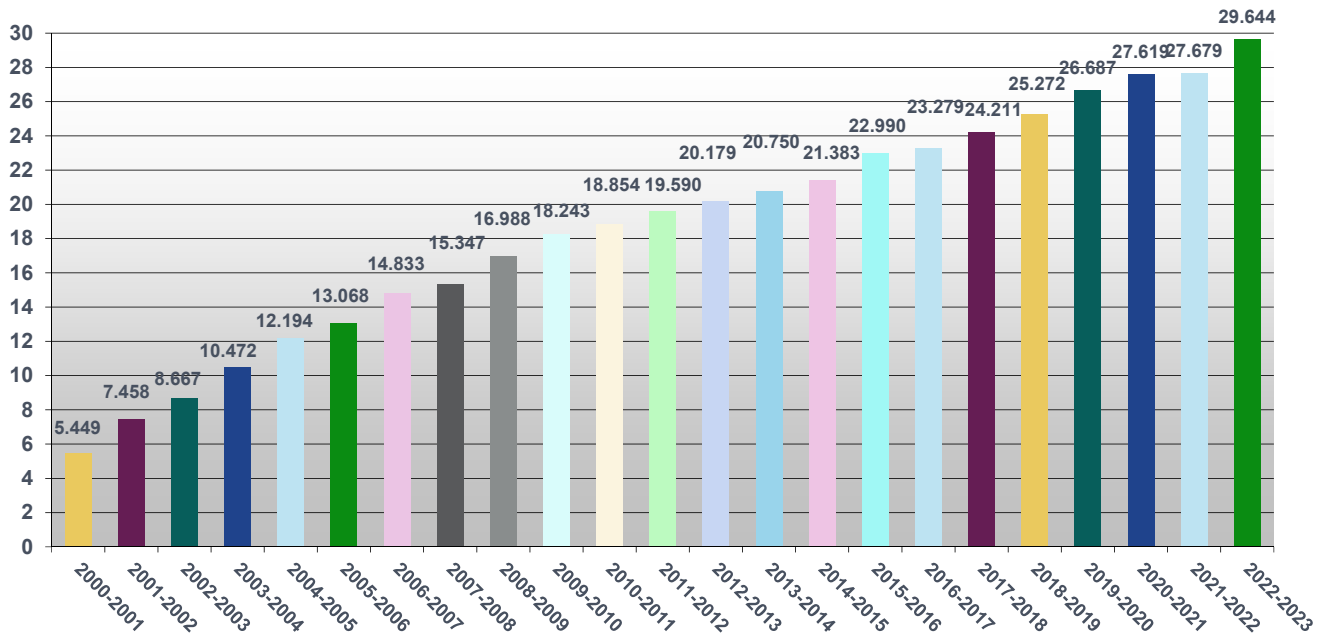
NUMBER OF STUDENTS



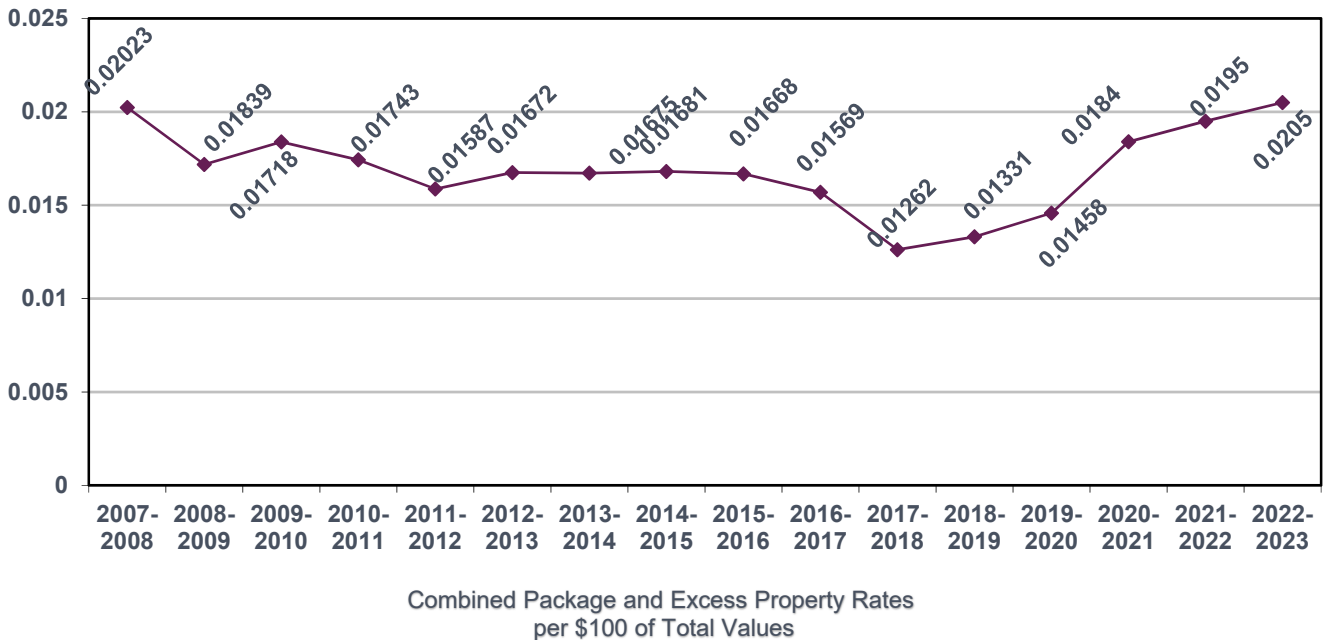
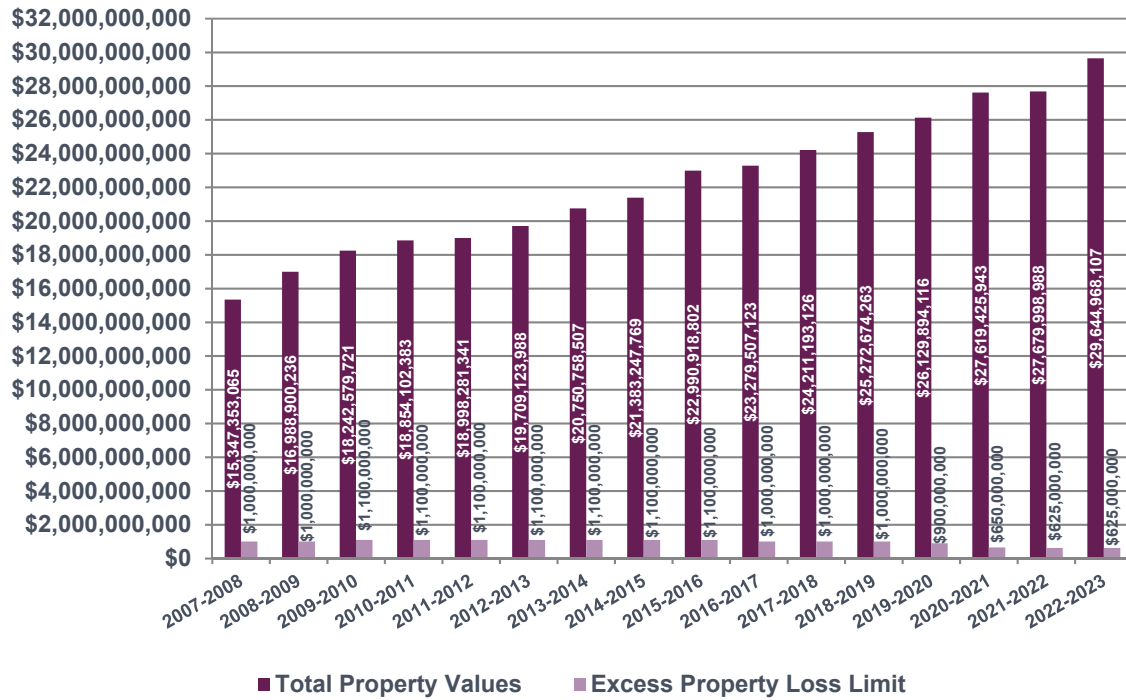
NUMBER OF TEACHERS



TOTAL INSURED VALUES (IN BILLIONS)



TOTAL PROPERTY VALUES, EXCESS PROPERTY LOSS LIMIT AND EXCESS PROPERTY RATES



LOSS FUND BASIS

*Historical Incurred Losses within SIR by Line of Coverage
 Valued as of January 31, 2022
 188 Members

	2016-2017 176 Members	2017-2018 180 Members	2018-2019 182 Members	2019-2020 187 Members	2020-2021 187 Members	Total
Property	\$2,587,719	\$5,308,760	\$3,539,967	\$4,584,271	\$2,120,276	\$18,140,993
Auto Physical Damage	\$245,432	\$278,043	\$283,001	\$213,798	\$327,826	\$1,348,100
Automobile Liability	\$912,408	\$962,767	\$868,673	\$749,030	\$456,071	\$3,948,949
General Liability	\$2,877,558	\$1,207,104	\$1,285,951	\$377,637	\$33,571	\$5,781,821
Crime	\$11,979	\$0	\$15,019	\$53,097	\$11,850	\$91,945
Total Incurred	\$6,635,096	\$7,756,674	\$5,992,611	\$5,977,833	\$2,949,594	\$29,311,808
Aggregate/Stop Loss (Annualized Loss Fund)	\$9,583,345	\$9,526,340	\$9,547,159	\$9,634,389	\$10,173,091	\$48,464,324
Five-Year Untrended Claims Average:						\$5,862,361

Note: This information includes paid and reserved losses made available by all 188 members.

Large Losses – Ground Up

Valued as of January 31, 2022

Policy Year	Accident Date	Cause	Paid and Reserve	# of Claims	# of Members
2005-2006	5/24/2007	Bus Hit Pedestrian	\$9,586,476	1	1
2006-2007	5/24/2007	Auto Accident – Claimant Rear-Ended into oncoming Traffic	\$1,356,121	7	1
2007-2008	7/31/2008	Bus Hit Pedestrian – Fatality	\$625,995	1	1
	6/27/2008	Claimant struck head on bottom of pool at a swim club event at school	\$551,525	1	1
	9/1/2007	Teacher allegedly had sexual relations with three form students	\$837,337	2	1
	8/7/2007	Storm/Water Damage	\$670,163	24	5
	5/30/2008	Storm/Water Damage	\$1,876,326	15	2
2008-2009	7/18/2008	Fire – School	\$867,611	2	1
	10/01/2008	Twin Sisters Claiming Sexual Abuse by Teacher	\$750,000	2	1
	11/3/2008	Bus Hit Student – Fatality	\$1,109,826	1	1
	12/20/2008	Fire – School	\$1,257,051	3	1
	11/18/2008	Claimant had another cheerleader fall on her	\$459,977	1	1
	9/13/2008	Storm/Water Damage	\$6,657,516	45	21
2009-2010	8/25/2009	Plaintiff slipped on wet floor	\$580,654	1	1
	12/18/2009	Student fell off a rope in High Ropes gym class – back injury	\$2,100,620	1	1
	6/14/2010	Employee injured in rear end collision	\$467,171	1	1
	6/23/2010	Storm/Water damage	\$1,385,394	9	4
2010-2011	7/24/2010	Storm/Water damage	\$1,179,473	25	13
	10/21/2010	Employee theft	\$1,029,136	1	1
2011-2012	7/23/2011	Storm/Water damage	\$1,901,270	50	19
	11/10/2011	Three-year old special needs student burned by hot tea	\$855,584	1	1
2012-2013	4/18/2013	Storm/Water damage	\$2,640,605	35	19
2013-2014	10/17/2013	Student was playing basketball and hit head on unpadded portion of gym	\$450,000	1	1
	1/24/2014	Claimant sustained serious personal injuries on the high ropes during PE class	\$543,125	1	1
	4/12/2014	Hail Damage to School Roof	\$1,260,488	1	1
	5/10/2014	Fire – School	\$8,162,181	1	1

Policy Year	Accident Date	Cause	Paid and Reserve	# of Claims	# of Members
2014-2015	12/9/2014	Student's shirt caught on rising wall in Field House – arm injury	\$425,020	1	1
	9/1/2014	Allegations of Child Molestation by a substitute teacher	\$580,050	9	1
2015-2016	4/29/2016	Claimant hand crushed by base of volleyball standard	\$450,371	1	1
2016-2017	3/1/2017	Allegations of an inappropriate relationship between Football Coach and Student	\$700,000	1	1
	3/05/2017	Vendor Employee injured in process of delivery when district employee lost control of pallet jack	\$497,500	1	1
	9/1/2016	Allegations of hazing by the Football Team	\$589,029	10	1
2017-2018	8/21/2017	Fire – Recreation Center	\$3,004,721	2	1
	7/12/2017	Storm/Water Damage	\$4,825,783	33	15
2018-2019	1/31/2019	Freeze Losses due to Polar Vortex	\$1,137,340	34	22
2019-2020	5/17/2020	Storm/Water damage	\$1,363,791	9	8
	4/7/2020	Hail Damage Roof, Windows & Buses	\$1,290,037	4	2
	8/14/2019	Claimant's Wheel Chair fell forward while bus was coming to a stop	\$592,600	3	1
2021-2022	8/27/2021	Fire Started by Lithium Batteries Left in Closet	\$1,900,000	1	1

School Board Legal Liability Losses

Total Incurred Losses Ground Up – As of January 31, 2022

	2015-2016 Greenwich/XL	2016-2017 QBE	2017-2018 QBE	2018-2019 QBE	2019-2020 QBE	2020-2021 QBE	2021-2022 QBE Not Annualized
Indemnity and Legal Paid	\$3,732,343	\$3,667,257	\$3,358,313	\$2,931,314	\$1,662,405	\$691,281	\$36,630
Reserves	\$470,600	\$31,418	\$835,248	\$1,112,367	\$1,964,041	\$2,751,598	\$3,073,486
TOTAL	\$4,202,942	\$3,698,674	\$4,193,561	\$4,043,681	\$3,626,446	\$3,442,879	\$3,110,116
Paid by Member	\$1,540,332	\$1,594,439	\$1,493,151	\$1,858,807	\$1,555,727	\$2,118,727	\$2,220,116
Paid by Pool	\$848,557	\$992,788	\$943,099	\$1,722,142	\$1,381,435	\$1,219,321	\$890,000
Paid by Carrier	\$1,814,053	\$1,111,448	\$1,757,310	\$462,732	\$689,283	\$104,830	\$0
Total Paid Claims	94 claims	124 claims	114 claims	132 claims	109 claims	105 Claims	13 Claims
Total of Open Claims	4 claims	1 claim	9 claims	23 claims	36 claims	88 claims	98 Claims
Total Claims No Payment	100 claims	78 claims	54 claims	60 claims	35 claims	19 claims	95 Claims
Annual Premium	\$1,070,367	\$1,000,845	\$986,023	\$908,425	\$953,564	\$1,488,912	\$1,381,393
Loss Ratio to Carrier Layer	169.48%	111.05%	178.22%	50.94%	72.28%	7.04%	0.00%

Note: 2014-2015 through 2021-2022 includes reserves as set by carrier.

School Board Legal Claims over \$100,000 (5-Year)

Policy Period	Total Incurred	Open or Closed	Description
2016-2017	\$102,953	Closed	Age/Race Discrimination
	\$125,546	Open	Employment Discrimination
	\$179,058	Closed	Defamation / Emotion Distress
	\$243,859	Closed	Due Process
	\$242,562	Closed	Gender Discrimination
	\$261,989	Closed	Overtime Pay / Retaliation
	\$278,360	Closed	Due Process
2017-2018	\$100,362	Closed	EPLI discrimination
	\$115,703	Closed	Due Process
	\$152,735	Open	IELRB - Retaliation
	\$161,987	Closed	Due Process
	\$161,085	Closed	Employment Termination
	\$211,377	Closed	Due Process
	\$480,000	Open	Wrongful Termination
	\$371,735	Closed	Employment
2018-2019	\$450,000	Open	Reverse Discrimination
	\$100,941	Closed	Employment Discrimination
	\$124,666	Open	Due process
	\$110,000	Open	WEP - Hostile Work Environment
	\$250,000	Open	teacher manipulated student's choice of religion
	\$124,666	Open	ADA Failure to Accommodate
	\$127,682	Closed	Due Process - IEP
	\$162,402	Closed	Due Process
	\$160,635	Closed	stay put placement
2019-2020	\$250,000	Open	Constitutional Rights violations
	\$395,000	Open	Racial Discrimination
	\$250,000	Open	Due Process
	\$395,000	Open	racial discrimination/retaliation
	\$191,783	Closed	Due Process IEP
	\$102,000	Open	Employment Contract/Unpaid Wages
	\$270,000	Open	EPLI termination
2020-2021	\$187,500	Open	Constructive Discharge/ Religious Discrimination
	\$135,000	Open	Wrongful Termination
	\$204,740	Open	IDHR Charge
	\$140,091	Open	Due Process - COVID-19

Cyber Liability Losses

Total Incurred Losses Ground Up – As of March 10, 2022

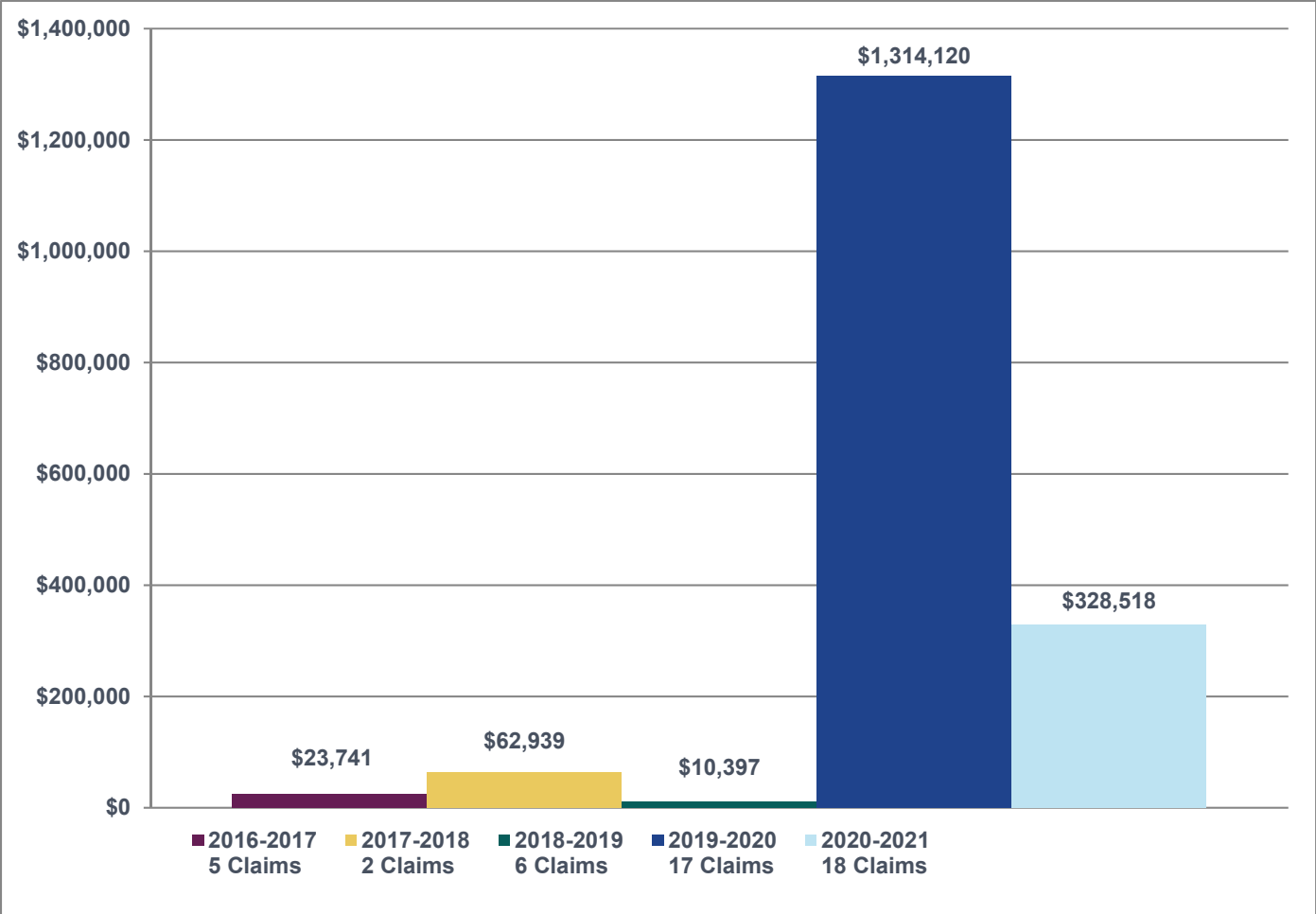
	2016-2017 Lloyd's of London (Brit Syndicate)	2017-2018 Lloyd's of London (Brit Syndicate)	2018-2019 Lloyd's of London (Brit Syndicate)	2019-2020 Lloyd's of London (Brit Syndicate)	2020-2021 Lloyd's of London (Brit Syndicate)
Number of Claims	5	2	6	17	18
Paid	\$6,241	\$62,939	\$10,397	\$1,314,120	\$203,744
Reserves	\$17,500	\$0	\$0	\$0	\$124,744
Total Incurred	\$23,741	\$62,939	\$10,397	\$1,314,120	\$328,518
Annual Premium	\$447,098	\$418,771	\$427,094	\$429,820	\$732,227
Loss Ratio	5.31%	15.03%	2.43%	305.73%	44.87%

Cyber Liability Losses Above \$10,000

Policy Period	Total Incurred*	Open or Closed	Description
2016-2017	\$17,500	Open	Potential Identity Theft
2017-2018	\$15,539	Closed	Identity Theft
	\$47,400	Closed	Student Obtained Administrator Password – Potential Data Breach
2018-2019	\$47,400	Closed	Personal Identifiable Information on Shared Server
2018-2019	\$47,400	Closed	Personal Identifiable Information on Shared Server
2019-2020	\$19,167	Open	Public Disclosure of Document containing Personal Identifiable Information
	\$23,597	Closed	Email Account Compromise
	\$31,500	Open	Direct Deposit Scam
	\$52,046	Closed	Ransomware
	\$70,674	Closed	Ransomware
	\$125,937	Closed	Ryuk Ransomware Attack
	\$136,390	Closed	Email Compromise
	\$269,348	Open	Ryuk Ransomware Attack
	\$585,487	Closed	Ryuk Ransomware Attack
2020-2021	\$14,550	Open	ACH Wire Incident
	\$28,508	Open	Data Compromise
	\$65,383	Closed	Malware
	\$98,988	Closed	Ransomware
	\$121,089	Open	PYSA Ransomware

*Exclusive of Member Retention of \$10,000

Cyber Losses – Frequency & Severity



Student Accident Incurred Loss History – Mandatory

Valued as of January 31, 2022

Year	Total Paid	Premium	Loss Ratio
2008	\$1,720,089	\$1,863,060	92%
2009	\$2,032,998	\$2,203,934	92%
2010	\$1,991,125	\$2,264,805	88%
2011	\$2,191,516	\$2,346,760	93%
2012	\$2,105,567	\$2,325,429	91%
2013	\$1,872,808	\$2,548,136	74%
2014	\$1,730,508	\$2,632,504	66%
2015	\$1,583,949	\$2,748,929	58%
2016	\$1,581,588	\$2,791,850	56%
2017	\$1,444,122	\$2,645,047	55%
2018	\$1,618,380	\$2,622,760	62%
2019	\$1,032,622	\$2,593,542	40%
2020	\$319,401	\$2,602,780	12%
2021	\$102,133	\$2,394,054	4%

Note: Losses do not include reserves.

Loss History/Claim Count

Year	Grade	Claim Count	Total Paid
2008	Pre-K-8	699	\$620,889
	9-12	744	1,099,200
Total		1,443	\$1,720,089

Year	Grade	Claim Count	Total Paid
2009	Pre-K-8	655	\$614,608
	9-12	842	1,418,390
Total		1,497	\$2,032,998

Year	Grade	Claim Count	Total Paid
2010	Pre-K-8	624	\$588,058
	9-12	848	1,403,067
Total		1,472	\$1,991,125

Year	Grade	Claim Count	Total Paid
2011	Pre-K-8	752	\$665,771
	9-12	939	1,525,745
Total		1,691	\$2,191,516

Year	Grade	Claim Count	Total Paid
2012	Pre-K-8	677	\$636,013
	9-12	905	1,469,554
Total		1,582	\$2,105,567

Year	Grade	Claim Count	Total Paid
2013	Pre-K-8	838	\$499,007
	9-12	1,088	\$1,373,800
Total		1,927	\$1,872,808

Year	Grade	Claim Count	Total Paid
2014	Pre-K-8	765	\$497,189
	9-12	873	\$1,233,109
Total		1,638	\$1,730,508

Year	Grade	Claim Count	Total Paid
2015	Pre-K-8	760	\$498,787
	9-12	870	\$1,085,162
Total		1,630	\$1,583,949

Year	Grade	Claim Count	Total Paid
2016	Pre-K-8	707	\$455,903
	9-12	766	\$1,125,685
Total		1,473	\$1,581,588

Year	Grade	Claim Count	Total Paid
2017	Pre-K-8	694	\$484,983
	9-12	696	\$959,139
Total		1,390	\$1,444,122

Year	Grade	Claim Count	Total Paid
2018	Pre-K-8	655	\$539,452
	9-12	662	\$1,078,928
Total		1,327	\$1,618,380

Year	Grade	Claim Count	Total Paid
2019	Pre-K-8	431	\$369,446
	9-12	438	\$663,176
Total		869	\$1,032,622

Year	Grade	Claim Count	Total Paid
2020	Pre-K-8	120	\$97,860
	9-12	199	\$221,541
Total		219	\$319,401

Year	Grade	Claim Count	Total Paid
2021	Pre-K-8	121	\$31,533
	9-12	120	\$70,600
Total		141	\$102,133

Note: Losses do not include reserves.

Student Accident Incurred Loss History – Catastrophic

Valued as of January 31, 2022

Year	Total Paid	No. of Claims	Premium	Loss Ratio
2008	\$21,101	3	\$759,959	3%
2009	\$175,759	8	\$565,026	31%
2010	\$178,024	9	\$483,602	37%
2011	\$177,871	15	\$502,128	35%
2012	\$106,810	11	\$496,626	22%
2013	\$116,080	10	\$496,859	23%
2014	\$110,275	13	\$493,680	22%
2015	\$44,043	3	\$504,221	9%
2016	\$16,462	5	\$510,020	3%
2017	\$107,431	3	\$501,095	21%
2018	\$281,141	12	\$506,344	56%
2019	\$132,291	4	\$509,375	26%
2020	\$19,506	2	\$511,353	4%
2021	\$35,954	1	\$486,610	7%

Note: Losses do not include reserves.

Benefits of Self-Insurance Cooperative Purchasing

The Secured Self-Insurance Package developed by the Gallagher Public Entity Team allows CLIC to address the true cost of risk, rather than just the cost of the insurance premium.

The Secured Self-Insurance program allows the Collective Liability Insurance Cooperative to:

- ◆ Retain a portion of the predictable losses;
- ◆ Transfer a portion of the catastrophic risk;
- ◆ Broaden your insurance program coverages;
- ◆ Control your costs in the hard market;
- ◆ Budget a known maximum cost; and
- ◆ Input in the claims process.

Market Review

We approached the following carriers in an effort to provide the most comprehensive and cost effective insurance program.

Insurance Carrier	Coverages	Carrier Position • Quoted • Declined & Reason • Indication • Verbal Quote	Results	
			2021-2022 Annual Renewal	2022-2023 Annual Renewal
CLIC/Great American Insurance Company	Option #1 <u>Premium</u> : MOC – Package – Liability Only + Crime – As Expiring	Quoted	\$1,451,403	\$1,478,202
CLIC/Great American Insurance Company	Option #1 <u>Loss Fund</u> : MOC – Package (Property claims within SIR erode Loss Fund) – As Expiring	Quoted	\$10,914,579	\$10,650,000
CLIC/Great American Insurance Company	Option #2 <u>Premium</u> : \$1MM xs \$1MM GL & SBLL	Quoted	N/A	Additional Premium = \$485,000
CLIC/Great American Insurance Company	Option #3 <u>Premium</u> : \$1MM xs \$1MM GL	Quoted	N/A	Additional Premium = \$194,000
CLIC/Travelers Indemnity Company	Option #1: MOC – Excess Property \$625,000,000 Limit with Annual Aggregate Deductible (Travelers Drops Down to Pool SIR of \$1,000,000 after exhaustion of \$1.8MM AAD)	Quoted	\$5,425,173 \$27,821,403,491 TIVs	\$6,349,952 \$29,644,968,107 TIVs
CLIC/Travelers Indemnity Company	Option #2: MOC – Excess Property \$625,000,000 Limit with Annual Aggregate Deductible (Travelers Drops Down to Pool SIR of \$1,000,000 after exhaustion of \$2MM AAD)	Quoted	\$5,425,173 \$27,821,403,491 TIVs	\$6,077,218 \$29,644,968,107 TIVs
Federal Insurance Company (Chubb)	Option #1: Boiler & Machinery – As Expiring	Quoted	\$517,018 \$26,984,248,128 TIVs Year 1 of 2 of Rate Guarantee	\$535,879 \$27,968,504,543 Year 2 of 3 of Rate Guarantee Extended Additional Year
QBE Insurance Corporation	Option #1 Premium: School Board Legal Liability – As Expiring	Quoted	\$1,656,393	\$1,747,589
			\$2,795 Minimum Per Member	\$3,073 Minimum Per Member
			\$20,000 Member Deductible 125 Members Per QBE Actuary	20,000 Member Deductible 125 Members Per QBE Actuary
			\$30,000 Member Deductible 41 Members Per QBE Actuary	\$30,000 Member Deductible 40 Members Per QBE Actuary
			\$40,000 Member Deductible 10 Members Per QBE Actuary	\$40,000 Member Deductible 10 Members Per QBE Actuary
			\$55,000 Member Deductible 11 Members Per QBE Actuary	\$55,000 Member Deductible 11 Members Per QBE Actuary

Insurance Carrier	Coverages	Carrier Position • Quoted • Declined & Reason • Indication • Verbal Quote	Results	
			2021-2022 Annual Renewal	2022-2023 Annual Renewal
			\$80,000 Member Deductible 1 Member Per QBE Actuary	\$80,000 Member Deductible 1 Member Per QBE Actuary
			\$105,000 Member Deductible 1 Member Per QBE Actuary	\$105,000 Member Deductible 1 Member Per QBE Actuary
			\$150,000 Pool Deductible	\$150,000 Pool Deductible
QBE Insurance Corporation	Option #1 Loss Fund: School Board Legal Liability – As Expiring	Quoted	\$1,716,904 Minimum Loss Fund of \$2,671 Per Member	\$1,876,788 Minimum Loss Fund of \$2,938 Per Member
CLIC/Pennsylvania Manufacturers’ Association Ins. Co. (Old Republic)	Option #1: MOC – Excess Liability \$1,000,000 xs \$1,000,000	Quoted	\$475,861	\$534,000
CLIC/Pennsylvania Manufacturers’ Association Ins. Co. (Old Republic)	Option #2: MOC – Excess Liability \$1,000,000 xs \$1,000,000 – drop down \$1MM lower on Auto	Quoted	N/A	Additional Premium = \$65,000
CLIC/Underwriters at Lloyd’s (Brit) 50%/Markel Global Reinsurance Company 50%	Option #1: MOC – Excess Liability \$10,000,000 xs \$2,000,000	Quoted	\$753,028 Includes SL Taxes	\$790,613 Includes SL Taxes
CLIC/Underwriters at Lloyd’s (Brit) 50%/Markel Global Reinsurance Company 50%	Option #2: MOC – Excess Liability \$10,000,000 xs \$2,000,000 drop down \$1MM lower on Auto	Quoted	N/A	Additional Premium = \$80,000
CLIC/Underwriters at Lloyd’s (Brit) 50%/Markel Global Reinsurance Company 50%	Option #3: MOC – Excess Liability \$10,000,000 xs \$2,000,000 attach \$1MM higher on GL/SBLL	Quoted	N/A	Premium Credit = \$43,325
CLIC/Old Republic 33.33%/ American Hallmark 33.33%/ Genesis 33.33%	Option #1: MOC – Excess Liability Quota Share \$15,000,000 xs \$12,000,000	Declined – Genesis was unable to offer competitive sexual abuse language	\$522,196	N/A
CLIC/Old Republic 33.33%/ American Hallmark 33.33%/ Upland Specialty 33.33%	Option #2: MOC – Excess Liability Quota Share \$15,000,000 xs \$12,000,000	Quoted	N/A	\$576,803
CLIC/MunichRe 33.33%	MOC – Excess Liability Quota Share (Part of) \$15,000,000 xs \$12,000,000	Declined – Minimum premium of \$400,000	N/A	N/A
CLIC/Everest Insurance Company	Option #1: \$5,000,000 xs \$27,000,000	Quoted	\$160,290	\$172,490
CLIC/Great American Insurance Company	Option #1: MOC – Excess Liability \$5,000,000 xs \$32,000,000	Quoted	\$150,875	\$170,875

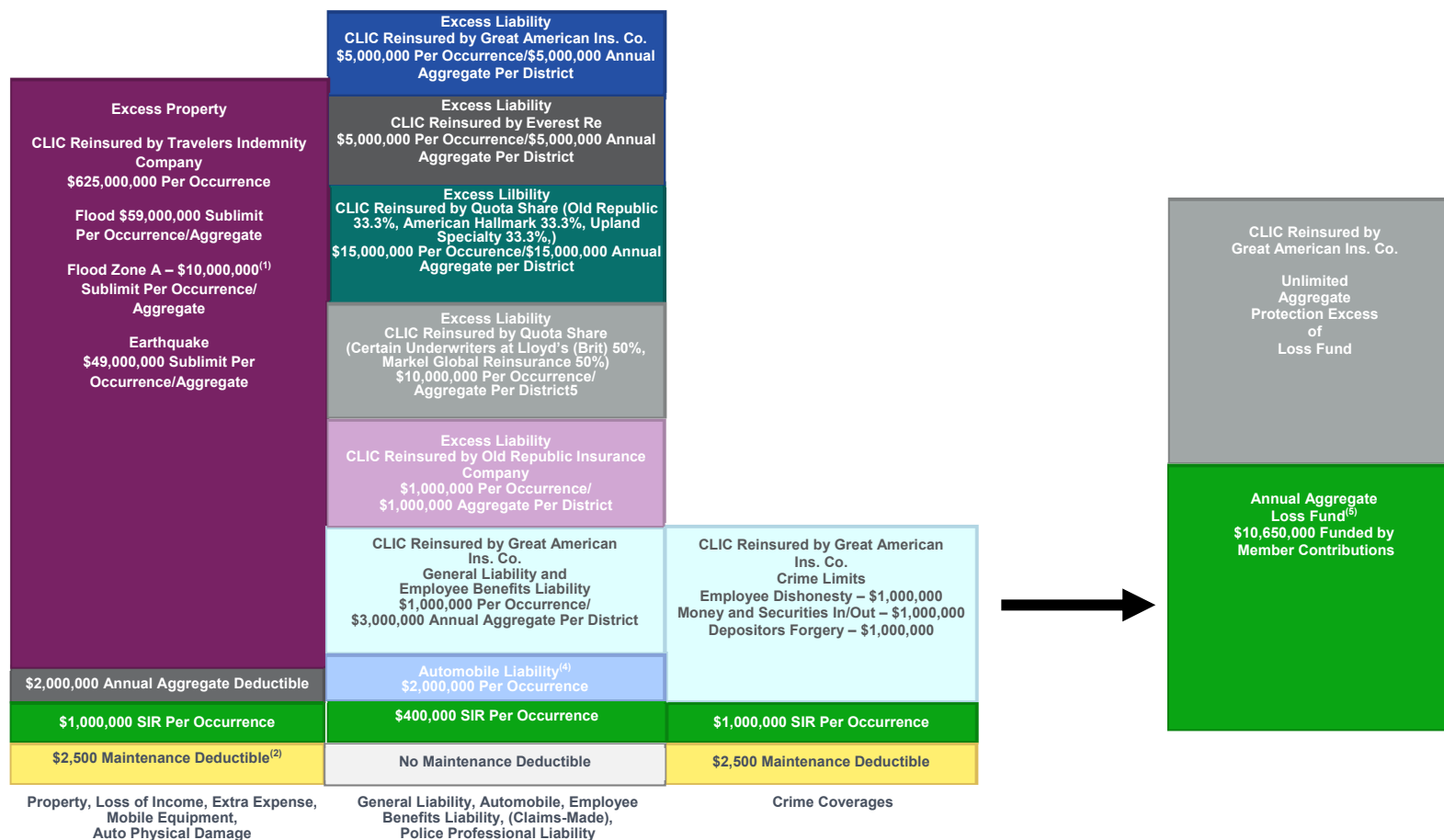
Insurance Carrier	Coverages	<u>Carrier Position</u> • Quoted • Declined & Reason • Indication • Verbal Quote	Results	
			2021-2022 Annual Renewal	2022-2023 Annual Renewal
BCS Insurance Company/Lloyds of London	Option #1: Cyber Liability/ Identity Theft – As Expiring	Declined- Could not renew a large amount of members due to lack of MFA in place at current time. Also now have a mandatory sublimit on ransomware related expenses of \$50K.	\$3,910,611 Admitted Carrier – No Taxes Apply \$2,000,000 Per School District Aggregate \$2,000,000 Network Security/ Privacy \$2,000,000 Regulatory Defense \$2,000,000 Event Management Notification <u>Various Member Deductibles</u> Apply	N/A
Palomar Excess and Surplus Insurance Company	Option #2: Cyber Liability/ Identity Theft – \$1MM Per Member with access to Cowbell's cyber security portal for each member	Quoting in Process	N/A	TBD
Certain Underwriters at Lloyds of London (CFC)	Option #3: Cyber Liability/ Identity Theft – \$2MM Per Member with a pool AAD of \$2M	Declined due to Large Aggregation of Risk – could not get reinsurer sign-off	N/A	N/A
Tokio Marine	Option #4: Cyber Liability/ Identity Theft – \$1MM Per Member with a pool AAD of \$2M	Quoting	N/A	In Process
BCS Insurance Company/Lloyds of London	Option #1: Cyber Liability/ Identity Theft – \$1MM xs \$2MM	Declined- Could not renew a large amount of members due to lack of MFA in place at current time. Also now have a mandatory sublimit on ransomware related expenses of \$50K.	\$389,380	N/A
Certain Underwriters at Lloyds of London (CFC)	Option #2: Cyber Liability/ Identity Theft – \$1MM xs \$1MM	Declined – Unable to obtain reinsurer signoff due to aggregation of risk	N/A	N/A
BCS Insurance Company/Lloyds of London	Option #3: Cyber Liability/ Identity Theft – \$3MM xs \$2MM	Declined- Could not renew a large amount of members due to lack of MFA in place at current time. Also now have a mandatory sublimit on ransomware related expenses of \$50K.	N/A	N/A
Star Indemnity Company	Option #4: Cyber Liability/ Identity Theft – \$1MM xs \$1MM	Declined – Not within appetite based on Industry of Business (i.e. Public School Districts)	N/A	N/A
ACE Westchester	Option #5: Cyber Liability/ Identity Theft – \$1MM xs \$1MM	Quoting	N/A	In Process

Insurance Carrier	Coverages	Carrier Position • Quoted • Declined & Reason • Indication • Verbal Quote	Results	
			2021-2022 Annual Renewal	2022-2023 Annual Renewal
Travelers Indemnity Company	Option #6: Cyber Liability/ Identity Theft – \$1MM xs \$1MM	Reviewing	N/A	N/A
Ironshore Specialty Insurance Company	Option #1: Pollution Liability – Limits As Expiring \$2,000,000 Per Incident \$2,000,000 Aggregate Per District \$10,000 Deductible \$65,000,000 Pool Aggregate \$2,000,000 Mold Sublimit \$100,000 Mold Deductible	Quoted	\$356,584 Includes Taxes	\$425,937 Includes Taxes
Ironshore Specialty Insurance Company	Option #2: Pollution Liability \$2,000,000 Per Incident \$2,000,000 Aggregate Per District \$10,000 Deductible \$65,000,000 Pool Aggregate \$1,000,000 Mold Sublimit \$100,000 Mold Deductible	Quoted	\$356,584 Includes Taxes	\$397,946 Includes Taxes
Ironshore Specialty Insurance Company	Option #3: Pollution Liability \$2,000,000 Per Incident \$2,000,000 Aggregate Per District \$35,000 Deductible \$65,000,000 Pool Aggregate \$2,000,000 Mold Sublimit \$100,000 Mold Deductible	Quoted	\$356,584 Includes Taxes	\$379,100 Includes Taxes
Ironshore Specialty Insurance Company	Option #4: Pollution Liability \$2,000,000 Per Incident \$2,000,000 Aggregate Per District \$35,000 Deductible \$65,000,000 Pool Aggregate \$1,000,000 Mold Sublimit \$100,000 Mold Deductible	Quoted	\$356,584 Includes Taxes	\$352,574 Includes Taxes
Ironshore Specialty Insurance Company	Option #5: Pollution Liability \$2,000,000 Per Incident \$2,000,000 Aggregate Per District \$50,000 Deductible \$65,000,000 Pool Aggregate \$2,000,000 Mold Sublimit \$100,000 Mold Deductible	Quoted	\$356,584 Includes Taxes	\$365,405 Includes Taxes
Ironshore Specialty Insurance Company	Option #6: Pollution Liability \$2,000,000 Per Incident \$2,000,000 Aggregate Per District \$50,000 Deductible \$65,000,000 Pool Aggregate \$1,000,000 Mold Sublimit \$100,000 Mold Deductible	Quoted	\$356,584 Includes Taxes	\$339,841 Includes Taxes

Insurance Carrier	Coverages	Carrier Position • Quoted • Declined & Reason • Indication • Verbal Quote	Results	
			2021-2022 Annual Renewal	2022-2023 Annual Renewal
Beazley Insurance Company / Chubb Group Harford	Other Environmental Insurers are currently unable to compete with CLIC's coverage terms, limits, pricing and deductibles	N/A	N/A	N/A
Gerber Life Insurance Company	Option #1: Student Accident Mandatory – As Expiring – \$25,000 Limit	Quoted	\$2,392,475 Rates Contingent on purchase of Gerber Life Catastrophic coverage Year 1 of a 2-Year Rate Guarantee	\$2,366,374 Rates Contingent on purchase of Gerber Life Catastrophic coverage Year 2 of a 2-Year Rate Guarantee
Gerber Life Insurance Company	Option #1: Student Accident Catastrophic – Enhanced – \$5,000,000 Limit with Enhanced Coverages of Adjustment, Ancillary Illness, Assimilation, Total & Partial Disability, College Education Expense, Post Incident Crisis Management, Special Expense & Vocational	Quoted	\$492,810 Year 1 of a 2-Year Rate Guarantee	\$486,599 Year 2 of a 2-Year Rate Guarantee
Underwriters at Lloyd's London	Gallagher Crisis Protect (GCP) – Maxi	Quoted	\$326,176 \$1,755 Per District Includes SL Taxes	\$324,441 \$1,755 Per District Includes SL Taxes

Bold = Recommended

2022-2023 Collective Liability Insurance Cooperative – MOC Program Structure – 189 Members



- (1) Flood subject to those properties in Flood Zone "A" purchasing a Flood Policy through the National Flood Insurance Program. SIR for Flood is \$1,000,000 per occurrence.
- (2) A \$75,000 Water Maintenance Deductible applies to two members on file with carrier.
- (3) Sexual Abuse limits on the Excess Liability coverage are \$36,000,000 per member.
- (4) Illinois State Law requires \$2,000,000 Automobile Liability (buses) with primary carrier effective July 1, 2013.
- (5) Travelers Property claims erode the Great American Loss Fund.
- (6) Will be eroded by any losses in excess of CLIC's \$1MM SIR. If \$2MM in losses above CLIC's SIR are incurred the AAD will disappear with Travelers covering losses above the \$1MM SIR from there forward.

Primary School Board Legal Liability

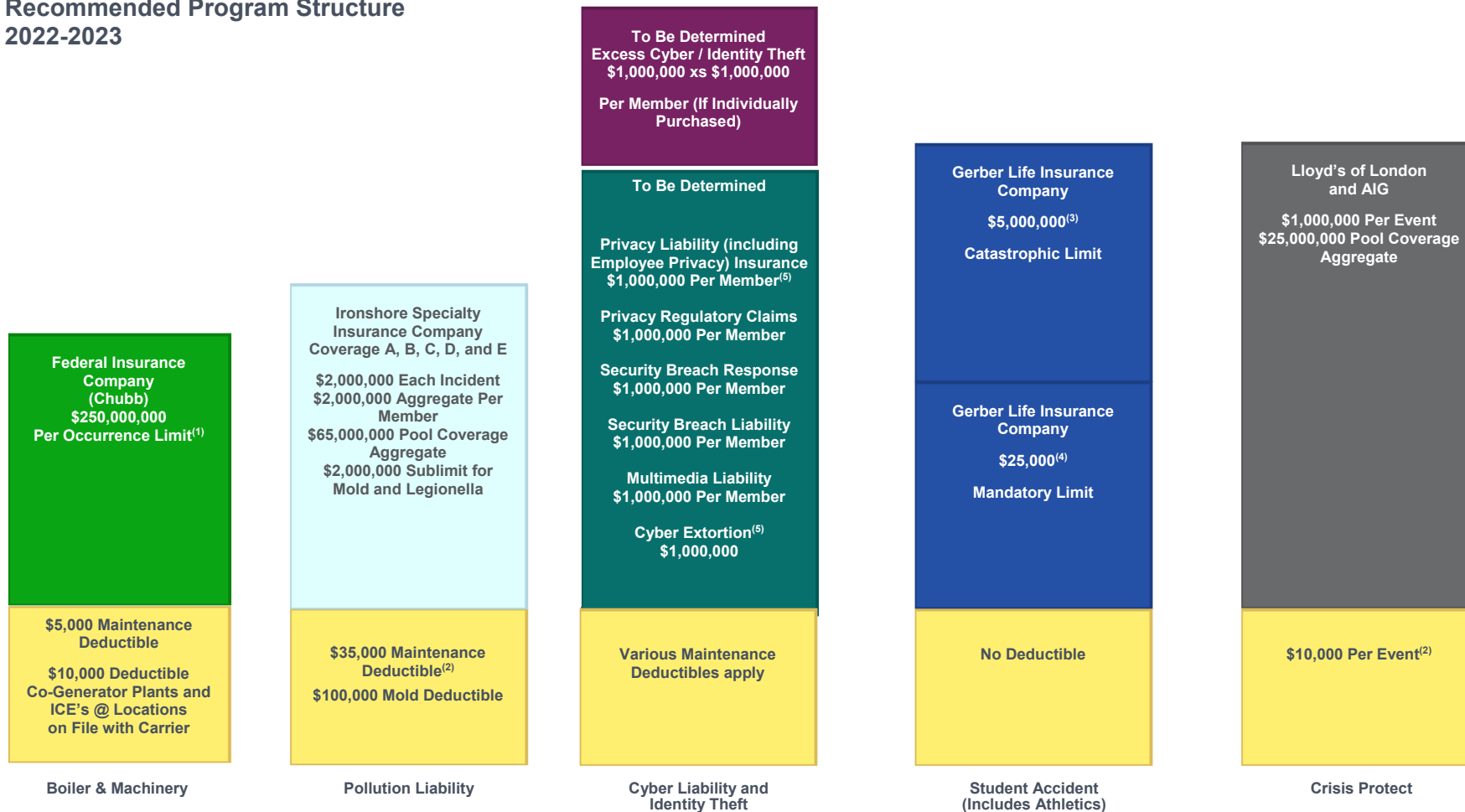
Collective Liability Insurance Cooperative
2022-2023⁽¹⁾
189 Members



(1) Excess School Board Legal Liability – Follow Form is provided by CLIC’s Excess Liability Reinsurers for a total of \$36,000,000 of School Board Legal Liability coverage. Deductibles are based upon QBE’s actuarial review.

CLIC First Dollar Policies

Recommended Program Structure 2022-2023



- (1) Various sublimits apply.
- (2) Depends on type of claim.
- (3) Illinois State Law requires \$3,000,000 Catastrophic Student Accident limit for grades 9-12 – Effective 7/1/2013.
- (4) Coverage is excess of parent's primary health insurance if applicable.
- (5) Sublimits apply for certain members with inadequate cyber security protocols.

Program Details

Coverage: Third-Party Liability including Bodily Injury, Property Damage, Advertising Injury, Personal Injury, and Police Professional Liability, exclusive of the SIR as defined in the policy (See Below)

Carrier: CLIC / Great American Insurance Company – MOC

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Claims-Made Employee Benefits Liability – Full Prior Unknown Acts – See Below
Bullying Coverage – July 1, 2015

Coverage	Each Occurrence Limit	Retention
General Liability	\$1,000,000 Each Occurrence	\$400,000 Per Occurrence
	\$3,000,000 Aggregate Per Member	\$400,000 Per Occurrence
Medical Payments	Excluded Per Client's Request	N/A
Fire Damage	\$500,000 Per Occurrence	\$400,000 Per Occurrence
Sexual Misconduct	\$1,000,000 Per Sexual Misconduct	\$400,000 Per Occurrence
	\$1,000,000 Aggregate per Member	\$400,000 Per Occurrence
Employee Benefits Liability	\$1,000,000 Each Claim Claims-Made Coverage – Full Prior Unknown Acts This policy provides coverage only for those claims that are first made against the Insured and reported in writing to the Company or its authorized representative during the Policy Period or during the Extended Reported Period, if any	\$400,000 Per Claim
	\$3,000,000 Aggregate Limit Per Member	\$400,000 Per Claim
Automobile Liability	\$2,000,000 Per Accident/Loss Per Illinois Statute	\$400,000 Per Occurrence
Auto Medical Payments	Excluded Per Clients Request	N/A
Uninsured Motorists	\$1,000,000 Each Accident	\$400,000 Per Occurrence
Underinsured Motorists	\$1,000,000 Each Accident	\$400,000 Per Occurrence

Coverage	Each Occurrence Limit	Retention
Hired, Leased, Rented, or Borrowed With Driver's Physical Damage – Compensation and Collision	\$1,000,000 Per Occurrence	\$400,000 Included in Great American Package Per Occurrence
Non-Ownership Liability	\$2,000,000 Per Occurrence	\$400,000 Per Occurrence
Garage Liability	\$2,000,000 Each Occurrence	\$400,000 Per Occurrence
Garagekeepers Coverage – Comprehensive and Collision	Comprehensive Per Occurrence \$1,000,000	\$400,000 Comprehensive Per Occurrence
	Collision Per Occurrence \$1,000,000	\$400,000 Collision Per Occurrence
Drive-Other-Car Coverage – School-Employed Individuals Authorized to Transport Students for School Function/Events	Uninsured Motorists – \$1,000,000 Per Occurrence Underinsured Motorists – \$1,000,000 Per Collision Automobile Medical Payments Excluded Per Client's Request	\$400,000 Per Occurrence
Police Professional Liability	\$1,000,000 Each Occurrence \$3,000,000 Aggregate Per Member	\$400,000 Per Occurrence
Add Bullying Coverage for Non-Bodily Injury, Non-Personal Injury Bullying Type Claims including Defense Costs and Indemnity	\$1,000,000 Per Claim \$1,000,000 Per Member Retroactive Date: July 1, 2015 Claims triggered by this coverage will erode the loss fund	\$400,000 Per Claim

* Premium includes TRIA premium that is included in the above. This additional premium can be removed with acceptance of an absolute Terrorism exclusion. Premium may be subject to Surplus Lines Taxes. See Bindable Quote and Compensation Disclosure Schedule.

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Named Insured includes any official, trustee, officer, employee, student teacher, interns, or volunteers while acting within the scope of their employment or as authorized by you.
- ◆ 90 days' Notice of Cancellation
- ◆ Automatic acquisition clause.
- ◆ Terrorism coverage is included.

ATTORNEYS:

UNDER THE CLIC CASUALTY PROGRAM THE FOLLOWING LEGAL COUNSELS ARE APPROVED FOR CLAIMS HANDLING:

- ◆ Dykema
- ◆ Robbins, Schwartz, Nicholas, Lifton and Taylor
- ◆ Hinshaw & Culbertson, LLP
- ◆ Hodges, Loizzi, Eisenhammer, Rodick & Kohn
- ◆ Smith Amundsen, LLC
- ◆ Hauser Izzo, LLC
- ◆ Engler, Baasten & Sraga LLC

STATEMENT OF DEFENSE COSTS:

- ◆ In addition to Policy Limit, and if so:
 - Limited

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Absolute Pollution
- ◆ Foreign Liability
- ◆ Failure to provide water, gas, or electricity
- ◆ Medical Malpractice except Incidental Malpractice
- ◆ Absolute Asbestos
- ◆ Inverse Condemnation
- ◆ Self-Insured Workers' Compensation
- ◆ Aircraft/Airport Liability
- ◆ Organic Pathogens

CLAIMS-MADE – CLAIM DEFINITION AND CLAIM REPORTING PROVISIONS:

- ◆ Claim means a demand, notice, or assertion of a legal right alleging liability or responsibility on the part of the insured.
- ◆ Coverage
 - The Company will **pay on behalf** of the insured all sums which the insured shall become legally obligated to pay as damages sustained by any current, prospective or former “employee” or the beneficiaries or legal representatives thereof caused by a negligent act, error or omission of any insured, or any other person for whose acts an insured is legally liable in the “administration” of any insured’s “employee benefit programs.”
 - **We will have the right and duty to defend any “suit” seeking damages. But:**
 - The amount we will pay for damages is limited as described in Section IV. Limits of Insurance;
 - We may, at our discretion, investigate any negligent act, error or omission and settle any claim or “suit” that may result; and
 - Our right and duty to defend end when we have used up the applicable limit of insurance in the payment of judgments or settlements.
 - **The Each Claim limit is the most we will pay for damages under Employee Benefit Liability Coverage arising out of any one “occurrence.”**
 - **“Suit”** means a civil proceeding in which damages because of “bodily injury,” “property damage,” “personal injury” or “advertising injury” to which this insurance applies are alleged. “Suit” includes:
 - An arbitration proceeding in which such damages are claimed and to which the insured must submit or does submit with our consent; or
 - Any other alternative dispute resolution proceeding in which such damages are claimed and to which the insured sublimits with our consent.
 - **“Occurrence”** means an accident, including continuous or repeated exposure to substantially the same general harmful conditions.

DUTIES IN THE EVENT OF OCCURRENCE, OFFENSE, CLAIM OR SUIT (CLIC CGL MOC):

- a. You must see to it that we are notified as soon as practicable of an “occurrence” or an offense which may result in a claim. To the extent possible, notice should include:
 1. How, when and where the “occurrence” or offense took place;
 2. The names and addresses of any injured persons and witnesses; and
 3. The nature and location of any injury or damage arising out of the “occurrence” or offense.
- b. If a claim is made or “suit” is brought against any Member, you must:
 1. Immediately record the specifics of the claim or “suit” and the date received; and
 2. Notify us as soon as practicable.You must see to it that we receive written notice of the claim or “suit” as soon as practicable.
- c. You and any other involved Member must:

1. Immediately send us copies of any demands, notices, summonses or legal papers received in connection with the claim or “suit,”
 2. Authorize us to obtain records and other information;
 3. Cooperate with us in the investigation or settlement of the claim or defense against the “suit,” and
 4. Assist us, upon our request, in the enforcement of any right against any person or organization which may be liable to the Member because of injury or damage to which this coverage may also apply.
- d. No Member will, except at that Member’s own cost, voluntarily make a payment, assume any obligation or incur any expense, other than for first-aid, without our prior written consent.
- e. Knowledge of an “occurrence,” offense, claim or “suit” by an agent, servant or “employee” of any Member; and receipt of any demand, notice, summons, or other legal paper in connection with a claim or “suit” by any agent, servant, or employee of any Member shall not in itself constitute knowledge of the Member or receipt by the Member unless your school superintendent, business manager or a person who has been designated by them to receive reports of occurrences, offenses, claims and “suits” shall have such knowledge or shall have received such demand, notice, summons, or legal paper from the agent, servant or “employee.”

ARTICLE VII REPORT (CLIC/GREAT AMERICAN REINSURANCE AGREEMENT):

- a. Within thirty (30) days after the close of each calendar month, CLIC shall deliver to Great American on forms acceptable to Great American the following information regarding CLIC’s loss(es) and “Allocated Loss Adjustment Expense” subject to reinsurance under this Agreement: “Serious Injuries” and identification of and detail regarding any loss involving “Serious Injuries.
- b. The term “Serious Injury(ies)” means claims or suits involving the following:
 1. spinal cord injury, paraplegia or quadriplegia;
 2. amputations;
 3. brain damage;
 4. vision impairment;
 5. hearing impairment;
 6. burn – involving over ten percent (10%) of body with third degree or thirty percent (30%) of body with second degree;
 7. multiple fractures – involving more than one member or nonunion;
 8. fracture of both heel bones (fractured bilateral os calcis);
 9. nerve damage causing paralysis and loss of sensation in arm and hand (brachial plexus nerve damage);
 10. massive internal injuries affecting body organs;
 11. injury to nerves at base of spinal canal (Cauda Equina) or any other back injury;
 12. injury resulting in incontinence of bowel and/or bladder;
 13. fatalities;
 14. “Sexual Misconduct”
 15. the naming of CLIC, the TPA, Great American, an agent of Great American or the reinsurance intermediary;
 16. punitive damages, bad faith or extra contractual liabilities against: CLIC, the TPA or Great American,
 17. coverage questions including those arising from tenders of defense and indemnity from parties claiming additional insured rights under a Policy;
 18. pollution exposure;
 19. class action;
 20. uninsured motorists and underinsured motorist claims;
 21. allegations of continuous exposure causing bodily injury or property damage;

22. harassment (whether sexual or otherwise actionable);
23. bullying;
24. asbestos;
25. silica;
26. welding rods;
27. toxic waste;
28. reflex Sympathetic Dystrophy;
29. property losses involving an arson defense;
30. any other type of claim or set of circumstances that Great American shall direct.
31. CLIC shall advise Great American promptly of all claims and any subsequent developments pertaining thereto of any claim or loss reserved at fifty percent (50%) or more of the Self-Insured Retention under this Agreement.

DUTIES IN THE EVENT OF AN ACT, ERROR OR OMISSION, OR “CLAIM: OR “SUIT” – EMPLOYEE BENEFITS LIABILITY (CLIC CGL MOC):

FOR THE PURPOSES OF THE COVERAGE PROVIDED BY THIS ENDORSEMENT, CONDITIONS 2. AND 4. OF SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS ARE REPLACED BY THE FOLLOWING:

- a. You must see to it that we are notified as soon as practicable of an act, error or omission which may result in a “claim.” To the extent possible, notice should include:
 1. What the act, error or omission was and when it occurred; and
 2. The names and addresses of anyone who may suffer damages as a result of the act, error or omission.
- b. If a “claim” is made or “suit” is brought against any Member, you must:
 1. Immediately record the specifics of the “claim” or “suit” and the date received; and
 2. Notify us as soon as practicable.
 You must see to it that we receive written notice of the “claim” or “suit” as soon as practicable.
- c. You and any other involved Member must:
 1. Immediately send us copies of any demands, notices, summonses or legal papers received in connection with the “claim” or “suit,”
 2. Authorize us to obtain records and other information;
 3. Cooperate with us in the investigation or settlement of the “claim” or defense against the “suit,” and
 4. Assist us, upon our request, in the enforcement of any right against any person or organization which may be liable to the Member because of an act, error or omission to which this coverage may also apply.
- d. No Member will, except at that Member’s own cost, voluntarily make a payment, assume any obligation or incur any expense without our consent.

Knowledge of an act, error or omission, “claim” or “suit” by an agent, servant or “employee” of any Member; and receipt of any demand, notice, summons, or other legal paper in connection with a “claim” or “suit” by any agent, servant, or “employee” of any Member shall not in itself constitute knowledge of the Member or receipt by the Member unless your school superintendent, business manager or a person who has been designated by them to receive reports of acts, errors or omissions, “claims” and “suits” shall have such knowledge or shall have received such demand, notice, summons, or legal paper from the agent, servant or “employee”.

DUTIES IN THE EVENT OF OCCURRENCE, CLAIM OR SUIT – POLICE PROFESSIONAL LIABILITY (CLIC CGL MOC):

- a. On a quarterly basis, you must provide us with a written summary (loss run) of all “occurrence,” claims or “suits” which have or may result in payments within the “Self-Insured Retention.” This written summary must show:
 1. The date of the “occurrence”; and
 2. The name(s) of the injured person(s) or identification of the damaged property; and
 3. A description of the injury or damage; and
 4. The amount paid or reserved, including supplementary payments, resulting from the “occurrence,” claim or “suit.”
- b. The Member shall give prompt notice to us if an injury of the following type occurs and provide written notice to us within ten (10) days thereafter:
 1. Gross indemnity and expense reserve equal to or exceeding 50% of the “Self-Insured Retention”;
 2. A fatality;
 3. Spinal cord injuries or other nerve damage resulting in paralysis;
 4. Brain or brain stem injury;
 5. Amputation of extremity or a crushing injury without amputation that renders extremity useless;
 6. 2nd and 3rd degree burns covering 25%, or more, of the body or involving hands or facial disfigurement;
 7. Permanent impairment of vision by 50%;
 8. Permanent impairment of hearing by 50%;
 9. Back injuries requiring surgical correction or with disability of one year or more;
 10. Any claim that is going to trial;
 11. Acquired Immune Deficiency Syndrome (AIDS) or infection by Human Immunodeficiency Virus (HIV);
 12. Permanent disfigurement
 13. Class action claims;
 14. Claims alleging civil rights violations under state or federal law;
 15. Claims involving employment-related allegations;
 16. Reopening of any case in which further award might involve indemnity by us.
- c. You and any other involved Member must:
 1. Immediately send us copies of any demands, notices, summonses or legal papers received in connection with the claim or “suit”;
 2. Authorize us to obtain records and other information;
 3. Cooperate with us in the investigation or settlement of the claim or defense against the “suit”;
 4. Assist us, upon our request, in the enforcement of any right against any person or organization which may be liable to the Member because of injury or damage to which this coverage may also apply;
 5. Consent to being examined and questioned by our representative, under oath if necessary;
 6. Upon our request attend hearings, depositions and trials; and
 7. Secure and give evidence to us, and obtain the attendance of witnesses.
- d. No Member will, except that Member’s own cost, voluntarily make a payment, assume any Obligation, or incur any expense, other than for first-aid, in excess of the “Self-Insured Retention” without our prior, written consent.

DUTIES IN THE EVENT OF ACCIDENT, CLAIM, SUIT OR LOSS – COMMERCIAL AUTO (CLIC CGL MOC):

WE HAVE NO DUTY TO PROVIDE COVERAGE UNDER THIS COVERAGE DOCUMENT UNLESS THERE HAS BEEN FULL COMPLIANCE WITH THE FOLLOWING DUTIES:

- a. In the event of “accident,” claim, “suit” or “loss,” you must give us or our authorized representative prompt notice of the “accident” or “loss” include:
 1. How, when and where the “accident” or “loss” occurred;
 2. The “member’s” name and address; and
 3. To the extent possible, the names and addresses of any injured persons and witnesses.
- b. Additionally, you and any other involved “member” must:
 1. Assume no obligation, make no payment or incur no expense without our consent, except at the “member’s” own cost.
 2. Immediately send us copies of any request, demand, order, notice, summons or legal paper received concerning the claim or “suit.”
 3. Cooperate with us in the investigation or settlement of the claim or defense against the “suit.”
 4. Authorize us to obtain medical records or other pertinent information.
 5. Submit to examination, at our expense, by physicians of our choice, as often as we reasonably require.
 6. Promptly notify the police if a hit-and-run driver is involved.
 7. Give us written notice of a “tentative settlement” and allow us to advance payment in an amount equal to that settlement within 30 days after receipt of notification to preserve our rights against the owner or operator of the “underinsured motor vehicle.”
 8. File “suit” against the owner or operator of the “underinsured motor vehicle” prior to the conclusion of a “settlement agreement.” Such “suit” cannot be abandoned or settled without giving us written notice of a “tentative settlement” and allowing us 30 days to advance payment in an amount equal to that settlement to preserve our rights against the owner or operator of the “underinsured motor vehicle.”
 9. Provide us with the name and address of the owner of the “uninsured motor vehicle” or a registration number and description of such vehicle, or any other available information to establish that there is no applicable motor vehicle property damage liability coverage.
- c. If there is “loss” to a covered “auto” or its equipment you must also do the following:
 1. Promptly notify the police if the covered “auto” or any of its equipment is stolen.
 2. Take all reasonable steps to protect the covered “auto” from further damage. Also keep a record of your expenses for consideration in the settlement of the claim.
 3. Permit us to inspect the covered “auto” and records providing the “loss” before its repair or disposition.
 4. Agree to examinations under oath at our request and give us a signed statement of your answers.

DUTIES IN THE EVENT OF OCCURRENCE, OFFENSE, CLAIM, OR SUIT:

- ◆ You must see to it that we are notified as soon as possible of an “occurrence” or an offense which may result in a claim. To the extent possible, notice should include:
 - How, when, and where “occurrence” or offense took place
 - The names and addresses of any injured person and witnesses
 - The nature and location of any injury or “damage” arising out of the “occurrence” or offense
- ◆ If a claim is made or “suit” is brought against any insured, you must:
 - Immediately record the specifics of the claim or “suit” and date received
 - Immediately notify us in writing
- ◆ You and any other involved insured must:

- Immediately send us copies of any demands, notices, summonses, or legal papers received in connection with the claim or “suit”
 - Authorize us to obtain records and other information
 - Cooperate with us in the investigation or settlement of the claim or defense against the “suit”
 - Assist us, upon our request, in the enforcement of any right against any person or organization which may be liable to the insured because of injury or “damage” to which this insurance may also apply
- ◆ No insured will, except at that insured’s own cost, voluntarily make a payment, assume any obligation, or incur any expense, other than for first aid, without our consent

EXTENDED REPORTING PERIOD – EMPLOYEE BENEFITS LIABILITY (CLIC GL MOC):

1. You will have the right to purchase an Extended Reporting Period, as described below, if:
 - a. This endorsement is canceled or not renewed; or
 - b. We renew or replace this endorsement with coverage that:
 - (1) Has a Retroactive Date later than the date shown in the Schedule of this endorsement; or
 - (2) Does not apply to an act, error or omission on a claims-made basis.
2. The Extended Reporting Period does not extend the coverage document period or change the scope of coverage provided. It applies only to “claims” for acts, errors or omissions that were first committed before the end of the coverage document period but not before the Retroactive Date, if any, shown in the Schedule. Once in effect, the Extended Reporting Period may not be canceled.
3. An Extended Reporting Period of five years is available, but only by an endorsement and for an extra charge.

You must give us a written request for the endorsement within 60 days after the end of the coverage document period. The Extended Reporting Period will not go into effect unless you pay the additional contribution promptly when due.

We will determine the additional contribution in accordance with our rules and rates. In doing so, we may take into account the following:

- a. The “employee benefit programs” covered;
- b. Previous types and amounts of coverage;
- c. Limits of coverage available under this endorsement for future payment of damages; and
- d. Other related factors.

The additional contribution will not exceed 100% of the annual contribution for this endorsement.

The Extended Reporting Period endorsement applicable to this coverage shall set forth the terms, not inconsistent with this Section, applicable to the Extended Reporting Period, including a provision to the effect that the coverage afforded for “claims” first received during such period is excess over any other valid and collectible coverage or insurance available under coverages or policies in force after the Extended Reporting Period starts

4. If the Extended Reporting Period is in effect, we will provide an extended reporting period aggregate limit of coverage described below, but only for claims first received and recorded during the Extended Reporting Period.

The extended reporting period aggregate limit of coverage will be equal to the dollar amount shown in the Schedule of this endorsement under Limits of Coverage.

Paragraph D.1.b. of this endorsement will be amended accordingly. The Each Employee Limit shown in the Schedule will then continue to apply as set forth in Paragraph D.1.c.

Coverage: Crime

Carrier: CLIC / Great American Insurance Company – MOC

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Coverage	Limit	Retention/ Deductible
Money and Securities (Within Premises)	\$1,000,000 Each and Every Loss	\$1,000,000 SIR \$2,500 Deductible
Money and Securities (Outside Premises)	\$1,000,000 Each and Every Loss	\$1,000,000 SIR \$2,500 Deductible
Commercial Blanket Bond	\$1,000,000 Each and Every Loss – Excludes Employees Known to have Committed Fraudulent or Dishonest Acts	\$1,000,000 SIR \$2,500 Deductible
Depositors Forgery	\$1,000,000 Each and Every Loss	\$1,000,000 SIR \$2,500 Deductible
Maintenance Deductible	\$2,500 Per Occurrence	

* Premium includes TRIA premium that is included in the CLIC/Great American Package. This additional premium can be removed with acceptance of an absolute Terrorism exclusion.

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ **Employee Dishonesty (Blanket) Form A** – Your loss of money, securities, and other property resulting from employee dishonesty while acting alone or in collusion with others
- ◆ **Forgery and Alteration** – Loss resulting from forgery or alteration of checks or similar promises of payment that you or your agent have issued, or similar instruments issued in your name payable to a fictitious entity
- ◆ **Theft, Disappearance, and Destruction** – Your loss of money and securities used in your business for the limits indicated above
- ◆ **Coverage Includes:**
 - Any loss or losses caused by an employee regardless of the number of acts involved
 - Direct loss of money, securities, and other property caused by theft or forgery by any employee of any insured
 - Coverage is automatically excluded for any employee if you (or any partner, officers, or directors) not in collusion with that employee having knowledge of any dishonest act committed by that employee before or after being hired
 - Employee Benefit Plans
 - Robbery or attempted robbery at listed premises, safe burglary, or attempted safe burglary at listed premises damaged to the premises resulting from robbery or safe burglary
 - Blanket Coverage – all locations
 - The reporting period for crime losses is one year from expiration
 - Faithful performance is not included in the Commercial Blanket Bond
 - Terrorism coverage is included

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Employee Cancelled Under Prior Insurance
- ◆ Inventory Shortages
- ◆ Bonded Employee

◆ Treasurer or Tax Collector

DUTIES IN THE EVENT OF LOSS (CLIC CRIME MOC)

After your school superintendent, business manager or a person who has been designated by them “discovers” a loss or a situation that may result in loss of or damage to “money,” “securities” or “other property” you must:

- (1) Notify us as soon as possible. If you have reason to believe that any loss (except for loss covered under Coverage Agreement A.1., A.2. or A.3.) involves a violation of law, you must also notify the local law enforcement authorities.
- (2) Submit to examination under oath at our request and give us a signed statement of your answers.
- (3) Produce for our examination all pertinent records.
- (4) Give us a detailed, sworn proof of loss within 120 days.
- (5) Cooperate with us in the investigation and settlement

Coverage: Property including Buildings, Contents, Mobile Equipment, EDP, Inland Marine, and Auto Physical Damage (See Below)

Carrier: CLIC / Travelers Indemnity Company – MOC

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Coverage	Limit	Valuation Type	Underlying Limit
Property	\$625,000,000 Per Occurrence	Replacement Cost except for vehicles which are Actual Cash Value (ACV)	Excess of \$1,000,000 SIR & \$2,000,000 AAD Excess of \$2,500 Maintenance Deductible

* Premium includes TRIA premium that is included in above. This additional premium can be removed with acceptance of an absolute Terrorism exclusion. Premium may be subject to Surplus Lines Taxes. See Bindable Quote and Compensation Disclosure Schedule.

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

◆ Coverage Extensions: Includes all primary coverage extensions including: Buildings, Contents, Mobile Equipment, Accounts Receivable, Valuable Papers, Fine Arts, EDP Equipment including Media and Extra Expense, Business Interruption, Extra Expenses, Builders Risk, Vehicle Values, and Miscellaneous Property (includes Auto Physical Damage), **all as per schedule on file with the Travelers dated 4/1/2022**

◆ Annual Aggregate Deductible:

All losses will be subject to the Company’s Retention and Annual Aggregate deductible shown above until the Annual

Aggregate deductible shown above is eroded. The Company will pay for the amount of each covered loss in the Company

Retention and Annual Aggregate deductible above, until the \$2,000,000 Annual Aggregate deductible is exhausted. After the Annual Aggregate deductible is exhausted, only the Company Retention shown above will apply to covered losses. Loss payments and Allocated Loss Adjustment Expenses erode the Annual Aggregate Deductible.

The \$2,000,000 Annual Aggregate deductible, shown above, will be adjusted semi-annually for any increases in the total insured values that equates to 5% or more of the \$29,644,968,107 inception values. This adjustment when applicable will be by an amount proportional to the increased values.

PROPERTY COVERED:

- ◆ Property you own
- ◆ Property you agree to insure via contract (normal to your operations)
- ◆ Property for which you are legally liable to provide coverage
- ◆ Leasehold improvements
- ◆ Business Income/Extra Expense coverages (on schedule provided to Insurer)

PLEASE NOTE THE FOLLOWING SUBLIMITS AND CONDITIONS:

- ◆ Total insured values: \$29,644,968,107(188 members) as per Schedule of Values dated 4/1/2022 on file with carrier
- ◆ Flood: \$59,000,000 aggregate in any one policy year (\$10,000,000 Flood Zone A)



- ◆ Earthquake: \$49,000,000 aggregate in any one policy year
- ◆ Basis of Recovery: Replacement Cost except ACV on Vehicles (see below), Mobile Equipment, and school buses in the open, and actual loss sustained on Business Interruption.
- \$60,000,000 Vehicles in any one occurrence – Actual Cash Value Basis
- \$1,000,000 Newly Acquired Vehicles in any one occurrence
- \$70,000,000 Ordinance or Law undamaged portion in any one occurrence
- \$11,000,000 Newly Constructed or Acquired Property in any one occurrence (90-day reporting) – Does not apply to Frame Builders Risk
- 25% Debris Removal – 25% of the amount the company pays for the direct physical loss or damage to the insured property
- \$11,000,000 Builders Risk (Frame Builders Risk excluded)
For Renovation and Short Term Projects – \$10,000,000 Sublimit as per schedule on file with carrier
- \$16,000,000 Accounts Receivables, in any one occurrence
- \$416,000,000 Electronic Data Processing Equipment, in any one occurrence
- \$36,000,000 Electronic Data Processing Media, in any one occurrence
- \$21,000,000 Electronic Data Processing Extra Expense, in any one occurrence
- \$26,000,000 Fine Arts, in any one occurrence
- \$26,000,000 Valuable Papers, in any one occurrence
- \$26,000,000 Business Income, in any one occurrence
- \$261,000,000 Extra Expense – in any one occurrence
- \$47,000,000 Mobile Equipment in any one occurrence
- \$1,000,000 Newly Acquired Mobile Equipment in any one occurrence
- \$51,000,000 Musical Instruments in any one occurrence
- \$126,000,000 Audio Visual in any one occurrence
- \$38,270,433 Miscellaneous Property in any one occurrence
- \$26,000,000 Fiber Optic Cables in any one occurrence
- ◆ 90-Day Notice of Cancellation except 10 days for Nonpayment
- ◆ Terrorism coverage is included
- ◆ Joint Loss Agreement
- ◆ \$75,000 Water Damage Deductible for two (2) member districts on file with reinsurer.

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Unintentional Errors & Omissions
- ◆ Any Tanks, Flues, Pipes and Drains or Passage Ways which are Buried Underground
- ◆ Any Vacant Location will be Valued on an Actual Cash Value Basis in Lieu of Replacement Cost Basis (See below Exclusion)
- ◆ Government Action
- ◆ Nuclear Hazard
- ◆ Electronic Vandalism
- ◆ Pathogenic or Poisonous Biological or Chemical Materials
- ◆ War and Military Action
- ◆ “Frame” Builders Risk Projects
- ◆ Loss Due to Virus or Bacteria
- ◆ Over-the-Road coverage for Vehicles

VACANT LOCATIONS EXCLUSION:

- ◆ This policy does not apply to loss or damage caused by or resulting from any of the following:

- Any of the following causes of loss, even if they are causes of loss otherwise insured under this policy, if the building or leased premises where loss or damage occurs has been “vacant” for more than 60 consecutive days before that loss or damage occurs:
 - Vandalism;
 - Sprinkler leakage;
 - Building glass breakage;
 - Accident discharge or leakage of water or steam as the direct result of the breaking apart or cracking of any system or appliance (other than a sump system including its related equipment and parts) containing water or steam;
 - Theft; or
 - Attempted theft

VEHICLE DAMAGE COVERAGE FORM:

1. **For Buses and all Other Vehicles**, valuation for such property in the event of covered loss or damage shall be as follows:

With respect to buses and all other vehicles described in the latest Statement of Values or other documentation on file with the Company only, in the event of covered loss or damage to such vehicles, the Company will not pay more on an Actual Cash Value, at the time of loss, than the least of:

- (a) The cost to repair or replace the lost, damaged or destroyed property, with other property of comparable size, material and quality; less allowance for physical deterioration, depreciation, obsolescence, and depletion; or
- (b) The actual amount incurred by the Insured that is necessary to repair or replace the lost, damaged or destroyed property; or
- (c) The specific amount of insurance, per bus, as per the latest Statement of Values or other documentation on file with the Company, applicable to the lost, damaged or destroyed scheduled vehicle.

However, the most the Company will pay for loss or damage to all Vehicles in any one occurrence is the Limit of Insurance specified for Vehicle Damage shown in the Supplement Coverage Declarations.

NOTICE OF LOSS AND DUTIES IN THE EVENT OF LOSS OR DAMAGE (CLIC PROPERTY MOC):

1. The Member must see that the following are done in the event of loss of or damage:
 - a. Notify the police if a law may have been broken.
 - b. Give the Coverage Provider prompt notice of the loss or damage. Include a description of the property involved.
 - c. As soon as possible, give the Coverage Provider a description of how, when, and where the loss or damage occurred.
 - d. Promptly make claim in writing against any other party, which had custody of the Covered Property at the time of loss.
 - e. Take all reasonable steps to protect the Covered Property from further damage, and keep a record of expenses necessary to protect the Covered Property, for consideration in the settlement of the claim. This will not increase the Limit of Coverage. However, the Coverage Provider will not pay for

any subsequent loss or damage resulting from a cause of loss that is not a Covered Cause of Loss. Also, if feasible, set the damaged property aside and in the best possible order for examination.

- f. At the request of the Coverage Provider, give the Coverage Provider complete inventories of the damaged and undamaged property. Include quantities, costs, values and amount of loss claimed.
 - g. As often as may be reasonably required, permit the Coverage Provider to inspect the property and records proving the loss or damage and examine the Member's books and records.

Also permit the Coverage Provider to take samples of damaged and undamaged property for inspection, testing and analysis and permit the Coverage Provider to make copies from the Member's books and records.
 - h. Send the Coverage Provider a signed, sworn proof of loss containing the information that the Coverage Provider requests to investigate the claim. The Member must do this within 60 days after the Coverage Provider's request. The Coverage Provider will supply the Member with the necessary forms.
 - i. Cooperate with the Coverage Provider in the investigation or settlement of the claim.
 - j. The Member must also permit the Coverage Provider to inspect the Covered Vehicles and records proving the loss before the repair or disposition of the Covered Vehicles.
2. The Coverage Provider may examine any Member under oath, while not in the presence of any other Member and at

such times as may be reasonably required, about any matter relating to this coverage or the claim, including a Member's

books and records. In the event of an examination, a Member's answers must be signed.

Coverage: Boiler and Machinery
 Carrier: Federal Insurance Company (Chubb)
 Policy Period: 7/1/2022 to 7/1/2023

Coverage	Limit	Deductible
Boiler & Machinery	\$250,000,000 Blanket Limit over all premises	\$5,000 Combined Property Damage, Business Income, and Extra Expense and See Below

* Premium includes TRIA premium. This additional premium can be removed with acceptance of an absolute Terrorism exclusion. Premium may be subject to Surplus Lines Taxes. See Bindable Quote and Compensation Disclosure Schedule.

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

Coverage	Chubb Group of Insurance Companies
Blanket Limit ◆ Property Damage ◆ Business Income with Extra Expense – Extended Period – 180 days	\$250,000,000 Blanket limit over all premises
Ammonia Contamination	\$2,500,000 Blanket limit over all premises
Debris Removal	\$1,000,000 Blanket limit over all premises
Dependent Business Premises – Included	\$2,500,000 Limit of Insurance
Electronic Data	\$2,500,000 Blanket limit over all premises
Expediting Expenses	\$10,000,000 Blanket limit over all premises
Fungus Clean up or Removal	\$250,000 Blanket limit over all premises
Ingress and Egress	\$250,000 Blanket Limit over All Premises
Loss of Utilities	\$5,000,000 Blanket limit over all premises
Off-Premises Property Damage	\$250,000 Limit of Insurance
Pair and Set	\$250,000 Blanket limit over all premises
Pollutant Cleanup or Removal – Property Damage	\$250,000 Blanket limit over all premises
Pollutant Cleanup or Removal – Business Income	\$250,000 Blanket limit over all premises
Preparation of Loss Fees – Property Damage	\$250,000 Blanket limit over all premises
Preparation of Loss Fees – Business Income	\$250,000 Blanket limit over all premises
Spoilage – Scheduled Locations	\$5,000,000 Blanket Limit over all premises
Spoilage – Utility Owned Equipment	\$5,000,000 Blanket Limit over all premises
Unintentional Errors or Omissions Property Damage	\$500,000 Limit of Insurance
Water Damage	\$10,000,000 Blanket limit over all premises
Newly Acquired Premises	180 Days

The \$250,000 Blanket Limit of Insurance shown below applies to the coverages shown below and may be apportioned to any one or combination of the coverages shown below at the time of loss. This Blanket Limit of Insurance applies separately at each premises shown in the Declarations and is subject to the Property Deductible specific in the Declarations.

Separate specific Limits of Insurance may be purchased for any of these coverages. If purchased, the blanket limit of insurance will apply to the specific limit at the time of the loss.

\$250,000 Blanket Limit of Insurance

Electronic Data
 Expediting Expenses
 Public Safety Service Charge
 Spoilage – Scheduled Locations
 Spoilage – Utility Owned Equipment
 Water Damage

Coverages	Deductible
<ul style="list-style-type: none"> ◆ Property Damage ◆ Business Income and Extra Expense 	\$5,000 Combined
Co-Generator Plants and ICEs @ locations: <ul style="list-style-type: none"> ◆ One Stevenson Drive, Lincolnshire, IL (Stephenson HSD #105) ◆ 1912 Lake Street, Evanston, IL (Evanston HSD #202) ◆ 600 South Medinah Road, IL (Lake Park HSD #108) ◆ 500 West Bryn Mawr Avenue, Roselle, IL (Lake Park HSD #108) ◆ 16100 127th Street, Lemont, IL (Lemont Bromberek SD #113A) ◆ 15000 Cottage Grove, Dolton, IL (Thornton Twp. HSD #205) ◆ 15001 Broadway Avenue, Harvey, IL (Thornton Twp. HSD #205) ◆ 9800 Lawler, Skokie, IL 60077 (Niles Twp. HSD \$219) ◆ 5701 Oakton, Skokie, IL 60077 (Niles Twp. HSD #219) ◆ 255 W. Vermont Street, Village Park, IL 60181 (School District #45 DuPage County) ◆ 100 South Garfield Avenue, Hinsdale, IL 60521 (Hinsdale #181) ◆ 1801 E. Lincoln Hwy., New Lenox, IL 60451 (Lincoln-Way CHSD #210) ◆ 201 Colorado Ave, Frankfort, IL 60423 (Lincoln-Way CHSD #210) ◆ 21701 S. Gougar Road, New Lenox, IL 60451 (Lincoln-Way CHSD #210) ◆ 19900 S. Harlem Ave., Frankfort, IL 60423 (Lincoln-Way CHSD #210) 	\$10,000
Dependent Business Premises	24 Hours
Loss of Utilities	24 Hours

Additional Features	
Alternative Power Generating Systems	Included in Business Income with Extra Expense
Alternative Water Systems	Included in Business Income with Extra Expense
Brands and Labels	Included in Property Damage
Coinsurance	N/A
Civil Authority	Included – 30 Days
Diagnostic Equipment	Included
Elevators, Escalators, Conveyors, and Hoist Equipment	Included
Enhanced Safety Valuation	25% of The Loss Amount to Repair or Replace Subject to Property Damage Limit
Existing Green Standards	Included
Extended Warranties Valuation	Included
Joint Loss Agreement	Included
Newly Acquired Premises – 180 Days or # of Days Shown in Declarations	Included
Notice of Cancellation	60 Days, Except 20 Days for Nonpayment of Premium, Subject to State Regulations
Ordinance or Law Valuation	Included
Pollutants (Hazardous Substances)	Included in Property Damage Limit
Replacement Cost	Included

ADDITIONAL CHUBB SERVICES

- ◆ Chubb Risk Engineering Services in 2022-2023 will again focus on Jurisdictional Boiler/Pressure Vessel Inspections, Electrical Infrared Inspections and Training Seminars in order to target leading loss sources associated with Boilers, Air Conditioning/Refrigeration and Electrical systems exposures.
 - Jurisdictional Boiler and Pressure Vessel Inspections to comply with Illinois Rule
 - Boiler and Pressure Vessel Violation and recommendation follow up as necessary
 - Chubb will make available a webinar on boiler and machinery risk engineering related topics
 - Chubb will provide one off site training session on boiler and machinery related risk engineering topics
 - Chubb will offer 20 days of discounted infrared electrical inspection program. This program will allow you to work with Chubb's qualified Thermographers to identify locations CLIC members would like to scan for a flat discounted day rate of \$1,000/inspection day.
 - An inspection day is up to 8 hours of total time with no more than five hours of scanning time which may include more than one building on the same day
 - CLIC member must provide the qualified workers to open and close the electrical panels and assist the thermographer who will only scan the equipment that you identify
 - Chubb will provide a written report of the equipment inspected, any defects identified and indications that require your attention
 - These services will be contracted and billed by the Chubb subsidiary company ESIS and you will be required to execute the contract before work can begin
 - Chubb Insurance hopes to sustain and improve our risk management relationship with Collective Liability Insurance Cooperative by continuing to work collectively toward the goal of risk improvement through sound Risk Engineering services.

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Earth Movement
- ◆ Nuclear Hazard
- ◆ War and Military Action
- ◆ noted

INSURED'S DUTIES IN THE EVENT OF LOSS OR DAMAGE – CHUBB BOILER & MACHINERY POLICY:

You must see to it that the following are done in the event of loss or damage:

- ◆ Notify us, or one of our authorized representatives, as soon as possible, as to what occurred. Include a description of the property involved, the time and place of the loss or damage, and names and addresses of available witnesses. If there has been loss or damage that may result in a loss under Business Income or Extra Expense Insurance, notify us by telephone, telegraph or facsimile at our expense.
- ◆ Notify the police if a law may have been violated.
- ◆ Take every reasonable step to protect the covered property from further damage, and keep a record of your expenses necessary to protect such covered property for consideration in the settlement of the claim. This will not increase any Limit of Insurance. However, we will not pay for any subsequent loss or damage resulting from a peril that is not a covered peril. Also, if feasible, set such damaged property aside and in the best possible order for examination.
- ◆ If you intend to continue your business you must resume all of part of your operations as quickly as possible.
- ◆ File with us, or with our authorized representative, sworn proof of loss within 90 days after the date of loss or damage.
- ◆ Cooperate with us in the investigation, settlement or handling of any claim.

- ◆ Authorize us to obtain records or reports necessary for our investigation.
 - ◆ At our request, give us complete inventories of the damaged and undamaged property. Include qualities, costs, values and amount of loss or damage claimed.
 - ◆ As often as may be reasonably required, permit us to inspect the property and examine your books and records.
 - ◆ Permit us to take samples of the damaged and undamaged property for inspection, testing and analysis, and permit us to make copies of your books and records.
 - ◆ Permit us to examine any insured under oath, outside the presence of any other insured at such times as may be reasonably required, about any matter relating to this insurance or the claim, including an insured's books and records. In the event of an examination, an insured's answers must be signed.
- Failure of an agent or one of your employees, other than an officer, to notify us of any loss or damage that such agent or employee knows about will not affect the insurance afforded you by this policy.

Coverage: Primary School Board Legal Liability
Carrier: QBE Insurance Corporation
Policy Period: 7/1/2022 to 7/1/2023
Form Type: Claims-Made Coverage Document First Inception Date: 7/1/2001
Expanded Coverage First Inception Date: 7/1/2007

Coverage	Limit	Retention/Deductible
School Board Legal Liability		
Policy Damages	\$1,000,000 Each Loss and Aggregate for Each Policy Year Per Member District (Aggregate for Damages) \$2,000,000 Aggregate Excess Limit	See Below \$20,000 Member Deductible 125 Members Per QBE Actuary \$30,000 Member Deductible 40 Members Per QBE Actuary \$40,000 Member Deductible 11 Members Per QBE Actuary \$55,000 Member Deductible 11 Members Per QBE Actuary \$80,000 Member Deductible 1 Member per QBE Actuary \$105,000 Member Deductible 1 Member Per QBE Actuary
Desegregation	\$100,000 (Aggregate Per School District for Claim Expenses)	See Above Member Deductible
Breach of Contract	\$100,000 (Aggregate Per School District for Claim Expenses)	See Above Member Deductible
IEP Hearing	\$250,000 (Aggregate Per School District for Claim Expenses)	See Above Member Deductible
Breach of Fiduciary Duty – Employee Benefit Plan	\$25,000 (Aggregate Per School District for Claim Expenses)	No Deductibles
School Board Legal Liability Loss Fund		

Note: This School Board Legal Liability policy provides \$1,000,000 Limit for Employment Practices Liability. The CLIC Excess Liability Reinsurers provide follow form coverage up to policy limits.

NAMED INSURED:

Means the educational entity and any person while acting solely within the course and scope of his/her duties and responsibilities on behalf of the educational entity as:

- ◆ School Entity
- ◆ Board of Education of School Entity
- ◆ An Official/Staff/Faculty
- ◆ Any officer, Trustee, Director, or Superintendent



- ◆ An Employee (Full or Part Time)
- ◆ A Volunteer
- ◆ A Student Teacher

Insured does not include an independent contractor as defined by Federal Tax Laws or person working on a retainer basis.

COVERED PERILS:

- ◆ Enhanced Employment Legal Liability Coverage – This provides coverage for any claim or loss arising out of bodily injury, sickness, disease, disability, shock, humiliation, embarrassment, mental injury, mental anguish, emotional distress, or injury to personal or business reputation or character.
- ◆ Outside Directors Endorsement – This provides coverage for claims to which the policy otherwise applies against the designated persons for activities in the course and scope of serving on the designated outside entity provided that the outside conditions are satisfied.
 - ◆ The nonprofit organization is tax exempt for federal income tax purposes;
 - ◆ The appointment of the official or employee to the nonprofit organization is based solely upon the person's being an official or employee of the School Entity; and
 - ◆ The official or employee is directed in writing by the School Entity to serve as a director or officer.
- ◆ Nonmonetary Suit Coverage – This provides coverage for any suit against the insured seeking nonmonetary relief by reason of a wrongful act and which are otherwise covered by this policy.

TERRITORY:

This Policy applies to Wrongful Acts committed anywhere in the world provided Claim is made in the United States of America, its territories or possessions, or Canada.

DEFINITIONS:

Claim means:

1. a written or oral demand for money, services, non-monetary relief or injunctive relief;
2. an administrative proceeding that is not defined as a **Suit**; or
3. a **Suit**.

Damages means any amount that a **Member** shall be legally required to pay because of judgments or for settlements; provided that **Damages** shall not include: (1) any amounts for which the **Member** is not financially liable or for which there is no legal recourse against the **Member**; (2) the cost and expenses of complying with an injunction or other form of equitable relief including, but not limited to, complying with the Americans with Disabilities Act (hereinafter referred to as “**ADA**”) or any liability or costs incurred by any Member to modify any building or property in order to make said building or property more accessible or accommodating to any disabled person; (3) the reimbursement of tuition, books, transportation expenses and other fees associated with educational activities; (4) any liability or costs incurred in connection with any educational, sensitivity, or other training program, policy or seminar relating to a **Claim** alleging discrimination or other **Employment Practices Violation**; (5) any amount that a **Member** shall be required to pay pursuant to an **IEP Hearing** award, other than prevailing party fees; (6) employment-related benefits, stock options, perquisites, deferred compensation or any other type of compensation other than salary, wages or bonus compensation in a settlement or judgment for an Employment Practice Violation; (7) the multiple portion of multiple damages; (8) the return, withdrawal or reduction of any fees or expenses; (9) fines or penalties; or (10) matters deemed uninsurable under the law pursuant to which this coverage document is construed.

Damages also means with respect to a covered judgment:

- (1) punitive, exemplary and multiple damages (where insurable by law);
- (2) front pay and back pay;
- (3) pre-judgment interest; and
- (4) post-judgment interest that accrues after entry of judgment and before the **Coverage Provider** has paid, offered to pay or deposited in court that covered part of the judgment within the applicable limit of liability.

EEOC Proceeding means an Equal Employment Opportunity Commission (or similar state, local or foreign agency) proceeding commenced after the **Expanded Coverage First Inception Date** by the filing of a notice of charges, service of complaint or similar document of which notice has been given to a **Member**.

Employment Practices Violation(s) means any actual or alleged:

1. wrongful dismissal, discharge or termination (either actual or constructive) of employment, including breach of an implied contract;
2. harassment (including sexual harassment whether “quid pro quo,” hostile work environment or otherwise);
3. discrimination (including, but not limited to, discrimination based upon age, gender, race, color, national origin, religion, sexual orientation or preference, pregnancy or disability);
4. **Retaliation**;
5. employment-related misrepresentation(s) to an Employee or applicant for employment with the **School Entity**;
6. wrongful failure to employ or promote;
7. wrongful deprivation of career opportunity with the **School Entity**, wrongful demotion or negligent **Employee** evaluation, including the giving of negative or defamatory statements in connection with an **Employee** reference to a prospective employer;
8. wrongful discipline;
9. failure to grant tenure;
10. failure to provide or enforce adequate policies and procedures relating to any **Employment Practices Violation**;
11. employment-related libel, slander, humiliation, or defamation; or
12. violation of an individual’s civil rights relating to any of the above;

But only if the **Employment Practices Violation** relates to an **Employee** or applicant for employment with the **School Entity** whether direct, indirect, intentional or unintentional.

IEP means an individual education plan to address the special educational needs of a student with disabilities that is developed by the: (1) **School Entity**; and (2) parent(s) or guardian(s) of a student.

IEP Hearing means a due process hearing: (1) conducted by an impartial officer; (2) arranged at the request of a parent(s) or guardian(s); and regarding an **IEP**.

Suit means:

1. a civil proceeding for monetary, non-monetary or injunctive relief that is commenced by service of a complaint or similar pleading;
2. an arbitration proceeding in which **Damages** are alleged and to which a **Member** must submit or does submit with the **Coverage Provider’s** prior written consent;
3. an **EEOC Proceeding**; or
4. an **IEP Hearing**.

In no event shall “**Suit**” include any labor or grievance proceeding which is subject to a collective bargaining agreement.

Wrongful Act means:

1. with respect to **Individual Members**, other than **Outside Entity Executives**; (i) any actual or alleged breach of duty, neglect, error, misstatement, misleading statement, omission, **Employment Practices Violation** or **Non-Employment Discrimination** by such **Members** in his or her respective capacities as such, or (ii) any matter claimed against such **Individual Member** solely by reason of his or her status as any of the capabilities listed in the Definition of **Individual Member** of the **School Entity**.
2. with respect to the **School Entity**, the Board of Education of the **School Entity**, or other governing board or body of the **Second Entity**, including the Board of Regents, Board of Trustees or Board of Directors, (i) any actual or alleged breach of duty, neglect, error, misstatement, misleading statement, omission, **Employment Practices Violation** or **Non-Employment Discrimination** by or on behalf of the **School Entity** or the Board of Education of the **School Entity**, or other governing board or body of the **School Entity** in the performance of duties, or (ii) any **Vicarious Liability**.
3. with respect to **Outside Entity Executives**, (i) any actual or alleged breach of duty, neglect, error, misstatement, misleading statement, or omission, in his or her capacity as such, or (ii) any matter claimed against such **Outside Entity Executives** solely by reason of his or her status as such.

Provided, however, that:

- 1 **Wrongful Acts** shall not mean and this coverage document shall not cover any actual or alleged breach of duty, neglect, error, or omission that results in: (a) a Failure of Security or (b) wrongful disclosure of **Private Information**; and
2. with respect to any **EEOC Proceeding**, **IEP Hearing** or arbitration made against a **Member** that has not progressed into a **Suit** as defined in paragraph 2.(mm)(1), **Wrongful Act** shall not mean any actual or alleged breach of duty, neglect, error, misstatement, misleading statement, omission, **Employment Practices Violation** or **Non-Employment Discrimination** committed, omitted or occurring prior to the **Expanded Coverage Retroactive Date**.

NOTICE/CLAIM REPORTING PROVISIONS – SCHOOL BOARD LEGAL

- (a) Notice hereunder shall be given in writing and mailed to the addressee at the address identified in Item 8 of the Declarations. Notice shall include and reference this coverage document number as indicated in the Declarations. The date of mailing shall constitute the date that such notice was given and proof of mailing shall be sufficient proof of notice.
- (b) For all coverage under this coverage document:
 - (1) before coverage will apply, notice in writing of a **Claim** made against a **Member** must be given to the **Coverage Provider** as soon as practicable either:
 - (a) during the **Coverage Document Period** or any applicable **Extended Reporting Period**; or
 - (b) within thirty (30) days after the end of the **Coverage Document Period**, as long as such **Claim** is reported no later than thirty (30) days after the **Claim** was first made against a **Member** provided that renewal or replacement coverage for the next succeeding coverage document period has been purchased from the **Coverage Provider** (the “**Post Coverage Document Reporting Period**”);
 - (2) if notice pursuant to Subparagraph 7(b)(1) above has been given to the **Coverage Provider**, then any **Claim** which is subsequently made against a **Member** and reported to the **Coverage Provider** alleging, arising out of, based upon or attributable to the facts alleged in the **Claim** for which such notice has been given, or alleging any **Wrongful Act** which is the same as or a **Related Wrongful Act** to that alleged in the **Claim** of which such notice has been given, shall be considered related to the first **Claim** and made at the time such notice was given; and

- (3) if during the **Coverage Document Period** or during an applicable **Extended Reporting Period** a **Member** shall become aware of any circumstances which may reasonably be expected to give rise to a **Claim** being made against a **Member** for a **Wrongful Act** that occurs prior to the end of the **Coverage Document Period**, and, during the **Coverage Document Period** or any applicable **Extended Reporting Period** written notice is given to the **Coverage Provider** of (i) such circumstances, (ii) the **Wrongful Act** allegations that are anticipated, and (iii) the reasons for anticipating such a **Claim**, with full particulars as to dates, persons and entities involved, then any **Claim** that is subsequently made against a **Member** arising out of such **Wrongful Act**, or the same **Wrongful Act** or **Related Wrongful Acts**, shall be treated as a **Claim** made against such **Member** and reported to the **Coverage Provider** at the time such notice of circumstances was given.

WHAT MEMBER MUST DO IN THE EVENT OF A CLAIM – SCHOOL BOARD LEGAL LIABILITY

- (a) In addition to providing notice as required in this coverage document, the **Member** must also:
- (1) send the **Coverage Provider** copies of all demands, suit papers, other legal documents and invoices for **Claim Expenses** received by such **Member**, immediately;
 - (2) immediately record the specifics of any **Claim** and the date such **Member** first received such **Claim**;
 - (3) upon the **Coverage Provider's** request, furnish to the **Coverage Provider** any and all documentation within the possession of the **Member**; and
 - (4) give to the **Coverage Provider**, and to any counsel the **Coverage Provider** appoints or approves to represent a **Member** in connection with a **Claim**, full cooperation and such information as the **Coverage Provider** or the counsel may require, including, but not limited to, assisting the **Coverage Provider** or the counsel in: (i) any investigation of a **Claim**, or other matter relating to the coverage afforded under this coverage document (including submission to an examination by the Coverage Provider or the **Coverage Provider's** designee, under oath if required by the **Coverage Provider**); (ii) making settlements; (iii) enforcing any legal rights any **Member** or the **Coverage Provider** may have against any person or entity who may be liable to a **Member**; (iv) attending depositions, hearings and trials; (v) securing and giving evidence, and obtaining the attendance of witnesses; and (vi) any inspection or survey conducted by the **Coverage Provider**.

LOSS DOES NOT INCLUDE:

- ◆ Punitive damages, exemplary damages or the multiplied portions of any damage award;
- ◆ Sanctions, fines or penalties;
- ◆ Liquidated damages as provided under a contract or statute;
- ◆ Return of taxes, assessments, penalties, fines and/or fees;
- ◆ Salaries and wages of any insured, or other official, Employee or member or officer of the Educational Entity, or any governmental body, in connection with the investigation and/or defense of claims;
- ◆ Matters uninsurable under the law or against public policy;
- ◆ Costs of investigation and defense of Claims, including attorneys' fees and expenses, costs of appeal bonds, and costs taxed against the insured where another entity or insurer is obligated to defense or reimburse the insured for such costs;
- ◆ Employment Benefits owed as a result of a written Employment Contract that is not the result of a collective bargaining agreement.

ATTORNEYS:

QBE Insurance Corporation will assign legal counsel to one of the following firms:



All Claims

- ◆ Engler, Callaway, Baasten & Sruga LLC
- ◆ Himes, Petrarca & Fester
- ◆ Kriha Boucek
- ◆ Franczek P.C.

All Claims Except for Employment Practice cases

- ◆ Robbins, Schwartz, Nicholas, Lifton and Taylor

Employment Practice Cases Only

- ◆ Clausen Miller PC

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Terrorism (TRIA) Coverage does not apply
- ◆ Defense in addition
- ◆ Administrative Hearings
- ◆ Breach of Contract
- ◆ Consultants and Independent Contractors
- ◆ Additional Insureds – Local Professional Development Committee
- ◆ Employment Practices Violation endorsement
- ◆ Outside Directorship Liability
- ◆ Nonmonetary Defense and Sublimit Endorsement
- ◆ Amend Exclusion 4 (removes Sexual Harassment Exclusion)

STATEMENT OF DEFENSE COSTS:

- ◆ In addition to Policy Limit, and if so:
 - Limited

AUDITABLE EXPOSURES AND AUDIT FREQUENCY, IF APPLICABLE:

- ◆ Policy may be subject to audit – for New Members Added

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Any Claim or Loss Arising Out of any insured gaining profit, remuneration or advantage to which any insured was not entitled
- ◆ Any Claim or Loss Arising Out of any criminal, dishonest, malicious, fraudulent or knowingly wrongful act or omission
- ◆ Any Claim or Loss Arising Out of inverse condemnation
- ◆ Any Claim or Loss Arising Out of strikes, lock-outs, riots, civil commotion, war, whether or not declared, civil war, insurrection, rebellion, revolution, or terrorism
- ◆ Any Claim or Loss Arising Out of ERISA Act of 1974 including insureds activities as Trustee to ERISA Plan
- ◆ Any Claim or Loss Arising Out of breach of contract, whether oral, written, or implied except any Employment Contract
- ◆ Any Claim or Loss Arising Out of Pollution or Nuclear activity

CLAIMS-MADE – CLAIM DEFINITION AND CLAIM REPORTING PROVISIONS:

Claim means:

1. a written or oral demand for money, services, non-monetary relief or injunctive relief;
2. an administrative proceeding that is not defined as a **Suit**; or

3. a **Suit**.

Suit means:

1. a civil proceeding for monetary, non-monetary or injunctive relief that is commenced by service of a complaint or similar pleading;
2. an arbitration proceeding in which **Damages** are alleged and to which a **Member** must submit or does submit with the **Coverage Provider's** prior written consent;
3. an **EEOC Proceeding**; or
4. an **IEP Hearing**.

In no event shall "Suit" include any labor or grievance proceeding which is subject to a collective bargaining agreement.

EXTENDED REPORTING PERIOD CRITERIA:

- (a) Automatic Extended Reporting Period: If the **Coverage Provider** or the **Named School Entity** shall cancel or refuse to renew this coverage document the **Named School Entity** shall have the right to a period of sixty (60) days following the effective date of such cancellation or non-renewal (the "**Automatic Extended Reporting Period**") in which to give written notice to the **Coverage Provider** of any **Claim** made against the **Member** prior to the cancellation or non-renewal for any **Wrongful Act** committed before the end of the **Coverage Document Period**.
- (b) Optional Extended Reporting Period: If the **Coverage Provider** or the **Named School Entity** shall cancel or refuse to renew this coverage document, the **Named School Entity** shall have the right to a period of up to three (3) years following the effective date of such cancellation or nonrenewal (an "**Extended Reporting Period**"), upon payment of an additional contribution amount:
 - (1) for a one (1) year **Extended Reporting Period**, up to one hundred percent (100%) of the annualized coverage document contribution.
 - (2) for a two (2) year **Extended Reporting Period**, up to one hundred and fifty percent (150%) of the annualized coverage document contribution, or
 - (3) for a three (3) year **Extended Reporting Period**, up to two hundred percent (200%) of the annualized coverage document contribution, in which to give written notice to the **Coverage Provider** of any **Claim** made against the **Member** during said **Extended Reporting Period** and solely with respect to a **Wrongful Act** committed prior to the end of the **Coverage Document Period** and otherwise covered by this coverage document. This right shall terminate, however, unless written notice of such election together with the additional contribution due is received by the **Coverage Provider** within thirty (30) days after the effective date of cancellation or non-- renewal. This clause and the rights contained herein shall not apply to any cancellation resulting from non-payment of contribution. If the **Named School Entity** exercises its right to purchase an **Extended Reporting Period**, that period incepts at the end of the **Coverage Document Period** and there shall be no **Automatic Extended Reporting Period**.

As used herein, the term "annualized coverage document contribution" means the contribution set forth in Item 5 of the Declarations plus any additional contribution charged in connection with any additional coverage added by endorsement.
- (c) The Automatic Extended Reporting Period and Optional Extended Reporting Period described above do not increase or reinstate the Limits of Liability.

Coverage: Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employee Benefits Liability, Employers Liability, and Police Professional Liability

Carrier: CLIC / Pennsylvania Manufacturers Association Ins Co (Old Republic) – MOC

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Coverage	Limit	Underlying Limit
Excess Liability	See Below	See Below
General Liability and Employee Benefits Liability	\$1,000,000 Each Occurrence Limit Per Member \$3,000,000 Annual Policy Aggregate Limit Per Member	Excess of \$1,000,000 CLIC/ Great American Package Excess of \$400,000 SIR
Automobile Liability	\$1,000,000 Each Accident Limit Per Member	Excess of \$2,000,000 CLIC/Great American Package Excess of \$400,000 SIR
Sexual Abuse and Molestation	\$1,000,000 Each Occurrence Limit Per Member \$1,000,000 General Annual Aggregate Limit Per Member	Excess of \$1,000,000 CLIC/Great American Package Excess of \$400,000 SIR
Police Professional Liability	\$1,000,000 Each Occurrence Limit Per Member \$3,000,000 Annual Policy Aggregate Limit Per Member	Excess of \$1,000,000 CLIC/Great American Package Excess of \$400,000 SIR
School Board Legal Liability	\$1,000,000 Annual Aggregate Limit Per Member \$1,000,000 Each Claim Per Member	Excess of \$1,000,000 Primary CLIC/QBE School Board Legal Liability
Employers Liability	\$1,000,000 Per Occurrence	Excess of \$2,000,000 Safety National Per Occurrence Excess of \$850,000 SIR

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

Underlying Insurance:

- ◆ General Liability – \$1,000,000 Each Occurrence Per Member
- ◆ General Liability – \$3,000,000 General Aggregate Per Member
- ◆ Automobile Liability – \$2,000,000 Per Occurrence Limit Per Member (Increased Per New Illinois Statute, effective 1/1/2013)
- ◆ Sexual Abuse And Molestation – \$1,000,000 Each Occurrence Per Member
- ◆ Sexual Abuse And Molestation – \$1,000,000 General Aggregate Per Member
- ◆ Employee Benefits Liability – \$1,000,000 Each Occurrence Per Member
- ◆ Employee Benefits Liability – \$3,000,000 General Aggregate Per Member
- ◆ Employers Liability – \$2,000,000 Per Occurrence
- ◆ Police Professional Liability – \$1,000,000 Each Occurrence Per Member
- ◆ Police Professional Liability – \$3,000,000 General Aggregate Per Member
- ◆ School Board Legal Liability – \$1,000,000 Each Claim Per Member
- ◆ School Board Legal Liability – \$1,000,000 Annual Aggregate Per Member

STATEMENT OF DEFENSE COSTS:

- ◆ In addition to Policy Limit, and if so:
 - Limited

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Cross Suits Exclusion
- ◆ War Exclusion
- ◆ Expected or Intentional Acts of Exclusion, with an exception for corporal punishment, but not law enforcement
- ◆ Contractual Agreement Assumption of Liability Exclusion
- ◆ PI/AI Electronic Media Exclusion
- ◆ Lead Exclusion
- ◆ Silica Exclusion
- ◆ Electromagnetic Radiation Exclusion
- ◆ Mold Exclusion
- ◆ Condemnation/Inverse Condemnation Exclusion
- ◆ Exclusion for Wrongful Acts arising out of labor disputes or negotiations or protections contained within the National Labor Relations Act
- ◆ Exclusion for coverage – Individuals with Disabilities Act (IDEA)
- ◆ Uninsured/Underinsured Motorists
- ◆ Cannabis

LOSS NOTICES AND SETTLEMENTS – PENNSYLVANIA MANUFACTURER’S ASSOCIATION INS. CO. (OLD REPUBLIC): THE REINSURED IS RESPONSIBLE FOR NOTIFYING THE REINSURER OF ALL LOSSES THAT:

- ◆ Exceed fifty percent (50%) of the Reinsurer’s retention,
- ◆ May result in a claim under the Reinsurance Contract.

THE REINSURED IS ALSO RESPONSIBLE FOR NOTIFYING THE REINSURER OF ALL LOSSES THAT INVOLVE:

- ◆ Spinal cord damage, including injuries with paraplegia, quadriplegia, and full or partial paralysis,
- ◆ Brain or brain stem damage,
- ◆ Serious head injury including skull fracture,
- ◆ Serious burns, including burns to 25% or more of the body,
- ◆ Any amputation or loss of use of a major extremity or multiple minor extremities,
- ◆ Sexual abuse or harassment,
- ◆ Any suit filed as a class action, whether any such class action or class is certified,
- ◆ Fatalities,
- ◆ Sensory loss (including sight, hearing, smell, touch or taste),
- ◆ Major organ damage/injuries,
- ◆ Serious disfigurement or scarring,
- ◆ Extra Contractual Obligation or Excess of Policy Limits claims, if covered hereunder,
- ◆ Multiple fractures.

Coverage: Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability

Carrier: CLIC / Certain Underwriters at Lloyd's London (Brit) 50%, Markel Global Reinsurance Company 50% – MOC

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Coverage	Limit	Underlying Limit
Excess Liability	\$10,000,000 Occurrence/ Aggregate Per Member	Excess of \$1,000,000 CLIC/Pennsylvania Manufacturer's Associations Ins. Co. (Old Republic) Excess of \$1,000,000 CLIC/Great American Package Excess of \$400,000 SIR

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability
- ◆ Brit Crisis Management Coverage \$50,000 Per Incident/\$100,000 Annual Aggregate (see attached Endorsement)

STATEMENT OF DEFENSE COSTS:

- ◆ In addition to Policy Limit, and if so:
 - Limited

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Absolute Seepage, Pollution, Asbestos, and Lead Paint
- ◆ Hospital/Clinic Malpractice
- ◆ Airport/Aircraft Liability
- ◆ Inverse Condemnation
- ◆ ERISA
- ◆ Real and Personal Property in Care, Custody, and Control
- ◆ Certain Computer-Related Losses Due to Dates or Times
- ◆ Uninsured/Underinsured Motorists
- ◆ Organic Pathogens

BRIT GLOBAL SPECIALTY USA – OUR FREE RISK MANAGEMENT SERVICES:

Brit Global Specialty USA SIR Package clients receive access – at no cost – to the TEAM platform, a self-directed risk management LMS platform which purchased individually would cost approximately \$50,000 annually. The TEAM platform is a robust online resource offering:

- ◆ Unlimited training courses from a list of approximately 135 courses covering areas such as employment practices liability, fundamental of safety, leave-related laws, workplace risk management, human resources, and student related risks.

- ◆ Weekly training bulletins and articles about new and/or updated matters of interest.
- ◆ Comprehensive model handbook.
- ◆ Self-guided human resources assessment.
- ◆ Built-in management tools (LMS) to track and run reports on usage (e.g., completion of training).
- ◆ Customizability to: have your logo on the landing page...upload your own policies and procedures...determine the access levels for all users.
- ◆ Much, much more – all free of charge to you – just contact your retail producer or Brad Bohler to establish a secure username and password or visit www.britisurance.com/team for additional information.

These services are an extension of Brit Global Specialty's partnership with our clients. We recognize the need for customized risk management tools, and we proudly provide the TEAM platform to you with our compliments to help you manage risk.

LOSS NOTICES AND SETTLEMENTS:

The Reinsured is responsible for notifying the Reinsurer of all losses that:

- ◆ Exceed fifty percent (50%) of the Reinsured's retention,
- ◆ May result in a claim under the Reinsurance Contract.

THE REINSURED IS ALSO RESPONSIBLE FOR NOTIFYING THE REINSURER OF ALL LOSSES THAT INVOLVE:

- ◆ Spinal cord damage, including injuries with paraplegia, quadriplegia, and full or partial paralysis,
- ◆ Brain or brain stem damage,
- ◆ Serious head injury including skull fracture,
- ◆ Serious burns, including burns to 25% or more of the body,
- ◆ Any amputation or loss of use of a major extremity or multiple minor extremities,
- ◆ Sexual abuse or harassment,
- ◆ Any suit filed as a class action, whether any such class action or class is certified,
- ◆ Fatalities,
- ◆ Sensory loss (including sight, hearing, smell, touch or taste),
- ◆ Major organ damage/injuries,
- ◆ Serious disfigurement or scarring,
- ◆ Extra Contractual Obligation or Excess of Policy Limits claims, if covered hereunder,



CRISIS MANAGEMENT ENDORSEMENT

This endorsement modifies coverage provided by this coverage document.

We shall pay any "Costs", on behalf of the "Named Member", incurred from the use of "Crisis Management Resources", as agreed by us, following an "Incident", as defined herein, which first occurred during the "Coverage Document Period".

We shall pay any "Costs" incurred, as covered herein, directly to the third party "Crisis Management Resources".

Limits of Coverage

Coverage herein is limited to \$50,000 per "Incident" per "Named Member" and \$100,000 in the Annual Aggregate per "Named Member". Coverage is not subject to a deductible nor shall it be considered part of any other loss covered by us.

Definitions

1. "Member" means not only the "Named Member" shown in the Declarations of this coverage document, but also includes any past, present or future officials; members of boards or commissions; and trustees, directors, officers, volunteers, or employees of the "Named Member" while acting within the scope of their duties as such. "Member" shall also mean any person, organization, trustee or estate to whom the "Named Member" is obligated by virtue of a written contract or written mutual aid agreement or other written agreement to provide coverage such as is offered by this coverage document; but only in respect to acts or operations by or on behalf of the "Named Member", and subject to the limitations on coverage contained in any such written contract or written mutual aid agreement or other written agreement.
2. "Automobile" means any motor vehicle intended or designed for highway use, trailer or semi-trailer, including its equipment and any other equipment permanently attached thereto.
3. "Bodily Injury" means physical injury (including death) to any person, and any mental anguish or shock, sickness, disease, disability or death associated with or arising from such physical injury.
4. "Costs" means fees paid by us for the services rendered by "Crisis Management Resources". These "Costs" are capped up to the limit detailed herein.
5. "Claim" means all notices or demand for financial assistance to us following a covered incident.
6. "Crisis Management Resources" means any public relations firm or crisis management firm approved by us. "Crisis Management Resources" will consist of but is not limited to:
 - a. Public Relations Officers
 - b. Incident Response Team
 - c. Psychological Counseling
7. "Incident" can be defined only by the following named events:
 - a. A criminal act of violence causing "Bodily Injury" to multiple persons or significant "Property Damage" to the "Property of the Member"; or
 - b. "Automobile" or aircraft accident causing serious "Bodily Injury" to a multiple number of students or "Members"; or



Collective Liability Insurance Cooperative
Coverage Document No: CLICCGL2017

Commercial General Liability
CLIC CRC 0717

- c. Public defamation or slander of the "Named Member" which has or threatens to devalue the Institutions brand and/or reputation.
8. "Named Member" means the person and/or organization named in the Commercial General Liability Declarations of this coverage document.
9. "Coverage Document Period" means the length of time that the coverage document is in force as stated in the Commercial General Liability Declarations of this coverage document as the "Coverage Document Period".
10. "Property Damage" means direct damage to or destruction or loss of property, including all resulting loss of use of property, excluding, however, damage to the "Property of the Member".
11. "Property of the Member" means all Real and Personal Property which is in the care, custody or control of the "Member" or which the "Member" owns or agrees to cover by any contractual agreement normal to its operation, including : leasehold improvements and betterments; Personal Property in transit; property in the course of construction, installation, repair, renovation and the like; "Automobile"; Accounts Receivable; Data Processing Systems; Data Processing Media; Fine Arts; Valuable Papers; and Mobile Equipment.

Conditions

- a) Any "Claim" must be made within the "Coverage Document Period".
- b) The "Incident" must be reported to "Crisis Management Resources" within 24 hours of the Risk Manager/s or Senior Official/s being made aware of the "Incident".
- c) The "Incident" must occur in the United States and response to the "Incident" is limited to the United States.
- d) Alleged or intentional acts by the "Named Member" and their board or senior officials which resulted in a named "Incident" are excluded from coverage.
- e) Any previously reported or covered "Incident" is excluded.

Notice of an Incident

"Crisis Management Resources" are provided by Jackson Spalding 24 hours a day, seven days a week. In the event of an "Incident", please notify the following persons, on the below list, within 24 hours of the Risk Manager/s or Senior Official/s being made aware of the "Incident". Please contact the office numbers during business hours (9am ET – 5pm ET) and ask for the name of any person on the below list. If it is after business hours, please contact one of the mobile numbers. An individual is always on call.

- Blair Meeks – 404-214-2271 office, 404-402-9651 mobile
bmeeks@jacksonspalding.com
- Caroline Duffy – 404-724-2515 office, 404-713-2984 mobile
cnduffy@jacksonspalding.com
- Rachel Tobin – 404-724-2501 office, 404-276-5930 mobile
rtobin@jacksonspalding.com
- Glen Jackson – 404-724-2505 office, 404-944-6491 mobile
gjackson@jacksonspalding.com
- Bo Spalding – 404-724-2510 office, 404-375-9371 mobile



Collective Liability Insurance Cooperative
Coverage Document No: [CLICCGL2017](#)

Commercial General Liability
CLIC CRC 0717

bspalding@jacksonspalding.com

- Eric O'Brien – 404-724-2511 office, 404-550-5388 mobile
eobrien@jacksonspalding.com
- Brian Brodrick – 404-724-2513 office, 404-983-4384 mobile
bbrodrick@jacksonspalding.com
- Trudy Kremer – 404-724-2518 office, 404-277-3418 mobile
tkremer@jacksonspalding.com

Main Office Phone – 404-742-2500 – www.jacksonspalding.com

Except as amended in this Endorsement, this coverage is subject to all coverage terms, clauses and conditions in the coverage document to which this Endorsement is attached.

Coverage: Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability

Carrier: CLIC / Old Republic 33.33%, American Hallmark Insurance Company of Texas 33.33%, Upland Specialty Insurance Company 33.33% – Quota Share – MOC

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Coverage	Limit	Underlying Limit
Excess Liability	\$15,000,000 Occurrence/Aggregate per member	Excess of \$10,000,000 CLIC/Certain Underwriters at Lloyd’s London 50%, Markel Global Reinsurance 50% – Quota Share Excess of \$1,000,000 CLIC/Pennsylvania Manufacturer’s Associations Ins. Co. (Old Republic) Excess of \$1,000,000 CLIC/Great American Package Excess of \$400,000 SIR

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability

<p>Reinsurance Limits Hereon: (Each Occurrence and in the Aggregate, as stated in the MOCs)</p> <p>Reinsurance Limits Hereon: (Each Occurrence and in the Aggregate, as stated in the MOCs):</p> <ul style="list-style-type: none"> ◆ General Liability: \$15,000,000 ◆ Sexual Misconduct Liability: \$15,000,000 ◆ Employee Benefits Liability: \$15,000,000 ◆ Police Professional Liability: \$15,000,000 ◆ Automobile Liability: \$15,000,000 ◆ School Board Legal Liability: \$15,000,000 ◆ Employers’ Liability: \$15,000,000 <p>Underlying (Each Occurrence and in the Aggregate, as stated in the MOCs):</p> <ul style="list-style-type: none"> ◆ General Liability: \$12,000,000 ◆ Sexual Misconduct Liability: \$12,000,000 ◆ Employee Benefits Liability: \$12,000,000 ◆ Police Professional Liability: \$12,000,000 ◆ Automobile Liability: \$13,000,000 ◆ School Board Legal Liability: \$12,000,000 ◆ Employers’ Liability: \$13,850,000
--

STATEMENT OF DEFENSE COSTS:

- ◆ In addition to Policy Limit, and if so:
 - Limited

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Absolute Seepage, Pollution, Asbestos, and Lead Paint
- ◆ Hospital/Clinic Malpractice
- ◆ Airport/Aircraft Liability
- ◆ Inverse Condemnation
- ◆ Trampolines except this exclusion shall not apply to any mini-trampoline, springboard, or other similar rebounding device while its use is being supervised by a teacher, paraprofessional, other employee, or volunteer of the district
- ◆ ERISA
- ◆ Real and Personal Property in Care, Custody, and Control
- ◆ Certain Computer-Related Losses Due to Dates or Times
- ◆ Uninsured/Underinsured Motorists

Coverage: Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability

Carrier: CLIC / Everest Insurance Company – MOC

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Coverage	Limit	Underlying Limit
Excess Liability	\$5,000,000 Each Occurrence/Aggregate Per Member	Excess of \$15,000,000 CLIC/Old Republic 33.33%, American Hallmark 33.33% Upland Specialty 33.33% – Quota Share Excess of \$10,000,000 CLIC/Certain Underwriters at Lloyd’s London 50%, Markel Global Reinsurance 50% – Quota Share Excess of \$1,000,000 CLIC/Pennsylvania Manufacturer’s Associations Ins. Co. (Old Republic) Excess of \$1,000,000 CLIC/Great American Package Excess of \$400,000 SIR

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employee Benefits Liability, Employment Practices Liability, Employers Liability, and Police Professional Liability

STATEMENT OF DEFENSE COSTS:

- ◆ In addition to Policy Limit, and if so:
 - Limited

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Hospital/Clinic Malpractice
- ◆ Airport/Aircraft Liability
- ◆ Inverse Condemnation
- ◆ Trampolines except this exclusion shall not apply to any mini-trampoline, springboard, or other similar rebounding device while its use is being supervised by a teacher, paraprofessional, other employee, or volunteer of the district
- ◆ Uninsured/Underinsured Motorist
- ◆ Organic Pathogens
- ◆ Absolute Seepage, Pollution, Asbestos, and Lead Paint

Coverage: Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability

Carrier: CLIC / Great American Insurance Company – MOC

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Coverage	Limit	Underlying Limit
Excess Liability	\$5,000,000 Each Occurrence/Aggregate Per Member	Excess of \$5,000,000 Everest Insurance Company- \$15,000,000 CLIC/Old Republic 33.33%, American Hallmark 33.33%, Upland Specialty 33.33% – Quota Share Excess of \$10,000,000 CLIC/Certain Underwriters at Lloyd's London 50%, Markel Global Reinsurance 50% – Quota Share Excess of \$1,000,000 CLIC/Pennsylvania Manufacturer's Associations Ins. Co. (Old Republic) Excess of \$1,000,000 CLIC/Great American Package Excess of \$400,000 SIR

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employee Benefits Liability, Employment Practices Liability, Employers Liability, and Police Professional Liability

STATEMENT OF DEFENSE COSTS:

- ◆ In addition to Policy Limit, and if so:
 - Limited

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Hospital/Clinic Malpractice
- ◆ Airport/Aircraft Liability
- ◆ Inverse Condemnation
- ◆ Trampolines except this exclusion shall not apply to any mini-trampoline, springboard, or other similar rebounding device while its use is being supervised by a teacher, parapro, other employee, or volunteer of the district
- ◆ Uninsured/Underinsured Motorist
- ◆ Organic Pathogens
- ◆ Absolute Seepage, Pollution, Asbestos, and Lead Paint

Coverage: Site Pollution Incident Legal Liability

Carrier: Ironshore Specialty Insurance Co

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Claims-Made Retroactive Date: None Listed on Policy

Coverage Descriptions: Coverage A: Third-Party Claims for Bodily Injury, Property Damage, and Remediation Expenses
Coverage B: First-Party Remediation Expenses
Coverage C: Emergency Response Expenses
Coverage D: Business Interruption
Coverage E: Disinfection Event Expenses

Coverage	Deductible Each Incident	Each Incident Limit	Coverage Aggregate Limit	Policy Aggregate Limit	Mold Sublimit
A, B, C	\$35,000	\$2,000,000/\$2,000,000 Per Member Aggregate	\$65,000,000	\$65,000,000	\$2,000,000 \$100,000 Deductible
D	10 Days	90 Days' Business Interruption Limit	\$10,000,000 Business Interruption Limit		
E	\$35,000	\$500,000	\$500,000		

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ On-Site and Off-Site Cleanup of Pollution Conditions
- ◆ On-Site and Off-Site Third-Party Claims for Bodily Injury and Property Damage from Pollution Conditions
- ◆ Legal Defense Expense
- ◆ Claims from the disposal of waste at off-site locations
- ◆ Definition of Pollution includes mold, legionella, carbon monoxide, and lead in drinking water
- ◆ Punitive Damages
- ◆ Disinfection Event Expenses and Expenses
 - Disinfection Event means any case or series of cases of the MRSA virus or other communicable virus, bacteria, or disease that requires reporting of such case or series of cases to any local, state, or federal governmental or public health care oversight agency or entity. Disinfection Event does not include Pollution Incidents.
 - Disinfection Expenses means reasonable fees and costs incurred by the Insured to clean and disinfect a Covered Property after any Disinfection Event, provided that such fees and costs are incurred within thirty (30) days of discovery of the Disinfection Event. Discovery of Disinfection Event occurs when a Responsible Insured first becomes aware of the Disinfection Event.

STATEMENT OF DEFENSE COSTS:

- ◆ Outside Policy Limit

- Limited \$100,000 dedicated limit

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS)
- ◆ Criminal Fines and Penalties
- ◆ Divested Property
- ◆ Underground Storage Tanks (if known they must be scheduled)
- ◆ Employer Liability/Self-Insured Workers' Compensation
- ◆ Insured's Internal Expenses
- ◆ Insured vs. Insured
- ◆ Intentional Non-Compliance
- ◆ Non-Disclosure
- ◆ Professional Services
- ◆ War
- ◆ Known Pollution Incidents
- ◆ TRIA – if elect to purchase coverage, additional premium would be 3% of the Bound Premium

ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Separate Deductible for Mold Matter and Legionella Endorsement – \$2,000,000 Limit with \$100,000 Deductible

CLAIMS-MADE – CLAIM DEFINITION AND CLAIM REPORTING PROVISIONS:

- ◆ To pay on behalf of the Insured, Loss that the Insured becomes legally obligated to pay as a result of Claims for Bodily Injury, Property Damage or Remediation Expenses arising from a Pollution Incident, provided that the Claim is first made against the Insured and reported to the Company in writing during the Policy Period, or during the Extended Reporting Period if applicable
- ◆ Claim means a demand, notice, or assertion of a legal right alleging liability or responsibility on the part of the Insured.

Loss means:

- ◆ A monetary judgment, award or settlement of compensatory damages arising from Bodily Injury or Property Damage
- ◆ Punitive, exemplary, or multiplied damages, and civil fines, penalties, and assessments to the extent any of the foregoing is insurable under applicable law, arising from Bodily Injury or Property Damage
- ◆ Legal Costs
- ◆ Remediation Expenses
- ◆ Emergency Response Expenses
- ◆ Disinfection Expenses

EXTENDED REPORTING PERIOD CRITERIA:

Automatic Extended Reporting Period

- ◆ The Named Insured shall be entitled to an Automatic Extended Reporting Period for a period of ninety (90) days following the effective date of termination of this Policy for no additional premium. This Automatic Extended Reporting Period shall not apply where:
 - the Named Insured has purchased the Optional Extended Reporting Period available under paragraph B. below;
 - the policy is terminated for fraud or nonpayment of premium; or
 - the Insured has purchased other insurance to replace the insurance provided under this Policy.
- ◆ The Automatic Extended Reporting Period shall apply as follows:

- A Claim first made against the Insured during the Policy Period and reported to the Company, in writing, during the ninety (90) days immediately following the effective date of such termination will be deemed to have been made on the last day of the Policy Period, provided that the Claim is otherwise covered under this Policy.
- A Claim first made against the Insured and reported to the Company, in writing, during the ninety (90) days immediately following the effective date of such termination will be deemed to have been made on the last day of the Policy Period, provided such Claim arises from a Pollution Incident which commenced prior to such termination and is otherwise covered under his Policy.

Optional Extended Reporting Period

- ◆ The Named Insured shall be entitled (except if this Policy is terminated for fraud or the nonpayment of premium) to purchase an Optional Extended Reporting Period upon termination of this Policy subject to the following terms and condition:
 - The Named Insured shall be entitled to purchase an Optional Extended Reporting Period of up to forty-eight (48) months beginning on the effective date of termination of this Policy for an additional premium of not more than 200% of the total Policy premium, provided that the Named Insured requests such Optional Extended Reporting Period in writing within thirty (30) days of the effective date of termination of this Policy;
 - Once the Named Insured has paid the additional premium, the Optional Extended Reporting Period may not be cancelled by the Company, and such premium shall be fully earned; and
 - The Optional Extended Reporting Period shall apply only to Claims first made against the Insured and reported to the Company during the Optional Extended Reporting Period, but only if such Claims arise from a Pollution Incident which commenced prior to termination of this Policy and are otherwise covered by this Policy.
- ◆ It is a condition precedent to the coverage provided in this Paragraph B. that the Named Insured pay any additional premium within thirty (30) days of such termination.
- ◆ Neither the Automatic Extended Reporting Period nor the Optional Extended Reporting Period shall modify, reinstate, or increase the limits of liability of this Policy, and any payment made during the Automatic Extended Reporting Period or the Optional Extended Reporting Period shall reduce the available limits of liability.

CLAIMS-MADE RENEWAL:

As a condition precedent to any coverage provided by this Policy, the Insured must do each and all of the following:

- A. Without limiting the requirements in any insuring agreements in this Policy, in the event of any pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses, the Insured shall provide notice thereof as soon as practicable to the Company's address set forth in the Declarations or (as such address may hereinafter be modified by the Company in writing). In addition, the Insured shall provide notice as soon as practicable to the Company's address set forth in the Declarations (One State Street Plaza, 7th Floor, New York, NY 10004) of any events or circumstances that may reasonably be expected to give rise to a Pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses. All such notice shall include detailed information pertaining to:
 1. The appropriate person to contact regarding the Pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses;
 2. The location of and a description of the Pollution Incident;
 3. A description of the Pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses, as applicable;

4. Any response actions taken by the Insured relating to the Claim or Pollution Incident; and
 5. Any other pertinent information in the Insured's possession or control concerning any actual or potential Pollution Incident, Claim, Remediation Expenses, Loss, Legal Costs, Business Interruption Expenses or Extra Expenses.
- B. In the event that Emergency Response Expenses are incurred, the Insured must provide, in writing, all available information relating to such Emergency Response Expenses and the Pollution Incident giving rise thereto to the Company within fourteen (14) days of commencement of the Pollution Incident. Such information shall include all applicable information detailed in Paragraph A. of this Section.
- C. Without limiting the requirements in any insuring agreements in this Policy, the Insured shall provide notice as soon as practicable of any Claim, but, in any event, during the Policy Period, or Extended Reporting Period, if applicable. The Insured shall furnish all information requested by the Company, including, but not limited to, the following information as soon as practicable after the receipt by the Insured or the Insured's representative or agent:
1. Copies of any demands, notices, summonses, or legal papers received by the Insured;
 2. All correspondence between the Insured and any third party claimants;
 3. All reports, notes or other documents prepared by persons hired by the Insured to investigate the Claim;
 4. All expert reports, investigations and data collected by experts retained by the Insured whether or not the Insured intends to use the material for any purpose; and

All other information which the Company may require concerning the Claim whether or not the Insured deems such to be relevant to the Claim.

Ironshore Environmental Claims CSO
28 Liberty Street, 5th Floor
New York, NY 10005
E-mail to: Ironenviroclaims@ironshore.com
Fax to: (646) 826-6601
By phone via:
24-Hour Claims Phone Number
(888) 292-0249

(Failure to report any claim or incident to your current carrier's Claim Department prior to the expiration of your current policy may jeopardize any coverage that may be available under your expiring policy. Prior knowledge of any such claim or incident may exclude it from coverage under a subsequent policy.)

Coverage: Cyber Liability/Identity Theft & Excess Cyber Liability
Carrier: TBD
Policy Period: 7/1/2022 to 7/1/2023
Form Type: Claims-Made Retroactive Date/Prior and Pending Litigations:
 Prior Unknown Acts – Network Security/Privacy Liability,
 Crisis Management & Notification, Privacy and Regulatory
 Prior Unknown Acts – Data Recovery, Data Extortion

Coverage	Limit*	Retention	Premium
Each Claim	\$1,000,000 Per Member	Various Retentions Apply Per Member	TBD
Each Event	\$1,000,000 Per Member		
Privacy Liability (Including Employee Privacy)	\$1,000,000 Per Member		
Privacy Regulatory Claims Coverage	\$1,000,000 Per Member		
Security Liability	\$1,000,000 Per Member		
Multimedia Liability	\$1,000,000 Per Member		
Cyber Extortion	\$1,000,000 Per Member		
Business Income Loss	\$1,000,000 Per Member		
Restoration Loss	\$1,000,000 Per Member		
Reputation Business Income Loss	\$1,000,000 Per Member		

*Sublimits apply for members with inadequate Cybersecurity protocols (ex. MFA)

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Policy will list all members
- ◆ Punitive damages are included in the definition of loss (where insurable by law)

STATEMENT OF DEFENSE COSTS:

- ◆ Within Policy Limit (expenses erode policy limit)

INSURING AGREEMENT:

- ◆ Pay on Behalf

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Fraudulent or Criminal Acts, Errors, or Omissions of the Insured Organization (with Final Adjudication)
- ◆ Bodily Injury/Property Damage
- ◆ Patient Infringement
- ◆ Employment-Related Claims
- ◆ Professional Services Exclusion
- ◆ War and Terrorism Exclusion Endorsement
- ◆ U.S. Terrorism Risk Insurance Act of 2002 as amended not purchased clause

CLAIMS-MADE – CLAIM DEFINITION AND CLAIM REPORTING PROVISIONS:

◆ Claim means:

- A written demand for monetary damages or non-monetary relief, a request for a tolling agreement, the service of a civil suit, or institution of arbitration proceedings received by you seeking monetary damages or including the threat or initiation of a suit and/or proceeding seeking a temporary restraining order or a preliminary or permanent injunction.
- A formal civil administrative proceeding or regulatory action to the extent covered by Insuring Agreement 4.
- A first party insured event.
- The incurring of crisis management costs, customer notification expenses, or customer support and credit monitoring expenses.
- A cyber extortion threat.
- Notice by a third party to you of facts, or circumstances that could reasonably be expected to result in any of the foregoing above.

NOTICE OF CLAIM OR CIRCUMSTANCE THAT MIGHT LEAD TO A CLAIM:

- A. If any claim under Insuring Agreement(s) 1, 2, or 4 is made against you, your risk manager, General Counsel, senior officer, or director shall forward to us as soon as practicable through persons named in the Policy every demand, notice summons, or other process received by you or your representative.
 - B. If you have any claim under Insuring Agreement(s) 3, 5, or 6, your risk manager, General Counsel, senior officer, or director shall forward to us as soon as practicable through persons named in the Policy such claim.
 - C. If during the policy period, you become aware of any acts, facts, or circumstances that could reasonably be a basis for a claim, your risk manager, General Counsel, executive officer, or director must give written notice of the following Information to us, through persons named in the Policy, as soon as practicable during the policy period:
 1. Specific details of the acts, facts, or circumstances that could reasonably be the basis for a claim;
 2. Possible damages, penalties, or other amounts potentially covered under this policy that may result or has resulted from the facts or circumstances;
 3. Details regarding how you first became aware of the acts, facts, or circumstances; and
 4. The computer network security and event logs, which provide evidence of the alleged incident.Any subsequent claim arising out of such acts, facts, or circumstances which is the subject of the written notice will be deemed to be a claim at the time written notice complying with the above requirements was first given to us.
 - D. A claim shall be considered to be reported to us when notice is first given to us through persons named in the Policy.
- ◆ Automatic Extended Reporting Period: If either you or us shall cancel or non-renew this policy, you shall have the right following the effective date of such cancellation or non-renewal, to a period of sixty (60) days in which to give written notice to us of claims, provided that actual or alleged wrongful acts under Insuring Agreement(s) 1 or 2, first party insured event under Insuring Agreement 3, privacy breach, security breach, or breach of privacy regulations under Insuring Agreement 4, privacy breach, security breach, or breach of privacy regulations under Insuring Agreement 5, or cyber extortion threat under Agreement 6 occurred prior to the end of the policy period and are covered otherwise by this policy.
- ◆ Extended Reporting Period Details: Extended Reporting Period Endorsement: In the event of cancellation or nonrenewal of this policy, you shall have the right, u[on payment in full and not proportionally or otherwise part of:
- 100% of the premium set forth in the Policy if we cancel or nonrenew; or

- 200% of the premium set forth in the Policy if you cancel or nonrenewal,

to have issued an Endorsement providing a 12-month Extended Reporting Period for claims, provide that any actual or alleged wrongful acts under Insuring Agreement 1 or 2, first party insured event under Insuring Agreement 3, privacy breach, security breach, or breach of privacy regulations under Insuring Agreement 4, privacy breach, security breach, or breach of privacy regulations under Insuring Agreement 5, or cyber extortion threat under Agreement 6 occurred prior to the end of the policy period and are covered otherwise by this policy and are reported to us during the Extended Reporting Period, subject to the conditions set forth with regard to the Extended Reporting Period herein. In order for the Named Insured to purchase the Extended Reporting Period Endorsement, the payment of the additional premium for the Extended Reporting Period must be paid within thirty (30) days of the nonrenewal or cancellation.

DUTIES IN THE EVENT OF A BREACH:

◆ Incident Response Plan

Be sure to follow the requirements of the cyber insurance policy conditions relating to “Prior Approval” and utilization of Panel Service Providers. Additionally:

- Educate and regularly train staff on internally reporting potential or actual breaches or suspicious activity: identify key internal staff responsible for receiving such reports and notifying appropriate internal and: external parties.
- Select a qualified breach response attorney, interview several firms and choose two-three qualified firms in order of preference in the event a conflict exists, Many cyber insurance policies designate three-four qualified and pre-approved breach response attorneys Some policies allow’ the insured to select counsel of their choice.

THE FOLLOWING SERVICE PROVIDERS SHOULD BE ENGAGED AT THE TIME OF A BREACH THROUGH YOUR SELECTED LAW FIRM TO PROTECT THE ATTORNEY/CLIENT PRIVILEGE:

- Select a forensic investigator Interview several firms and choose two-three qualified firms in order of priority should a conflict exist. If your business processes credit card information, also identify two-three Payment Card Industry Forensics Investigators (PFIs) in ease such an investigation is needed.
- Select a qualified breach notification service provider {including printing and mailing notices and call center}:
- Select a qualified credit monitoring/ID monitoring service provider.
- Select a qualified public relations firm.
- Select a qualified defense attorney for post-breach defense litigation

◆ Breach Response Notification Requirements

At the time of a breach the following steps should be taken to properly position your organization to respond to a breach as well as to ensure that insurance will apply.

- Contact your qualified breach response attorney immediately to establish attorney client privilege and to begin the process of investigating the incident. The breach response attorney will also work with you to ensure all potentially relevant information and documentation is preserved and protected from destruction.

- Retain a forensics investigator with the guidance of the breach response attorney. The breach response attorney will engage the forensic investigator on behalf of your company to protect the exchange of information under attorney/client privilege.
- The choice of counsel and forensics investigator may need to be approved by insurance company: Immediate notification to the insurance company, based upon the specific conditions of the cyber insurance policy may be required. Also, notify your insurance broker. The notice should include all facts (but only facts) available at the time of the notice, Many insurance companies have a 24-hour cyber breach hotline that will allow for Immediate direct interaction with the insurance company, which is especially important if prior approval is required before engaging a breach attorney and forensics investigator Continue to provide additional details to the insurance company and the insurance broker as they become available.
- Your qualified breach attorney will help with breach notice requirements and forensics reports to determine the breach notice requirements.

◆ **Cyber Insurance Coverage Initial Coverage Evaluation**

- Expect to receive an initial acknowledgement of the claim from 1 cyber insurance company.
- Generally, within 30 days a formal claim evaluation will be provided by the insurance company determining if coverage for the breach is available.
- The insurance company will likely follow up for additional information about the breach.
- The insurance company will provide confirmation of the approved service providers (if any) and the scope of services.

◆ **Post-Breach litigation**

- A breach often leads to litigation brought by the parties impacted by the breach.
- If litigation results from a breach, it is important that a comprehensive breach response plan has put your organization in a defensible position. It is Imperative that measures are taken before litigation to ensure that potentially relevant information and documentation is preserved and protected from destruction.
- Select qualified defense counsel pre-approved by your insurance company. The breach response attorney could also serve as defense counsel with carrier approval. Interview several firms and choose 23 qualified firms in order of priority should a conflict exist.

Coverage: Blanket Student Accident Mandatory

Carrier: Gerber Life Insurance Company

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Coverage	Limit	Deductible
Student Accident – Mandatory	\$25,000	The Deductible is the greater of: \$0.00 or The amount paid or payable for the same Injury by any Other Plan

* TRIA does not apply.

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ This Policy covers the Insured only for Injury sustained while:
 - Participating in or attending any Regularly Scheduled Activity of the School. The activity must be supervised by a person authorized by the School.
 - Traveling directly (uninterruptedly) to and from a Regularly Scheduled Activity with other members as a group. The travel must be supervised by a person authorized by the School.
 - Traveling directly (uninterruptedly) to and from the Insured’s Residence and the meeting place for the purpose of participating in the Regularly Scheduled Activity.
- ◆ Total maximum for all accident medical expense benefits: \$25,000
- ◆ Maximum Medical Exposure for Football Injuries: \$25,000
- ◆ Maximum Medical Expense for injuries involving motor vehicles: \$25,000/\$500,000 aggregate any one accident
- ◆ Accidental Death, Dismemberment, and Loss of Sight Benefit: \$10,000
 - Single Dismemberment \$5,000
 - Double Dismemberment \$10,000
- ◆ **First Covered Expenses must be Incurred within 60 days from the date of the Covered Accident**
- ◆ **Benefit Period: 2 years**
- ◆ Physical therapy limit on all nonsurgical claims: \$1,000 (If there is surgery, there are no limits on physical therapy post-surgical claims.)
- ◆ **Covered Activities**
School Coverage: Policyholder Supervised and Sponsored Activities, including interscholastic football and all other sports, sponsored work study programs, sponsored, and supervised snowboarding and skateboarding. Overnight Supervised and Sponsored Sports and Activities and overnight field trips.
- ◆ **Four (4) districts have 0 students. They are counted under their applicable school districts.**
 - Exceptional Learners Collaborative
 - Leyden Area Special Area Cooperative
 - Northwestern Illinois Association
 - Special Education District of McHenry County (SEDOM)

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

No Benefits are payable for Hospital and Professional Services for the following:

- ◆ Injuries which are not caused by an Accident.
- ◆ Treatment for hernia, all types, regardless of cause, Osgood Schlatter’s disease, or osteochondritis.

- ◆ Injury sustained as a result of operating, riding in or upon, or alighting from a two, three, or four-wheeled recreational motor vehicle or snowmobile.
- ◆ Aggravation, during a Regularly Scheduled Activity, or an Injury the Insured suffered before participating in that Regularly Scheduled Activity, unless the Company receives a written medical release from the Insured's Physician.
- ◆ Injury sustained as a result of practice or play in interscholastic tackle football and/or sports, unless the premium required under the Football and/or Sports Coverage provision has been paid (**CLIC purchases**).
- ◆ Any expense for which benefits are payable under a Catastrophic Accident Insurance Program of the State Interscholastic Activities Association.
- ◆ Treatment performed by a member of the Insured's Immediate Family or by a person retained by the School.
- ◆ Injury caused by war or acts of war; suicide or intentionally self-inflicted injury, while sane or insane; violating or attempting to violate the law; the taking part in any illegal occupation; fighting or brawling except in self-defense; being legally intoxicated or under the influence of alcohol as defined by the laws of the state in which the Injury occurs; or being under the influence of any drugs or narcotic unless administered by or on the advice of a Physician.
- ◆ Medical expenses for which the Insured is entitled to benefits under any (a) Self-Insured Workers' Compensation act; or (b) mandatory no-fault automobile insurance contract; or similar legislation.
- ◆ Expense incurred for treatment of temporomandibular joint dysfunction and associated myofascial pain.
- ◆ Expenses incurred for experimental or investigational treatment or procedures.

LIMITATIONS:

- ◆ Reduce payments by 50% for claimants who willingly go out of their primary HMO/PPO Networks. This will not apply to emergency events or students who have no primary insurance.
- ◆ Exclude Physiotherapy benefits once the patient has been cleared by this/her physician.
- ◆ Counseling Benefit – If as a result of an Act of Violence an Insured is killed while on School Property, the Company will pay a lump sum of \$10,000 for Counseling Services. The lump sum benefit will be paid directly to the covered School or to the hospital or person rendering such services after the commencement of Counseling Services. The Company will not pay for any expense for loss due to participation in a riot or insurrection. All provisions in this Policy apply to this coverage.
- ◆ **Medical expenses for Occupational Therapy & Speech Therapy will be considered under "Physician's Outpatient Treatment in Connection with Physical Therapy and/or Spinal Manipulation" if the Occupational Therapy & Speech Therapy are medically necessary and prescribed by a physician to treat the injury.**

ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Other Insurance
 - **This policy will be excess of any other Health Coverage Insurance**

NOTICE OF CLAIM:

Written notice of claim must be given to the Company within 60 days after the occurrence or commencement of the Insured's covered Loss, or as soon thereafter as reasonably possible. Notice given by or on behalf of the claimant to the Company with information sufficient to identify the Insured, is deemed notice to the Company.

PROOFS OF LOSS:

Written proof of loss must be furnished to the Company within 90 days after the date of the covered Loss. If the Loss is one for which the Policy requires continuing eligibility for periodic payments, subsequent written

proofs of eligibility must be furnished as such intervals as my reasonably be required. Failure to furnish proof within the time required neither invalidates nor reduces any claim if it was not reasonably possible to furnish proof within such time, provided such proof is furnished as soon as reasonably possible and in no event, except in the absence of legal capacity of the claimant, later than one year from the time proof is otherwise required.

Coverage and Limitations (All limitations are stated per injury) – Mandatory
Hospital/Facility Services

INPATIENT:

1. Hospital Room and Board. 100% of Reasonable Expenses up to the semi-private room rate
2. Hospital Intensive Care: 100% Reasonable Expenses
3. Inpatient Hospital Miscellaneous: 100% of Reasonable Expenses

OUTPATIENT:

1. Outpatient Hospital Miscellaneous (Except Physician's services and x-rays paid as below): 100% of Reasonable Expenses
2. Hospital Emergency Room: 100% of Reasonable Expenses
3. Day Surgery Miscellaneous: 100% Reasonable Expenses

PHYSICIAN'S SERVICES:

1. Surgical: 100% Reasonable Expenses
2. Assistant Surgeon: Reasonable Expenses to 100% of surgical benefit paid only if surgeon is paid
3. Anesthesiologist: Reasonable Expenses to 100% of Surgical Benefit paid only if surgeon is paid
4. Physician's Non-Surgical Treatment (Except as in 5 below) 100% Reasonable Expenses
5. Physician's Outpatient Treatment in Connection with Physical Therapy and/or Spinal Manipulation: 100% Reasonable Expenses to a Maximum of \$1,000 per Non-Surgical Injury

OTHER SERVICES:

1. Registered Nurses Services: 100% of Reasonable Expenses
2. Prescriptions (Dispensed by a Licensed Pharmacist) Outpatient: 100% of Reasonable Expenses
3. Laboratory Tests – Outpatient: 100% of Reasonable Expenses
4. X-rays (includes interpretation) – Outpatient: 100% of Reasonable Expenses
5. Diagnostic Imaging (MRI, CAT scan, etc.) – Includes Interpretation: 100% of Reasonable Expenses
6. Ground Ambulance: 100% of Reasonable Expenses
7. Air Ambulance: 100% of Reasonable Expenses
8. Durable Medical Equipment – Includes Orthopedic Braces and Appliances: 100% of Reasonable Expenses
9. Dental Treatment: 100% of Reasonable Expenses for the treatment repair or replacement of injured natural teeth, includes initial braces when required for treatment of a covered injury, as well as examination, x-rays, restorative treatment, endodontics, oral surgery, and treatment for gingivitis resulting from trauma.
10. Replacement of Eyeglasses, Hearing Aids, Contact Lenses, If Medical Treatment Is Also Received For the Covered Injury: 100% of Reasonable Expenses
11. Heart or Circulatory Malfunction: 100% of Reasonable Expenses to a maximum of \$10,000

Coverage: Blanket Student Accident – Catastrophic

Carrier: Gerber Life Insurance Company

Policy Period: 7/1/2022 to 7/1/2023

Form Type: Per Occurrence

Coverage	Limit	Deductible
Student Accident – Catastrophic	\$5,000,000 Aggregate 10-Year Benefit Period	\$25,000

* TRIA does not apply.

The following is a general summary of the Insuring Agreement. Actual policy form should be sought for complete terms and conditions.

COVERAGES INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ This Policy covers the Insured only for Injury sustained while:
 - Participating in or attending any Regularly Scheduled Activity of the School. The activity must be supervised by a person authorized by the School.
 - Traveling directly (uninterruptedly) to and from a Regularly Scheduled Activity with other members as a group. The travel must be supervised by a person authorized by the School.
 - Traveling directly (uninterruptedly) to and from the Insured’s Residence and the meeting place for the purpose of participating in the Regularly Scheduled Activity.

FOLLOW FORM OF MANDATORY STUDENT ACCIDENT POLICY

Eligibility:	Class 1	All students including coverage for interscholastic and intramural sports activities/events.
Covered Event:	Class 1	For: Class 1 – All students including interscholastic athletes, intramural sports participants (except intramural tackle football), student coaches, student managers and student trainers while: (a) on school premises during the hours and days when school is in session; (b) participating in interscholastic sports practice and games or while conditioning on school premises for interscholastic sports; (c) acting as a student coach, student manager or student trainer during an interscholastic sports practice or game; (d) participating in cheerleading practice for an interscholastic sport or while cheerleading at an interscholastic game; (e) participating in band or majorette practice and while performing as a band member or majorette at a school sponsored event; (f) participating in a school sponsored intramural sports game (except intramural tackle football); (g) participating in a school sponsored gym class activity or (h) participating in a school sponsored non-sport extracurricular activity on or off school premises such as Drama Club, Chess Club, and Field Trips, including overnight Field Trips.

MEDICAL, DENTAL, REHABILITATIVE, AND CUSTODIAL CARE EXPENSE BENEFITS:

- ◆ Benefit Percentage 100% of Reasonable Expenses
- ◆ Deductible Establishment Period 2 Years
- ◆ **The Injury must be treated within 180 days from the date of the covered accident**
- ◆ **Maximum Benefit Period 10 Years from Date of Covered Accident**
- ◆ Maximum Aggregate Limit of Liability \$5,000,000
- ◆ Maximum Medical Expense Amount \$5,000,000

Medical expenses for Occupational Therapy & Speech Therapy will be considered under “Physician’s Outpatient Treatment in Connection with Physical Therapy and/or Spinal Manipulation” if the Occupational Therapy & Speech Therapy are medically necessary and prescribed by a physician to treat the injury.

ACCIDENTAL DEATH, DISMEMBERMENT, OR LOSS OF SIGHT, SPEECH AND HEARING BENEFIT:

◆ Principal Sum	\$10,000
◆ Single Dismemberment	\$5,000
◆ Double Dismemberment	\$10,000

ENHANCEMENTS FOR 2022-2023

◆ Adjustment Expense	\$30,000 maximum subject to:
	◆ Medically Necessary Family Counseling – \$70/visits, 20 visits maximum
	◆ Training – \$2,500 maximum
	◆ Travel – \$2,000 maximum
	◆ Lost Earnings – 75% of gross loss earnings/\$500 per week maximum/13 week maximum
◆ Ancillary Illness or Injury Expense	(All services must begin within 1 year of accident) \$2,000 maximum per calendar year deductible to a \$100,000 combined maximum for all injuries and illnesses
◆ Assimilation Benefit	\$50,000 maximum/up to 2 immediate family members/services begin within one year from the date of accident/deductible must be met within 1 year of the date of accident
◆ Total Disability Expense	\$2,500/month maximum for first 12 months \$2,500/month maximum after first 12 months 10-year benefit period (Benefits must begin within 12 months from accident)
◆ Partial Disability Expense	\$1,000/month maximum for first 12 months \$1,000/month maximum after first 12 months 10-year benefit period (Benefits must begin within 12 months from accident)
◆ College Education Expense	\$100,000 maximum
◆ Post-incident Crisis Management Expense	\$10,000 per incident maximum aggregate benefit to cover all persons affected
◆ Special Expense Benefit	\$125,000 maximum for first 5 years after accident; maximum of \$50,000 for each 5-year period thereafter
◆ Vocational Rehabilitation Benefit	\$100 maximum per hour/\$20,000 maximum

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

No Benefits are payable for Hospital and Professional Services for the following:

- ◆ Injuries which are not caused by an Accident.
- ◆ Treatment for hernia, all types, regardless of cause, Osgood Schlatter's disease, or osteochondritis.
- ◆ Injury sustained as a result of operating, riding in or upon, or alighting from a two, three, or four-wheeled recreational motor vehicle or snowmobile.
- ◆ Aggravation, during a Regularly Scheduled Activity, of an Injury the Insured suffered before participating in that Regularly Scheduled Activity, unless the Company receives a written medical release from the Insured's Physician.
- ◆ Injury sustained as a result of practice or play in interscholastic tackle football and/or sports, unless the premium required under the Football and/or Sports Coverage provision has been paid (**CLIC purchases**).
- ◆ Any expense for which benefits are payable under a Catastrophic Accident Insurance Program of the State Interscholastic Activities Association.
- ◆ Treatment performed by a member of the Insured's Immediate Family or by a person retained by the School.
- ◆ Injury caused by war or acts of war; suicide or intentionally self-inflicted injury, while sane or insane; violating or attempting to violate the law; the taking part in any illegal occupation; fighting or brawling except in self-defense; being legally intoxicated or under the influence of alcohol as defined by the laws of the state in which the Injury occurs; or being under the influence of any drugs or narcotic unless administered by or on the advice of a Physician.
- ◆ Medical expenses for which the Insured is entitled to benefits under any (a) Self-Insured Workers' Compensation act; or (b) mandatory no-fault automobile insurance contract; or similar legislation.
- ◆ Expense incurred for treatment of temporomandibular joint dysfunction and associated myofascial pain.
- ◆ Expenses incurred for experimental or investigational treatment or procedures.

ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ **Other insurance. This policy will be excess of any other Health Coverage insurance**

CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:

- ◆ **Claims will be adjudicated by WEB-TPA**

NOTICE OF CLAIM:

Written notice of claim must be given to the Company within 60 days after the occurrence or commencement of the Insured's covered Loss, or as soon thereafter as reasonably possible. Notice given by or on behalf of the claimant to the Company with information sufficient to identify the Insured, is deemed notice to the Company.

PROOFS OF LOSS:

Written proof of loss must be furnished to the Company within 90 days after the date of the covered Loss. If the Loss is one for which the Policy requires continuing eligibility for periodic payments, subsequent written proofs of eligibility must be furnished as such intervals as may reasonably be required. Failure to furnish proof within the time required neither invalidates nor reduces any claim if it was not reasonably possible to furnish proof within such time, provided such proof is furnished as soon as reasonably possible and in no event, except in the absence of legal capacity of the claimant, later than one year from the time proof is otherwise required.

Coverage and Limitations (All limitations are stated per injury) – Catastrophic Hospital/Facility Services:

INPATIENT:

1. Hospital Room and Board. 100% of Reasonable Expenses up to the semi-private room rate
2. Hospital Intensive Care: 100% Reasonable Expenses
3. Inpatient Hospital Miscellaneous: 100% of Reasonable Expenses
4. Confinement in an Extended Care Facility: 100% of Reasonable Expenses per calendar year to a maximum of \$365,000

OUTPATIENT:

1. Outpatient Hospital Miscellaneous (Except Physician's services and x-rays paid as below): 100% of Reasonable Expenses
2. Hospital Emergency Room: 100% of Reasonable Expenses
3. Free – Standing Ambulatory Surgical Facility: 100% Reasonable Expenses
4. Hospital Emergency Room Physician: 100% of Reasonable Expenses

PHYSICIAN'S SERVICES:

1. Surgical: 100% Reasonable Expenses
2. Assistant Surgeon: 100% of Reasonable Expenses
3. Anesthesiologist: 100% of Reasonable Expenses
4. Physician's Non-Surgical Treatment (Except as in 5 below) 100% Reasonable Expenses
5. Physician's Outpatient Treatment in Connection with Physical Therapy and/or Spinal Manipulation: 100% Reasonable Expenses to a Maximum of **\$100,000**

OTHER SERVICES:

1. Registered Nurses Services: 100% of Reasonable Expenses
2. Prescriptions (Dispensed by a Licensed Pharmacist) Outpatient: 100% of Reasonable Expenses
3. Laboratory Tests – Outpatient: 100% of Reasonable Expenses
4. X-rays (includes Interpretation) – Outpatient: 100% of Reasonable Expenses
5. Diagnostic Imaging (MRI, CAT scan, etc.) – Includes Interpretation: 100% of Reasonable Expenses
6. Ground Ambulance: 100% of Reasonable Expenses
7. Air Ambulance: 100% of Reasonable Expenses
8. Durable Medical Equipment – Includes Orthopedic Braces and Appliances: 100% of Reasonable Expenses to a maximum of \$25,000
9. Dental Treatment: 100% of Reasonable Expenses for the treatment, repair, or replacement of injured natural teeth, includes initial braces when required for treatment of a covered injury, as well as examination, x-rays, restorative treatment, endodontics, oral surgery, and treatment for gingivitis resulting from trauma. When the dentist certifies that treatment will continue beyond the 52 week benefit period the Company will continue to cover the incurred expenses at 100% of Reasonable Expenses, provided such expenses are incurred within 2 years from the date of first treatment for injury.
10. Combined Home Health and Custodial Care: 100% of Reasonable Expenses per calendar year to a maximum of \$100,000
11. Treatment of Mental or Nervous Disorders: 100% of Reasonable Expenses for Physician fees to \$50 per visit, 1 visit per day maximum, to a maximum of 50 visits per calendar year. Inpatient Hospital a maximum stay of up to 45 days.
12. Prosthetic Devices: Reasonable Expenses during the first two years the Accident to a maximum of \$100,000. Reasonable Expenses are payable immediately thereafter and shall not exceed \$100,000 (\$200,000 if amputation of the leg is above the knee). The maximum benefit amount is \$300,000 if amputation of the leg is above the knee).
13. Heart or Circulatory Malfunction: \$10,000 Maximum Benefit for Loss of Life.

Coverage: Gallagher Crisis Protect (GCP)

Carrier: Underwriters at Lloyd's London

Policy Period: 7/1/2022 to 7/1/2023

Coverage	Limit
First Party – Act of Terrorism, Civil Commotion, Sabotage, Vicious Attack and additional insured events	\$1,000,000 Any One Occurrence Any One Member

Coverage	Limit
Sublimits as listed below and on policy form	\$25,000,000 Pool Policy Aggregate
Third Party – Judgement, Settlements & Defense Costs and additional insured events	Maximum 15% Policy Limit Any One Claim
Consultant Costs – Detention, Disappearance, Extortion, Hijack, Hostage and Kidnap	Various aggregate sublimits across the policy
Ransom	\$1,000,000 Per Occurrence and in the aggregate
In Transit/Delivery	\$1,000,000 Per Occurrence and in the aggregate
Expenses	\$1,000,000 Per Occurrence and in the aggregate
Judgements, Settlements and Defense Costs – Assault, Blackmail, Deprivation, Detention, Disappearance, Radicalization, Stalking, Threat, Extortion, Hijack, Hostage Crisis, Emergency Repatriation and Employee Dishonesty	\$150,000 Any One Claim and in the aggregate in respect of the following insured events:
Funeral Expenses	
Each of the Following Insured Event(s): Act of Terrorism, Assault, Civil Commotion, Detention, Hijack, Hostage Crisis, Kidnap, Sabotage and Vicious Attack	\$1,000,000
Each Policy Period	\$1,000,000
Each of the Following Insured Event(s): Act of Terrorism, Assault, Civil Commotion, Detention, Hijack, Hostage Crisis, Kidnap, Sabotage and Vicious Attack	\$1,000,000
Counseling	\$100,000 Aggregate via additional expenses designed for witnessing or being involved in an event without injury to the insured person; however, psychiatrist costs are included within medical services and hospitalization costs as a result of an insured person sustaining injury and counseling provided as part of the rehabilitation
Abandonment of Building	50% of Limit following an act of terrorism/sabotage and vicious attack (active assailant) and in the aggregate
Crisis Communication	\$1,000,000 Per Insured Event and in the aggregate
Emergency Evacuation	\$1,000,000 Per Insured Event and in the aggregate
Medical Expenses	Included in Policy Limit
Death & Disablement	\$50,000 Per Person/\$1,000,000 Per Event and in the aggregate
Act of Terrorism	Policy limit generally any one occurrence for first party sublimited to 15% of policy limit and in the aggregate for third party
Blackmail	Various aggregate sublimits across the policy
Civil Commotion	Policy limit generally any one occurrence for first party sublimited to 15% of policy limit and in the aggregate for third party
Kidnap & Ransom	Various aggregate sublimits across the policy
Disappearance	Various aggregate sublimits across the policy

Coverage	Limit
Emergency Repatriation	\$2.5k Each Insured Person but capped at \$250k each evacuation advisory and \$1M per policy period
Hostage Crisis	Various aggregate sublimits across the policy
Extortion (including Cyber)	Various aggregate sublimits across the policy
Hijack	Various aggregate sublimits across the policy
Stalking	Various aggregate sublimits across the policy
Threats (Bomb)	Various aggregate sublimits across the policy
Vicious Attack	Policy limit generally any one occurrence for first party sublimited to 15% of policy limit and in the aggregate for third party
24/7/365 Emergency Response Number	See further list on next page for crisis consulting services. Pre-incident/incident response/post incident
Detention	Various aggregate sublimits across the policy
Employee Dishonesty	Various aggregate sublimits across the policy
Deprivation (Ingress/Egress)	Up to \$2,500,000 as an aggregate sublimit (depending on main policy limit) on terrorism/sabotage/civil commotion and vicious attack (active assailant) including non-damage

Crisis Consulting Services

Clients will have access to an online Crisis Management Portal that will provide information and templates to enable them to increase their resilience to security-related crises.

Clients have a dedicated secure group, private to them that they can brand to their own organization. They have full control to add and manage access to the group for their colleagues, where they will be able to take advantage of the training and awareness information, as well as manage and share access to their own plans, procedure, documents and guidance, available anywhere at any time with a secure internet connection.

Document Library including:

- ◆ Thought leadership papers Awareness guidance
- ◆ 6 x Active Shooter (vicious attack) online Awareness Videos
- ◆ Quarterly Webinars on key issues and topics
- ◆ Risk Management Allowance
- ◆ One to one consulting call
- ◆ "Ask the Expert" – AIG and partner network of experts for hints, tips and ideas
- ◆ Access to Country Risk Information

24/7/365 Emergency Response Number to get immediate advice and support in a crisis

- ◆ Consultancy Support from a panel of retained response consultant companies that are leaders in their field; these include but not limited to NYA, R3 Continuum & AIG Travel all coordinated through a single emergency response number
- ◆ Access to live Incident log via the online Crisis Management Portal (ensuring key decisions and actions are captured as part of duty of care and audit purposes, especially important in the context of any future potential litigation)

Post Incident Information Guidance & Advice:

- ◆ Lessons identified
- ◆ Counseling Advice (PTSD)
- ◆ Legal support
- ◆ Incident Log Summary Case File for audit and records

Coverage	Deductible
Act of terrorism and/or civil commotion and/or sabotage and/or vicious attack	\$10,000 any one occurrence in respect of the insured event(s)
Act of Terrorism and/or Sabotage and/or Vicious Attack	2 hours in respect of threat from the insured event(s)
Deprivation	12 hours
Coinsurance in Respect of Demolition, Restitution and Rebuild	25%
Vehicles relating to demolition, restitution and rebuild	\$2,500 any one occurrence

Coverage	Deductible
In respect of sexual assault contained within assault this policy is to sit excess of any coverage recoverable via a workers' compensation policy, general liability policy, or local tort always	Subject to a minimum of \$500,000 any one occurrence

Premiums/Fees Comparison: 188 Members – Recommended Program

LINE OF COVERAGE	EXPIRING PROGRAM		PROPOSED PROGRAM		% of Change
	CARRIER	EXPIRING COST	CARRIER	ESTIMATED COST	
Package Program – MOC (Includes Property, General Liability, Automobile Liability and Physical Damage, Garage Liability, Crime, Police Professional Liability/Security Guards and Bullying Coverage)	CLIC/Great American Ins. Co.	\$1,451,403	CLIC/Great American Ins. Co.	\$1,478,202	1.85%
Excess Property \$625 Million – MOC	CLIC/Travelers	\$5,425,173	CLIC/Travelers	\$6,077,218	12.02%
Boiler & Machinery	Federal Ins. Co. (Chubb)	\$517,018	Federal Ins. Co. (Chubb)	\$535,877	3.65%
School Board Legal Liability	QBE Ins. Co.	\$1,656,393	QBE Ins. Co.	\$1,747,589	5.51%
Excess Liability – MOC	CLIC/Old Republic \$1MM xs \$1MM	\$475,861	CLIC/Old Republic \$1MM xs \$1MM	\$534,000	12.22%
Excess Liability – MOC ⁽¹⁾	CLIC/Brit (50%), Markel (50%) \$10MM xs \$2MM	\$753,028	CLIC/Brit (50%), Markel (50%) \$10MM xs \$2MM	\$790,613	4.99%
Excess Liability – MOC ⁽¹⁾	CLIC/Genesis (33.33%), Hallmark (33.33%), Old Republic (33.33%) \$15MM xs \$12MM	\$522,163	CLIC/Upland Specialty (33.33%), Hallmark (33.33%), Old Republic (33.33%) \$15MM xs \$12MM	\$576,803	10.46%
Excess Liability – MOC	CLIC/Everest Insurance Company \$5MM xs \$27MM	\$160,290	CLIC/Everest Insurance Company \$5MM xs \$27MM	\$172,490	7.61%
Excess Liability – MOC	CLIC/Great American Ins. Co. \$5MM xs \$32MM	\$150,875	CLIC/Great American Ins. Co. \$5MM xs \$32MM	\$170,875	13.26%
Total Excess Liability		\$2,062,250		\$2,244,781	8.85%
Pollution Liability – \$2 Million Limit ⁽¹⁾	Ironshore Specialty	\$356,046	Ironshore Specialty	\$379,100	6.31%
Cyber Liability / Identity Theft	Lloyd's of London	\$3,910,611	TBD	TBD	TBD
Student Accident – Mandatory	Gerber Life	\$2,392,475	Gerber Life	\$2,366,374	-1.09%
Student Accident – Catastrophic	Gerber Life	\$492,810	Gerber Life	\$486,599	-1.26%
Gallagher Crisis Protect ⁽¹⁾	Lloyd's of London	\$326,176	Lloyd's of London	\$324,441	-0.53%

LINE OF COVERAGE	EXPIRING PROGRAM		PROPOSED PROGRAM		% of Change
	CARRIER	EXPIRING COST	CARRIER	ESTIMATED COST	
RPA Administrative Fee*	Gallagher	\$2,012,802	Gallagher	\$2,085,263	3.6%
Gallagher Bassett Services, Inc. Claims Administration Fee	Gallagher Bassett	\$401,484	Gallagher Bassett	\$372,250	-7.28%
Gallagher Bassett Services, Inc. Loss Control Fee	Gallagher Bassett Loss Control	\$218,900	Gallagher Bassett Loss Control	\$214,920	-1.82%
CLIC Online Risk Management Training Platform	CLIC/Brit	Included	CLIC/Brit	Included	N/A
CLIC Program Management Operating Fee ⁽²⁾	CLIC	N/A	CLIC	N/A	N/A
Total Fixed Costs**		\$17,313,468		\$18,312,614	5.77%
Loss Fund – Package	CLIC	\$10,914,579	CLIC	\$10,650,000	-2.42%
Loss Fund – School Board Legal Liability	CLIC	\$1,716,904	CLIC	\$1,876,788	9.31%
Total Variable Costs		\$12,631,483		\$12,526,788	-0.83%
Total Program Costs on a Maximum Cost Basis**		\$29,944,951		\$30,839,402	2.99%
Total Member Contribution**		\$29,944,951		\$30,839,402	2.99%

** Expiring and Proposed Total Fixed Costs, Total Costs on a Maximum Cost Basis, and Total Member Contribution do not include cyber premiums

(1) Includes Illinois Surplus Lines Taxes.

(2) The CLIC Property/Casualty Program Management Operating Fee is allocated to each member by the CLIC treasurer. This fee is solely used to pay for those expenses such as the Treasurer Services, Legal Services, Publication of Safe Schools Newsletter, Appraisal Cost, Audit Expenses, D&O Insurance, Actuarial Expenses and Meeting Expenses that are needed to operate the pools operations. In the past, the cooperative has utilized loss fund interest earnings to pay for those expenses. Due to the lack of interest income to cover the cooperatives expenses, a slight fee must be allocated to each member. The CLIC Executive Committee concurred that beginning with the 2014/2015 renewal a Program Management Operating Fee will be instituted only on the Property/Casualty Program for 2018-2019. The fee will be based upon the minimum fee of \$552 per district with a rate per student charge. The maximum amount a member district could pay is \$5,980. For Fiscal Year 2022-2023, the CLIC Executive Committee has elected to suspend this change per the treasurer's recommendation due to sufficient interest earning to cover these costs.

Quote from **Great American Insurance Company (American Financial Group, Inc)** is valid until **7/1/2022**

Quote from **Great American Insurance Company (American Financial Group, Inc)** is valid until **7/1/2022**

Quote from **Travelers Indemnity Company (The Travelers Companies, Inc.)** is valid until **7/1/2022**

Quote from **Federal Insurance Company (Chubb Group of Insurance Companies)** is valid until **7/1/2022**

Quote from **QBE Insurance Corporation (QBE Insurance Group)** is valid until **7/1/2022**

Quote from **Pennsylvania Manufacturers Assoc Ins Co (Old Republic Insurance Group)** is valid until **7/1/2022**

Quote from **Underwriters at Lloyd's London (Underwriters at Lloyd's London)** is valid until **7/1/2022**

Quote from **Old Republic Insurance Company (Old Republic Insurance Group), etc...** is valid until **7/1/2022**

Quote from **Great American Insurance Company (American Financial Group, Inc)** is valid until **7/1/2022**

Quote from **American Hallmark Insurance Company of Texas (Hallmark Financial Services, Inc)** is valid until **7/1/2022**

Quote from **Ironshore Specialty Insurance Co (Ironshore Specialty Insurance Co)** is valid until **7/1/2022**

Quote from **Underwriters at Lloyd's London (Underwriters at Lloyd's London)** is valid until **7/1/2022**

Quote from **Gerber Life Insurance Company (Gerber Life Insurance Company)** is valid until **7/1/2022**

Quote from **Gerber Life Insurance Company (Gerber Life Insurance Company)** is valid until **7/1/2022**

Quote from **Underwriters at Lloyd's London (Underwriters at Lloyd's London)** is valid until **7/1/2022**

Quote from **Underwriters at Certain Underwriters at Lloyd's (Brit Syndicate 2987 – 100%)** is valid until **7/1/2022**

Quote from **Underwriters at Markel Global Reinsurance Company** valid until **7/1/2022**

Quote from **American Hallmark** valid until **7/1/2022**

Quote from **Genesis** valid until **7/1/2022**

Gallagher is responsible for the placement of the following lines of coverage:

Third-Party Liability including Bodily Injury, Property Damage, Advertising Injury, Personal Injury, and Police Professional Liability, exclusive of the SIR as defined in the policy (See Below)

Crime

Property including Buildings, Contents, Mobile Equipment, EDP, Inland Marine, and Auto Physical Damage (See Below)

Boiler and Machinery

Primary School Board Legal Liability

Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employee Benefits Liability, Employers Liability, and Police Professional Liability

Cyber Liability/Identity Theft

Blanket Student Accident – Mandatory

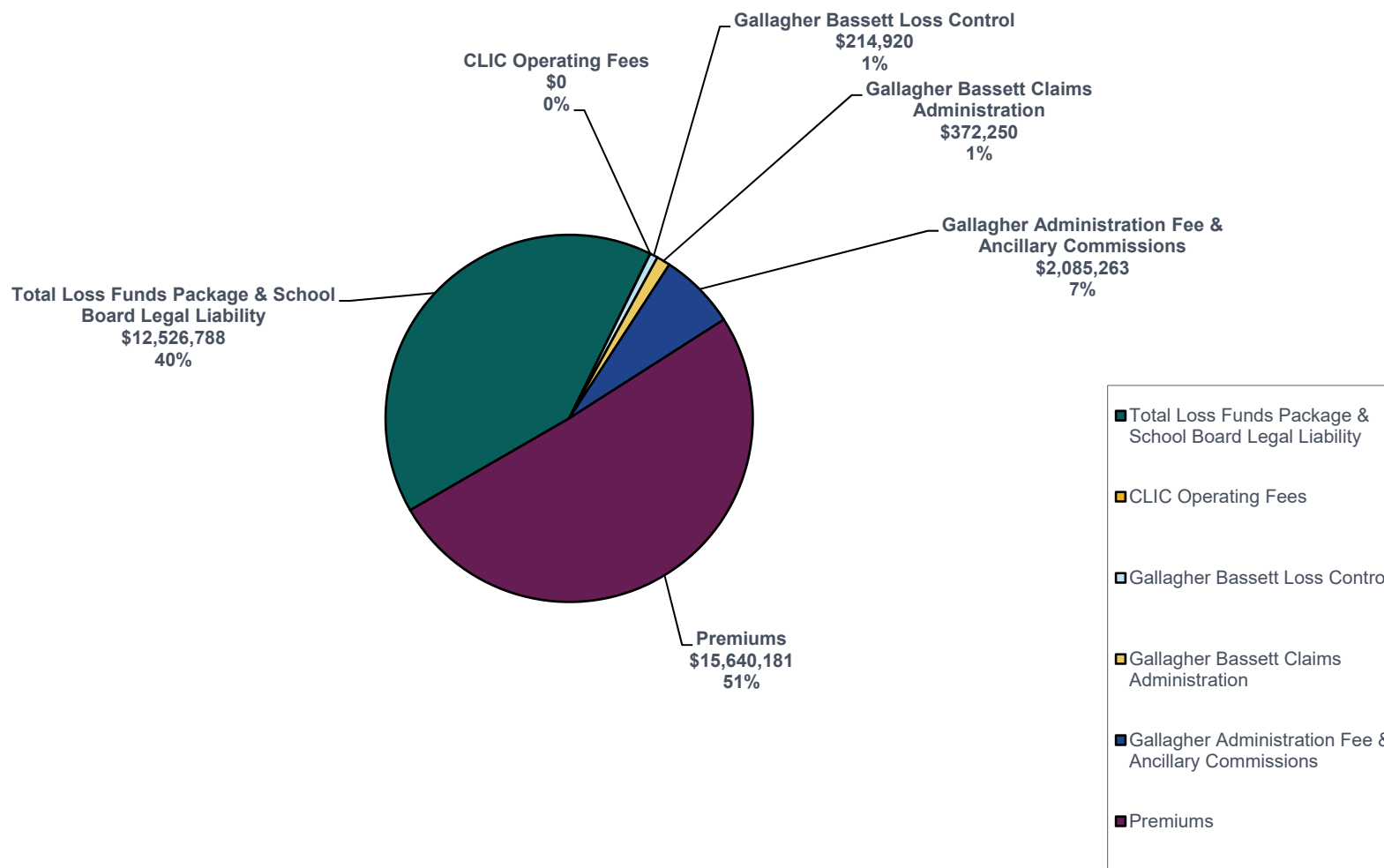
Blanket Student Accident – Catastrophic

Gallagher Crisis Protect (GCP)

It is understood that any other type of exposure/coverage is either self-insured or placed by another brokerage firm other than Gallagher. If you need help in placing other lines of coverage or covering other types of exposures, please contact your Gallagher representative.

Recommended Property/Casualty Program – MOC Reinsurance – Recommended Program

7/1/2022-2023



Carrier Ratings and Admitted Status

Proposed Insurance Companies	A.M. Best's Rating & Financial Size Category *	Admitted/Non-Admitted **
American Hallmark Insurance Company of Texas	A- IX	Admitted
Federal Insurance Company	A++ XV	Admitted
Upland Specialty Insurance Company	A- VIII	Non-Admitted
Gerber Life Insurance Company	A IX	Admitted
Great American Insurance Company	A+ XV	Admitted
Ironshore Specialty Insurance Co	A XV	Non-Admitted
Old Republic Insurance Company	A+ XV	Admitted
Pennsylvania Manufacturers Assoc Ins Co	A+ XV	Admitted
Certain Underwriters at Lloyd's (Brit Syndicate 2987 – 100%)	A XV	Non-Admitted
QBE Insurance Corporation	A XV	Admitted
Travelers Indemnity Company	A++ XV	Admitted
Lloyd's of London (Brit Syndicate)	A XV	Admitted
Underwriters at Lloyd's London	A XV	Non-Admitted
Markel Global Reinsurance Company	A XV	Non-Admitted

*Gallagher companies use A.M. Best rated insurers and the rating listed above was verified on the date the proposal document was created.

Best's Credit Ratings™ reproduced herein appear under license from A.M. Best and do not constitute, either expressly or impliedly, an endorsement of Gallagher's service or its recommendations. A.M. Best is not responsible for transcription errors made in presenting Best's Credit Ratings™. Best's Credit Ratings™ are proprietary and may not be reproduced or distributed without the express written permission of A.M. Best.

A Best's Financial Strength Rating is an independent opinion of an insurer's financial strength and ability to meet its ongoing insurance policy and contract obligations. It is not a warranty of a company's financial strength and ability to meet its obligations to policyholders. Best's Credit Ratings™ are under continuous review and subject to change and/or affirmation. For the latest Best's Credit Ratings™ and Guide to Best's Credit Ratings, visit the A.M. Best website at <http://www.ambest.com/ratings>.

**If coverage placed with a non-admitted carrier, it is doing business in the state as a surplus lines or non-admitted carrier, and is neither subject to the same regulations as an admitted carrier nor do they participate in any state insurance guarantee fund.

Gallagher companies make no representations and warranties concerning the solvency of any carrier, nor does it make any representation or warranty concerning the rating of the carrier which may change.

Proposal Disclosures

The following disclosures are hereby made a part of this proposal. Please review these disclosures prior to signing the Client Authorization to Bind or e-mail confirmation.

Proposal Disclaimer

IMPORTANT: The proposal and/or any executive summaries outline certain terms and conditions of the insurance proposed by the insurers, based on the information provided by your company. The insurance policies themselves must be read to fully understand the terms, coverages, exclusions, limitations and/or conditions of the actual policy contract of insurance. Policy forms will be made available upon request. We make no warranties with respect to policy limits or coverage considerations of the carrier.

Compensation Disclosure

1. Gallagher Companies are primarily compensated from the usual and customary commissions, fees or, where permitted, a combination of both, for brokerage and servicing of insurance policies, annuity contracts, guarantee contracts and surety bonds (collectively "insurance coverages") handled for a client's account, which may vary based on market conditions and the insurance product placed for the client.
2. In placing, renewing, consulting on or servicing your insurance coverages, Gallagher companies may participate in contingent and supplemental commission arrangements with intermediaries and insurance companies that provide for additional compensation if certain underwriting, profitability, volume or retention goals are achieved. Such goals are typically based on the total amount of certain insurance coverages placed by Gallagher with the insurance company, not on an individual policy basis. As a result, Gallagher may be considered to have an incentive to place your insurance coverages with a particular insurance company. If you do not wish to have your commercial insurance placement included in consideration for additional compensation, contact your producer or service team for an Opt-out form.
3. Gallagher Companies may receive investment income on fiduciary funds temporarily held by them, or from obtaining or generating premium finance quotes, unless prohibited by law.
4. Gallagher Companies may also access or have an ownership interest in other facilities, including wholesalers, reinsurance intermediaries, captive managers, underwriting managers and others that act as intermediaries for both Gallagher and other brokers in the insurance marketplace some of which may earn and retain customary brokerage commission and fees for their work.

If you have specific questions about any compensation received by Gallagher and its affiliates in relation to your insurance placements, please contact your Gallagher representative for more details.

In the event you wish to register a formal complaint regarding compensation Gallagher receives from insurers or third-parties, please contact Gallagher via e-mail at Compensation_Complaints@ajg.com or by regular mail at:

Chief Compliance Officer
Gallagher Global Brokerage
Arthur J. Gallagher & Co.
2850 Golf Rd.
Rolling Meadows, IL 60008

TRIA/TRIPRA Disclaimer

If this proposal contains options to purchase TRIA/TRIPRA coverage, the proposed TRIA/TRIPRA program may not cover all terrorism losses. While the amendments to TRIA eliminated the distinction between foreign and domestic acts of terrorism, a number of lines of coverage excluded under the amendments passed in 2005 remain excluded including commercial automobile, burglary and theft insurance; surety insurance, farm owners multiple perils and professional liability (although directors and officers liability is specifically included). If such excluded coverages are required, we recommend that you consider purchasing a separate terrorism policy. Please note that a separate terrorism policy for these excluded coverages may be necessary to satisfy loan covenants or other contractual obligations. TRIPRA includes a \$100 billion cap on insurers' aggregate liability.

TRIPRA is set to expire on December 31, 2027. There is no certainty of extension, thus the coverage provided by your insurers may or may not extend beyond December 31, 2027. In the event you have loan covenants or other contractual obligations requiring that TRIA/TRIPRA be maintained throughout the duration of your policy period, we recommend that a separate "Stand Alone" terrorism policy be purchased to satisfy those obligations.

Property Estimator Disclaimer

These property values were obtained using a desktop Property Estimator software operated by non-appraisal professionals. These property values represent general estimates which are not to be considered a certified appraisal. These property values include generalities and assumptions that may produce inaccurate values for specific structures.

Pool Funding Disclaimer

Arthur J. Gallagher & Co. does not provide actuarial services or actuarial estimates of losses. If the excess insurer or reinsurer that provides excess coverage calculates a loss fund for the pool, it is our recommendation that the pool fully fund that amount. Further, it is our recommendation that the pool contract with an appropriately certified actuary to provide recommendations for overall pool funding, surplus and reserve funds.

Pool Assessability Disclaimer

The Collective Liability Insurance Cooperative pool pays for up to \$1,000,000 of each property claim and \$400,000 of each liability claim from the pooled (or joint) loss fund. Money for the pooled (or joint) loss fund comes from members' annual contributions or premiums. Article VIII, Section 4 of the pool's bylaws state that the pool allows assessments. Members may be assessed for additional premium if the Collective Liability Insurance Cooperative Board determines that additional funds are needed to pay pool claims and expenses. It is important that members understand that Collective Liability Insurance Cooperative pool is not an insurance company; the pool operates as a cooperative risk sharing organization.

Terms and Conditions

It is important that we clearly outline the nature of our mutual relationship. The following terms and conditions (these "Terms") govern your relationship with Gallagher unless you have separately entered into a written services agreement with Gallagher relative to the policies and services outlined in this Proposal, in which case that services agreement will govern and control with respect to any conflicts with these Terms. These Terms will become effective upon your execution of the Client Authorization to Bind Coverage (the "CAB") included in this Proposal and shall survive for the duration of your relationship with Gallagher relative to the policies placed pursuant to the CAB or otherwise at your request.

Services

Gallagher will represent and assist you in all discussions and transactions with insurance companies relating to the lines of insurance coverage set forth in the CAB and any other lines of insurance coverage with which you request Gallagher's assistance. Gallagher will consult with you regarding any matters involving these or other coverages for which you have engaged Gallagher. You have the sole discretion for approving any insurance policies placed, as well as all other material decisions involving your risk management, risk transfer and/or loss prevention needs.

Although you are responsible for notifying applicable insurance companies directly in connection with any claims, demands, suits, notices of potential claims or any other matters as required by the terms and conditions of your policies, Gallagher will assist you in determining applicable claim reporting requirements.

Treatment of Information

Gallagher understands the need to protect the confidentiality and security of your confidential and sensitive information and strives to comply with applicable data privacy and security laws. Your confidential and sensitive information will be protected by Gallagher and only used to perform services for you; provided that Gallagher may disclose and transfer your information to our affiliates, agents or vendors that have a need to know such information in connection with the provision of such services (including insurance markets, as necessary, for marketing, quoting, placing and/or servicing insurance coverages). We may also disclose such information as required by applicable data protection laws or the order of any court or tribunal, subject to our providing you with prior notice as permitted by law.

We will (i) implement appropriate administrative, physical and technical safeguards to protect personal information; (ii) timely report security incidents involving personal information to affected parties and/or regulatory bodies; (iii) create and maintain required policies and procedures; and (iv) comply with data subjects' rights, as applicable. To the extent applicable under associated data protection laws, you are a "business" or "controller" and Gallagher is a "service provider" or "data processor." You will ensure that any information provided to Gallagher has been provided with any required notices and that you have obtained all required consents, if any and where required, or are otherwise authorized to transfer all information to Gallagher and enable Gallagher to process the information for the purposes described in this Proposal and as set forth in Gallagher's Privacy Policy located at <https://www.ajg.com/privacy-policy/>. Gallagher may update its Privacy Policy from time to time and any updates will be posted to such site.

Dispute Resolution

Gallagher does not expect that it will ever have a formal dispute with any of its clients. However, in the event that one should arise, we should each strive to achieve a fair, expedient and efficient resolution and we'd like to clearly outline the resolution process.

- A. If the parties have a dispute regarding Gallagher's services or the relationship governed by this Proposal ("Dispute"), each party agrees to resolve that Dispute by mediation. If mediation fails to resolve the Dispute, you and Gallagher agree to binding arbitration. Each party waives all rights to commence litigation in court to resolve a Dispute, and specifically waives all rights to pursue relief by class action or mass action in court or through arbitration. However, the parties do not waive the ability to seek a court order of injunction in aid of the mediation and arbitration required by these Terms.
- B. The party asserting a Dispute must provide a written notice ("Notice") of the claim to the other party and to the American Arbitration Association ("AAA") in accordance with its Commercial Arbitration Rules and Mediation Procedures. All Dispute resolutions will take place in Chicago, IL, unless you and Gallagher agree to another location. The parties will equally divide all costs of the mediation and arbitration proceedings and will each pay their own attorneys' fees. All matters will be before a neutral, impartial and disinterested mediator or arbitrator(s) that have at least 20 years' experience in commercial and insurance coverage disputes.
- C. Mediation will occur within sixty (60) days of filing the Notice with the AAA. Mediation results will be reduced to a memorandum of understanding signed by you, Gallagher and the mediator. A Dispute that is not resolved in mediation will commence to binding arbitration. For Disputes in excess of \$500,000, either party may elect to have the Dispute heard by a panel of three (3) arbitrators. The award of the arbitrator(s) must be accompanied by a reasoned opinion prepared and signed by the arbitrator(s). Except as may be required by law, neither

you, Gallagher, nor a mediator or arbitrator may disclose the existence, content or results of any Dispute or its dispute resolution proceeding without the prior written consent of both you and Gallagher.

Electronic Delivery

In lieu of receiving documents in paper format, you agree, to the fullest extent permitted by law, to accept electronic delivery of any documents that Gallagher may be required to deliver to you (including, but not limited to, insurance policies and endorsements, account statements and all other agreements, forms and communications) in connection with services provided by Gallagher. Electronic delivery of a document to you may be made via electronic mail or by other electronic means, including posting documents to a secure website.

Miscellaneous Terms

Gallagher is engaged to perform services as an independent contractor and not as your employee or agent, and Gallagher will not be operating in a fiduciary capacity.

Where applicable, insurance coverage placements and other services may require the payment of federal excise taxes, surplus lines taxes, stamping or other fees to the Internal Revenue Service, various State(s) departments of revenue, state regulators, boards or associations. In such cases, you will be responsible for the payment of the taxes and/or fees, which Gallagher will separately identify on related invoices.

The Proposal and these Terms are governed by the laws of the State of Illinois, without regard to its conflict of law rules.

If an arbitrator/court of competent jurisdiction determines that any provision of these Terms is void or unenforceable, that provision will be severed, and the arbitrator/court will replace it with a valid and enforceable provision that most closely approximates the original intent, and the remainder of these Terms will remain in effect.

Except to the extent in conflict with a services agreement that you may enter into with Gallagher, these Terms and the remainder of the Proposal constitute the entire agreement between you and Gallagher with respect to the subject matter of the Proposal, and supersede all prior negotiations, agreements and understandings as to such matters.

Coverages for Consideration

OVERVIEW

- ◆ A proposal for any of the coverages can be provided.
- ◆ The recommendations and considerations summarized in this section are not intended to identify all exposures.
- ◆ Since Gallagher does not handle your complete insurance program, these recommendations only reflect items within our scope of responsibility.

OTHER COVERAGE CONSIDERATIONS

- ◆ Fiduciary Liability Coverage
- ◆ Foreign Liability Coverage
- ◆ Laptop Coverage – One2one Program
- ◆ Law Enforcement Liability – Mandatory separate \$1,000,000 policy requirement if any school district employees carry weapons
- ◆ Consider increasing Pollution Liability limits – Approved in 2016/2017
- ◆ Consider increasing Flood Limits in Excess Property – Approved in 2016/2017
- ◆ Consider increasing Flood Zone A limit to \$24,000,000 – Approved in 2017/2018
- ◆ Consider increasing Total Liability limits to \$50,000,000 Per Member – Approved in 2018/2019
- ◆ Consider adding Gallagher Crisis Protect with a \$1,000,000 Per Member Limit – Approved in 2019/2020
- ◆ Consider upgrading Catastrophic Student Accident Coverage to Enhanced – Approved in 2019/2020
- ◆ Consider adding Excess Cyber Liability in the amount of an additional \$1MM Per Member – Approved in 2020/2021

Claims Reporting By Policy

FOR ALL OF YOUR COVERAGES WITHIN THIS PROPOSAL, UNLESS OTHERWISE NOTED:

Each insurer requires notice of certain types of claims depending on the potential exposure or particular injury types. It is important to thoroughly review your policy to ensure you are reporting particular incidents and claims, based upon the insurer's policy requirements.

If you are using a third party administrator ("TPA"), your TPA may or may not report claims to an insurer on your behalf. Although we will assist you where requested, it is important that you understand whether your TPA will be completing this notification.

IMMEDIATELY REPORT ANY INCIDENT, CLAIM, OR SUIT TO:

For Property and Crime claims report to:

TPA or Carrier Name:

Gallagher Bassett Services, Inc. – Scott White

By Mail – Address:

P.O. Box 7110 Oakbrook Terrace, IL 60181

By Phone:

(833) 304-CLIC (2542)

By E-mail:

CLIC@tnwinc.com

For General Liability and Automobile claims report to:

TPA or Carrier Name:

Gallagher Bassett Services, Inc. – Karleigh Cherveney

By Mail – Address:

P.O. Box 7110 Oakbrook Terrace, IL 60181

By Phone:

(833) 304-CLIC (2542)

By E-mail:

CLIC@tnwinc.com

For School Board Legal Liability claims report to:

TPA or Carrier Name:

Summit Risk/QBE

By Phone:

Olivia Jolly (215) 443-3513 Richard Pevner (215) 443-3596

By E-mail:

newclaim@summitrisk.com

cc: jolly@summitrisk.com (Olivia Jolly) cc: ivers@summitrisk.com (Alice Ivers) cc: pevner@summitrisk.com (Rich Pevner)

For Boiler & Machinery claims report to:

TPA or Carrier Name:

Chubb Group of Insurance Companies

By Mail – Address:

Claim Service Center 600 Independence Parkway P.O. Box 4700 Chesapeake, VA 23327-4700

By Phone:

(800) 252-4670

By Fax:

(800) 300-2538

For Pollution Liability claims report to:

TPA or Carrier Name:

Ironshore Environmental Claims CSO

By Mail – Address:

28 Liberty Street, 5th Floor New York, NY 10005

By Phone:

24-hour Claims Phone Number (888) 292-0249

By Fax:

(646) 826-6601

By E-mail:

Ironenviroclaims@ironshore.com

For Crisis Response (School Violent Acts) claims report to:

Crisis Management Resources are provided by Jackson Spalding 24 hours a day, seven days a week. In the event of an INCIDENT, please notify the following persons, on the below list, within 24 hours of the Risk Manager's or Senior Official's being made aware of the INCIDENT. Please contact the office number during business hours (9 a.m. ET – 5 p.m. ET) and ask for the name of any person on the below list. If it is after business hours, please contact one of the mobile numbers. An individual is always on call.

Blair Meeks – 404-214-2271 office, 404-402-9651 mobile bmeeks@jacksonspalding.com

Caroline Duffy – 404-724-2515 office, 404-713-2984 mobile cnduffy@jacksonspalding.com

Rachel Tobin – 404-724-2501 office, 404-276-5930 mobile rtobin@jacksonspalding.com

Glen Jackson – 404-724-2505 office, 404-944-6491 mobile gjackson@jacksonspalding.com

Bo Spalding – 404-724-2510 office, 404-375-9371 mobile bspalding@jacksonspalding.com

Eric O'Brien – 404-724-2511 office, 404-550-5388 mobile eobrien@jacksonspalding.com

Brian Brodrick – 404-724-2513 office, 404-983-4384 mobile bbrodrick@jacksonspalding.com

Trudy Kremer – 404-724-2518 office, 404-277-3418 mobile tkremer@jacksonspalding.com

Main Office Phone – 404-742-2500 – www.jacksonspalding.com

For Student Accident claims report to:

TPA or Carrier Name:

Zevitz Student Accident Insurance Services, Inc. – Neil Zevitz

By Mail – Address:

WEB-TPA P.O. Box 2415 Grapevine, TX 76099-2415

By Phone:

Toll-Free: (866) 975-9468

By Fax:

(469) 417-1969

Email:

HelpMe@webtpa.com

For Gallagher Crisis Protect claims report to:

By Phone:

(833) 325-1020

If notice of incident, claim, or suit is received, refer to the policy conditions clause "Duties in the event of."

For Gallagher Crisis Protect claims report to:

What to do in a Crisis?

Crisis Consultants Services

Crisis Hotline

+1 833-325-1020

The number above is a dedicated crisis response hotline and should only be used for notification of an incident, situation or occurrence which has led to an insured event(s) and subsequent crisis. Callers will speak directly to or receive an immediate call back from the insurer's experienced crisis consultant(s). Following notification of an incident, situation or occurrence which may give rise to a crisis, the crisis consultant(s) will be available if necessary to be with the policyholder as soon as travel time permits.

In the event of an incident, situation or occurrence which may give rise to or constitute a crisis, then as part of the policy coverage and under a special arrangement with the insurer, the insurer will make available on a priority basis, specialist crisis consultant(s) nominated by the insurer to advise, inform and assist the policyholder.

It is understood and agreed that:

(a) the crisis consultant(s) have no authority on behalf of the insurer to make any admissions which may prejudice the insurer's rights or to deal with matters concerning policy coverage or the application of any facts and circumstances of any incident, situation or occurrence which has been notified and which may give rise to a crisis under the policy terms, conditions and exclusions; and

(b) the provision and/or the use of these services is not, is not intended to be and shall not be regarded as an admission of or an acceptance by the insurer of any liability to indemnify a policyholder under the policy and is without prejudice to all of our rights under the terms, conditions and exclusions of the policy.

Once the consultant has provided assistance and loss(es) and/or claim(s) needs to be submitted under this policy then please contact the following:

Arthur J. Gallagher (UK) Ltd

Claims Division

67 Lombard Street

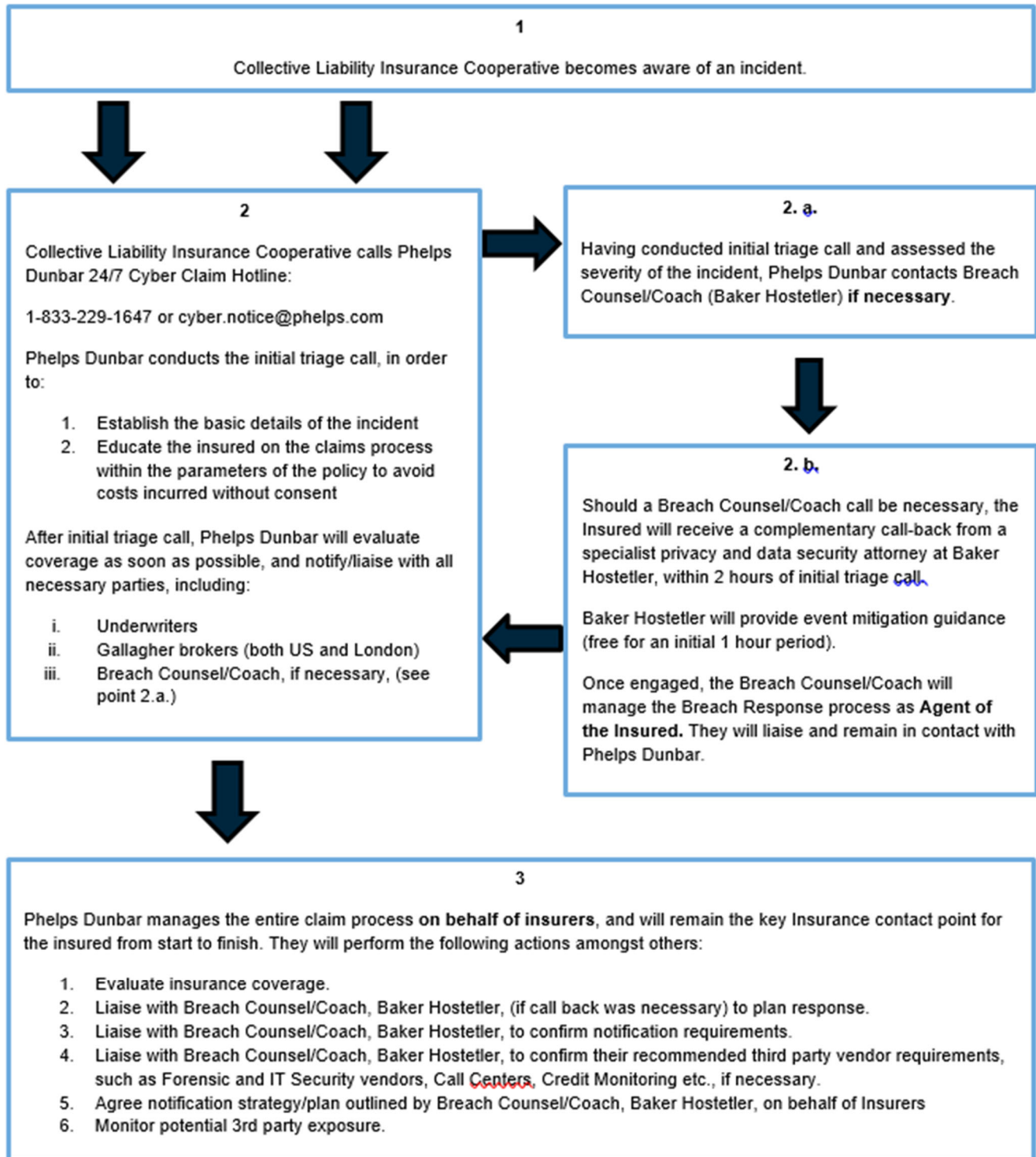
London

EC3V 9LJ

gallagherclaimsuk@aig.com

+44(0) 207 204 8955

For Cyber Liability/Identity Theft claims report to:





Community Unit School District 300
 Worker's Compensation (WC) and Property & Casualty Insurance
 Financial Comparison

Fund	2016			2017			2018			2019			2020			2021			2022			2023		
	383-WC	389-P&C	Total	383-WC	389-P&C	Total	383-WC*	389-P&C	Total	383-WC*	389-P&C	Total	383-WC*	389-P&C	Total	383-WC*	389-P&C	Total	383-WC*	389-P&C**	Total	383-WC*	389-P&C	Total
40		264,253	264,253		241,201	241,201		246,973	246,973		164,800	164,800		95,500	95,500		51,000	51,000		52,800	52,800		49,200	49,200
80	1,040,374	782,226	1,822,600	913,011	564,268	1,477,279	976,585	503,481	1,480,066	1,076,522	642,872	1,719,394	983,350	759,683	1,743,033	1,064,765	860,612	1,925,377	1,123,224	954,285	2,077,509	1,161,478	972,096	2,133,574
Total	1,040,374	1,046,479	2,086,853	913,011	805,469	1,718,480	976,585	750,454	1,727,039	1,076,522	807,672	1,884,194	983,350	855,183	1,838,533	1,064,765	911,612	1,976,377	1,123,224	1,007,085	2,130,309	1,161,478	1,021,296	2,182,774
Change over P/Y				-12.2%	-23.0%	-17.7%	7.0%	-6.8%	0.5%	10.2%	7.6%	9.1%	-8.7%	5.9%	-2.4%	8.3%	6.6%	7.5%	5.5%	10.5%	7.8%	3.4%	1.4%	2.5%
Change over 2016																						27.2%	26.8%	27.0%

* The annual increase in worker's compensation is related to salary increases and the increase in staff since 2016.

** This annual premium included a double digit increase for cyber liability.



**COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO**

DATE: December 5, 2022

TO: Susan Harkin, Superintendent
Board of Education

FROM: Robyn Cornelissen
Comptroller

Presented at the following Board Meetings	
Construction/Facility	12/05/2022
Finance	12/05/2022
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/13/2022
BOE 2nd Reading	12/13/2022

SUBJECT: Acceptance of the FY22 Annual Comprehensive Financial Report (ACFR)

Background

Attached for your review is a copy of the annual financial report for FY 2021-22. Once again, the District received an unmodified opinion from our auditors, which assures that the annual comprehensive financial report presented is free from material misstatements and is represented fairly in accordance with the Generally Accepted Accounting Principles (GAAP). The financial statements fairly present the District's financial condition, position, and operations. Annually, the Board is to review and accept the annual financial report, and the administration is to file the report by December 15. The attached report is the final version of the report.

As part of the State Annual Financial Report (AFR) and pursuant to the authority provided by Section 1A-8 of the School Code, the Illinois State Board of Education (ISBE) analyzes the District's financial health through the "School District Financial Profile." This tool is used to help monitor the finances of school districts and identify which are in or are moving toward financial difficulty. As highlighted on page 4 of the AFR, the District received a 3.8 out of 4.0 and was rated in the highest category of "Recognition."

Beginning in FY 2021-22, the District was required to implement the Governmental Accounting Standards Board (GASB) No. 87, *Leases* to report its right to use assets and lease liability in our financial statements. The District lease liability addition was \$4.4 million, and reductions/depreciation of \$1.6 million resulted in a net lease liability balance of \$2.8 million.

All Funds Analysis

Overall, the District ended the year with expenditures exceeding revenues resulting in a negative net change of \$2.4 million and an end-of-year fund balance of \$168.7 million. The expenditure over revenue deficiency totaled \$13.6 million. After incorporating the debt refunding issuance of \$6.8 million and the implementation of GASB 87 of \$4.4 million (other financing sources), the net change in fund balance resulted in a deficit of \$2.4 million. During FY 2021-2022, the District had \$28.0 million of capital expenditures, mainly due to the new elementary school.

Operating Fund Analysis

Overall, the operating fund balance ended at \$121.3, with \$2.3 million more than the FY 2020-2021 fund

balance and \$18.8 million more than anticipated in the budget. Revenues were trending to exceed expenditures by approximately \$19.1 million. As presented at the November 2022 board meeting, \$17.0 million of this surplus was transferred to the capital projects funds for future capital projects. The District's operating fund balance is 41.2% of the operating expenditures (\$294.3 million). The District fund balance policy recommends that our operating fund balance is at 30% of operating expenditures with a goal of 30% of operating expenditures. Therefore, we ended the year in compliance with our fund balance policy.

Overall, actual revenues were over budget by \$15.7 million. The key points are as follows:

- Local - \$7.6 million over budget due to increased property taxes and CPPRT revenue over what was originally budgeted. When the budget is approved in September of each year, the tax levy has not been finalized, and revenue is estimated. The increase includes the addition of the Sears EDA to the District's EAV.
- Federal - \$4.1 million over budget due to the increase in food service revenue from the National School Lunch Program and School Breakfast Program returning to schools
- State- \$4.0 million over budget due to an increase in Evidence-Based Funding (EBF) due to the coding error discovered during the initial implementation of the EBF formula.

Overall, actual expenditures were over budget by \$1.2 million. The key points are as follows:

- Salaries - \$5.8 million under budget due to unfilled positions and reduced extra pay.
- Benefits - \$0.7 million under budget due to unfilled positions and reduced extra pay. This category also includes insurance payments that consist of \$2.4 million of the \$2.9 million.
- Purchased Services - \$2.5 million over budget due to the increase in management and food service fees related to returning the National School Lunch Program and School Breakfast Program in the schools.
- Capital Outlay - \$5.3 million over budget due to the adjustment made in compliance with GASB 87 and operations and maintenance purchases for building improvement, equipment, and security.
- Supplies, Non-Capitalized Equipment, and Other accounts - \$0.5 under budget
- Charter School Payment - \$0.4 million over budget due to increased student enrollment and tuition charges.

Debt Service Fund Analysis

The Debt Service fund balance ended at \$10.7 million, with an increase of \$0.9 million over the 2020-2021 fund balance and approximately \$1.5 million over the 2021-2022 budget. The variance over budget resulted from an increase in property tax revenue, the sale of the refunding bonds and the implementation of GASB 87 caused additional sources of funds.

Capital Projects Fund Analysis

The Capital Projects fund balance decreased by \$5.6 million over the 2020-2021 fund balance. Although the 2021-2022 budget was an overall \$23.0 million deficit, the fund ended with a deficiency of revenues over expenditures totaling \$22.6 million. Other financing sources include the permanent transfer of funds to cover future capital projects resulting in a \$36.8 million ending fund balance.



Recommendation

The administration recommends accepting the Annual Comprehensive Financial Report for FY 2021-2022 as presented. The over-budget and under-budget items identified above will be monitored as we develop the FY 2023-2024 budget.

With the ongoing discussions regarding the property tax freeze, state finances, pension concerns, and our capital needs, the increase to the fund balance will allow us to weather the impact of these items and adjust our spending over time. If we do not receive matching funding from the capital bill, we may continue utilizing fund balances to assist us with our capital needs. These items will be discussed with the Board and Finance Committee as more information becomes available as the year progresses.



DISTRICT 300

Annual Comprehensive Financial Report (ACFR)



Community Unit School District 300
2550 Harnish Drive
Algonquin, IL 60102
(847) 551-8300 phone
(847) 551-8413 fax
www.d300.org

For the
fiscal year ended
June 30, 2022

Annual Comprehensive Financial Report

of

**Community Unit School
District 300**

Algonquin, Illinois

For the Fiscal Year Ended June 30, 2022

Official Issuing Report

Jennifer Porter, Chief Financial Officer
Robyn Cornelissen, Comptroller

Department Issuing Report

Finance

Community Unit School District 300
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended June 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
TABLE OF CONTENTS	i-iv
INTRODUCTORY SECTION (Unaudited)	
Transmittal Letter	v - xvi
Organizational Chart	xvii
Officers and Officials	xviii - xix
Association of School Business Officials International - Certificate of Excellence in Financial Reporting	xx
Government Finance Officers Association - Certificate of Achievement for Excellence in Financial Reporting	xxi
FINANCIAL SECTION	
Independent Auditors' Report	1 - 5
Management's Discussion and Analysis (Unaudited)	6 - 13
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position - Governmental Activities	14
Statement of Activities	15
Fund Financial Statements	
Balance Sheet - Governmental Funds	16 - 17
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	18 - 19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	20 - 21
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	22 - 23
Notes to the Financial Statements	24 - 79

(Continued)

Community Unit School District 300
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended June 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION (Continued)	
Required Supplementary Information (Unaudited)	
Multiyear Schedule of Changes in Net Pension Liability (Asset) and Related Ratios - Illinois Municipal Retirement Fund	80 - 81
Multiyear Schedule of Contributions - Illinois Municipal Retirement Fund	82
Multiyear Schedule of the District's Proportionate Share of the Net Pension Liability - Teachers' Retirement System of the State of Illinois	83 - 84
Multiyear Schedule of District Contributions - Teachers' Retirement System of the State of Illinois	85 - 86
Multiyear Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability and Related Ratios - Retiree Health Plan	87 - 88
Multiyear Schedule of the District's Proportionate Share of the Net Other Postemployment Benefit (OPEB) Liability - Teachers' Health Insurance Security Fund	89 - 90
Multiyear Schedule of District Contributions - Teachers' Health Insurance Security Fund	91 - 92
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	93 - 108
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Operations and Maintenance Fund	109 - 110
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Transportation Fund	111 - 112
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Municipal Retirement/Social Security Fund	113 - 115
Notes to the Required Supplementary Information	116 - 120
Supplementary Financial Information	
General Fund - Combining Balance Sheet	121
General Fund - Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	122
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Debt Service Fund	123 - 124
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Capital Projects Fund	125 - 126

(Continued)

Community Unit School District 300
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended June 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION (Continued)	
Other Supplemental Information	
Schedule of Bonds Outstanding - Issue Dated January 26, 2012	127
Schedule of Bonds Outstanding - Issue Dated November 5, 2013	128
Schedule of Bonds Outstanding - Issue Dated January 30, 2014	129
Schedule of Bonds Outstanding - Issue Dated October 29, 2015	130
Schedule of Bonds Outstanding - Issue Dated April 25, 2017	131
Schedule of Bonds Outstanding - Issue Dated April 19, 2018	132
Schedule of Bonds Outstanding - Issue Dated April 19, 2018	133
Schedule of Bonds Outstanding - Issue Dated August 1, 2019	134
Schedule of Bonds Outstanding - Issue Dated January 12, 2021	135
Schedule of Debt Certificates Outstanding - Issue Dated January 30, 2014	136
Schedule of Debt Certificates Outstanding - Issue Dated June 29, 2016	137
Schedule of Debt Certificates Outstanding - Issue Dated January 12, 2021	138
Schedule of Debt Certificates Outstanding - Issue Dated November 23, 2021	139
Schedule of Bonds Outstanding - Issue Dated September 5, 2013	140
Schedule of Bonds Outstanding - Issue Dated December 12, 2017	141
Schedule of Bonds Outstanding - Issue Dated December 12, 2017	142
STATISTICAL SECTION (Unaudited)	
Statistical Section Contents	143
Net Position (Deficit) - Last Ten Fiscal Years	144 - 145
Changes In Net Position (Deficit) - Last Ten Fiscal Years	146 - 147
Fund Balances of Governmental Funds - Last Ten Fiscal Years	148 - 149
Governmental Funds Revenues - Last Ten Fiscal Years	150 - 151
Governmental Funds Expenditures and Debt Service Ratio - Last Ten Fiscal Years	152 - 153
Other Financing Sources and Uses and Net Change in Fund Balance	
- Last Ten Fiscal Years	154 - 155
Equalized Assessed Valuation and Estimated Actual Value of Taxable Property	
- Last Ten Tax Levy Years	156
Property Tax Rates - Direct and Overlapping Governments	
- Last Ten Tax Levy Years	157
Principal Taxpayers in the District - Current Tax Year and Nine Years Ago	158
Property Tax Levies and Collections - Last Ten Tax Levy Years	159

(Continued)

Community Unit School District 300
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Year Ended June 30, 2022

TABLE OF CONTENTS

	<u>Page</u>
STATISTICAL SECTION (Unaudited) (Continued)	
Ratio of Outstanding Debt by Type - Last Ten Fiscal Years	160
Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years	161
Direct and Overlapping General Obligation Bonded Debt	162 - 163
Legal Debt Margin Information - Last Ten Fiscal Years	164 - 165
Demographic and Economic Statistics - Last Ten Years	166
Principal Employers - Current Year and Nine Years Ago	167
Number of Employees by Type - Last Ten Fiscal Years	168 - 169
Operating Indicators by Function - Last Ten Fiscal Years	170
School Building Information - Last Ten Fiscal Years	171 - 175

(Concluded)

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

INTRODUCTORY SECTION

INCOMPLETE
WORK
PRODUCT



Community Unit School District 300
2550 Harnish
Drive
Algonquin, IL 60102

REPORT DATE

President and Members of the Board of Education for,
Citizens and Community Members of
Community Unit School District 300
Algonquin, Illinois

We are pleased to submit the Annual Comprehensive Financial Report (ACFR) of Community Unit School District 300, Carpentersville, Illinois (District) as of and for the year ended June 30, 2022. The audit was completed, and the Independent Auditors' Report was issued on **REPORT DATE**. Responsibility for the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the District. We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the District as shown by the disclosure of all financial activity of its various funds; and that all disclosures necessary for public understanding of the District's financial status have been incorporated within this report.

Generally accepted accounting principles (GAAP) in the United States of America requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A can be found immediately following the report of the independent auditors.

Executive Summary

Reporting Entity and Its Services

The District is a unit district, grades preschool through 12, and comprises an area of 118 square miles in northern Illinois. The District includes Algonquin, Carpentersville, East Dundee, Gilberts, Hampshire, Lake in the Hills, Pingree Grove, Sleepy Hollow and West Dundee. A small portion of the City of Elgin, an annexed part of the Village of Hoffman Estates along with portions of Barrington Hills, Cary and Fox River Grove are also within the District. The District exercises no financial oversight responsibility to these entities, and they are therefore not included in the District's financial statements.

The District operates three high schools, five middle schools, sixteen elementary schools, one early childhood center, one alternative school, and three administration buildings. For the 2021-22 school year, the District's 2,750 employees (1,726 teachers, 897 non-certified staff, and 127 administrators) served approximately 19,539 students with expenditures totaling nearly \$430.7 million, of which capital projects and bond and interest payments totaled roughly \$66.2 million. The District has a charter school within the district boundaries that serviced 749 students in 2021-22. The charter school has a board of directors that governs their operations. The District provides funding to the charter school based on the charter's enrollment multiplied by the District's operating expense per pupil.

The governing body consists of a seven-member Board of Education (Board) elected from within the District's boundaries for four-year overlapping terms and a full-time administrative staff. The Superintendent and staff administer day-to-day operations.

Board of Education

<u>OFFICIAL</u>	<u>POSITION</u>	<u>TERM EXPIRES</u>
Dr. David Scarpino	President	April 2025
Nancy Zettler	Vice President	April 2023
Leslie LaMarca	Secretary	April 2023
Christine Birkett	Member	April 2025
Steve Fiorentino	Member	April 2023
Joseph Stevens	Member	April 2023
Emmanuel Thomas	Member	April 2025

Based on the legislative authority codified in the Illinois School Code, the Board of Education has the following power to:

- Sue and be sued in all courts,
- Levy and collect taxes and to issue bonds, and
- Contract for appointed administrators, teachers, and other personnel as well as for goods and services.

District Administration

Ms. Susan L. Harkin, Superintendent. Ms. Harkin was selected by the Board of Education in May of 2021 to succeed Mr. Fred Heid, who had held this position since 2014. Previously Ms. Harkin served as the District’s Chief Operating Officer for the last seven years. Ms. Harkin returned to District 300 as Chief Financial Officer on July 1, 2012, replacing Dr. Crates, who retired on June 30, 2012. Dr. Crates held this position since 2004. Ms. Harkin has a Bachelor of Science in Accountancy and a Master’s of Science in Education School Business Administration from Northern Illinois University. She is working towards a Doctorate in Educational Leadership from Concordia University. Ms. Harkin has earned her Chief School Business Official and Superintendent’s endorsement from the State of Illinois. She is a Certified Administrator of School Finance and Operations (SFO) as conferred by the Association of School Business Officials International (ASBO International). Ms. Harkin currently serves on the ASBO International Board of Directors and is a Past President for the Illinois Association of School Business Officials Board (IASBO) of Directors. She also serves as the Vice-Chair on the Illinois State Board of Education Professional Review Panel.

Ms. Jennifer Porter, Chief Financial Officer (CFO). Ms. Porter was promoted to Chief Financial Officer in June of 2021. She replaced Ms. Susan Harkin, who moved in the Superintendent position on July 1, 2021. Ms. Harkin held this position since 2012. Ms. Porter previously held the Director of Finance position at District 300. Ms. Porter has a Bachelor of Science in Finance and a Master’s of Science in Education School Business Administration from Northern Illinois University. Ms. Porter has earned her Chief School Business Official endorsement from the State of Illinois.

Mission and Strategic Goals

Community Unit School District 300's mission is to provide engaging and inclusive educational experiences that empower and equip all students to discover, innovate, and succeed now and in the future. The vision of the District is to empower and equip each student to reach their highest potential in their chosen pathway. As part of the District’s 2022-2027 Strategic Plan, the Board adopted the following goals:

1. Develop the whole child
2. Ensure individual student growth and achievement
3. Develop great staff and leaders
4. Engage all stakeholders
5. Use district resources equitably and efficiently

On an annual basis, the Board reviews its goals and updates them for any significant directives the District needs to address. The Board goals are incorporated into the District/School improvement plans and used to develop funding priorities when allocating budget resources and identifying programs that need to be implemented.

Financial Management and Oversight

In 2021-2022, the District received several prestigious honors for its financial management, including:

1. Meritorious Budget Award (FY22 budget) from ASBO International;
2. Certificate of Excellence in Financial Reporting (FY21 AFCR) from ASBO International; and
3. Achievement for Excellence in Financial Reporting (FY21 AFCR) from the Government Finance Officers Association (GFOA). GFOA is currently over ten (10) months behind in processing the achievement awards. At the time of publication, the FY21 D300 AFCR was under review at GFOA and anticipates the achievement award in early December 2022.

The Board of Education has adopted policy related to budgeting, investing, borrowing, and fund balances. The Board Finance Committee consists of two Board members, the CFO, and Comptroller. The committee meets monthly to review compliance with Board policy and the Illinois School Code.

Management of the District is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and, that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Also, the District maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Education. Activities of the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund and Working Cash Fund are included in the annual budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by function and activity within an individual fund. The District also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All outstanding encumbered amounts are cancelled at year-end.

As demonstrated by the statements and schedules included in the financial section of this report, the District continues to meet its responsibility for sound financial management.

2021-22 Accomplishments

For the 2021-22 school year, the District is proud of its many goals and accomplishments aligned to its Strategic Plan. Specific program enhancements included the addition of:

- Resources to add flex teachers, interventionists, tutors, and mental health social workers to support the social, emotional, and learning needs of our students.
- Resources to fund the District's needs to add digital learning coaches, teachers on special assignment (TOSA), a director of response to intervention (RTI), and professional development to help support our staff members.
- Resources to add hallway monitors at the secondary schools to help with student transition during the pandemic.
- Resources to fund the District master facility plan with approved improvements of \$28.0 million.

These programs were added as education research has shown these to be high-yield strategies for improving student achievement along with ensuring the District's most significant assets were being maintained cost-effectively. In order for the District to strive to meet our goals, D300 incorporated our core values into the everyday teaching and support of our students including collaboration, equity, excellence, integrity, and innovation. As part of our Strategic Plan, District 300 used these core values, along with strategies and initiatives, to reach the goals set by District Administration.:

This does not constitute a preliminary draft.

Goal 1 – Develop the Whole Child

- Implement effective systems and programming in support of the whole child.
- Develop a District culture and environment that develops the full range of students’ learning capacities and supports the development of a culturally proficient student.
- Align district-level policies and procedures with local, state, and federal rules and regulations to ensure the health, safety, and welfare of all staff and students.

Goal 2 – Ensure Student Growth and Individual Achievement

- Ensure that students attain and sustain grade level proficiency in English Language Arts.
- Ensure that students attain and sustain grade level proficiency in Mathematics.
- Embed inclusive pedagogy and practices across contents and grade levels.
- Ensure that all students have access and are encouraged to engage in rigorous courses.

Goal 3 - Develop and Retain Great Staff

- Increase strategic practices to attract and retain highly qualified diverse teachers and administrators.
- Provide training and support to promote the ongoing professional growth of all staff.
- Provide staff and students with the tools and resources necessary to meet the demands of the Illinois Learning Standards.

Goal 4 – Engage All Stakeholders

- Build and maintain two-way communication practices with all stakeholders to inform decision-making and increase organizational trust
- Provide clear and timely communication to ensure all stakeholders understand district information, priorities, progress, programming, and decision-making.
- Develop and refine organizational communication systems, plans and processes to ensure consistency, efficiency, and execution.
- Develop and refine opportunities for meaningful engagement of families and community.

Goal 5 – Align Resources Equitably and Efficiently

- Use district funds transparently and strategically to optimize high quality instruction, student learning and long-term financial health.
- Utilize priority-based budgeting and resource allocation to meet the unique needs of every student.
- Develop and promote district-level policies and procedures that protect the district resources and associated data.

Student Achievement

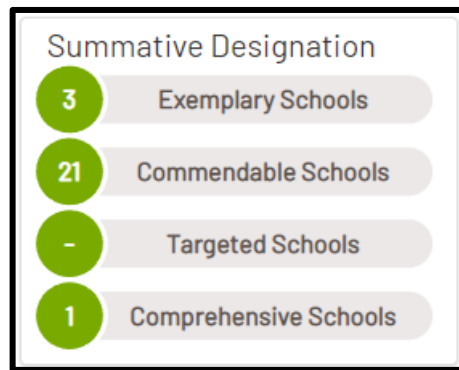
Overall Student Performance

For the 2021-22 school year, the State of Illinois provided a summative designation for all schools. The summative designations ranged as follows, starting from highest to lowest:

- Exemplary
- Commendable
- Targeted
- Comprehensive

The designations for all District schools were summarized as follows:

Figure 1 D300 Summative Designations 2021-2022

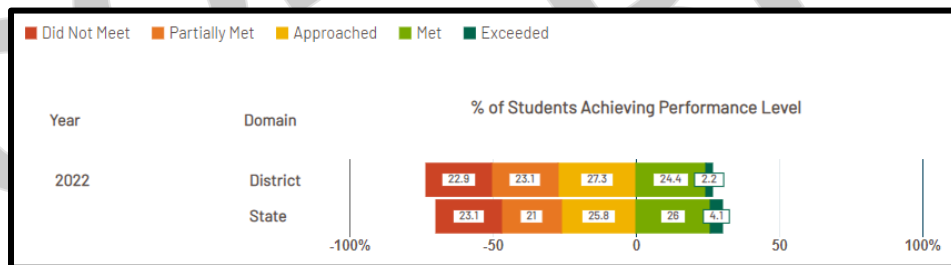


District 300 is proud of the hard work of our staff and students and the twenty-four (24) schools that received an “Exemplary” or “Commendable” designation. However, this year, District 300 had one school that was determined to have the “Comprehensive” designation. With this designation, that individual school will begin a four-year cycle of school improvement.

Illinois Assessment of Readiness

In 2018-19, Illinois began utilizing the Illinois Assessment of Readiness (IAR) to assess students on the new Illinois Learning Standards incorporating the Common Core in English Language Arts and Mathematics. The assessment is an annual year-end test in English language arts/literacy (ELA) and mathematics in grades 3-8. The chart below illustrates the percentage of District students that scored proficient on the ELA IAR assessment in comparison to the State average for the 2021-2022 school year.

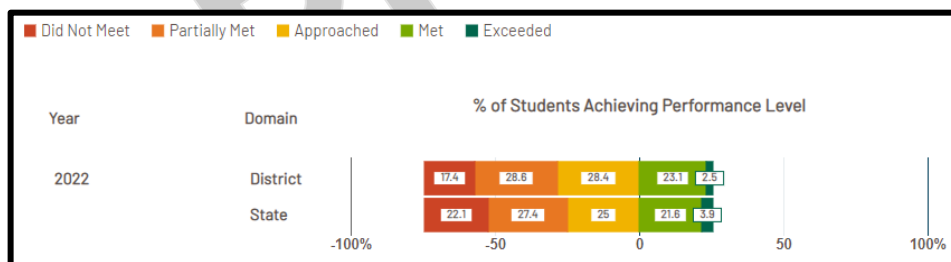
Figure 2 IAR ELA Results for 2021-2022 Grades 3-8



The District had 26.6% of students meeting or exceeding ELA expectations in comparison to the State average of 30.1%.

The chart below illustrates the percentage of District students that score proficiently on the math IAR assessment in comparison to the State average for the 2021-2022 school year.

Figure 3 IAR Math Results for 2021-2022 Grades 3-8

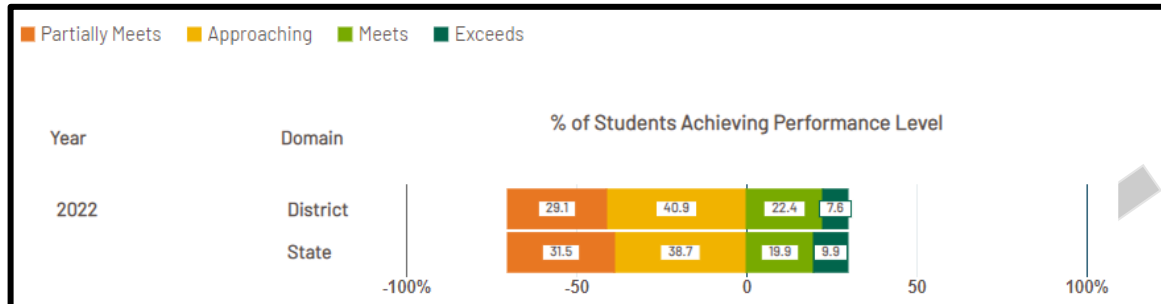


The District had 25.6% of students meeting or exceeding ELA expectations in comparison to the State average of 25.5%.

SAT

Beginning in the 2016-17 school year, the State required all grade 11 students to be assessed using SAT. For the 2021-2022 school year, the percentage of students meeting or exceeding standard for grade 11 for ELA on SAT for the District and the State is as follows:

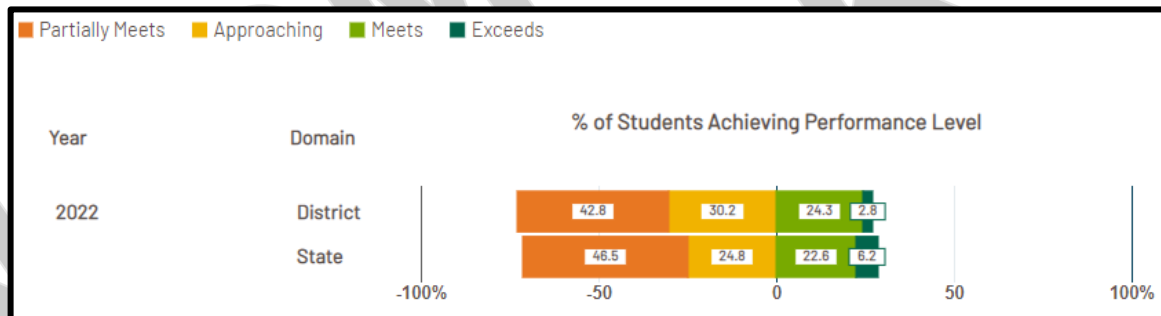
Figure 4 SAT ELA Results for 2021-2022 Grade 11



The District had 30% of students meeting or exceeding ELA expectations in comparison to the State average of 29.8%.

For the 2021-2022 school year, the percentage of students meeting or exceeding standard for grade 11 for Math on SAT for the District and the State is as follows:

Figure 5 SAT Math Results 2021-2022 Grade 11

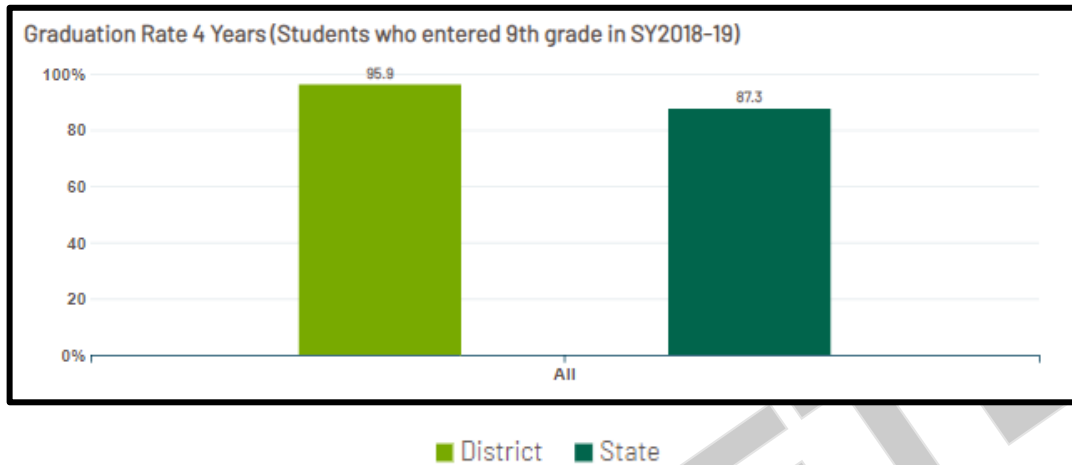


The District had 27.1% of students meeting or exceeding math expectations in comparison to the State average of 28.8%. As indicated above, the District is trending at or near the State average in all areas of the SAT.

Graduation Rate

A high school diploma is vital both for students who plan to enter college and students who plan to enter the workforce. The chart below compares the District 2021-22 graduation rate to the State average.

Figure 6 Graduation Rate 2021-2022



The District had a 4-year graduation rate of 95.9% in comparison to the State average of 87.3%.

Early College Coursework

The District offers dual credit and advanced placement opportunities to its high school students, which allows our students to obtain college credit during their high school career. For dual credit opportunities, the District works with Elgin Community College (ECC). Students who pass their college-level class receive college coursework credit. For the 2021-2022 school year, the District had 236 students enrolled in our dual credit program.

Figure 7 Early College Coursework Statistics 2021-2022

Dual Credit Course Students			
Grade	Total Students	Students in Courses	Percent of Students in Courses
11 - Grade	1,580	76	4.81%
12 - Grade	1,465	160	10.92%
Total	6,389	236	3.69%

Advanced Placement (AP) Exam Opportunities

For advanced placement opportunities, District high school students can sign up for advanced placement courses and exams. An exam score of 3 or higher—on a 5 point scale—is considered ‘passing’ and can be accepted by many colleges and universities in place of taking a comparable class in the first year of college, saving students time and money. Student participation in these programs for 2021-22 are as follows:

Figure 8 Advanced Placement Statistics 2021-2022

Advanced Placement Course Students			
Grade	Total Students	Students in Courses	Percent of Students in Courses
9 - Grade	1,811	283	15.63%
10 - Grade	1,533	308	20.09%
11 - Grade	1,580	494	31.27%
12 - Grade	1,465	561	38.29%
Total	6,389	1,646	25.76%

Financial Outlook

Economic Condition and Outlook

The economic outlook for District 300 communities indicates continued modest growth. The District has a mixed tax base that includes substantial residential and commercial development. The mix of financial, commercial, and industrial enterprises represents diversity to the tax base, which should withstand difficulties in any one area of the economy. The District communities have shown a commitment to long term planning, showing promise to provide a smooth and effective transition into the future.

The District has continued to see an increase in commercial development in the Randall Corridor and the intersection of Routes 59 and 72, housing developments throughout the District, and investment in public works/roadways, which support attraction to the District 300 communities as an excellent place to live and raise a family. Venture One Acquisitions is developing 261 acres which includes a 629,186 square foot Amazon distribution center that is projecting to provide up to 1,000 jobs that is scheduled to be fully operational by June 30, 2022. The Sears EDA expired and came onto the tax rolls as new property in tax year 2021 at which time the district will see an increase of the total tax revenue payable in fiscal year 2022.

The villages of Algonquin, Carpentersville, East Dundee, Hampshire, Lake in the Hills, and West Dundee have or are developing existing parcels of property within the District's boundaries as well, including extensive retail, commercial and residential development of the Randall Road Corridor which runs from south Kane County through McHenry County. Transform Holdco LLC, which acquired Sears Holding, remains located in the far east corner of the District in Prairie Stone Park. Eighty percent of the Transform Holdco headquarters, which employs nearly 3,200 people, is contained within the District. Advocate Sherman Hospital which is located on Randall Road employs 2,200 employees. The District also has large agricultural areas remaining within its borders.

Historical and Projected Enrollment

The District's enrollment increased slightly for the 2021-22 school year mainly impacting the elementary schools. Geographically, the District is seeing a decline in the eastern and central parts of the district due to aging neighborhoods and low housing turnovers. However, the District continues to see growth in the western region of its boundaries. The District is also seeing new subdivisions being built in the central part and expects the decline in enrollment to only be a temporary decrease. Annually, the District updates its enrollment projections and verifies its enrollment with a demographer every year. Please reference Operating Indicators by Function in the Statistical Section for further detail.

Assessed Property Value

The assessed value of the District property has increased for the seventh year in a row at about the same rate as the nation from \$2.7 billion in tax year 2014 to \$4.0 billion in tax year 2021. Please see the Assessed Valuation and Estimated Actual Value of Taxable Property in the Statistical Section of this report for further details.

As a result of the Property Tax Extension Limitation Law (PTELL), which governs the extension of property taxes in the state of Illinois, the District's tax rate naturally increases as the assessed value decreases. The 2021 levy year was the seventh time since 2009 that the District tax rate dropped. Per PTELL, the District can increase its total levy amount by the lesser of CPI or 5%. This total levy amount is then divided by the overall equalized assessed valuation to calculate the District tax rate as approved by the Board. The District's tax rate has increased from \$4.80 in 2011 to \$5.33 in 2021 but dropped from \$6.72 in 2014, which was the highest tax rate for the District.

Transportation

The District and the surrounding communities have several transportation choices, including three Metra line rail commuter stations in Crystal Lake, Barrington, and Elgin, and local bus transportation. Surrounding roadways include Interstate 90, Illinois State Routes 31, 62, 72, 20, and 25. Randall Road has developed into a significant north-south roadway for Kane and McHenry Counties and is considered essential to the growth and economic development of both counties. O’Hare International Airport is approximately 30 minutes east of the District.

Employment

The average rate of unemployment slightly increased from 5.57% to 5.80%. Please see Demographic and Economic Statistics in the Statistical Section for further detail.

Rating

In March 2018, the District retained its long-term credit rating of AA from Standard and Poor’s. A long-term credit rating of AA indicates that the District is a quality borrower and has a very strong capacity to meet its obligations. The rating reflects the District’s recent history of improved financial operations, sound financial management, which uses advanced budgeting and planning practices, maintenance of a sizable working cash fund balance, moderate debt burden, deep and diverse Chicago metropolitan area economy, and strong wealth and income levels.

Assets

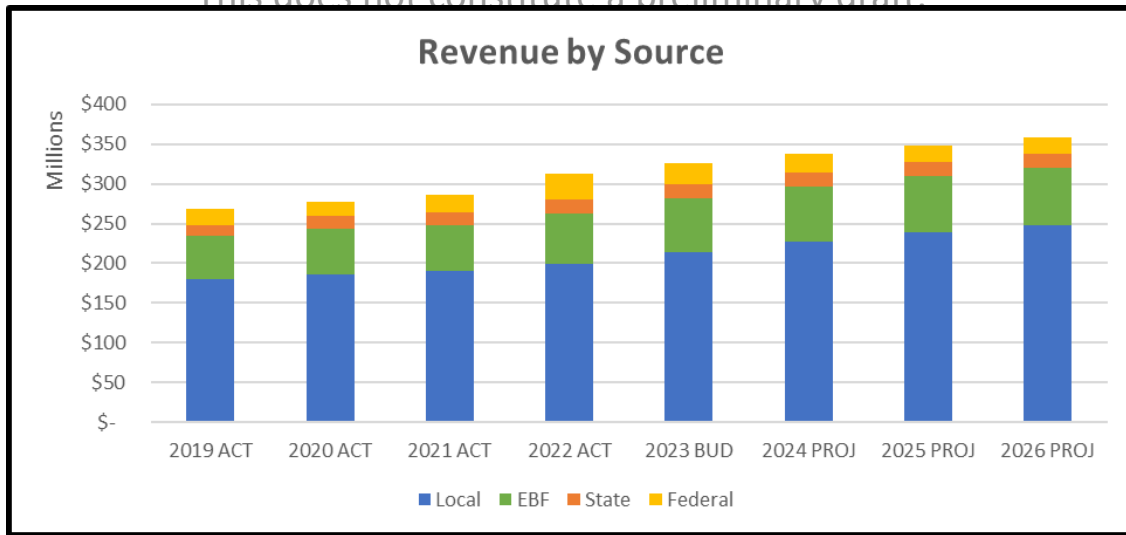
The most significant asset of the District is its buildings and land. The District’s buildings range in age from 72 years old to 7 years of age. In 2005, the District passed a \$185 million referendum to build three new buildings and make significant additions and upgrades to the majority of the District’s buildings.

Beginning in 2013, the District issued low or no interest debt certificates to complete projects identified in the capital projects plan in the areas of parking lots, HVAC, classroom additions, and other building improvements throughout the District. For 2016, the District issued \$7.5 million in debt certificate to complete roof maintenance at four schools and the addition of sixteen new classrooms to accommodate increasing enrollment and was available at the start of the 2017-18 school year. For 2021, the District issued \$13.6 million in debt certificates to assist in funding the construction of a new elementary school which was completed in August 2022.

In 2017-2018, the District developed a comprehensive master facility plan to continue its commitment to ensuring the District’s assets are adequately maintained, and capacity needs are met. The master facility plan is reviewed and updated annually by the Board Construction and Facility Oversight Committee to maintain this commitment. The Specific details about the age and size of the buildings are available in the statistical portion of this report.

Financial Information for General Government Functions

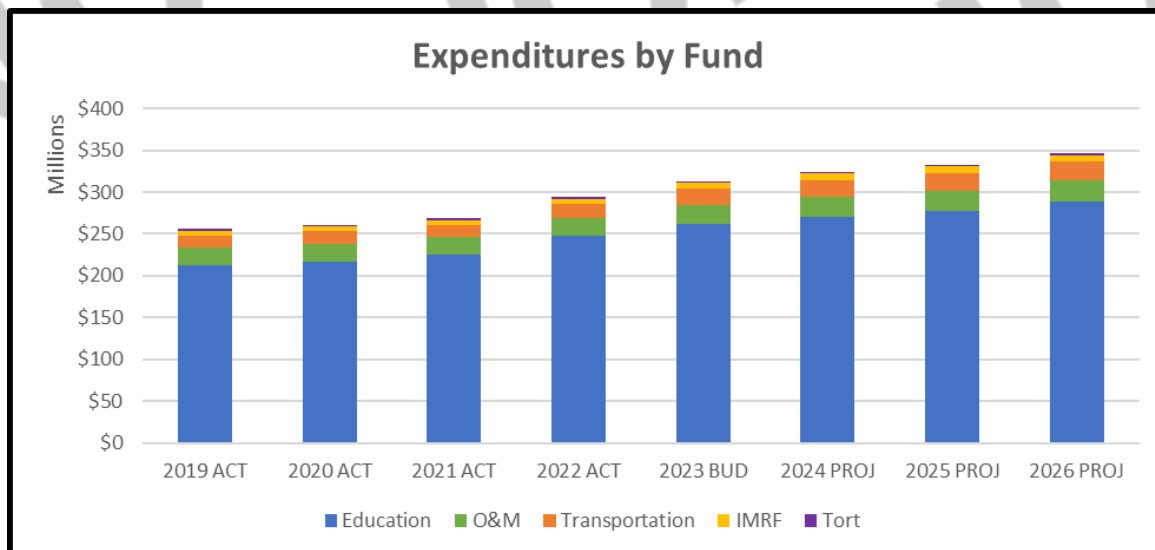
The following schedules present a summary of analytics for all Governmental Operating Fund Types for the fiscal years ending June 30, 2019 and projected through June 30, 2026. Governmental Operating Funds include the Educational, Operations and Maintenance, Transportation, Illinois Municipal Retirement/Social Security, Tort, and Working Cash funds. For purposes of this analysis, the “On behalf revenue/payments to TRS and THIS from the state” is not included in since this is just a flow-through accounting entry from the State.



Does not include "On behalf payment to TRS from the State" revenue

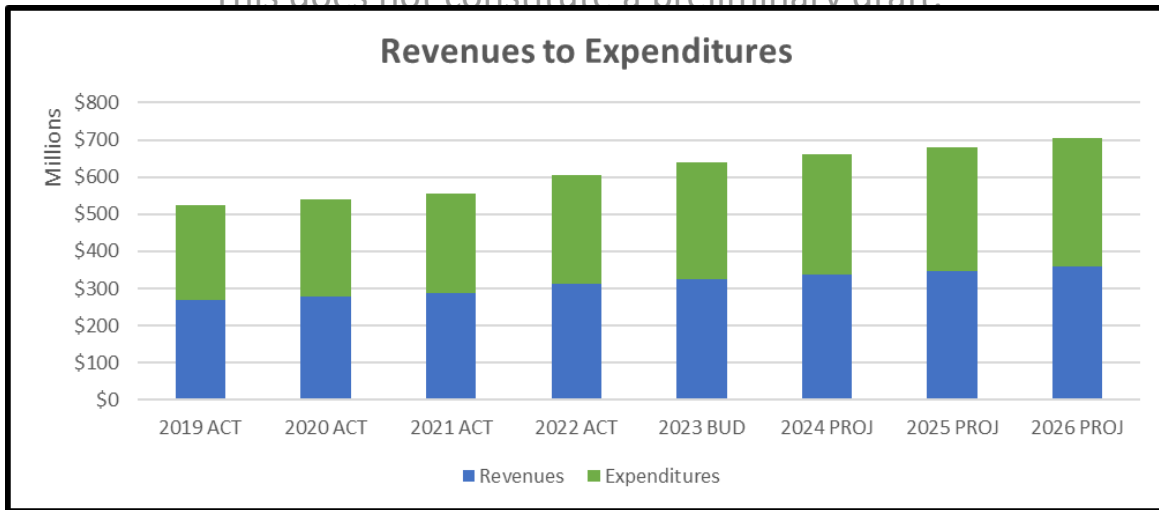
Local revenue continues to represent the largest source of revenue for the District. The largest portion of local revenue consists of local property taxes and Illinois Corporate Personal Property Replacement Taxes. The local property taxes received by the District is affected by the following three factors: state multiplier set by the Illinois Department of Revenue used to equalize property throughout the state; tax levy by account adopted by the District Board of Education; and the maximum tax rate set by the residents of the District as represented by the District Board of Education. Tax collections in the District generally occur in May and September, causing the District to receive the tax revenue from the tax levy in two separate fiscal years.

Since 2015, the District General State Aid/Evidence-Based Funding revenue has increased by nearly \$37.4 million. In 2017, the State of Illinois passed an evidence-based funding model for school districts and an increase in their income tax rate. With these changes, we expect the District’s evidence-based funding to increase modestly over the next several years.



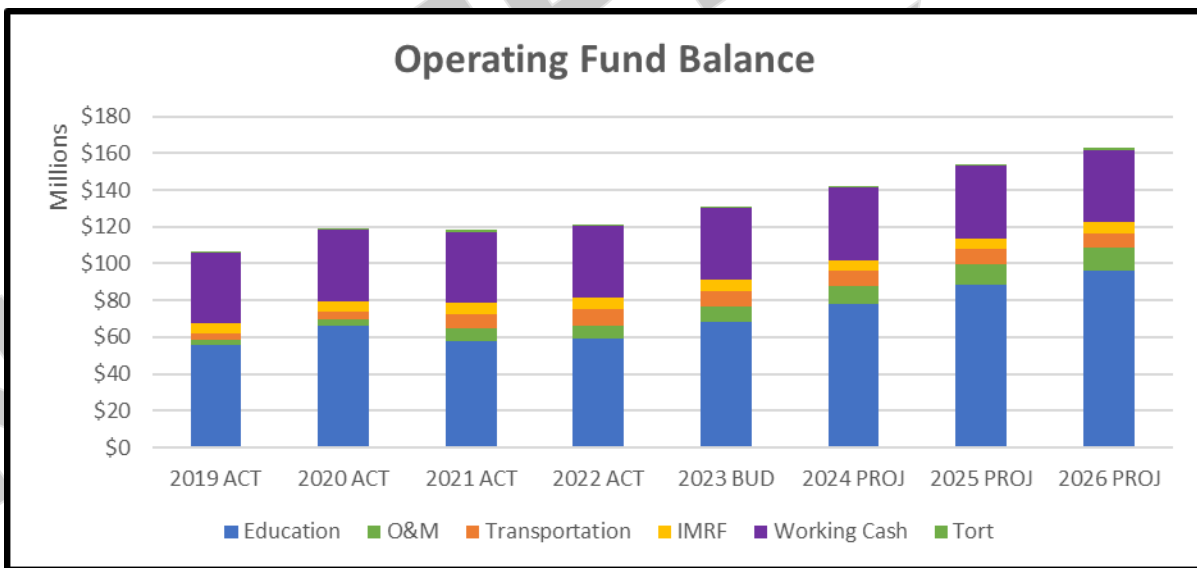
Does not include "On behalf payment to TRS from the State" expenditure

As would be expected, the District’s largest expenses are for educating our students, followed by the operations and maintenance of our facilities. Because the District is 118 square miles, our next most significant operational expense is for student transportation followed by our employee retirement benefits payments.



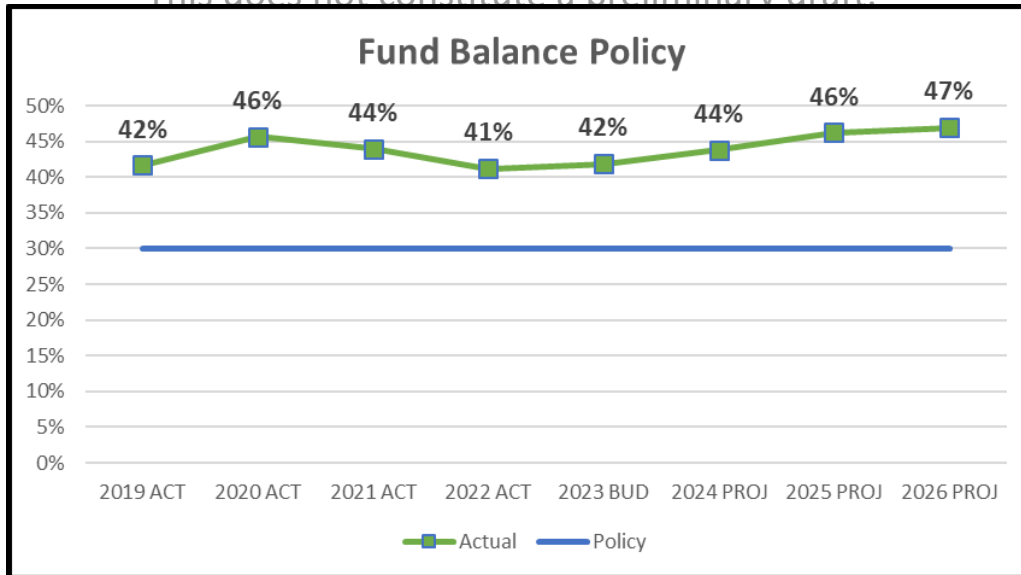
Does not include "On behalf payment to TRS from the State" revenue or expenditure

As shown in the graph above, the District strives to match revenue to expense to help maintain a healthy fund balance. The School Board has adopted policy indicating their desire to continue the practice of approving a balanced budget and maintaining a fund balance of 90 days cash on hand. With the projected stability in state funding, the District projects to continue this trend.



The District ended 2021-22 with a positive fund balance in all operating funds, including Working Cash, of \$121.3 million.

The chart below provides a comparison of the District’s governmental operating fund balance to the Board fund balance policy from June 30, 2019, projected through June 30, 2026. Operating fund balance as a percent of expenditure has been a significant focus for the Board of Education and Board Finance Committee.



For future fiscal years, the District projections include a modest increase to its fund balance through 2026. Future projections include increased funding for our state (due to the evidence-based funding model) and local revenue. Overall, we do not project our fund balance dropping below the District fund balance policy and are committed to maintaining our strong financial position.

Debt Administration

The District’s long-term debt, less exempted debt, was \$260,158,933. The District is subject to Illinois School Code, which limits the amount of certain indebtedness to 13.8% of the total equalized valuation of the District. As of June 30, 2022, the statutory debt limit for the District was \$585,136,672, total net debt applicable to limit is \$260,158,933 providing a debt margin of \$324,977,739 (44% percentage of debt limit).

Independent Audit

The School Code of Illinois and the District’s adopted policy require an annual audit by independent certified public accountants. The accounting firm of Miller, Cooper & Co., Ltd. was selected by the Board of Education. In addition to meeting the requirements set forth in state statutes, the audit was designed to meet the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The single audit report is not included in the Annual Comprehensive Financial Report. The auditors’ report on the basic financial statements is included in the financial section of this report.

Respectfully submitted,

Jennifer Porter

Jennifer Porter, CSBO
 Chief Financial Officer

Robyn M. Cornelissen

Robyn Cornelissen
 Comptroller



Community Unit School District 300

OFFICERS AND OFFICIALS

As of June 30, 2022

Board of Education

Dr. David Scarpino, Board President

Nancy Zettler, Board Vice President

Leslie Lamarca, Secretary

Christine Birkett

Steve Fiorentino

Joseph Stevens

Emmanuel Thomas

District Administration

Superintendent

Deputy Superintendent

Chief Academic Officer

Chief Legal Counsel

Chief of Communications

Chief of Schools

Chief Financial Officer/CSBO

Chief Technology Officer

Assistant Superintendent, Education Services

Assistant Superintendent, Elementary Schools

Assistant Superintendant of Human Resources

Assistant Superintendent, Innovation & Digital Learning

Assistant Superintendent, Secondary Schools

Assistant Superintendent, Title I Schools

Executive Director of Early Childhood

Executive Director of Facilities

Comptroller

Director of Academic RTI

Director of AVID and Social Studies

Director of Communications

Director of CTE, Pathways, and College & Career Programs

Director of Data, Assessment & Accountability

Director of Diversity, Equity & Inclusion

Director of EL and World Languages

Director of Employee and Labor Relations

Director of Federal Grants

Director of Literacy

Director of Mathematics

Director of PE/Health/Driver's ED/Athletics/SEL

Director of Professional Development & Programming

Director of Purchasing

Director of Research & Analytics

Director of School Safety

Director of Science

Director of Teaching & Learning Educational Services

Director of Technology

Susan Harkin

Kara Vicente

Dr. Liz Freeman

Colleen O'Keefe

Anthony McGinn

Kristin Sainsbury

Jennifer Porter

John Hummel

Shelley Nacke

Dr. Jeff Herb

Eberto Mora

Anne Pasco

Dr. Joe Schumacher

Dr. Martina Smith

Kristen Corriveau

Dan Opels

Robyn Cornelissen

Craig Zieleniewski

Mark Wetzel

Casey DeFauw

Joe Sieczkowski

Patricia Schmidt

Adrian Harries

Jorge Almodovar

Niki Burkey

Dr. Nancy Oesterreich

Jacqueline Johnson

Kari Waller

Thomas Parisi

Alison Kos

Diane White

Dr. Joe Ehrmann

Todd Rohlwing

Ami Engel

Kristina Biegelmann

Vacant

Community Unit School District 300

OFFICERS AND OFFICIALS

As of June 30, 2022

District Administration (Continued)

Director of Transportation	Deborah Mason
Coordinator of Accounts Payable	Flor Enriquez
Coordinator of Payroll	Carisa Lopez
Coordinator of Desktop Servers	Wade London
Coordinator of Fine & Performing Arts	Sheila Crotty-Kagan
Coordinator of Health Services	Sherrie Schmidt
Coordinator of High School Alternative & Supplemental Prog	David Nowak
Coordinator of Social Emotional Learning	Basilio Salazar
Coordinator of Student Services	Daniel Palombit
Database Systems Manager	Linda Kent
Grant Manager	Wendy Gorog
HR Manager	Lora Garrison
Legal Coordinator/Paralegal	Everlean Dodson
Purchasing Manager	Nicole Kennedy
Student Accounts/Operations Manager	Michelle Kovar
Technology Operations Manager	Gary Krause

Principals

Algonquin Lakes Elementary School	Chris Columbaro
Algonquin Middle School	Jason Lentz
Carpentersville Middle School	William Breisch
deLacey Early Education Center	Karin De La Paz
Dundee-Crown High School	Katie Wishowski
Dundee Highlands Elementary School	Karen Cumpata
Dundee Middle School	Leo La Brie
Eastview Elementary School	Jim Zursin
Gary D. Wright Elementary School	Melanie Gravel
Gilberts Elementary School	Jennifer Troy
Golfview Elementary School	Pamela Carlos
Hampshire Elementary School	Lisa van Wageningen
Hampshire Middle School	Jim Szymczak
Hampshire High School	Dr. Brent Bending
Jacobs High School	Barbara Valle
Lake in the Hills Elementary School	Michelle Smith
Lakewood Elementary School	Brittany Porsche
Liberty Elementary School	Robert Chleboun
Lincoln Prairie Elementary School	Sarah Bernaky
Meadowdale Elementary School	Kelley Murphy
Neubert Elementary School	Jennifer Breeze
Oak Ridge Alternative School	Stacy Wilkinson
Parkview Elementary School	Kim Wright
Perry Elementary School	Susan Rohlwing
Sleepy Hollow Elementary School	Dr. Angela Reincke
Westfield Community School	Thomas Ruzinok



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

Community Unit School District 300

**for its Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, appearing to read 'Will Sutter'.

William A. Sutter
President

A handwritten signature in black ink, appearing to read 'David J. Lewis'.

David J. Lewis
Executive Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Community Unit School District 300
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

FINANCIAL SECTION

INCOMPLETE
WORK
PRODUCT

Community Unit School District 300

Management's Discussion and Analysis (Unaudited)

As of and for the Year Ended June 30, 2022

The discussion and analysis of Community Unit School District No. 300's (the "District") financial performance provides an overall review of the District's financial activities as of and for the year ended June 30, 2022. The management of the District encourages readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the District's financial performance. All amounts, unless otherwise indicated, are expressed in millions of dollars. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- > In total, the net position increased by \$53.5 compared to \$32.8 in 2021. This increase was primarily the result of expenditures being lower and revenues being higher than expected. Although the State of Illinois has implemented the Evidence-Based Funding for the Student Success Act, uncertainty with additional education funding and the ongoing staffing and supply chain concerns related to the pandemic, the District continues to budget conservatively to ensure that it has sufficient fund balances in order to weather any potential financial impact from the state financial issues.
- > General revenues accounted for \$295.2 in revenue or 71.4% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$118.3 or 28.6% of total revenues of \$413.5.
- > The District had \$360.0 in expenses related to government activities. Of the total expenditures, \$229.3 or 63.7% was related to instruction and \$117.7 or 32.7% was related to support services.
- > The District expenses related to government activities was offset by \$227.3 in real estate taxes and corporate personal property replacement taxes and \$63.0 in evidence-based funding.
- > The ending Governmental Funds fund balance of \$168.7 represents 46.3% of operating expenditures.

Overview of the Financial Statements

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

- > Government-wide financial statements,
- > Fund financial statements, and
- > Notes to basic financial statements.

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

Government-wide financial statements

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

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

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2022

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

The government-wide financial statements present the functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The District has no business-type activities; that is, functions that are intended to recover all or a significant portion of their costs through user fees and charges. The District's governmental activities include instructional services (regular education, special education and other), supporting services, operation and maintenance of facilities and transportation services.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

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

As discussed in Note A-2, D, and E in the notes to the financial statements, the implementation of Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* required the District to report its right to use assets and lease liability beginning in fiscal year 2022.

The District maintains six individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund (includes Educational, Tort Immunity and Judgment and Working Cash accounts), Operations and Maintenance Fund, Transportation Fund, Municipal Retirement and Social Security Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major funds.

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

Notes to basic financial statements

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

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2022

Other information

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

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2022, than it was the year before, increasing to \$96.5.

Table 1
Condensed Statements of Net Position
(in millions of dollars)

	<u>2021</u>	<u>2022*</u>
Assets:		
Current and other assets	\$ 311.6	\$ 332.0
Capital assets*	<u>338.4</u>	<u>369.1</u>
Total assets	<u>650.0</u>	<u>701.1</u>
Total deferred outflows of resources	<u>22.7</u>	<u>13.6</u>
Liabilities:		
Current liabilities	34.4	37.9
Long-term liabilities	<u>439.1</u>	<u>400.0</u>
Total liabilities	<u>473.5</u>	<u>437.9</u>
Total deferred inflows of resources	<u>156.2</u>	<u>180.3</u>
Net position:		
Net investment in capital assets	76.4	111.4
Restricted	74.1	70.4
Unrestricted	<u>(107.5)</u>	<u>(85.3)</u>
Total net position	<u>\$ 43.0</u>	<u>\$ 96.5</u>

*Right to use leased assets included as part of capital assets in response to the implementation of GASB 87 (\$2.9 for FY22)

This does not constitute a preliminary draft.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2022

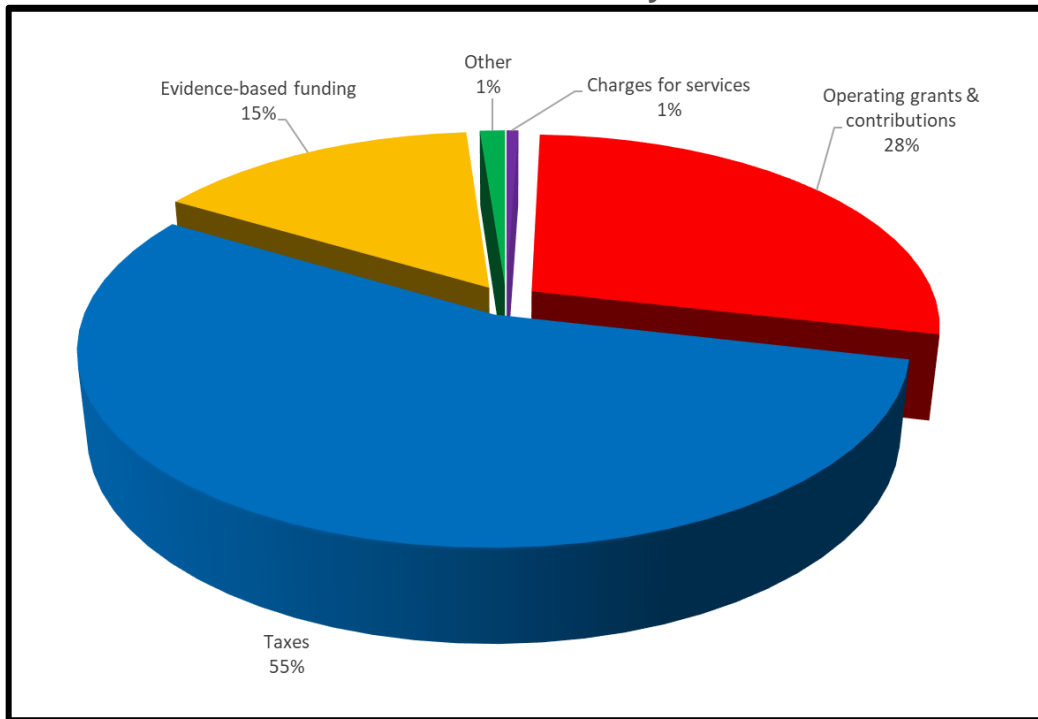
Revenues in the governmental activities of the District of \$413.5 exceeded expenditures by \$53.5. This was attributable to increases in the state operating grants and in property taxes collections. For both revenues (contributions) and expenditures (instruction), there was a reduction of \$46.7 for state retirement contributions.

Table 2		
Changes in Net Position		
(in millions of dollars)		
	<u>2021</u>	<u>2022</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 2.9	\$ 2.3
Operating and capital grants & contributions	152.1	116.0
<i>General revenues:</i>		
Taxes	211.7	227.3
Evidenced based funding	57.6	63.0
Other	<u>3.7</u>	<u>4.9</u>
Total revenues	<u>428.0</u>	<u>413.5</u>
Expenses:		
Instruction	271.8	229.3
Pupil & instructional staff services	36.3	36.7
Administration & business	26.4	31.8
Transportation	13.8	17.5
Operations & maintenance	21.8	22.5
Interest & fees	11.8	10.8
Other	<u>13.3</u>	<u>11.4</u>
Total expenses	<u>395.2</u>	<u>360.0</u>
Increase in net position	32.8	53.5
Net position, beginning of year	<u>10.2</u>	<u>43.0</u>
Net position, end of year	<u>\$ 43.0</u>	<u>\$ 96.5</u>

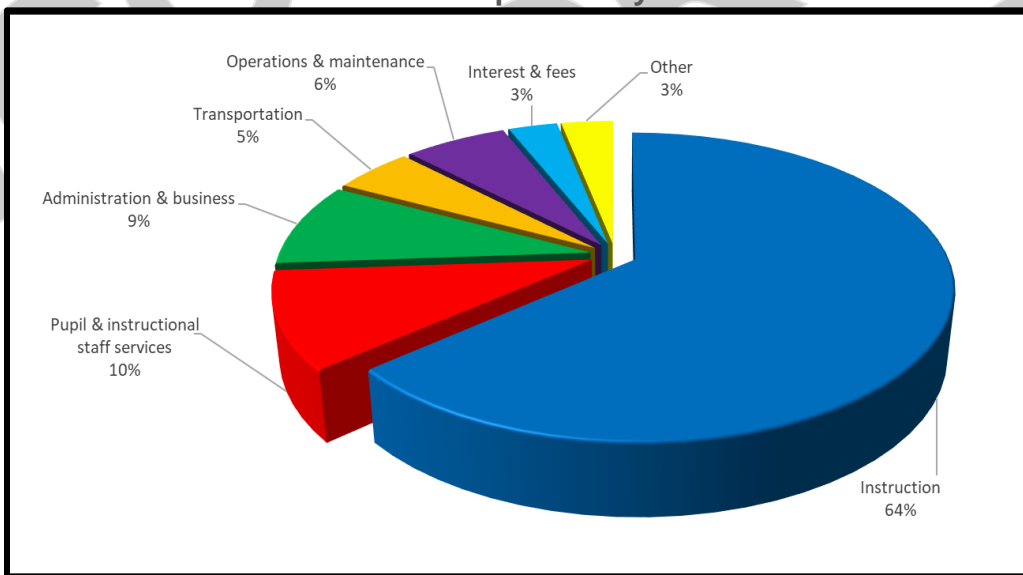
Property taxes and corporate personal property replacement taxes accounted for the largest portion of the District's revenues, contributing 55.0%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$360.0, mainly related to instructing and caring for the students and student transportation at 78.8%.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2022

District-Wide Revenues by Source



District-Wide Expenses by Function



Financial Analysis of the District's Funds

The District's Governmental Funds balance decreased from \$171.1 to \$168.7.

The fund balances for the General Fund and Operations and Maintenance Fund remained level resulting in a slight increase by \$0.9 and a decrease of \$0.1 million respectively.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2022

The fund balance for the Transportation Fund increased \$1.1 due to the state transportation revenue coming in higher than anticipated by \$0.7 million while the expenditures were \$0.4 under budget.

The fund balance for the Municipal Retirement and Social Security Fund increased by \$0.4 million and the District plans to intentionally spend down the excess accumulation continuing in 2022-2023.

The fund balance for the Debt Service Fund increased by \$0.9. Due to the sale of bonds and the implementation of GASB 87 during fiscal year 2021-2022, the slight increase was higher than the 2021-2022 budget amount.

The fund balance for the Capital Projects Fund decreased by \$5.6 due to the anticipated capital expenditures for the new elementary school construction project and capital improvements to the food service programs.

The ending Governmental Funds balance of \$168.7 represents 39.2% of operating expenditures. The District is concerned about the future financial impacts that could be imposed by the State in addition to the continued effects of the COVID-19 pandemic and is taking a conservative approach on how they are using additional revenue. Until the State financial issues and the lasting effects of the pandemic begin to improve, the District will maintain its conservative fiscal management of the District resources.

General Fund Budgetary Highlights

The District's General Fund budget anticipated that revenues would exceed expenditures and net other financing sources/uses by \$0.06. The actual results for the year show a surplus of revenues of \$80.2, a deficit for expenditures of \$72.0, net other sources/uses with a deficit of \$7.3 ending with a net increase to fund balance of \$0.9.

Actual revenues were higher than budgeted by \$80.2 primarily associated with the increase of on-behalf payments to TRS from the state (actual over budget) and increased food service grant funds with returning to the National School Lunch and Breakfast Programs.

Actual expenditures were \$72.0 less than anticipated primarily associated with the increase of on-behalf payments to TRS (\$68.8) from the state (actual over budget). Salary expenditures were higher due to additional positions and extra pay relating to the pandemic; employee benefits were lower due to reduced claim occurrences; and purchased services and supplies were slightly lower by \$1.0 and \$0.1 respectively.

At year-end, the fund balance for the General Fund increased by \$0.9. The transfer of \$11.0 from the General Fund to Capital Projects Fund (through the Operations and Maintenance Fund) and the implementation of the GASB 87 lease requirement (\$3.7 million) both impacted the fund balance and were not included in the 2021-2022 budget.

Capital Assets and Debt Administration

Capital assets

By the end of 2022, the net governmental activities capital assets are \$369.1 in a broad range of assets including land, construction in progress, buildings, land improvements, vehicles, equipment, and right to use leased assets. Total depreciation and amortization expense for the year was \$7.9. More detailed information about capital assets can be found in Note D of the basic financial statements.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2022

Table 3		
Capital Assets (net of depreciation)		
(in millions of dollars)		
	<u>2021</u>	<u>2022</u>
Land	\$ 11.6	\$ 11.6
Construction in progress	9.3	35.5
Buildings	302.3	300.7
Equipment	3.3	7.3
Vehicles	0.2	0.1
Land improvements	11.7	11.0
Right to use leased equipment and vehicles	<u>0.0</u>	<u>130.2</u>
Total	<u>\$ 338.4</u>	<u>\$ 369.1</u>

Long-term liabilities

The District retired \$27.2 in bonds and certificates, issued \$5.8 in refunding debt certificates, and the outstanding capital appreciation bonds accreted in value of \$0.7 in 2022. At the end of fiscal 2022, the District had a debt margin of \$339.4. More detailed information on long-term debt can be found in Note E of the basic financial statements.

Table 4		
Outstanding Long-Term Liabilities		
(in millions of dollars)		
	<u>2021</u>	<u>2022</u>
Bonds and debt certificates	\$ 289.5	\$ 269.8
Other liabilities	<u>149.6</u>	<u>130.2</u>
Total	<u>\$ 439.1</u>	<u>\$ 400.0</u>

Factors Bearing on the District's Future

At the time these financial statements were prepared and audited, the District was aware of the following circumstances that will significantly affect financial operations in the future:

The District adopted a balanced budget for the 2022-2023 school year. The District has been able to comply with its Board fund balance policy of 30% of operating expenditures. This allows the District to promote and maintain stability and meet all financial obligations on a timely basis. Based upon current five-year financial projections, we believe the District will continue to comply with its fund balance policy. For the 2021-2022, the District operating fund balance was 41%.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2022

Overall, the District revenues have increased and are projected to increase modestly. While the majority of federal funding has been fairly stable, state and local revenue is expected to increase. To address the impact of COVID-19, the Elementary and Secondary School Emergency Relief (ESSER) Fund was introduced and the District will receive additional federal revenue over the coming two fiscal years. Per the Property Tax Extension Limitation Law (PTELL), Illinois taxing bodies are allowed to annually increase property taxes extended by the lesser of CPI or 5% while not exceeding established maximum tax rates by fund.

Prior to the 2015 levy year, the District had seen a significant decline in its equalized assessed valuation (EAV) used in the property tax collection calculation. In the 2021 levy, the District EAV increased by 4.0%. Due to the recent increase in EAV and projected increase in the 2022 levy, the District is confident that it will not exceed its statutory maximum tax rates. From a state revenue perspective, the Evidence Based Funding formula is to ensure that every district in the state will be receiving funding that is closer to adequacy, and will provide many schools the support it has needed over the last several years. In Fiscal Year 2022, under this formula, the District was 67% of adequacy and considered a Tier I district in terms of eligibility for additional funding, which for Fiscal Year 2022 was \$2.8. In addition to the annual Evidence-Based Funding formula that the District receives, the District is expected to receive additional State funding in the coming years, however the additional funding is dependent on the State Budget and how much is allocated to fund districts based upon their tiers.

The District's enrollment, as a whole, increased slightly for the 2021-2022 school year. In addition, some schools are predicted to see increases in the next one to five years. The District passed a \$185 building referendum in 2006. With these dollars, the District built many additional classrooms and is positioned to absorb increases in projected future enrollment. In 2017-2018, because of increasing enrollment in the western portion of the District, the District completed additions at two of its west side elementary schools which were funded from debt certificate proceeds and the related debt service payment will be paid for out of the District Operating Funds. To accommodate the population growth in the western portion of the district, a new elementary school will be opening in August 2022 to primarily serve the villages of Hampshire and Pingree Grove. The District continues to work with a demographer to update the District enrollment projections and the District is reviewing boundaries to distribute students effectively throughout the district.

The District entered into a three-year contract with LEAD (teaching staff) that will expire on June 30, 2025. The new contract provides for a 2% increase to the schedule and extra pay schedule (for a total of 4% per year). Starting with the new contract, the District will increase the staff TRS contribution from 5% to 6% in 2022-2023, 7.5% in 2023-2024, and 9% in 2024-2025. The District also entered into a three-year contract with DESPA (District secretarial/custodial staff) and that will expire on June 30, 2025. The new contract provides for a 3.5% + step increase for 2022-2023, 2.5% + step for 2023-2024, and 2.5% + step for 2024-2025.

The District has continued to see an increase in commercial development in the Randall Corridor and the intersection of Illinois State Routes 59 and 72, housing developments throughout the District, and investment in public works/roadways, which support attraction to the District 300 communities as an excellent place to live and raise a family. Venture One Acquisitions is developing 261 acres which includes a 629,186 square foot Amazon distribution center that is projecting to provide up to 1,000 jobs. The Sears EDA has expired and come onto the tax rolls as new property in tax year 2021 providing additional tax revenue to the District payable in fiscal year 2023.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2022

Requests for Information

This financial report is designed to provide the District's citizens, taxpayers, and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report, or need additional financial information, contact the Business Office:

Jennifer Porter, Chief Financial Officer/Treasurer/CSBO
Community Unit School District No. 300
2550 Harnish Drive
Algonquin, Illinois 60102

INCOMPLETE
WORK
PRODUCT

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

BASIC FINANCIAL STATEMENTS

INCOMPLETE
WORK
PRODUCT

Community Unit School District 300
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
June 30, 2022

ASSETS	
Cash and investments	\$ 196,277,541
Receivables (net of allowance for uncollectibles)	
Interest	853,097
Property taxes	106,544,244
Replacement taxes	890,125
Intergovernmental	8,367,024
Prepaid items	759,413
Net pension asset	18,305,223
Capital assets:	
Land	11,625,600
Construction in progress	35,547,063
Depreciable buildings, property, and equipment, net of depreciation	319,025,871
Right to use leased assets, net of amortization	2,930,869
Total assets	701,126,070
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges	1,187,777
Deferred outflows related to pensions	3,084,484
Deferred outflows related to other postemployment benefits	9,373,765
Total deferred outflows	13,646,026
LIABILITIES	
Accounts payable	15,107,058
Salaries and wages payable	16,959,898
Payroll deductions payable	246,517
Claims payable	5,305,949
Interest payable	332,014
Long-term liabilities:	
Due within one year	19,899,043
Due after one year	380,089,151
Total liabilities	437,939,630
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for a future period	106,544,244
Deferred inflows related to pensions	26,449,544
Deferred inflows related to other postemployment benefits	47,332,419
Total deferred inflows	180,326,207
NET POSITION	
Net investment in capital assets	111,367,153
Restricted for:	
Tort immunity	882,526
Operations and maintenance	7,336,327
Debt service	10,366,639
Retirement benefits	6,182,670
Student transportation	8,766,437
Capital projects	36,859,675
Unrestricted	(85,255,168)
Total net position	\$ 96,506,259

The accompanying notes are an integral part of this statement.

Community Unit School District 300

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

Functions / Programs	Expenses	PROGRAM REVENUES		Net (Expenses)
		Charges for	Operating	Revenue and
		Services	Grants and	Changes in
			Contributions	Net Position
Governmental activities				
Instruction:				
Regular programs	\$ 98,822,062	\$ 2,154,381	\$ 10,543,735	\$ (86,123,946)
Special programs	42,747,427	-	11,753,365	(30,994,062)
Other instructional programs	21,836,785	15	3,431,234	(18,405,536)
State retirement contributions	65,872,810	-	65,872,810	-
Support services:				
Pupils	24,512,983	-	141,237	(24,371,746)
Instructional staff	12,234,746	-	2,783,322	(9,451,424)
General administration	3,023,638	-	-	(3,023,638)
School administration	17,977,876	-	-	(17,977,876)
Business	10,807,657	140,945	12,233,285	1,566,573
Transportation	17,483,697	-	9,253,427	(8,230,270)
Operations and maintenance	22,471,149	40,563	-	(22,430,586)
Central	9,168,023	-	-	(9,168,023)
Other supporting services	56,069	-	-	(56,069)
Community services	1,055,255	-	-	(1,055,255)
Nonprogrammed charges	1,170,775	-	-	(1,170,775)
Interest and fees	10,782,653	-	-	(10,782,653)
Total governmental activities	\$ 360,023,605	\$ 2,335,904	\$ 116,012,415	(241,675,286)
General revenues:				
Taxes:				
				149,633,136
				44,232,256
				28,020,020
				5,432,931
				62,957,474
				(71,832)
				4,994,119
				295,198,104
				53,522,818
				42,983,441
				\$ 96,506,259

The accompanying notes are an integral part of this statement.

Community Unit School District 300

Governmental Funds

BALANCE SHEET

June 30, 2022

	General	Operations and Maintenance	Transportation
ASSETS			
Cash and investments	\$ 123,690,541	\$ 8,067,050	\$ 6,805,489
Receivables (net of allowance for uncollectibles):			
Interest	597,315	55,887	27,910
Property taxes	71,484,242	14,470,397	4,410,438
Replacement taxes	-	-	-
Intergovernmental	6,045,171	-	2,321,853
Prepaid items	759,413	-	-
Total assets	<u>\$ 202,576,682</u>	<u>\$ 22,593,334</u>	<u>\$ 13,565,690</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 9,441,832	\$ 487,355	\$ 388,815
Salaries and wages payable	16,660,643	299,255	-
Payroll deductions payable	-	-	-
Claims payable	5,305,949	-	-
Total liabilities	<u>31,408,424</u>	<u>786,610</u>	<u>388,815</u>
DEFERRED INFLOWS			
Unavailable interest revenue	584,713	54,709	27,321
Property taxes levied for a future period	71,484,242	14,470,397	4,410,438
Total deferred inflows	<u>72,068,955</u>	<u>14,525,106</u>	<u>4,437,759</u>
FUND BALANCES			
Nonspendable	759,413	-	-
Restricted	879,170	7,281,618	8,739,116
Assigned	963,081	-	-
Unassigned	96,497,639	-	-
Total fund balances	<u>99,099,303</u>	<u>7,281,618</u>	<u>8,739,116</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 202,576,682</u>	<u>\$ 22,593,334</u>	<u>\$ 13,565,690</u>

The accompanying notes are an integral part of this statement.

Municipal Retirement / Soc. Sec.	Debt Service	Capital Projects	Total
\$ 6,401,967	\$ 10,657,485	\$ 40,655,009	\$ 196,277,541
27,220	41,168	103,597	853,097
2,938,410	13,240,757	-	106,544,244
-	-	890,125	890,125
-	-	-	8,367,024
-	-	-	759,413
<u>\$ 9,367,597</u>	<u>\$ 23,939,410</u>	<u>\$ 41,648,731</u>	<u>\$ 313,691,444</u>
\$ -	\$ -	\$ 4,789,056	\$ 15,107,058
-	-	-	16,959,898
246,517	-	-	246,517
-	-	-	5,305,949
<u>246,517</u>	<u>-</u>	<u>4,789,056</u>	<u>37,619,422</u>
26,646	40,299	101,411	835,099
<u>2,938,410</u>	<u>13,240,757</u>	<u>-</u>	<u>106,544,244</u>
<u>2,965,056</u>	<u>13,281,056</u>	<u>101,411</u>	<u>107,379,343</u>
-	-	-	759,413
6,156,024	10,658,354	36,758,264	70,472,546
-	-	-	963,081
-	-	-	96,497,639
<u>6,156,024</u>	<u>10,658,354</u>	<u>36,758,264</u>	<u>168,692,679</u>
<u>\$ 9,367,597</u>	<u>\$ 23,939,410</u>	<u>\$ 41,648,731</u>	<u>\$ 313,691,444</u>

Community Unit School District 300
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2022

Total fund balances - total governmental funds	\$ 168,692,679
Amounts reported for governmental activities in the statement of net position are different because:	
The net pension asset resulting from the IMRF plan fiduciary net position exceeding the total pension liability is not a financial resource and therefore is not reported in the governmental funds balance sheet.	
	18,305,223
Net capital assets used in governmental activities and included in the statement of net position do not require the expenditure of financial resources and, therefore, are not reported in the governmental funds.	
	369,129,403
Certain revenues receivable (interest) by the District and recognized in the statement of net position do not provide current financial resources and are included as deferred inflows of resources in the governmental funds.	
	835,099
Deferred outflows and inflows of resources related to pensions and other postemployment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds:	
Deferred outflows of resources related to pensions	3,084,484
Deferred inflows of resources related to pensions	(26,449,544)
Deferred outflows of resources related to OPEB	9,373,765
Deferred inflows of resources related to OPEB	(47,332,419)
Deferred charges included in the statement of net position are not available to pay for current period expenditures and, accordingly, are not included in the governmental funds balance sheet.	
	1,187,777
Interest on long-term liabilities (interest payable) accrued in the statement of net position will not be paid with current financial resources and, therefore, is not recognized in the governmental funds balance sheet.	
	(332,014)

(Continued)

The accompanying notes are an integral part of this statement.

Community Unit School District 300
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION (Continued)
June 30, 2022

Long-term liabilities included in the statement of net position are not due and payable in the current period and, accordingly, are not reported in the governmental funds:

General obligation bonds	\$ (228,355,000)	
Qualified Zone Academy Bonds	(3,430,000)	
Debt certificates	(25,595,000)	
Unamortized bond and debt certificate premiums	(12,400,140)	
Lease liabilities	(2,778,933)	
Compensated absences	(3,330,883)	
TRS net pension liability	(11,117,628)	
RHP total other postemployment benefit liability	(2,876,077)	
THIS net other postemployment benefit liability	<u>(110,104,533)</u>	<u>\$ (399,988,194)</u>
Net position of governmental activities		<u><u>\$ 96,506,259</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

Community Unit School District 300

Governmental Funds

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2022

	General	Operations and Maintenance	Transportation
Revenues			
Property taxes	\$ 151,721,146	\$ 26,954,812	\$ 9,088,293
Replacement taxes	-	-	-
State aid	142,489,610	-	9,253,427
Federal aid	31,542,584	-	-
Interest income	(820,011)	21,478	14,407
Other	5,447,296	1,137,759	180,947
Total revenues	<u>330,380,625</u>	<u>28,114,049</u>	<u>18,537,074</u>
Expenditures			
Current:			
Instruction:			
Regular programs	100,001,461	-	-
Special programs	37,668,911	-	-
Other instructional programs	20,013,760	-	-
State retirement contributions	70,282,292	-	-
Support services:			
Pupils	27,310,114	-	-
Instructional staff	12,379,517	-	-
General administration	2,946,742	-	-
School administration	17,215,222	-	-
Business	10,442,312	1,714	-
Transportation	112,235	-	17,284,735
Operations and maintenance	1,763,115	18,481,774	2,008
Central	9,685,403	-	-
Other supporting services	55,415	-	-
Community services	1,297,848	-	-
Nonprogrammed charges	5,005,608	-	-
Debt service:			
Principal	-	-	-
Interest and other	-	-	-
Capital outlay	4,645,955	1,610,121	101,198
Total expenditures	<u>320,825,910</u>	<u>20,093,609</u>	<u>17,387,941</u>
Excess (deficiency) of revenues over expenditures	9,554,715	8,020,440	1,149,133
Other financing sources (uses)			
Transfers in	-	11,000,000	-
Transfers out	(12,390,801)	(19,799,518)	-
Debt issuance	-	-	-
Premium on debt issuance	-	-	-
Lease issuance	3,696,757	646,980	23,388
Total other financing sources (uses)	<u>(8,694,044)</u>	<u>(8,152,538)</u>	<u>23,388</u>
Net change in fund balance	860,671	(132,098)	1,172,521
Fund balance, beginning of year	98,238,632	7,413,716	7,566,595
Fund balance, end of year	<u>\$ 99,099,303</u>	<u>\$ 7,281,618</u>	<u>\$ 8,739,116</u>

The accompanying notes are an integral part of this statement.

Municipal Retirement / Soc. Sec.	Debt Service	Capital Projects	Total
\$ 6,101,141	\$ 28,020,020	\$ -	\$ 221,885,412
500,000	-	4,932,931	5,432,931
-	-	-	151,743,037
-	-	93,750	31,636,334
10,533	12,870	(143,594)	(904,317)
-	241	563,780	7,330,023
<u>6,611,674</u>	<u>28,033,131</u>	<u>5,446,867</u>	<u>417,123,420</u>
855,767	-	-	100,857,228
1,244,315	-	-	38,913,226
359,141	-	-	20,372,901
-	-	-	70,282,292
524,759	-	-	27,834,873
259,858	-	-	12,639,375
28,676	-	-	2,975,418
770,727	-	-	17,985,949
200,644	-	-	10,644,670
34,087	-	-	17,431,057
1,334,037	-	-	21,580,934
573,787	-	-	10,259,190
654	-	-	56,069
47,238	-	-	1,345,086
-	-	-	5,005,608
-	26,551,314	-	26,551,314
-	11,586,019	-	11,586,019
-	-	28,050,156	34,407,430
<u>6,233,690</u>	<u>38,137,333</u>	<u>28,050,156</u>	<u>430,728,639</u>
377,984	(10,104,202)	(22,603,289)	(13,605,219)
-	4,190,319	17,000,000	32,190,319
-	-	-	(32,190,319)
-	5,775,000	-	5,775,000
-	1,030,937	-	1,030,937
-	-	-	4,367,125
<u>-</u>	<u>10,996,256</u>	<u>17,000,000</u>	<u>11,173,062</u>
377,984	892,054	(5,603,289)	(2,432,157)
5,778,040	9,766,300	42,361,553	171,124,836
<u>\$ 6,156,024</u>	<u>\$ 10,658,354</u>	<u>\$ 36,758,264</u>	<u>\$ 168,692,679</u>

Community Unit School District 300

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds. \$ (2,432,157)

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

The net pension asset resulting from the IMRF plan fiduciary net position exceeding the total pension liability is not a financial resource and therefore is not reported in the governmental funds balance sheet. 15,129,865

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlay exceeds depreciation and amortization expense in the current period.

Capital outlay	\$ 38,649,406	
Depreciation and amortization expense	(7,857,956)	
Gain (loss) on disposal	(31,760)	30,759,690

Certain revenues receivable (interest) by the District and recognized in the statement of net position do not provide current financial resources and are included as deferred inflows of resources in the governmental funds. 832,485

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

Deferred outflows and inflows of resources related to IMRF pension	(9,331,597)
Deferred outflows and inflows of resources related to TRS pension	946,973
Deferred outflows and inflows of resources related to RHP OPEB	(360,023)
Deferred outflows and inflows of resources related to THIS OPEB	(20,347,360)

Governmental funds report the effects of the loss on refunding when the debt is issued. However, these amounts are deferred and amortized in the statement of activities. This is the amount of the current year net effect of these differences. (435,665)

Accrued interest reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds. (332,014)

(Continued)

The accompanying notes are an integral part of this statement.

Community Unit School District 300

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES (Continued)
For the Year Ended June 30, 2022

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

\$ 1,204,281

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

Issuance of debt certificates	\$	(5,775,000)	
Lease liabilities issued		(4,367,125)	
Principal repayments			
General obligation bonds		100,000	
Capital appreciation bonds		16,540,000	
Qualified Zone Academy Bonds		1,270,000	
Debt certificates		7,065,000	
Accreted interest		(664,173)	
Lease liability repayments		1,588,192	
Compensated absences, net		(491,484)	
TRS pension liability, net		1,592,567	
RHP other postemployment benefit liability, net		282,409	
THIS other postemployment benefit liability, net		20,747,954	37,888,340
Change in net position of governmental activities	\$		<u><u>53,522,818</u></u>

(Concluded)

The accompanying notes are an integral part of this statement.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Community Unit School District 300 (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as Generally Accepted Accounting Principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

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

1. Reporting Entity

The District is located in Cook, DeKalb, Kane and McHenry counties in Illinois. The District is governed by an elected Board of Education. The Board of Education maintains final responsibility for all personnel, budgetary, taxing, and debt matters.

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

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

2. New Accounting Pronouncement

The GASB has issued Statement No. 87, *Leases*, which was implemented by the District for the year ended June 30, 2022. This statement requires a lessee to recognize a lease liability and an intangible right to use asset, and a lessor to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities on the entity-wide statements only, as the accounting treatment for lease arrangement remains unchanged on the government fund statements except for the recording of financial source and a expenditure equal to the present value of future lease payments at the inception of the lease. Specific changes to the District's financial statements relate to the recording of right of use assets and lease liabilities on the statement of net position. See Note A-9 and Note D for information on right of use assets and Note E for information on lease liabilities.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Accounting

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

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

4. Government-Wide and Fund Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include (1) amounts paid by recipient of goods or services offered by the program and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

a. General Fund

The *General Fund* includes the Educational Account, Tort Immunity and Judgment Account and the Working Cash Account. The Educational Account is the District's primary operating account. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Working Cash Account is for the financial resources held by the District to be used as temporary interfund loans for working capital requirements. Money loaned by the Working Cash Account to other funds must be repaid upon collection of property taxes in the fund(s) loaned to. As allowed by the School Code of Illinois, this Fund may be permanently abolished and become part of the Educational Account or it may be partially abated to any fund in need as long as the District maintains a balance in the Working Cash Account of at least .05% of the District's current equalized assessed valuation. The Tort Immunity and Judgment Account is used to account for revenues derived from a specific property tax levy and expenditures of these monies is for risk management activities.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

a. General Fund (Continued)

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

b. Special Revenue Funds

The special revenue funds are used to account for and report the proceeds of specific revenue sources (other than those accounted for in the Debt Service Fund or Capital Projects Fund) that are legally restricted to expenditures for specified purposes.

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

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

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

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

c. Debt Service Fund

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

d. Capital Projects Fund

Capital Projects Fund - accounts for financial resources to be used for the acquisition or construction of major capital facilities. Revenues are derived from bond proceeds, impact fees, transfers from other funds, personal property replacement taxes, TIF surplus funds and grant revenues.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they are both "measurable and available". "Measurable" means that the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers most revenues available if they are collected within 60 days after year-end. Revenues that are paid to the District by the Illinois State Board of Education are considered available if they are vouchered by year-end. Expenditures generally are recorded when a fund liability is incurred. However, debt service expenditures are recorded only when payment is due. Compensated absences, claims and judgments are recognized when the obligations are expected to be liquidated with expendable available financial resources.

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Measurement Focus, Basis of Accounting, and Basis of Presentation (Continued)

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

6. Deferred Outflows / Deferred Inflows

In addition to assets, the statement of net position and the governmental funds balance sheet may report deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period. At June 30, 2022, the District has deferred outflows of resources related to pensions, other postemployment benefits and deferred charges on refunding. In addition to liabilities, the District may report deferred inflows of resources. Deferred inflows of resources represent the acquisition of net assets that is applicable to a future reporting period. At June 30, 2022, the District reported deferred inflows of resources related to pensions, other postemployment benefits, unavailable interest revenue and property taxes levied for a future period.

7. Deposits and Investments

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

8. Prepaid Items

Certain payments to vendors that reflect costs applicable to future accounting periods are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

9. Capital Assets and Right to Use Assets

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Capital Assets and Right to Use Assets (Continued)

The District has recorded right to use assets as a result of implementing GASB 87. The District's right to use assets were initially recorded at an amount equal to the related lease liability (Note E). The right to use assets are amortized on a straight-line basis over the remaining term of the related lease.

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

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

Depreciation of capital assets and amortization of right to use leased assets is provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

Assets	Years
Land improvements	20 - 50
Buildings	100
Equipment	5 - 20
Vehicles	5 - 15
Right to use leased assets	2 - 5

10. Accumulated Unpaid Vacation and Sick Pay

Only employees that retire from the District are eligible to be compensated for sick days. Certified staff must give notice four years prior of their intention to retire.

Each early retiree shall be paid for unused sick leave that is not reported to the Teachers' Retirement System for service credit up to a maximum of 40 days. Such payment shall be made in the form of a one-time lump-sum retirement incentive payment to an HRA account for the retiree. The lump-sum retirement incentive payment will be made after the individual's retirement with the District, and within 30 days after the individual's final pay check for regular earnings. The amount of the HRA contribution shall be the highest rate paid to substitute teachers for short term substitution in effect during the teacher's final year before retirement. In the event a member of the bargaining unit elects not to and/or does not receive reimbursement for any such days under this Section, the District shall transfer such unused days to the Sick Leave Banks.

Non-union exempt support staff and members of District 300 Educational Services Personnel Association (DESPA) who retire from the District through IMRF after completing at least 10 years of continuous service, shall receive separation pay equal to the per diem rate of the member for unused sick leave up to eighty (80) days. The employee may divide or distribute these days however they choose between IMRF usage and separation pay.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

10. Accumulated Unpaid Vacation and Sick Pay (Continued)

Members of District 300 Education Support Association (DESA) who retire from the District through IMRF after completion at least 10 years of service shall be paid their current hourly rate for unused sick leave hours that are not reported to IMRF for service credit, up to the equivalent of sixty (60) days.

A liability for the sick days occurring from the above policies have been calculated and reported within long term liabilities for employees other than certified staff with 10 years of service.

All employees that leave the District are eligible to be compensated for unused earned vacation days. Twelve (12) Month Administrators shall receive twenty-five (25) vacation days each year. Thirteen (13) of those days will be received on July 1 and the remaining twelve (12) will be received via a one day accrual each month during the year. These days are non cumulative. However, Administrators may carry over a maximum of ten (10) days to the following year.

For full time 12-month employees, vacation time will be accrued, not awarded on a bi-weekly basis. The maximum amount of vacation time a member can accrue in their vacation bank shall be limited to fifteen (15) days more than their annual vacation accrual rate.

A liability for the sick days occurring from the above policy has been calculated and reported within long-term liabilities for employees that have given notice of retirement as of year-end. Compensated absences are reported on the governmental funds only if they matured.

The liability for compensated absences, at June 30, 2022, was \$3,330,883 and is recorded as a long-term liability in the Statement of Net Position.

11. Pensions and Other Postemployment Benefits

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts, and losses on refunding of bonds, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed as incurred.

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

13. Personal Property Replacement Taxes

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

14. Budgetary Data

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

15. Restricted Net Position

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

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Fund Balance

The District has a formal minimum fund balance policy. The policy states that the District shall strive to maintain a cumulative fund balance equal to three months of working/operating expenditures in its operating funds to meet all financial obligations of the District on a timely basis. Operating funds for this purpose include: General, Transportation, Operations and Maintenance, and IMRF/Social Security Funds. However, the final authority and decision maker in determining how any excess revenue is to be spent rests solely with the Board of Education. The District did not meet this requirement as of June 30, 2022.

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

- a. *Nonspendable* - includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. The nonspendable in form criteria includes items that are not expected to be converted to cash such as prepaid items or inventories. As of June 30, 2022, the District's nonspendable fund balance in the General Fund is comprised of \$759,413 for prepaid items.
- b. *Restricted* - refers to amounts that are subject to outside restrictions such as creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through enabling legislation. Special revenue funds, as well as the Debt Service and Capital Projects funds are by definition restricted for those specified purposes.
- c. *Committed* - refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the District's highest level of decision making authority (the Board of Education). The Board of Education commits fund balances by passing a resolution. Amounts committed cannot be used for any purpose unless the District removes or changes the specific use by taking the same type of formal action it employed to previously commit those funds. As of June 30, 2022, the District had no committed fund balances.
- d. *Assigned* - refers to amounts that are constrained by the District's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by the Board of Education or the individual the Board of Education delegates the authority to assign amounts to be used for specific purposes. The Board of Education has designated the Chief Operating Officer/Treasurer/CSBO with the ability to assign fund balances. The District's student activity balances of \$963,081 have been assigned at June 30, 2022.
- e. *Unassigned* - refers to all spendable amounts not contained in the other four classifications described above. In funds other than the general fund, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

16. Fund Balance (Continued)

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

The restricted fund balances are for the purpose of the restricted funds as described in Note A-4.

17. Use of Estimates

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

NOTE B - DEPOSITS AND INVESTMENTS

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2022, the District's cash and investments consisted of the following:

	<u>Total</u>
Deposits with financial institutions *	\$ 40,672,360
Illinois School District Liquid Asset Fund (ISDLAF+)	20,956,367
ISDLAF+ Limited Term Duration (LTD) Series	29,660,000
First American Treasury Obligation Fund	918,166
Negotiable certificates of deposit	248,112
U.S. Treasury obligations	<u>103,822,536</u>
	<u>\$ 196,277,541</u>

* Includes accounts held in demand accounts and savings accounts, as well as non-negotiable certificates of deposit, which are valued at cost.

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

1. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment. The District's investment policy seeks to ensure preservation of capital in the District's overall portfolio. Return on investment is of secondary importance to safety of principal and liquidity. The policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, the policy requires the District investment portfolio to be sufficiently liquid to enable the District to meet all operating requirements as the requirements come due. A portion of the portfolio is required to be invested in readily available funds to ensure appropriate liquidity.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

1. Interest Rate Risk (Continued)

Maturity information on other investments is shown in the table below:

	Investment Maturity (In Years)				
	Fair Value	Less than one	1-5	6-10	More than 10
Negotiable certificates of deposit	\$ 248,112	\$ 248,112	\$ -	\$ -	\$ -
U.S. Treasury obligations	103,822,536	93,592,564	10,229,972	-	-
	<u>\$ 104,070,648</u>	<u>\$ 93,840,676</u>	<u>\$ 10,229,972</u>	<u>\$ -</u>	<u>\$ -</u>

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

Investment Type	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
ISDLAF+	\$ <u>20,956,367</u>	n/a	Daily
ISDLAF+ Limited Term Duration (LTD) Series	\$ <u>29,660,000</u>	n/a	Daily

2. Credit Risk

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

The District also invests in the First American Treasury Obligation Fund. The fund portfolio holds U.S. Treasury Debt and U.S. Treasury Repurchase Agreements. Investments are rated at AAAM and are valued at share price, which is the price for which the investment could be sold.

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

3. Concentration of Credit Risk

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

4. Custodial Credit Risk

With respect to deposits, custodial credit risk is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy limits the exposure to deposit custodial credit risk by providing that all deposits in excess of FDIC insurable limits may be secured by collateral to protect against an event of default or failure of the financial institution holding the funds. At June 30, 2022, the bank balances of the District's deposits with financial institutions totaling \$40,672,360 were fully insured or collateralized. The District's investment instruments are either held by the District or by the District's agent.

With respect to investments, custodial credit risk 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 District's investment policy limits the exposure to investment custodial credit risk by requiring that all investments be in high-quality investment pools and/or secured by private insurance or collateral.

NOTE C - PROPERTY TAXES RECEIVABLE

The District must file its tax levy resolution by the last Tuesday in December of each year. The District's 2021 tax levy resolution was approved by the Board on December 14, 2021. The District's property tax is levied each year on all taxable real property located in the District and it becomes a lien on the property on January 1 of that year. The owner of real property on January 1 (the lien date) in any year is liable for taxes of that year.

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

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE C - PROPERTY TAXES RECEIVABLE (Continued)

Property taxes are collected by the Counties Collector/Treasurer, who remits to the District its share of collections. Taxes levied in one year become due and payable in two installments for each county as follows:

<u>County</u>	<u>Due Dates</u>
Cook	March 1 and August 1*
DeKalb	June 1 and September 1
Kane	June 1 and September 1
McHenry	June 15 and September 15

*Cook County is experiencing a delay in assessing and billing 2021 property taxes which has also delayed Cook County remitting the second installment of the 2021 property taxes to the District.

Property taxes are normally collected by the District within 60 days of the respective installment dates.

The 2021 property tax levy is recognized as a receivable in fiscal 2022, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2021 levy is to be used to finance operations in fiscal 2022. The District has determined that the second installment of the 2021 levy is to be used to finance operations in fiscal 2023 and has included the corresponding receivable as a deferred inflow - property taxes levied for a future period.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE D - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022 was as follows:

	<u>Balance July 1, 2021</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2022</u>
Capital assets, not being depreciated				
Land	\$ 11,625,600	\$ -	\$ -	\$ 11,625,600
Construction in progress	<u>9,341,475</u>	<u>28,649,647</u>	<u>2,444,059</u>	<u>35,547,063</u>
Total capital assets not being depreciated	<u>20,967,075</u>	<u>28,649,647</u>	<u>2,444,059</u>	<u>47,172,663</u>
Capital assets, being depreciated				
Land improvements	26,768,188	161,804	-	26,929,992
Buildings	376,980,600	2,444,059	-	379,424,659
Equipment	19,923,835	5,303,654	68,230	25,159,259
Vehicles	<u>3,814,738</u>	<u>167,176</u>	<u>2,145,262</u>	<u>1,836,652</u>
Total capital assets being depreciated	<u>427,487,361</u>	<u>8,076,693</u>	<u>2,213,492</u>	<u>433,350,562</u>
Less accumulated depreciation for:				
Land improvements	15,076,238	807,046	-	15,883,284
Buildings	74,694,050	4,149,307	-	78,843,357
Equipment	16,680,592	1,271,686	57,674	17,894,604
Vehicles	<u>3,633,843</u>	<u>193,661</u>	<u>2,124,058</u>	<u>1,703,446</u>
Total accumulated depreciation	<u>110,084,723</u>	<u>6,421,700</u>	<u>2,181,732</u>	<u>114,324,691</u>
Total capital assets being depreciated, net	<u>317,402,638</u>	<u>1,654,993</u>	<u>31,760</u>	<u>319,025,871</u>
Right to use assets				
Leased equipment	-	3,696,757	-	3,696,757
Leased vehicles	<u>-</u>	<u>670,368</u>	<u>-</u>	<u>670,368</u>
Total right to use assets	<u>-</u>	<u>4,367,125</u>	<u>-</u>	<u>4,367,125</u>

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE D - CAPITAL ASSETS (Continued)

	Balance July 1, 2021	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2022
Less accumulated amortization for				
Leased equipment	\$ -	\$ 1,232,252	\$ -	\$ 1,232,252
Leased vehicles	-	204,004	-	204,004
Total accumulated amortization	-	1,436,256	-	1,436,256
Total right to use assets, net	-	2,930,869	-	2,930,869
Governmental activities capital assets, net	\$ 338,369,713	\$ 33,235,509	\$ 2,475,819	\$ 369,129,403

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

Regular programs	\$ 4,195,437
Special programs	510,123
Other instructional programs	578,902
Pupils	162,909
Instructional staff	490,538
General administration	79,799
School administration	273,416
Business	393,777
Transportation	193,055
Operations and maintenance	950,137
Central	29,863
Total depreciation and amortization expense - governmental activities	\$ 7,857,956

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE E - LONG-TERM LIABILITIES

1. Changes in General Long-Term Liabilities

During the year ended June 30, 2022, the following is the long-term liability activity for the District:

	Balance July 1, 2021	Additions/ Accretion	Reductions / Refunded	Balance June 30, 2022
Bonds payable:				
General obligation bonds	\$ 228,455,000	\$ -	\$ 100,000	\$ 228,355,000
Capital appreciation bonds	15,875,827	664,173	16,540,000	-
Qualified Zone Academy				
Bonds - direct placement	4,700,000	-	1,270,000	3,430,000
Debt certificates - direct placement	13,240,000	-	7,065,000	6,175,000
Debt certificates	13,645,000	5,775,000	-	19,420,000
Unamortized premium	13,604,421	1,030,937	2,235,218	12,400,140
Lease liabilities	-	4,367,125	1,588,192	2,778,933
TRS net pension liability	12,710,195	4,004,927	5,597,494	11,117,628
RHP total other postemployment benefit liability	3,158,486	314,027	596,436	2,876,077
THIS net other postemployment benefit liability	130,852,487	1,769,651	22,517,605	110,104,533
Compensated absences	2,839,399	1,275,223	783,739	3,330,883
	<u>\$ 439,080,815</u>	<u>\$ 19,201,063</u>	<u>\$ 58,293,684</u>	<u>\$ 399,988,194</u>

Total long-term liabilities - governmental activities

	Due Within One Year
General obligation bonds	\$ 16,225,000
Qualified Zone Academy Bonds - direct placement	1,270,000
Debt certificates - direct placement	285,000
Debt certificates	90,000
Lease liabilities	1,281,279
Compensated absences	747,764
	<u>\$ 19,899,043</u>

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE E - LONG-TERM LIABILITIES (Continued)

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

The TRS portion of the net pension liability and the THIS portion of the net OPEB liability will be repaid from the General Fund. Compensated absences, if unused and require payment upon termination, and the portion of the total OPEB liability related to the District's standalone plan will be paid from the appropriate operating fund (General, Operations and Maintenance, Transportation) as they are incurred based on the fund used to pay the employee's regular salary.

2. General Obligation Bonds

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased debt are not included in the District's financial statements. At June 30, 2022, \$76,080,000 of bond principal outstanding are considered defeased.

General obligation bonds are direct obligations, and pledge the full faith and credit of the District. The amount of the bonds payable at June 30, 2022 is as follows:

<u>Issuance, Purpose, and Maturity</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Carrying Amount</u>
General Obligation Bonds - 2012			
Refunding bonds - Matures			
January 2023	2.00% - 3.00%	\$ 9,725,000	\$ 6,510,000
General Obligation Bonds - 2013			
Refunding bonds - Matures			
January 2033	5.00% - 5.25%	59,815,000	59,815,000
General Obligation Bonds - 2014			
Refunding bonds - Matures			
January 2027	3.55%	5,000,000	5,000,000
General Obligation Bonds - 2015			
Refunding bonds - Matures			
January 2028	4.00% - 5.00%	89,655,000	69,220,000

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE E - LONG-TERM LIABILITIES (Continued)

2. General Obligation Bonds (Continued)

<u>Issuance, Purpose, and Maturity</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Carrying Amount</u>
General Obligation Bonds - 2017			
Refunding bonds - Matures			
January 2028	4.50% - 5.25%	\$ 40,600,000	\$ 40,600,000
General Obligation Bonds - 2018A			
Refunding bonds - Matures			
January 2028	4.00% - 5.00%	18,635,000	18,635,000
General Obligation Bonds - 2018B			
Refunding bonds - Matures			
January 2028	4.50% - 5.25%	8,865,000	7,735,000
General Obligation Bonds - 2019			
Refunding bonds - Matures			
January 2025	2.00%	16,090,000	16,090,000
General Obligation Bonds - 2021A			
Refunding bonds - Matures			
January 2023	4.00%	4,750,000	4,750,000
Subtotal - General Obligation Bonds		\$ 253,135,000	\$ 228,355,000

At June 30, 2022, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 16,225,000	\$ 10,595,876	\$ 26,820,876
2024	17,210,000	9,962,326	27,172,326
2025	18,200,000	9,101,826	27,301,826
2026	18,825,000	8,695,626	27,520,626
2027	19,750,000	7,754,376	27,504,376
2028-2032	112,415,000	24,393,646	136,808,646
2033	25,730,000	1,340,110	27,070,110
Total	\$ 228,355,000	\$ 71,843,786	\$ 300,198,786

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE E - LONG-TERM LIABILITIES (Continued)

2. General Obligation Bonds (Continued)

These payments will be made from amounts budgeted from the debt service tax levies in future periods. There is \$10,658,354 in the Debt Service Fund to service the outstanding bonds payable.

The District is subject to the Illinois School Code, which limits the indebtedness to 13.8% of the most recent available equalized assessed valuation of the District. As of June 30, 2022, the statutory debt limit for the District was \$585,136,672 of which \$324,977,739 is fully available. There are numerous covenants with which the District must comply in regard to these bond issues.

3. Debt Certificates

During the fiscal year ended June 30, 2022, the District issued \$5,775,000 of Refunding Debt Certificates, Series 2021C. These debt certificates were used to refund the remaining portion of principal and interest maturities on the District's 2016A Debt Certificates. The refunded bonds were callable and repaid in full during the year ended June 30, 2022. This transaction resulted in a theoretical economic gain (difference between the present value of the debt service payments on the old and new debt) of \$557,797.

The amount of debt certificates outstanding at June 30, 2022 is as follows:

<u>Issuance, Purpose, and Maturity</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Carrying Amount</u>
Debt Certificate - 2014 - direct placement Matures January 2029	3.13% - 3.68%	\$ 5,000,000	\$ 5,000,000
Debt Certificate - 2016 - direct placement Matures January 2026	1.25% - 2.50%	2,530,000	1,175,000
Debt Certificate - 2021B Matures July 2036	2.00% - 4.00%	13,645,000	13,645,000
Debt Certificate - 2021C Matures January 2031	4.00%	<u>5,775,000</u>	<u>5,775,000</u>
		<u>\$ 26,950,000</u>	<u>\$ 25,595,000</u>

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE E - LONG-TERM LIABILITIES (Continued)

3. Debt Certificates (Continued)

At June 30, 2022, annual debt service requirements to maturity for debt certificates principal and interest are as follows:

Year Ending June 30,	Debt Certificates - Direct Placement		Debt Certificates		Total
	Principal	Interest	Principal	Interest	
2023	\$ 285,000	\$ 195,503	\$ 90,000	\$ 648,450	\$ 1,218,953
2024	290,000	189,660	95,000	644,850	1,219,510
2025	1,350,000	183,280	95,000	641,050	2,269,330
2026	1,395,000	143,326	95,000	637,250	2,270,576
2027	1,125,000	99,949	405,000	633,450	2,263,399
2028-2032	1,730,000	82,900	7,365,000	2,656,750	11,834,650
2033-2037	-	-	11,275,000	901,799	12,176,799
Total	\$ 6,175,000	\$ 894,618	\$ 19,420,000	\$ 6,763,599	\$ 33,253,217

The obligations for the debt certificates will be repaid from the Debt Service Fund with funds provided by the Operations and Maintenance Fund.

4. Qualified Zone Academy Bonds (QZAB)

School districts that qualify for QZAB bonds must be located in an empowerment zone or an enterprise community expected to have at least 35% or more of their students eligible for free or reduced lunch under the National School Lunch Act. At least 95% of the proceeds from QZAB bonds must be used to fund qualifying projects that rehabilitate or repair public school buildings, provide equipment for public school use, develop course materials, or train teachers and other school personnel. QZAB bonds, all direct placement, currently outstanding are as follows:

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE E - LONG-TERM LIABILITIES (Continued)

4. Qualified Zone Academy Bonds (QZAB) (Continued)

<u>Issuance, Purpose, and Maturity</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Carrying Amount</u>
Qualified Zone Academy Bonds Series 2013 - Matures January 2024	N/A	\$ 5,000,000	\$ 2,100,000
QZAB Debt Certificate Series 2017A - Matures January 2028	0.50%	1,100,000	665,000
QZAB Debt Certificate Series 2017B - Matures January 2028	0.50%	<u>1,100,000</u>	<u>665,000</u>
		<u>\$ 7,200,000</u>	<u>\$ 3,430,000</u>

At June 30, 2022, annual debt service requirements to maturity for QZAB bonds principal and interest are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 1,270,000	\$ 6,650	\$ 1,276,650
2024	1,270,000	5,550	1,275,550
2025	220,000	4,450	224,450
2026	220,000	3,350	223,350
2027	220,000	2,250	222,250
2028-2029	<u>230,000</u>	<u>1,150</u>	<u>231,150</u>
Total	<u>\$ 3,430,000</u>	<u>\$ 23,400</u>	<u>\$ 3,453,400</u>

The obligations for the QZAB bonds will be repaid from the Debt Service Fund with funds provided by the Operations and Maintenance Fund.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE E - LONG-TERM LIABILITIES (Continued)

5. Lease Liabilities

The District currently has several lease agreements for financing the acquisition of technology equipment and vehicles. The lease agreements qualify as other than short-term leases under GASB 87 and therefore have been recorded at the present value of the future minimum lease payments upon implementation of GASB 87 as of July 1, 2021. The vehicle leases require aggregate annual payments ranging from \$334 to \$14,771 with terms ranging from twenty four to sixty months expiring at various dates through January 2027. The District also has a technology equipment lease with an annual payment requirement of \$1,380,801 through 2024. The lease liabilities are measured at implicit rates ranging from 3.15% to 13.47%. As a result of the leases, the District has recorded right to use assets (Note D) with a net book value of \$2,930,869 as of June 30, 2022. The obligations for these leases will be repaid from the Transportation Fund and from the Debt Service Fund with transfers from the General Fund (Educational Account) and Operations and Maintenance Fund.

At June 30, 2022, the District's future cash flow requirements for retirement of lease principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 1,289,891	\$ 325,622	\$ 1,615,513
2024	1,344,102	172,467	1,516,569
2025	88,763	3,644	92,407
2026	46,068	1,149	47,217
2027	10,109	111	10,220
	\$ 2,778,933	\$ 502,993	\$ 3,281,926

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE F - INTERFUND TRANSFERS

The District transferred \$1,317,300 to the Debt Service Fund from the Operations and Maintenance Fund for principal and interest payments on debt certificates.

The District transferred \$1,277,200 to the Debt Service Fund from the Operations and Maintenance Fund for principal and interest payments on QZAB bonds.

The District transferred \$11,000,000 from the General Fund (Education Account) to the Operations and Maintenance Fund and \$17,000,000 from the Operations and Maintenance Fund to the Capital Projects Fund to fund capital projects.

The District transferred \$1,390,801 and \$205,018 to the Debt Service Fund from the General Fund (Educational Account) and Operations and Maintenance Fund, respectively, for principal and interest payments on leases.

NOTE G - RISK MANAGEMENT

The District is exposed to various risks of loss related to employee health benefits; workers' compensation claims; theft of, damage to, and destruction of assets; and natural disasters. To protect from risks related to workers' compensation and the theft of, damage to, and destruction of assets; and natural disasters, the District participates in the Collective Liability Insurance Cooperative (CLIC). The District pays annual premiums to the pool for insurance coverage. The arrangements with the pool provides that it will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain levels established by the pool. There have been no significant reductions in insurance coverage in any of the past three fiscal years. There have been no amounts of settlements that exceeded insurance coverage in each of the past three fiscal years.

Complete financial statements for CLIC can be obtained from its Treasurer at 634 Kenilworth, Grayslake, Illinois 60030.

The District is self-insured for medical, dental and vision coverage that is provided to District personnel. A third party administrator administers claims for a monthly fee per participant. Expenditures are recorded as incurred in the form of direct contributions from the District to the third party administrator for payment of employee health, dental, vision, and administration fees. The District's liability will not exceed \$285,000 per employee, as provided by stop-loss provisions incorporated in the medical plan.

At June 30, 2022, total unpaid claims, including an estimate of claims that have been incurred but not reported to the administrative agent for medical, dental and vision totaled \$5,305,949. Total disclosure includes both IBNR and fund level claims payable. The estimates are developed based on a claims incurred and claims paid lag study prepared by the District's health care, dental and vision providers.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE G - RISK MANAGEMENT (Continued)

For the two years ended June 30, 2022 and 2021, changes in the liability for unpaid claims are as follows:

	<u>June 30,</u> <u>2022</u>	<u>June 30,</u> <u>2021</u>
Unpaid claims, beginning of fiscal year	\$ 4,617,420	\$ 3,906,601
Incurred claims (including those claims incurred but not reported)	27,825,382	23,099,957
Claim payments	<u>(27,136,853)</u>	<u>(22,389,138)</u>
Unpaid claims, end of fiscal year	<u>\$ 5,305,949</u>	<u>\$ 4,617,420</u>

NOTE H - PENSION LIABILITIES

1. Teachers' Retirement System of the State of Illinois

General Information about the Pension Plan

Plan Description

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

TRS issues a publicly available financial report that can be obtained at www.trsil.org/financial/acfrs/fy2021; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

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

General Information about the Pension Plan (Continued)

Benefits Provided

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

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

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2024. One program allows retiring Tier I members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier I and II members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and are funded by bonds issued by the state of Illinois.

Contributions

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

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

General Information about the Pension Plan (Continued)

Contributions (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, 2021, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On-behalf Contributions to TRS

The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2022, state of Illinois contributions recognized by the District were based on the state's proportionate share of the collective net pension liability associated with the District, and the District recognized revenue and expenses of \$66,832,505 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$69,032,486 in the General Fund based on the current financial resources measurement basis.

2.2 Formula Contributions

Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2022, were \$805,431, and are deferred because they were paid after the June 30, 2021 measurement date.

Federal and Special Trust Fund Contributions

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

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

For the year ended June 30, 2022, the employer pension contribution was 10.31 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2022, salaries totaling \$5,068,681 were paid from federal and special trust funds that required employer contributions of \$522,581.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

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

General Information about the Pension Plan (Continued)

Contributions (Continued)

Early Retirement Cost Contributions

Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The District is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2022, the District paid \$107,743 to TRS for employer contributions due on salary increases in excess of 6 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

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

At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 11,117,628
State's proportionate share of the net pension liability associated with the District	<u>931,775,416</u>
Total	<u>\$ 942,893,044</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021. 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, 2021, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2021, the District's proportion was 0.0142513063 percent, which was a decrease of 0.0004910900 percent from its proportion measured as of June 30, 2020.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

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

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

For the year ended June 30, 2022, the District recognized the following pension expense/expenditures and revenue for the support provided by the state pertaining to the District's employees:

	Governmental Activities	General Fund
State on-behalf contributions - revenue and expense/expenditure	\$ 66,832,505	\$ 69,032,486
District TRS pension expense/expenditure (benefit)	(1,742,304)	805,431
Total TRS expense/expenditure	\$ 65,090,201	\$ 69,837,917

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 63,777	\$ 45,838
Changes of assumptions	4,926	54,939
Net difference between projected and actual earnings on pension plan investments	-	745,734
Changes in proportion and differences between District contributions and proportionate share of contributions	257,544	6,721,494
Total deferred amounts to be recognized in pension expense in future periods	326,247	7,568,005
District contributions subsequent to the measurement date	805,431	-
Total deferred amounts related to pensions	\$ 1,131,678	\$ 7,568,005

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

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

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

The District reported \$805,431 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date, which will be recognized as a reduction of the net pension liability in the reporting year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows in these reporting years:

<u>Year ended June 30:</u>	<u>Net Deferred Inflows of Resources</u>
2023	\$ 4,169,704
2024	2,229,062
2025	389,160
2026	404,942
2027	48,890
	\$ 7,241,758

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Varies by amount of service credit
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

In the June 30, 2021 actuarial valuation, mortality rates were based on the PubT-2010 Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2020. In the June 30, 2020 actuarial valuation, mortality rates were based on the RP-2014 White Collar Table with appropriate adjustments for TRS experience. The rates are based on a fully-generational basis using projection table MP-2017.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

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

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

Actuarial Assumptions (Continued)

The long-term (20-year) expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class that were used by the actuary are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
U.S. equities large cap	16.7 %	6.2 %
U.S. equities small/mid cap	2.2	7.4
International equities developed	10.6	6.9
Emerging market equities	4.5	9.2
U.S. bonds core	3.0	1.6
International debt developed	1.0	0.4
Emerging international debt	4.0	4.4
Cash equivalents	2.0	0.1
TIPS	1.0	0.8
Real estate	16.0	5.8
Hedge funds	10.0	3.9
Infrastructure	4.0	6.3
Private equity	15.0	10.4
Private debt	10.0	6.5
Total	<u>100.0 %</u>	

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

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

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

Discount Rate

At June 30, 2021, the discount rate used to measure the total pension liability was 7.00 percent, which was the same as the June 30, 2020 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions, and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2021 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier I's liability is partially funded by Tier II members, as the Tier II member contribution is higher than the cost of Tier II benefits. Due to this subsidy, contributions from future members in excess of the service cost are also included in the determination of the discount rate. All projected future payments were covered, so the long-term expected rate of return on TRS investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	<u>(6.00%)</u>	<u>Discount Rate</u>	<u>(7.00%)</u>
	<u>(8.00%)</u>		<u>(8.00%)</u>
District's proportionate share of the net pension liability	\$ <u>13,768,953</u>	\$ <u>11,117,628</u>	\$ <u>8,915,351</u>

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2021 is available in the separately issued TRS *Annual Comprehensive Financial Report*.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, postretirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed with the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the Benefits Provided section below. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Annual Comprehensive Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report is available for download at www.imrf.org.

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP).

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

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

2. **Illinois Municipal Retirement Fund** (Continued)

Employees Covered by Benefit Terms

As of December 31, 2021, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	703
Inactive plan members entitled to but not yet receiving benefits	951
Active plan members	<u>798</u>
Total	<u><u>2,452</u></u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2021 was 9.53%. For the fiscal year ended June 30, 2022 the District contributed \$2,629,638 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability (Asset)

The District's net pension liability (asset) was measured as of December 31, 2021. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation Rate	2.25%
Salary Increases	2.85% to 13.75%
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates, specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study from years 2017 to 2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2021:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Domestic equities	39%	1.90%
International equities	15%	3.15%
Fixed income	25%	(0.60)%
Real estate	10%	3.30%
Alternative investments	10%	1.70 - 5.50%
Cash equivalents	1%	(0.90)%
Total	100%	

Other Information:
 Notes

There were no benefit changes during the year.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability as of December 31, 2021. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The Single Discount Rate reflects:

- a. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
- b. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on pension plan investments is 7.25%, the municipal bond rate is 1.84% (based on the daily rate closest to but not later than the measurement date of the "20-year Municipal GO AA index), and the resulting single discount rate is 7.25%.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

2. **Illinois Municipal Retirement Fund** (Continued)

Changes in Net Pension Liability (Asset)

The following table shows the components of the change in the District's net pension liability (asset) for the calendar year ended December 31, 2021:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (Asset) (A) - (B)
Balances at December 31, 2020	\$ 136,830,676	\$ 140,006,034	\$ (3,175,358)
Changes for the year:			
Service cost	2,912,794	-	2,912,794
Interest on the total pension liability	9,796,765	-	9,796,765
Difference between expected and actual experience of the total pension liability	(1,151,105)	-	(1,151,105)
Changes of assumptions	-	-	-
Contributions - employer	-	2,814,300	(2,814,300)
Contributions - employees	-	1,333,470	(1,333,470)
Net investment income	-	23,212,096	(23,212,096)
Benefit payments, including refunds of employee contributions	(6,318,569)	(6,318,569)	-
Other (net transfer)	-	(671,547)	671,547
Net changes	<u>5,239,885</u>	<u>20,369,750</u>	<u>(15,129,865)</u>
Balances at December 31, 2021	<u>\$ 142,070,561</u>	<u>\$ 160,375,784</u>	<u>\$ (18,305,223)</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the plan's net pension liability (asset), calculated using a Single Discount Rate of 7.25%, as well as what the plan's net pension liability (asset) would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Lower (6.25%)	Current Discount Rate (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	<u>\$ (1,562,680)</u>	<u>\$ (18,305,223)</u>	<u>\$ (31,484,917)</u>

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

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

For the year ended June 30, 2022 the District recognized pension income of \$3,146,749. At June 30, 2022, the District reported, deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred amounts to be recognized in pension Expense in future periods		
Differences between expected and actual experience	\$ 802,349	\$ 785,918
Change of assumptions	-	513,834
Net difference between projected and actual earnings on pension plan investments	-	17,581,787
Total deferred amounts to be recognized in pension expense in the future periods	802,349	18,881,539
Pension contributions made subsequent to the measurement date	1,150,457	-
Total deferred amounts related to pensions	\$ 1,952,806	\$ 18,881,539

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

2. Illinois Municipal Retirement Fund (Continued)

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

The District reported \$1,150,457 as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability (asset) in the reporting year ended June 30, 2023.

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

Year Ended June 30,	Net Deferred Inflows of Resources
2023	\$ 4,016,502
2024	7,042,841
2025	4,386,909
2026	2,632,938
2027	-
Thereafter	-
Total	\$ 18,079,190

3. Summary of Pension Items

Below is a summary of the various pension items:

	TRS	IMRF	Total
Deferred outflows of resources:			
Employer contributions	\$ 805,431	\$ 1,150,457	\$ 1,955,888
Experience	63,777	802,349	866,126
Assumptions	4,926	-	4,926
Proportionate share	257,544	-	257,544
	\$ 1,131,678	\$ 1,952,806	\$ 3,084,484

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE H - PENSION LIABILITIES (Continued)

3. Summary of Pension Items (Continued)

	TRS	IMRF	Total
Net pension liability (asset)	\$ 11,117,628	\$ (18,305,223)	\$ (7,187,595)
Pension expense (income)	\$ 65,090,201	\$ (3,146,749)	\$ 61,943,452
Deferred inflows of resources:			
Assumptions	\$ 54,939	\$ 513,834	\$ 568,773
Experience	45,838	785,918	831,756
Investments	745,734	17,581,787	18,327,521
Proportionate share	6,721,494	-	6,721,494
	\$ 7,568,005	\$ 18,881,539	\$ 26,449,544

4. Social Security/Medicare

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

5. 457(b) Retirement Plan

The District has a 457(b) Retirement Plan, which is a defined contribution pension plan for District employees. The plan is held in a trust and is administered by a third party serving as the plan's trustee. The number of employees participating in the plan at June 30, 2022 was 132. The plan allows for employees to make contributions to the plan.

6. 403(b) Retirement Plan

The District also has a 403(b) Salary Reduction plan that also contains a Roth option, which is a defined contribution plan for District employees. The plan is held in a trust and administered by a third party serving as the plan's trustee. The number of employees participating in the plan at June 30, 2022 was 461. The plan allows for employees to make contributions to the plan.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS

1. Teachers' Health Insurance Security (THIS)

General Information about the Other Postemployment Plan

Plan Description

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

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

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General: <http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>. The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

Benefits Provided

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

General Information about the Other Postemployment Plan (Continued)

Contributions

On behalf contributions to the THIS Fund

The State of Illinois makes employer retiree health insurance contributions on behalf of the District. In the fund financial statements, the State contributions are intended to match contributions to the THIS Fund from active members, which were 0.90 percent of pay during the year ended June 30, 2022. In the government-wide financial statements, State of Illinois contributions also include a proportional allocation of the State's OPEB expense (based on the portion of the District's share of the expense compared to all School Districts in aggregate). For the year ended June 30, 2022, the District recognized revenue and expenses of \$(959,695) in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$1,249,806 in the General Fund based on the current financial resources measurement basis for State of Illinois contributions on behalf of the District's employees.

District contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The District THIS Fund contribution was 0.67 percent during the year ended June 30, 2022. For the year ended June 30, 2022, the District paid \$930,411 to the THIS Fund, which was 100 percent of the required contribution. These amounts are deferred because they were paid after the June 30, 2021 measurement date.

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

At June 30, 2022, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state OPEB support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net OPEB liability, the related state support, and the total portion of the net OPEB liability that was associated with the District were as follows:

District's proportionate share of the net OPEB liability	\$ 110,104,533
State's estimated proportionate share of the net OPEB liability associated with the District*	<u>149,285,677</u>
Total	<u>\$ 259,390,210</u>

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

The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020, and rolled forward to June 30, 2021. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2021, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2021, the District's proportion was 0.499219 percent, which was an increase of 0.009793 percent from its proportion measured as of June 30, 2020.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

For the year ended June 30, 2022, the District recognized the following for OPEB expense/expenditure and revenue pertaining to the District's employees:

	Governmental Activities	General Fund
State on-behalf contributions - OPEB revenue and expense/expenditure	\$ (959,695)	\$ 1,249,806
District OPEB pension expense/expenditure	533,015	930,411
Total OPEB expense/expenditure (income)	\$ (426,680)	\$ 2,180,217

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 5,150,553
Change of assumptions	38,011	41,229,186
Net difference between projected and actual earnings on OPEB plan investments	-	376
Changes in proportion and differences between District contributions and proportionate share of contributions	7,805,195	345,521
Total deferred amounts to be recognized in OPEB expense in future periods	7,843,206	46,725,636
District contributions subsequent to the measurement date	930,411	-
Total deferred amounts related to OPEB	\$ 8,773,617	\$ 46,725,636

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

The District reported \$930,411 as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date that will be recognized as a reduction of the net OPEB liability in the reporting year ended June 30, 2023. Other amounts reported as deferred inflows of resources and deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ending June 30:</u>	<u>Net Deferred Inflows of Resources</u>
2023	\$ 6,811,185
2024	6,810,443
2025	6,210,954
2026	5,045,718
2027	4,584,875
Thereafter	<u>9,419,255</u>
Total	<u>\$ 38,882,430</u>

Actuarial Assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry Age Normal, used to measure the Total OPEB Liability.
Contribution Policy	Benefits are financed on a pay-as-you-go basis. Contribution rates are defined by statute. For fiscal year end June 30, 2021, contribution rates are 1.24% of pay for active members, 0.92% of pay for school districts, and 1.24% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

Actuarial Assumptions (Continued)

Asset Valuation Method	Market value
Investment rate of return	2.75%, net of OPEB plan investment expense, including inflation, for all plan years
Inflation	2.50%
Salary increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2018, actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.
Healthcare Trend Rate	Trend for fiscal year ending 2022 based on expected increases used to develop average costs. For fiscal years on and after 2023, trend starts at 8.00% gradually decreases to an ultimate trend of 4.25%.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

Discount Rate

The State, school districts and active members contribute 1.24 percent, 0.92 percent, 1.24 percent of pay, respectively for fiscal year 2021. Retirees contribute a percentage of the premium rate. The State also contributes an additional amount to cover plan costs in excess of contributions and investment income. Because plan benefits are financed on a pay-as-you-go basis, the single discount rate is based on a tax-exempt municipal bond rate index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. A single discount rate of 2.45 percent at June 30, 2020, and 1.92 percent at June 30, 2021, was used to measure the total OPEB liability. The decrease in the single discount rate, from 2.45 percent to 1.92 percent, caused the total OPEB liability to increase by approximately \$1,965 million as of June 30, 2021.

Investment Return

During plan year end June 30, 2021, the trust earned \$51,000 in interest, and the market value of assets at June 30, 2021, is \$313.2 million. The long-term investment return was assumed to be 2.75 percent.

Money-Weighted Rate of Return

The annual money-weighted rate of return was estimated based on monthly investment performance, net of investment expenses, adjusted for changing amounts actually invested. The annual money-weighted rate of return was 0.320% for plan year end June 30, 2021, and 1.732% for plan year end June 30, 2020.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

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

The following presents the District's proportionate share of the net OPEB liability calculated using the discount rate of 1.92 percent, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (0.92 percent) or 1-percentage-point higher (2.92 percent) than the current rate:

	1% Decrease (0.92%)	Current Discount Rate (1.92%)	1% Increase (2.92%)
District's proportionate share of the net OPEB liability	\$ 132,267,967	\$ 110,104,533	\$ 92,536,996

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

The following table shows the plan's net OPEB liability as of June 30, 2021, using current trend rates and sensitivity trend rates that are either one percentage point higher or lower. The key trend rates are 8.00 percent in 2022 decreasing to an ultimate trend rate of 4.25 percent in 2038.

	1% Decrease*	Current Healthcare Trend Rate	1% Increase **
District's proportionate share of the net OPEB liability	\$ 88,144,225	\$ 110,104,533	\$ 139,935,998

*One percentage point decrease in healthcare trend rates are 7.00% in 2022 decreasing to an ultimate trend rate of 3.25% in 2038.

** One percentage point increase in healthcare trend rates are 9.00% in 2022 decreasing to an ultimate trend rate of 5.25% in 2038.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan

Plan Description

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

Benefits Provided

Contribution requirements are established through contractual agreements. IMRF employees may continue health care into retirement on the District plan on a retiree-pay-all basis. Coverage can also be elected for spouses and eligible dependents. Coverage continues until premium payment ceases. The District does not pay any portion of the cost of coverage for retirees.

Employees Covered by Benefit Terms

As of June 30, 2022, the following employees were covered by the benefit terms:

Active employees	530
Inactive employees entitled to but not yet receiving benefits	-
Inactive employees currently receiving benefits	<u>13</u>
Total	<u><u>543</u></u>

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (Continued)

Total OPEB Liability

The total OPEB liability was determined by an actuarial valuation performed as of July 1, 2021 using the following actuarial methods and assumptions:

Actuarial valuation date	July 1, 2021
Measurement date	June 30, 2022
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	3.00%
Discount rate	4.09%
Salary rate increase	4.00%
Healthcare inflation rate	5.00% initial 4.50% ultimate (reached in fiscal year 2038)
Mortality rates	IMRF employees and retirees rates are from the December 31, 2021 IMRF Actuarial Valuation Report. <u>Active Employees</u> : PubG.H-2010(B) Mortality Table – General (below-median income) with future mortality improvement using Scale MP-2020 <u>Retirees</u> : PubG.H-2010(B) Mortality Table – General (below-median income), Male adjusted 106% and Female adjusted 105% tables, with future mortality improvement using scale MP-2020.
Election at retirement	20% of active employees will elect coverage continuation of the District medical plan at retirement.
Marital status	40% of employees electing coverage are assumed to be married and to elect spousal coverage with males three years older than females. Actual spouse data was used for current retirees.

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. **Retiree Health Plan (Continued)**

Discount Rate

The District does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB 75, the discount rate should be a yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale). A rate of 4.09% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2022.

Changes in the Total OPEB Liability

The following table shows the components of the change in the District's net OPEB liability for the fiscal year ended June 30, 2022 based upon the actuarial valuation performed July 1, 2021 to the fiscal year end:

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) - (B)
Balances at July 1, 2021	\$ 3,158,486	\$ -	\$ 3,158,486
Changes for the year:			
Service cost	158,878	-	158,878
Interest on the total OPEB liability	67,038	-	67,038
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	88,111	-	88,111
Changes of assumptions	(429,702)	-	(429,702)
Contributions - employer	-	-	-
Contributions - employees	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(166,734)	-	(166,734)
Other (net transfer)	-	-	-
Net changes	<u>(282,409)</u>	<u>-</u>	<u>(282,409)</u>
Balances at June 30, 2022	<u>\$ 2,876,077</u>	<u>\$ -</u>	<u>\$ 2,876,077</u>

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (Continued)

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

The following presents the plan's total OPEB liability, calculated using a Single Discount Rate of 4.09%, as well as what the plan's total OPEB liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher than the current rate:

	1% Lower (3.09%)	Current Discount Rate (4.09%)	1% Higher (5.09%)
Total OPEB liability	\$ 3,038,612	\$ 2,876,077	\$ 2,724,218

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

The following presents the plan's net OPEB liability, calculated using a Healthcare Trend Rate range of 4.50%-5.00%, as well as what the plan's net OPEB liability would be if it were calculated using a Healthcare Trend Rate range that is 1% lower or 1% higher than the current range:

	1% Lower (3.50%- 4.50%)	Current Healthcare Rate (4.50%- 5.50%)	1% Higher (5.50%- 6.50%)
Total OPEB liability	\$ 2,674,326	\$ 2,876,077	\$ 3,104,874

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2022 the District recognized OPEB expense of \$244,348. At June 30, 2022, the District reported deferred inflows and outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Deferred Amounts to be Recognized in OPEB Expense in Future Periods		
Differences between expected and actual experience	\$ 76,904	\$ 186,314
Change of assumptions	523,244	420,469
Total deferred amounts to be recognized in OPEB expense in the future periods	\$ 600,148	\$ 606,783

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (Continued)

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	Net Deferred Outflows (Inflows) of Resources
2023	\$ 18,433
2024	18,433
2025	18,433
2026	8,004
2027	(1,103)
Thereafter	(68,835)
Total	\$ (6,635)

3. Summary of OPEB Items

Below is a summary of the various OPEB items at June 30, 2022:

	THIS	RHP	Total
Deferred outflows of resources:			
Employer contributions	\$ 930,411	\$ -	\$ 930,411
Assumptions	38,011	523,244	561,255
Experience	-	76,904	76,904
Proportionate share	7,805,195	-	7,805,195
	\$ 8,773,617	\$ 600,148	\$ 9,373,765
OPEB liability	\$ 110,104,533	\$ 2,876,077	\$ 112,980,610
OPEB expense (income)	\$ (426,680)	\$ 244,348	\$ (182,332)

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

3. Summary of OPEB Items (Continued)

	THIS	RHP	Total
Deferred inflows of resources:			
Assumptions	\$ 41,229,186	\$ 420,469	\$ 41,649,655
Experience	5,150,553	186,314	5,336,867
Investments	376	-	376
Proportionate share	345,521	-	345,521
	\$ 46,725,636	\$ 606,783	\$ 47,332,419

NOTE J - CONSTRUCTION COMMITMENTS

As of June 30, 2022, the District is committed to approximately \$7,499,000 in the upcoming years, for various construction projects. These amounts will be paid from available fund balances.

NOTE K - CONTINGENCIES

1. Litigation

The District is a defendant a number of tax appeal lawsuits and other litigation. Although the outcome of these lawsuits and other litigation is not presently determinable, it is possible that any settlements or judgements could be significant, however, the District does have insurance coverage for some of the lawsuits, which could mitigate some or all of the financial effects of potential settlements or judgements. In the event that future settlements or judgements, if any, exceed insurance coverages, the District would be required to fund the difference through existing funds. No provision has been made in the accompanying financial statements for any potential settlement or judgement costs.

2. Grants

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

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2022

NOTE K - CONTINGENCIES (Continued)

3. COVID 19

The long-term direct and indirect impacts of the COVID-19 pandemic on the District's enrollment, vendors, operations, and financing arrangements are currently unknown, as is the duration and severity of any impacts that the District may experience. The District continues to monitor investment values and returns, tax revenues, and state and federal funding, which could be impacted. While the District's evaluation is ongoing, management is currently unable to quantify the full effects that the pandemic will have on its operations, cash flows, and financial position; however, they may be significant.

NOTE L - SUBSEQUENT EVENTS

Management has evaluated subsequent events through **REPORT DATE**, the date that these financial statements were available to be issued. Management has determined that no events or transactions, other than as described below, have occurred subsequent to the statement of net position date that require disclosure in the financial statements.

In October 2022, the District issued \$60,375,000 Series 2022 General Obligation Refunding Bonds that refunded the Series 2013 General Obligation Refunding Bonds.

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

INCOMPLETE
WORK
PRODUCT

Community Unit School District 300
MULTIYEAR SCHEDULES OF CHANGES IN NET PENSION LIABILITY
(ASSET) AND RELATED RATIOS
Illinois Municipal Retirement Fund
Eight Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total pension liability			
Service cost	\$ 2,912,794	\$ 3,014,379	\$ 2,967,765
Interest on the total pension liability	9,796,765	9,319,134	8,776,086
Difference between expected and actual experience of the total pension liability	(1,151,105)	1,623,147	1,270,796
Assumption changes	-	(1,284,256)	-
Benefit payments and refunds	(6,318,569)	(5,748,646)	(5,346,625)
Net change in total pension liability	<u>5,239,885</u>	<u>6,923,758</u>	<u>7,668,022</u>
Total pension liability, beginning	<u>136,830,676</u>	<u>129,906,918</u>	<u>122,238,896</u>
Total pension liability, ending	<u>\$ 142,070,561</u>	<u>\$ 136,830,676</u>	<u>\$ 129,906,918</u>
Plan fiduciary net position			
Contributions, employer	\$ 2,814,300	\$ 2,811,512	\$ 2,280,124
Contributions, employee	1,333,470	1,365,899	1,300,743
Net investment income	23,212,096	17,436,990	19,540,927
Benefit payments, including refunds of employee contributions	(6,318,569)	(5,748,646)	(5,346,625)
Other (net transfer)	(671,547)	(45,645)	303,553
Net change in plan fiduciary net position	<u>20,369,750</u>	<u>15,820,110</u>	<u>18,078,722</u>
Plan fiduciary net position, beginning	<u>140,006,034</u>	<u>124,185,924</u>	<u>106,107,202</u>
Plan fiduciary net position, ending	<u>\$ 160,375,784</u>	<u>\$ 140,006,034</u>	<u>\$ 124,185,924</u>
Net pension liability (asset)	<u>\$ (18,305,223)</u>	<u>\$ (3,175,358)</u>	<u>\$ 5,720,994</u>
Plan fiduciary net position as a percentage of the total pension liability	112.88 %	102.32 %	95.60 %
Covered valuation payroll	\$ 29,310,850	\$ 29,452,386	\$ 28,430,478
Net pension liability (asset) as a percentage of covered valuation payroll	(62.45) %	(10.78) %	20.12 %

Note: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015 therefore 10 years of information is not available.

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$	2,843,440	\$ 2,991,106	\$ 2,986,080	\$ 2,975,060	\$ 3,097,458
	8,322,635	8,150,594	7,781,871	7,316,135	6,600,362
	546,808	(600,162)	(1,315,253)	154,310	(233,393)
	3,476,699	(3,301,035)	(272,113)	263,008	3,878,569
	<u>(4,994,857)</u>	<u>(4,750,741)</u>	<u>(4,337,679)</u>	<u>(4,115,905)</u>	<u>(3,360,396)</u>
	10,194,725	2,489,762	4,842,906	6,592,608	9,982,600
	112,044,171	109,554,409	104,711,503	98,118,895	88,136,295
\$	<u><u>122,238,896</u></u>	<u><u>112,044,171</u></u>	<u><u>109,554,409</u></u>	<u><u>104,711,503</u></u>	<u><u>98,118,895</u></u>
\$	2,811,360	\$ 2,803,851	\$ 2,763,870	\$ 2,715,497	\$ 2,650,650
	1,259,537	1,235,769	1,194,435	1,174,955	1,164,438
	(5,664,770)	16,864,497	6,246,836	459,651	5,262,993
	(4,994,857)	(4,750,741)	(4,337,679)	(4,115,905)	(3,360,396)
	<u>1,434,402</u>	<u>(2,046,547)</u>	<u>(9,237)</u>	<u>(980,613)</u>	<u>273,974</u>
	(5,154,328)	14,106,829	5,858,225	(746,415)	5,991,659
	111,261,530	97,154,701	91,296,476	92,042,891	86,051,232
\$	<u><u>106,107,202</u></u>	<u><u>111,261,530</u></u>	<u><u>97,154,701</u></u>	<u><u>91,296,476</u></u>	<u><u>92,042,891</u></u>
\$	<u><u>16,131,694</u></u>	<u><u>782,641</u></u>	<u><u>12,399,708</u></u>	<u><u>13,415,027</u></u>	<u><u>6,076,004</u></u>
	86.80 %	99.30 %	88.68 %	87.19 %	93.81 %
\$	27,934,886	\$ 27,004,746	\$ 26,395,330	\$ 25,810,999	\$ 25,499,592
	57.75 %	2.90 %	46.98 %	51.97 %	23.83 %

For Discussion Purposes Only – may be subject to change.
 This does not constitute a preliminary draft.

Community Unit School District 300
 MULTIYEAR SCHEDULE OF CONTRIBUTIONS
 Illinois Municipal Retirement Fund
Eight Most Recent Fiscal Years

Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
2022	\$ 2,793,324	\$ 2,814,300	\$ (20,976)	\$ 29,815,323	9.44 %
2021	2,797,977	2,811,512	(13,535)	28,548,930	9.85
2020	2,280,124	2,280,124	-	28,562,158	7.98
2019	2,779,521	2,811,360	(31,839)	27,934,886 *	10.06
2018	2,770,687	2,803,851	(33,164)	27,004,746 *	10.38
2017	2,763,591	2,763,870	(279)	26,395,330 *	10.47
2016	2,715,317	2,715,497	(180)	25,810,999 *	10.52
2015	2,646,858	2,650,650	(3,792)	25,499,592 *	10.39

* Based upon most recent information available.

Note: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015 therefore 10 years of information is not available.

Community Unit School District 300
MULTIYEAR SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
Teachers' Retirement System of the State of Illinois
Eight Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
District's proportion of the net pension liability	0.0142513063 %	0.0147423963 %	0.0155342033 %
District's proportionate share of the net pension liability	\$ 11,117,628	\$ 12,710,195	\$ 12,599,507
State's proportionate share of the net pension liability associated with the District	<u>931,775,416</u>	<u>995,528,475</u>	<u>896,693,182</u>
Total	<u>\$ 942,893,044</u>	<u>\$ 1,008,238,670</u>	<u>\$ 909,292,689</u>
District's covered payroll	\$ 129,232,387	\$ 124,157,521	\$ 120,281,443
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8.60 %	10.24 %	10.48 %
Plan fiduciary net position as a percentage of the total pension liability	45.1 %	26.1 %	39.6 %

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

Note 2: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015 therefore 10 years of information is not available.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0001582730 %	0.0004614810 %	0.0003252270 %	0.0003521830 %	0.0002810560 %
\$ 12,336,544	\$ 35,256,314	\$ 25,672,167	\$ 23,071,563	\$ 17,104,573
<u>845,104,979</u>	<u>816,008,421</u>	<u>827,283,568</u>	<u>650,965,242</u>	<u>591,384,372</u>
<u>\$ 857,441,523</u>	<u>\$ 851,264,735</u>	<u>\$ 852,955,735</u>	<u>\$ 674,036,805</u>	<u>\$ 608,488,945</u>
\$ 113,552,803	\$ 109,927,334	\$ 104,138,642	\$ 97,492,265	\$ 95,604,060
10.86 %	32.07 %	24.65 %	23.67 %	17.89 %
40.0 %	39.3 %	39.8 %	41.5 %	43.0 %

Community Unit School District 300
 MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
 Teachers' Retirement System of the State of Illinois
Eight Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 749,548	\$ 720,114	\$ 697,632
Contributions in relation to the contractually required contribution	<u>741,351</u>	<u>718,678</u>	<u>703,509</u>
Contribution deficiency (excess)	<u>\$ 8,197</u>	<u>\$ 1,436</u>	<u>\$ (5,877)</u>
District's covered payroll	\$ 138,867,370	\$ 129,232,387	\$ 124,157,521
Contributions as a percentage of covered-employee payroll	0.53 %	0.56 %	0.57 %

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

Note 2: The District implemented GASB 68 beginning with its fiscal year ended June 30, 2015 therefore 10 years of information is not available.

For Discussion Purposes Only – may be subject to change.
 This does not constitute a preliminary draft.

2019	2018	2017	2016	2015
\$ 665,013	\$ 877,449	\$ 1,568,795	\$ 1,660,097	\$ 760,858
<u>657,608</u>	<u>984,545</u>	<u>1,575,251</u>	<u>1,660,097</u>	<u>1,170,790</u>
<u><u>7,405</u></u>	<u><u>(107,096)</u></u>	<u><u>(6,456)</u></u>	<u><u>-</u></u>	<u><u>(409,932)</u></u>
\$ 120,281,443	\$ 113,552,803	\$ 109,927,334	\$ 104,138,641	\$ 97,492,265
0.55 %	0.87 %	1.43 %	1.59 %	1.20 %

INCOMPLETE
 WORK
 PRODUCT

Community Unit School District 300

MULTIYEAR SCHEDULE OF CHANGES IN TOTAL OTHER POSTRETIREMENT BENEFITS (OPEB)
LIABILITY AND RELATED RATIOS
Retiree Health Plan
Five Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total OPEB liability			
Service cost	\$ 158,878	\$ 209,602	\$ 196,150
Interest on the total OPEB liability	67,038	76,005	69,419
Change in benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	88,111	-	(225,364)
Assumption changes	(429,702)	88,692	455,609
Benefit payments and refunds	(166,734)	(146,271)	(147,794)
Other changes	-	-	20,398
Net change in total OPEB liability	<u>(282,409)</u>	<u>228,028</u>	<u>368,418</u>
Total OPEB liability, beginning	3,158,486	2,930,458	2,562,040
Total OPEB liability, ending	<u>\$ 2,876,077</u>	<u>\$ 3,158,486</u>	<u>\$ 2,930,458</u>
Plan fiduciary net position			
Contributions, employer	\$ -	\$ -	\$ -
Contributions, employee	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	-	-	-
Other (net transfer)	-	-	-
Net change in plan fiduciary net position	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position, beginning	-	-	-
Plan fiduciary net position, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability	<u>\$ 2,876,077</u>	<u>\$ 3,158,486</u>	<u>\$ 2,930,458</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00 %	0.00 %	0.00 %
Covered-employee valuation payroll	\$ 21,182,062	\$ 21,601,134	\$ 21,601,134
Net OPEB liability as a percentage of covered-employee valuation payroll	13.58 %	14.62 %	13.57 %

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

	<u>2019</u>		<u>2018</u>
\$	127,672	\$	140,657
	71,955		69,237
	-		-
	-		(113,401)
	27,312		115,787
	(147,717)		(28,468)
	-		-
	<u>79,222</u>		<u>183,812</u>
	2,482,818		2,299,006
\$	<u><u>2,562,040</u></u>	\$	<u><u>2,482,818</u></u>

\$	-	\$	-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
\$	<u><u>-</u></u>	\$	<u><u>-</u></u>
\$	<u><u>2,562,040</u></u>	\$	<u><u>2,482,818</u></u>

0.00 % 0.00 %

\$ 19,701,244 \$ 19,701,244

13.00 % 12.60 %

Community Unit School District 300
MULTIYEAR SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET OTHER POSTEMPLOYMENT BENEFIT (OPEB) LIABILITY
Teachers' Health Insurance Security Fund
Five Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
District's proportion of the net OPEB liability	0.4992190 %	0.4894260 %	0.4907590 %
District's proportionate share of the net OPEB liability	\$ 110,104,533	\$ 130,852,487	\$ 135,829,514
State's proportionate share of the net OPEB liability associated with the District	<u>149,285,677</u>	<u>177,269,484</u>	<u>183,930,492</u>
Total	<u>\$ 259,390,210</u>	<u>\$ 308,121,971</u>	<u>\$ 319,760,006</u>
District's covered-employee payroll	\$ 129,232,387	\$ 124,157,521	\$ 120,281,443
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	85.20%	105.39%	112.93%
Plan fiduciary net position as a percentage of the total OPEB liability	1.40%	0.70%	0.25%

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

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

<u>2019</u>	<u>2018</u>
0.4798380 %	0.4797220 %
\$ 126,417,457	\$ 124,485,967
<u>169,751,382</u>	<u>163,481,007</u>
<u>\$ 296,168,839</u>	<u>\$ 287,966,974</u>
\$ 113,552,802	\$ 109,927,334

111.33% 113.24%
-0.07% -0.17%

INCOMPLETE
WORK
PRODUCT

Community Unit School District 300
 MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
 Teachers' Health Insurance Security Fund
Five Most Recent Fiscal Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>
Contractually required contribution	\$ 1,188,938	\$ 1,142,249	\$ 1,106,589
Contributions in relation to the contractually required contribution	<u>1,192,136</u>	<u>1,139,047</u>	<u>1,109,705</u>
Contribution excess (deficiency)	<u>\$ 3,198</u>	<u>\$ (3,202)</u>	<u>\$ 3,116</u>
District's covered-employee payroll	\$ 138,867,370	\$ 129,232,387	\$ 124,157,521
Contributions as a percentage of covered payroll	0.86%	0.88%	0.89%

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

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

<u>2019</u>	<u>2018</u>
\$ 1,106,589	\$ 999,265
<u>1,000,996</u>	<u>999,265</u>
<u><u>\$ (105,593)</u></u>	<u><u>\$ -</u></u>
\$ 120,281,443	\$ 113,552,802
0.83%	0.88%

INCOMPLETE
WORK
PRODUCT

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Revenues				
Local sources				
General levy	\$ 117,819,766	\$ 119,202,159	\$ 1,382,393	\$ 113,399,928
Special education levy	31,701,114	32,518,987	817,873	30,741,637
Corporate personal property replacement taxes	630,125	-	(630,125)	1,100,215
Regular tuition from pupils or parents	20,000	10,650	(9,350)	21,392
Summer school tuition from pupils or parents	627	15	(612)	5
Special education tuition from other districts	13,229	-	(13,229)	-
Interest income	156,000	(820,011)	(976,011)	150,960
Sales to pupils - lunch	25,000	14,653	(10,347)	27,095
Sales to pupils - breakfast	-	-	-	418
Sales to pupils - a la carte	-	60,131	60,131	2,190
Sales to adults	-	-	-	161
Fees	481,827	427,282	(54,545)	345,583
Other district/school activity revenue	4,861	39,714	34,853	22,087
Student Activity Fund Revenues	-	1,179,526	1,179,526	313,040
Rentals - regular textbook	200,000	277,111	77,111	2,043,192
Rentals - summer school textbook	5,135	10,969	5,834	34,043
Rentals - other	732	11,172	10,440	14,088
Other - textbooks	36,222	39,045	2,823	59,945
Rentals	-	650	650	-
Contributions and donations from private sources	43,988	14,043	(29,945)	18,752
Services provided other districts	-	66,161	66,161	-
Refund of prior years' expenditures	470,000	176,729	(293,271)	471,191
Payment from other districts	200,000	427,426	227,426	451,410
Other	607,557	2,692,019	2,084,462	701,726
Total local sources	<u>152,420,683</u>	<u>156,348,431</u>	<u>3,927,748</u>	<u>149,919,058</u>
State sources				
Evidence Based Funding Formula	60,287,826	62,957,474	2,669,648	57,563,676
Special Education - Private Facility Tuition	3,142,162	3,243,362	101,200	3,242,559

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
State sources (Continued)				
Special Education - Orphanage - Individual	\$ 527,038	\$ 467,757	\$ (59,281)	\$ 290,619
Special Education - Orphanage - Summer Individual	13,083	15,513	2,430	19,894
CTE - Secondary Program Improvement (CTEI)	232,077	256,714	24,637	275,395
CTE - Student Organizations	-	12,843	12,843	8,497
CTE - Other	13,837	-	(13,837)	-
State Free Lunch & Breakfast	-	175,647	175,647	29,183
Driver Education	76,608	50,542	(26,066)	78,795
Early Childhood - Block Grant	2,705,336	2,700,830	(4,506)	2,705,336
School Safety and Educational Improvement Block Grant	-	51,172	51,172	50,763
Other restricted revenue from state sources	1,874,965	2,275,464	400,499	1,540,611
On-Behalf Payments to TRS from the State	1,491,490	70,282,292	68,790,802	61,173,327
Total state sources	<u>70,364,422</u>	<u>142,489,610</u>	<u>72,125,188</u>	<u>126,978,655</u>
Federal sources				
National School Lunch Program	-	9,652,470	9,652,470	19,380
School Breakfast Program	-	2,036,738	2,036,738	11,771
Summer Food Service Program	7,237,829	67,716	(7,170,113)	4,687,662
Child and Adult Care Food Program	-	216,942	216,942	180,544
Fresh Fruit and Vegetables	27,357	32,600	5,243	12,650
Title I - Low Income	2,740,479	2,797,666	57,187	3,211,067
Title IV - Student Support & Academic Enrichment Grant	192,747	141,237	(51,510)	500,839
Federal Special Education - Preschool Flow-Through	94,605	98,077	3,472	280,551
Federal Special Education - IDEA Flow Through	4,113,666	4,465,683	352,017	4,584,390
Federal Special Education - IDEA Room & Board	795,992	519,802	(276,190)	576,043
CTE - Perkins-Title III E Tech Prep	118,689	113,083	(5,606)	186,828

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Federal sources (Continued)				
Title III - English Language Acquisition	\$ 300,560	\$ 347,764	\$ 47,204	\$ 273,501
Title II - Teacher Quality	477,577	507,858	30,281	350,011
Medicaid Matching Funds - Administrative Outreach	800,000	868,903	68,903	1,076,714
Medicaid Matching Funds - Fee-For-Service Program	2,300,000	2,074,268	(225,732)	3,115,874
Other Restricted Grants Received from Federal Government	<u>8,240,641</u>	<u>7,601,777</u>	<u>(638,864)</u>	<u>3,622,667</u>
Total federal sources	<u>27,440,142</u>	<u>31,542,584</u>	<u>4,102,442</u>	<u>22,690,492</u>
Total revenues	<u>250,225,247</u>	<u>330,380,625</u>	<u>80,155,378</u>	<u>299,588,205</u>
Expenditures				
Instruction				
Regular programs				
Salaries	68,596,934	66,186,783	2,410,151	59,864,422
Employee benefits	15,528,735	17,597,619	(2,068,884)	12,648,226
On-Behalf Payments to TRS from the State	1,491,490	70,282,292	(68,790,802)	61,173,327
Purchased services	9,132,785	10,182,000	(1,049,215)	9,388,695
Supplies and materials	3,668,353	3,805,645	(137,292)	3,768,202
Capital outlay	42,559	203,777	(161,218)	18,277
Other objects	23,196	19,936	3,260	10,790
Non-capitalized equipment	<u>728,224</u>	<u>1,056,635</u>	<u>(328,411)</u>	<u>1,715,710</u>
Total	<u>99,212,276</u>	<u>169,334,687</u>	<u>(70,122,411)</u>	<u>148,587,649</u>
Pre-K programs				
Salaries	375,196	290,557	84,639	900,278
Employee benefits	53,492	60,398	(6,906)	203,706
Purchased services	4,880	665	4,215	342
Supplies and materials	<u>18,720</u>	<u>12,937</u>	<u>5,783</u>	<u>48,218</u>
Total	<u>452,288</u>	<u>364,557</u>	<u>87,731</u>	<u>1,152,544</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Special education programs				
Salaries	\$ 21,653,192	\$ 19,523,479	\$ 2,129,713	\$ 19,663,786
Employee benefits	5,867,878	4,724,151	1,143,727	4,928,510
Purchased services	453,855	319,099	134,756	341,428
Supplies and materials	257,792	86,541	171,251	431,492
Capital outlay	-	7,495	(7,495)	7,074
Other objects	603,981	318,820	285,161	592,072
Non-capitalized equipment	18,000	14,532	3,468	49,986
Total	<u>28,854,698</u>	<u>24,994,117</u>	<u>3,860,581</u>	<u>26,014,348</u>
Special education programs pre-K				
Salaries	923,479	928,525	(5,046)	1,158,949
Employee benefits	325,810	205,364	120,446	290,691
Supplies and materials	-	-	-	68
Total	<u>1,249,289</u>	<u>1,133,889</u>	<u>115,400</u>	<u>1,449,708</u>
Remedial and Supplemental programs K-12				
Salaries	3,010,155	3,127,608	(117,453)	3,208,625
Employee benefits	834,312	710,228	124,084	723,974
Purchased services	295,000	14,666	280,334	12,450
Supplies and materials	19,623	77,238	(57,615)	494,834
Non-capitalized equipment	-	680	(680)	-
Total	<u>4,159,090</u>	<u>3,930,420</u>	<u>228,670</u>	<u>4,439,883</u>
Remedial and Support programs pre-K				
Salaries	514,648	1,335,962	(821,314)	565,548
Employee benefits	36,640	349,558	(312,918)	164,512
Purchased services	-	30,836	(30,836)	17,469
Supplies and materials	-	180,762	(180,762)	59,125
Non-capitalized equipment	-	30,947	(30,947)	533
Total	<u>551,288</u>	<u>1,928,065</u>	<u>(1,376,777)</u>	<u>807,187</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
CTE programs				
Salaries	\$ 284,639	\$ 256,953	\$ 27,686	\$ 218,116
Employee benefits	46,174	39,214	6,960	24,756
Purchased services	109,210	55,304	53,906	42,278
Supplies and materials	126,976	128,921	(1,945)	104,569
Capital outlay	-	112,266	(112,266)	109,670
Other objects	-	320	(320)	100
Non-capitalized equipment	103,282	100,801	2,481	172,836
Total	<u>670,281</u>	<u>693,779</u>	<u>(23,498)</u>	<u>672,325</u>
Interscholastic programs				
Salaries	2,735,374	3,114,332	(378,958)	2,804,452
Employee benefits	122,810	126,920	(4,110)	129,780
Purchased services	555,065	611,229	(56,164)	345,290
Supplies and materials	252,095	488,578	(236,483)	367,183
Capital outlay	6,000	78,998	(72,998)	5,257
Other objects	97,561	176,207	(78,646)	64,400
Non-capitalized equipment	45,948	43,107	2,841	43,721
Total	<u>3,814,853</u>	<u>4,639,371</u>	<u>(824,518)</u>	<u>3,760,083</u>
Summer school programs				
Salaries	757,572	491,423	266,149	362,026
Employee benefits	67,845	49,358	18,487	20,956
Purchased services	-	7,000	(7,000)	-
Supplies and materials	2,000	8,851	(6,851)	2,267
Total	<u>827,417</u>	<u>556,632</u>	<u>270,785</u>	<u>385,249</u>
Gifted programs				
Salaries	1,000	-	1,000	-
Employee benefits	13	-	13	-
Total	<u>1,013</u>	<u>-</u>	<u>1,013</u>	<u>-</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Drivers education programs				
Salaries	\$ 298,094	\$ 334,123	\$ (36,029)	\$ 309,012
Employee benefits	28,461	43,271	(14,810)	42,010
Purchased services	48,800	52,798	(3,998)	34,801
Supplies and materials	<u>9,500</u>	<u>10,112</u>	<u>(612)</u>	<u>8,271</u>
Total	<u>384,855</u>	<u>440,304</u>	<u>(55,449)</u>	<u>394,094</u>
Bilingual programs				
Salaries	8,410,451	7,881,133	529,318	8,266,649
Employee benefits	1,998,000	1,580,819	417,181	1,865,234
Purchased services	24,500	19,075	5,425	121,803
Supplies and materials	5,500	11,178	(5,678)	5,971
Other objects	<u>1,000</u>	<u>511</u>	<u>489</u>	<u>767</u>
Total	<u>10,439,451</u>	<u>9,492,716</u>	<u>946,735</u>	<u>10,260,424</u>
Truant's alternative and optional programs				
Salaries	1,203,096	1,489,636	(286,540)	1,394,690
Employee benefits	170,796	350,886	(180,090)	339,411
Purchased services	106,842	150,609	(43,767)	96,507
Supplies and materials	15,000	6,724	8,276	1,160
Other objects	46,300	17,400	28,900	71,200
Non-capitalized equipment	<u>-</u>	<u>72,745</u>	<u>(72,745)</u>	<u>-</u>
Total	<u>1,542,034</u>	<u>2,088,000</u>	<u>(545,966)</u>	<u>1,902,968</u>
Special Education K-12 Programs				
Private Tuition	<u>8,477,352</u>	<u>7,617,980</u>	<u>859,372</u>	<u>7,347,338</u>
Student Activity Fund Expenditures	<u>-</u>	<u>1,152,873</u>	<u>(1,152,873)</u>	<u>365,817</u>
Total instruction	<u>160,636,185</u>	<u>228,367,390</u>	<u>(67,731,205)</u>	<u>207,539,617</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Support services				
Pupils				
Attendance and social work services				
Salaries	\$ 6,213,958	\$ 5,834,754	\$ 379,204	\$ 5,130,808
Employee benefits	1,216,297	1,163,772	52,525	1,084,060
Purchased services	716,730	516,724	200,006	244,225
Supplies and materials	54,222	40,498	13,724	74,209
Other objects	33,000	33,282	(282)	65,584
Non-capitalized equipment	1,600	495	1,105	-
Total	<u>8,235,807</u>	<u>7,589,525</u>	<u>646,282</u>	<u>6,598,886</u>
Guidance services				
Salaries	3,224,477	3,293,327	(68,850)	3,209,930
Employee benefits	602,892	617,639	(14,747)	605,718
Purchased services	67,467	559	66,908	65,984
Supplies and materials	1,820	3,292	(1,472)	2,798
Other objects	210	-	210	805
Non-capitalized equipment	-	-	-	247
Total	<u>3,896,866</u>	<u>3,914,817</u>	<u>(17,951)</u>	<u>3,885,482</u>
Health services				
Salaries	2,229,766	2,648,195	(418,429)	1,993,204
Employee benefits	465,030	410,595	54,435	354,684
Purchased services	96,300	366,157	(269,857)	449,768
Supplies and materials	27,250	10,837	16,413	80,075
Other objects	250	646	(396)	-
Non-capitalized equipment	-	308	(308)	-
Total	<u>2,818,596</u>	<u>3,436,738</u>	<u>(618,142)</u>	<u>2,877,731</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Psychological services				
Salaries	\$ 2,708,951	\$ 2,525,873	\$ 183,078	\$ 2,497,709
Employee benefits	589,691	462,296	127,395	510,789
Purchased services	240,000	96,296	143,704	601,786
Supplies and materials	39,800	4,681	35,119	11,586
Total	<u>3,578,442</u>	<u>3,089,146</u>	<u>489,296</u>	<u>3,621,870</u>
Speech pathology and audiology services				
Salaries	4,583,081	4,271,526	311,555	4,205,009
Employee benefits	976,995	819,590	157,405	866,291
Purchased services	106,500	2,936	103,564	-
Supplies and materials	7,300	8,331	(1,031)	3,237
Total	<u>5,673,876</u>	<u>5,102,383</u>	<u>571,493</u>	<u>5,074,537</u>
Other support services - pupils				
Salaries	2,841,822	2,786,165	55,657	2,675,506
Employee benefits	698,459	637,600	60,859	684,189
Purchased services	1,282,976	746,917	536,059	584,410
Supplies and materials	500	5,823	(5,323)	666
Other objects	20,000	1,000	19,000	11,045
Non-capitalized equipment	-	-	-	1,199
Total	<u>4,843,757</u>	<u>4,177,505</u>	<u>666,252</u>	<u>3,957,015</u>
Total pupils	<u>29,047,344</u>	<u>27,310,114</u>	<u>1,737,230</u>	<u>26,015,521</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Instructional staff				
Improvement of instruction services				
Salaries	\$ 5,720,353	\$ 4,470,399	\$ 1,249,954	\$ 4,037,322
Employee benefits	859,663	927,758	(68,095)	944,042
Purchased services	1,153,662	665,491	488,171	425,380
Supplies and materials	278,480	129,154	149,326	145,720
Capital outlay	-	-	-	526
Other objects	119,700	40,091	79,609	27,787
Non-capitalized equipment	74,239	31,021	43,218	3,241
Total	<u>8,206,097</u>	<u>6,263,914</u>	<u>1,942,183</u>	<u>5,584,018</u>
Educational media services				
Salaries	2,707,266	2,696,216	11,050	2,445,871
Employee benefits	854,515	668,508	186,007	687,507
Purchased services	161,367	66,685	94,682	234,239
Supplies and materials	209,603	260,818	(51,215)	202,540
Other objects	65	65	-	65
Non-capitalized equipment	4,439	3,882	557	20,935
Total	<u>3,937,255</u>	<u>3,696,174</u>	<u>241,081</u>	<u>3,591,157</u>
Assessment and testing				
Salaries	403,130	812,302	(409,172)	781,538
Employee benefits	109,568	167,431	(57,863)	173,047
Purchased services	629,127	1,361,629	(732,502)	333,232
Supplies and materials	177,200	64,132	113,068	25,411
Non-capitalized equipment	4,700	1,837	2,863	1,081
Total	<u>1,323,725</u>	<u>2,419,429</u>	<u>(1,095,704)</u>	<u>1,314,309</u>
Total instructional staff	<u>13,467,077</u>	<u>12,379,517</u>	<u>1,087,560</u>	<u>10,489,484</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
General administration				
Board of education services				
Salaries	\$ 71,245	\$ 80,820	\$ (9,575)	\$ 67,828
Employee benefits	64,797	145,473	(80,676)	130,568
Purchased services	591,000	486,090	104,910	546,963
Supplies and materials	1,500	874	626	2,881
Other objects	40,000	67,442	(27,442)	60,739
Non-capitalized equipment	5,000	-	5,000	8,328
Total	<u>773,542</u>	<u>780,699</u>	<u>(7,157)</u>	<u>817,307</u>
Executive administration services				
Salaries	571,069	671,917	(100,848)	517,910
Employee benefits	104,886	128,019	(23,133)	85,592
Purchased services	146,450	197,776	(51,326)	60,322
Supplies and materials	12,700	9,215	3,485	26,017
Other objects	9,500	9,147	353	13,606
Non-capitalized equipment	3,500	2,649	851	578
Total	<u>848,105</u>	<u>1,018,723</u>	<u>(170,618)</u>	<u>704,025</u>
Tort immunity services				
Purchased services	<u>2,097,194</u>	<u>2,101,379</u>	<u>(4,185)</u>	<u>1,962,877</u>
Total	<u>2,097,194</u>	<u>2,101,379</u>	<u>(4,185)</u>	<u>1,962,877</u>
Total general administration	<u>3,718,841</u>	<u>3,901,027</u>	<u>(182,186)</u>	<u>3,484,209</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
School administration				
Office of the principal services				
Salaries	\$ 14,385,144	\$ 14,046,934	\$ 338,210	\$ 12,835,983
Employee benefits	3,227,273	3,058,914	168,359	2,911,875
Purchased services	61,982	37,951	24,031	38,518
Supplies and materials	23,150	52,879	(29,729)	64,999
Capital outlay	-	9,791	(9,791)	-
Other objects	3,465	10,070	(6,605)	265
Non-capitalized equipment	270	8,474	(8,204)	16,251
Total	<u>17,701,284</u>	<u>17,225,013</u>	<u>476,271</u>	<u>15,867,891</u>
Total school administration	<u>17,701,284</u>	<u>17,225,013</u>	<u>476,271</u>	<u>15,867,891</u>
Business				
Direction of business support services				
Salaries	245,847	402,867	(157,020)	304,240
Employee benefits	56,079	49,136	6,943	55,408
Purchased services	39,405	37,104	2,301	40,261
Supplies and materials	500	419	81	57
Other objects	3,500	5,273	(1,773)	-
Non-capitalized equipment	-	2,860	(2,860)	-
Total	<u>345,331</u>	<u>497,659</u>	<u>(152,328)</u>	<u>399,966</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Fiscal services				
Salaries	\$ 836,384	\$ 742,201	\$ 94,183	\$ 805,653
Employee benefits	217,053	119,004	98,049	201,516
Purchased services	389,646	204,361	185,285	211,553
Supplies and materials	39,700	5,845	33,855	8,594
Other objects	16,900	5,468	11,432	8,057
Non-capitalized equipment	<u>6,000</u>	<u>6,871</u>	<u>(871)</u>	<u>2,675</u>
Total	<u>1,505,683</u>	<u>1,083,750</u>	<u>421,933</u>	<u>1,238,048</u>
Operation and maintenance of plant services				
Salaries	-	153,542	(153,542)	-
Employee benefits	-	67,269	(67,269)	-
Purchased services	-	24,553	(24,553)	10,305
Supplies and materials	1,000	325,622	(324,622)	619,008
Non-capitalized equipment	<u>-</u>	<u>237,844</u>	<u>(237,844)</u>	<u>389,892</u>
Total	<u>1,000</u>	<u>808,830</u>	<u>(807,830)</u>	<u>1,019,205</u>
Pupil transportation services				
Purchased services	<u>56,258</u>	<u>112,235</u>	<u>(55,977)</u>	<u>-</u>
Total	<u>56,258</u>	<u>112,235</u>	<u>(55,977)</u>	<u>-</u>
Food services				
Salaries	194,614	163,902	30,712	86,875
Employee benefits	2,362	1,968	394	1,294
Purchased services	5,425,301	8,025,141	(2,599,840)	3,955,854
Supplies and materials	46,500	23,576	22,924	80,115
Capital outlay	40,000	6,512	33,488	18,367
Non-capitalized equipment	<u>70,000</u>	<u>218,978</u>	<u>(148,978)</u>	<u>43,096</u>
Total	<u>5,778,777</u>	<u>8,440,077</u>	<u>(2,661,300)</u>	<u>4,185,601</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Internal services				
Salaries	\$ 308,245	\$ 335,468	\$ (27,223)	\$ 365,127
Employee benefits	40,707	32,241	8,466	35,184
Purchased services	41,700	39,254	2,446	29,103
Supplies and materials	14,600	17,814	(3,214)	16,638
Capital outlay	-	-	-	495
Other objects	1,500	1,921	(421)	1,279
Non-capitalized equipment	2,900	640	2,260	8,967
Total	<u>409,652</u>	<u>427,338</u>	<u>(17,686)</u>	<u>456,793</u>
Total business	<u>8,096,701</u>	<u>11,369,889</u>	<u>(3,273,188)</u>	<u>7,299,613</u>
Central				
Information services				
Salaries	447,504	449,637	(2,133)	362,359
Employee benefits	85,513	72,160	13,353	68,573
Purchased services	79,000	63,060	15,940	61,752
Supplies and materials	8,800	5,467	3,333	8,809
Other objects	1,500	2,186	(686)	570
Non-capitalized equipment	7,000	7,301	(301)	14,474
Total	<u>629,317</u>	<u>599,811</u>	<u>29,506</u>	<u>516,537</u>
Staff services				
Salaries	1,272,125	1,231,214	40,911	1,054,671
Employee benefits	211,647	192,438	19,209	175,641
Purchased services	192,800	201,203	(8,403)	194,933
Supplies and materials	6,400	2,768	3,632	887
Other objects	10,000	12,049	(2,049)	533
Non-capitalized equipment	3,000	-	3,000	1,897
Total	<u>1,695,972</u>	<u>1,639,672</u>	<u>56,300</u>	<u>1,428,562</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Data processing services				
Salaries	\$ 2,194,686	\$ 2,043,640	\$ 151,046	\$ 2,085,937
Employee benefits	458,865	310,282	148,583	348,432
Purchased services	3,101,533	3,998,245	(896,712)	4,260,450
Supplies and materials	148,000	233,013	(85,013)	1,159,905
Capital outlay	40,000	4,178,705	(4,138,705)	312,410
Other objects	4,200	1,580	2,620	2,850
Non-capitalized equipment	<u>2,304,272</u>	<u>859,160</u>	<u>1,445,112</u>	<u>1,196,059</u>
Total	<u>8,251,556</u>	<u>11,624,625</u>	<u>(3,373,069)</u>	<u>9,366,043</u>
Total central	<u>10,576,845</u>	<u>13,864,108</u>	<u>(3,287,263)</u>	<u>11,311,142</u>
Other supporting services				
Salaries	20,655	43,827	(23,172)	37,179
Employee benefits	264	382	(118)	26,691
Purchased services	-	863	(863)	-
Supplies and materials	<u>400</u>	<u>4,304</u>	<u>(3,904)</u>	<u>388</u>
Total	<u>21,319</u>	<u>55,415</u>	<u>(34,096)</u>	<u>64,258</u>
Total support services	<u>82,629,411</u>	<u>86,105,083</u>	<u>(3,475,672)</u>	<u>74,532,118</u>
Community services				
Salaries	1,012,005	957,263	54,742	914,544
Employee benefits	177,208	259,951	(82,743)	238,476
Purchased services	134,960	22,398	112,562	587,283
Supplies and materials	27,363	58,236	(30,873)	76,634
Capital outlay	68,135	49,981	18,154	-
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,614</u>
Total	<u>1,419,671</u>	<u>1,347,829</u>	<u>71,842</u>	<u>1,828,551</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Payments to other districts and government units				
Payments for special education programs				
Purchased services	\$ 50,000	\$ 3,731,021	\$ (3,681,021)	\$ 3,605,782
Other objects	-	78,772	(78,772)	1,333,905
Total	<u>50,000</u>	<u>3,809,793</u>	<u>(3,759,793)</u>	<u>4,939,687</u>
Payments for CTE education programs				
Other objects	<u>42,000</u>	<u>22,500</u>	<u>19,500</u>	<u>21,000</u>
Payments for community college programs				
Other objects	<u>471,600</u>	<u>397,404</u>	<u>74,196</u>	<u>326,962</u>
Other payments to in-state governmental units				
Purchased services	2,641,026	31,408	2,609,618	27,410
Other objects	<u>-</u>	<u>719</u>	<u>(719)</u>	<u>100</u>
Total	<u>2,641,026</u>	<u>32,127</u>	<u>2,608,899</u>	<u>27,510</u>
Payments for regular programs - tuition				
Other objects	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>
Payments for special education programs - tuition				
Other objects	<u>932,318</u>	<u>743,784</u>	<u>188,534</u>	<u>5,716</u>
Total payments to other districts and other government units	<u>4,142,944</u>	<u>5,005,608</u>	<u>(862,664)</u>	<u>5,320,875</u>
Total expenditures	<u>248,828,211</u>	<u>320,825,910</u>	<u>(71,997,699)</u>	<u>289,221,161</u>
Excess of revenues over expenditures	<u>1,397,036</u>	<u>9,554,715</u>	<u>8,157,679</u>	<u>10,367,044</u>

(Continued)

Community Unit School District 300

General Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Other financing sources (uses)				
Lease proceeds	\$ -	\$ 3,696,757	\$ 3,696,757	\$ -
Transfer to Debt Service Fund for principal on leases	(1,390,801)	(1,390,801)	-	-
Transfer to Operations and Maintenance Fund	-	(11,000,000)	(11,000,000)	(19,000,000)
Total other financing sources (uses)	<u>(1,390,801)</u>	<u>(8,694,044)</u>	<u>(7,303,243)</u>	<u>(19,000,000)</u>
Net change to fund balance	<u>\$ 6,235</u>	860,671	<u>\$ 854,436</u>	(8,632,956)
Fund balance, beginning of year		<u>98,238,632</u>		<u>106,871,588</u>
Fund balance, end of year		<u>\$ 99,099,303</u>		<u>\$ 98,238,632</u>

(Concluded)

Community Unit School District 300
Operations and Maintenance Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2022
With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Revenues				
Local sources				
General levy	\$ 22,560,200	\$ 26,954,812	\$ 4,394,612	\$ 23,658,856
Corporate personal property replacement taxes	1,131,643	-	(1,131,643)	545,785
Other payments in lieu of taxes	340,051	-	(340,051)	-
Interest income	8,600	21,478	12,878	8,309
Other district/school activity revenue	162,156	158,912	(3,244)	3,838
Rentals	69,244	39,913	(29,331)	8,892
Refund of prior years' expenditures	1,613	1,279	(334)	-
Other	349,796	937,655	587,859	874,262
Total revenues	<u>24,623,303</u>	<u>28,114,049</u>	<u>3,490,746</u>	<u>25,099,942</u>
Expenditures				
Support services				
Facilities acquisition and construction services				
Purchased services	200,000	1,714	198,286	23,782
Capital outlay	300,000	561,641	(261,641)	438,686
Total	<u>500,000</u>	<u>563,355</u>	<u>(63,355)</u>	<u>462,468</u>
Operation and maintenance of plant services				
Salaries	8,835,729	8,274,516	561,213	8,057,751
Employee benefits	1,533,492	1,411,191	122,301	1,450,920
Purchased services	3,576,008	3,150,619	425,389	2,945,387
Supplies and materials	5,867,683	5,431,699	435,984	5,098,267
Capital outlay	515,100	1,048,480	(533,380)	214,255
Other objects	9,000	2,058	6,942	692
Non-capitalized equipment	244,644	211,691	32,953	221,830
Total	<u>20,581,656</u>	<u>19,530,254</u>	<u>1,051,402</u>	<u>17,989,102</u>
Total expenditures	<u>21,081,656</u>	<u>20,093,609</u>	<u>988,047</u>	<u>18,451,570</u>
Excess of revenues over expenditures	<u>3,541,647</u>	<u>8,020,440</u>	<u>4,478,793</u>	<u>6,648,372</u>

(Continued)

Community Unit School District 300
Operations and Maintenance Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2022
With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Other financing sources (uses)				
Transfer from General Fund (Educational Account)	\$ -	\$ 11,000,000	\$ 11,000,000	\$ 19,000,000
Lease proceeds	-	646,980	646,980	-
Transfer to debt service fund for principal on long-term liabilities	(1,735,000)	(1,735,000)	-	(1,725,000)
Transfer to debt service fund for interest on long-term liabilities	(818,178)	(859,500)	(41,322)	(606,197)
Transfer to Capital Projects Fund	-	(17,000,000)	(17,000,000)	(19,000,000)
Transfer to Debt Service Fund to pay principal on leases	-	(185,513)	(185,513)	-
Transfer to Debt Service Fund to pay interest on leases	-	(19,505)	(19,505)	-
Total other financing sources (uses)	<u>(2,553,178)</u>	<u>(8,152,538)</u>	<u>(5,599,360)</u>	<u>(2,331,197)</u>
Net change in fund balance	<u>\$ 988,469</u>	<u>(132,098)</u>	<u>\$ (1,120,567)</u>	<u>4,317,175</u>
Fund balance, beginning of year		<u>7,413,716</u>		<u>3,096,541</u>
Fund balance, end of year		<u>\$ 7,281,618</u>		<u>\$ 7,413,716</u>

(Concluded)

Community Unit School District 300

Transportation Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022		Variance From Final Budget	2021 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 8,676,828	\$ 9,088,293	\$ 411,465	\$ 8,407,123
Corporate personal property replacement taxes	366,709	-	(366,709)	366,709
Interest income	7,300	14,407	7,107	7,294
Other local fees	186,000	180,733	(5,267)	36,652
Other	-	214	214	4,325
Total local sources	<u>9,236,837</u>	<u>9,283,647</u>	<u>46,810</u>	<u>8,822,103</u>
State sources				
Transportation - Regular and Vocational	3,480,103	3,607,367	127,264	3,480,467
Transportation - Special Education	5,085,163	5,646,060	560,897	5,088,319
Total state sources	<u>8,565,266</u>	<u>9,253,427</u>	<u>688,161</u>	<u>8,568,786</u>
Total revenues	<u>17,802,103</u>	<u>18,537,074</u>	<u>734,971</u>	<u>17,390,889</u>
Expenditures				
Support services				
Business				
Pupil transportation services				
Salaries	455,824	554,080	(98,256)	328,010
Employee benefits	11,039	27,982	(16,943)	10,227
Purchased services	16,235,177	15,421,259	813,918	12,775,405
Supplies and materials	1,056,427	1,283,422	(226,995)	542,296
Capital outlay	43,636	101,198	(57,562)	382,982
Non-capitalized equipment	-	-	-	790
Total	<u>17,802,103</u>	<u>17,387,941</u>	<u>414,162</u>	<u>14,039,710</u>
Total support services	<u>17,802,103</u>	<u>17,387,941</u>	<u>414,162</u>	<u>14,039,710</u>
Total expenditures	<u>17,802,103</u>	<u>17,387,941</u>	<u>414,162</u>	<u>14,039,710</u>

(Continued)

For Discussion Purposes Only – may be subject to change.
 This does not constitute a preliminary draft.

Community Unit School District 300

Transportation Fund

SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Excess of revenues over expenditures	\$ -	\$ 1,149,133	\$ 1,149,133	\$ 3,351,179
Other financing sources				
Lease proceeds	-	23,388	23,388	-
Total other financing sources	-	23,388	23,388	-
Net change in fund balance	\$ -	1,172,521	\$ 1,172,521	3,351,179
Fund balance, beginning of year		7,566,595		4,215,416
Fund balance, end of year		\$ 8,739,116		\$ 7,566,595

(Concluded)

Community Unit School District 300
Municipal Retirement / Social Security Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2022
With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Revenues				
Local sources				
General levy	\$ 2,726,685	\$ 2,761,584	\$ 34,899	\$ 2,631,758
Social security/Medicare only levy	3,190,700	3,339,557	148,857	3,080,087
Corporate personal property replacement taxes	500,000	500,000	-	500,000
Interest income	7,400	10,533	3,133	7,204
Total local sources	<u>6,424,785</u>	<u>6,611,674</u>	<u>186,889</u>	<u>6,219,049</u>
Total revenues	<u>6,424,785</u>	<u>6,611,674</u>	<u>186,889</u>	<u>6,219,049</u>
Expenditures				
Instruction				
Regular programs	989,832	855,767	134,065	807,944
Pre-K programs	16,498	14,744	1,754	23,161
Special education programs	1,278,007	1,107,383	170,624	1,160,608
Special education programs pre-K	54,942	87,820	(32,878)	95,287
Remedial and supplemental programs K-12	21,607	49,112	(27,505)	50,137
Remedial and supplemental programs pre-K	35,347	6,530	28,817	17,451
Vocational educational programs	3,736	4,013	(277)	4,285
Interscholastic programs	45,764	56,265	(10,501)	51,843
Summer school programs	3,788	4,921	(1,133)	15,400
Gifted programs	15	-	15	-
Drivers education programs	4,327	4,460	(133)	4,277
Bilingual programs	245,303	235,402	9,901	232,717
Truant's alternative and optional programs	38,034	32,806	5,228	26,561
Total instruction	<u>2,737,200</u>	<u>2,459,223</u>	<u>277,977</u>	<u>2,489,671</u>

(Continued)

Community Unit School District 300
Municipal Retirement / Social Security Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2022
With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Support services				
Pupils				
Attendance and social work services	\$ 85,410	\$ 87,123	\$ (1,713)	\$ 70,746
Guidance services	47,022	45,143	1,879	43,939
Health services	222,808	215,785	7,023	190,596
Psychological services	39,281	32,739	6,542	32,236
Speech pathology and audiology services	66,455	57,395	9,060	57,340
Other support services -pupils	182,936	86,574	96,362	106,749
Total pupils	<u>643,912</u>	<u>524,759</u>	<u>119,153</u>	<u>501,606</u>
Instructional staff				
Improvement of instruction services	99,778	71,834	27,944	62,170
Educational media services	159,116	146,301	12,815	143,482
Assessment and testing	23,660	41,723	(18,063)	53,068
Total instructional staff	<u>282,554</u>	<u>259,858</u>	<u>22,696</u>	<u>258,720</u>
General administration				
Board of education services	1,034	1,581	(547)	996
Executive administration services	28,003	27,095	908	19,717
Total general administration	<u>29,037</u>	<u>28,676</u>	<u>361</u>	<u>20,713</u>
School administration				
Office of the principal services	853,173	770,727	82,446	765,091
Total school administration	<u>853,173</u>	<u>770,727</u>	<u>82,446</u>	<u>765,091</u>

(Continued)

Community Unit School District 300
Municipal Retirement / Social Security Fund
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
For the Year Ended June 30, 2022
With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Business				
Direction of business support services	\$ 14,539	\$ 14,229	\$ 310	\$ 14,822
Fiscal services	137,590	123,996	13,594	110,298
Operation and maintenance of plant services	1,455,074	1,334,037	121,037	1,343,403
Pupil transportation services	27,562	34,087	(6,525)	26,043
Food services	3,765	2,549	1,216	1,314
Internal services	<u>50,578</u>	<u>59,870</u>	<u>(9,292)</u>	<u>60,981</u>
Total business	<u>1,689,108</u>	<u>1,568,768</u>	<u>120,340</u>	<u>1,556,861</u>
Central				
Information services	73,307	82,429	(9,122)	60,251
Staff services	166,348	151,381	14,967	144,626
Data processing services	<u>360,715</u>	<u>339,977</u>	<u>20,738</u>	<u>352,340</u>
Total central	<u>600,370</u>	<u>573,787</u>	<u>26,583</u>	<u>557,217</u>
Other support services	<u>300</u>	<u>654</u>	<u>(354)</u>	<u>619</u>
Total support services	<u>4,098,454</u>	<u>3,727,229</u>	<u>371,225</u>	<u>3,660,827</u>
Community services	<u>-</u>	<u>47,238</u>	<u>(47,238)</u>	<u>51,346</u>
Total expenditures	<u>6,835,654</u>	<u>6,233,690</u>	<u>601,964</u>	<u>6,201,844</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (410,869)</u>	377,984	<u>\$ 788,853</u>	17,205
Fund balance, beginning of year		<u>5,778,040</u>		<u>5,760,835</u>
Fund balance, end of year		<u>\$ 6,156,024</u>		<u>\$ 5,778,040</u>

(Concluded)

Community Unit School District 300

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2022

1. LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles. Annual budgets are adopted at the fund level for the governmental funds. The annual budget is legally enacted and provides for a legal level of control at the fund level. The Board of Education follows these procedures in establishing the budgetary data reflected in the financial statements:

- a) The Administration submits to the Board of Education a proposed operating budget for the fiscal year commencing July 1. The operating budget includes proposed expenditures and the means of financing them.
- b) Public hearings are conducted and the proposed budget is available for inspection to obtain comments.
- c) By September 30, the budget is legally adopted through passage of a resolution. By the last Tuesday in December of each year, a tax levy resolution is filed with the County Clerk to obtain tax revenues.
- d) Formal budgetary integration is employed as a management control device during the year for the governmental funds.
- e) Management is authorized to transfer budget amounts, provided funds are transferred between the same function and object codes. The Board of Education is authorized to transfer up to a legal level of 10% of the total budget between functions within a fund; however, any revisions that alter the total expenditures of any fund must be approved by the Board of Education after the public hearing process mandated by law.
- f) The budget amounts shown in the financial statements were originally adopted by the Board of Education on September 28, 2021.
- g) All budget appropriations lapse at the end of the fiscal year.

2. EXPENDITURES IN EXCESS OF BUDGETS

The following funds had expenditures in excess of budgets at June 30, 2022:

<u>Funds</u>	<u>Variance</u>
General	\$ 71,997,699
Debt Service	6,942,284
Capital Projects	4,412,492

Community Unit School District 300

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2022

2. EXPENDITURES IN EXCESS OF BUDGETS (Continued)

The variance in the General Fund is mainly attributed to the budget for the On-Behalf Payments to TRS and THIS from the State which was \$1,491,490 compared to actual of \$70,282,292. Additionally, the variance in the Debt Service Fund is due to payments of principal and interest greater than budget as a result of a current year refunding. Lastly, the Capital Projects variance is due to increased expenditures related to ongoing projects and retainage payable at June 30, 2022.

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

For the 2020 - 2021 measurement year, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.25 percent and a real return of 4.75 percent. Salary increases were assumed to vary by service credit and were consistent in 2020 and 2021. These actuarial assumptions were based on an experience study dated September 30, 2021.

For the 2020 - 2016 measurement years, the assumed investment rate of return was 7.00 percent, including an inflation rate of 2.50 percent and a real return of 4.50 percent. Salary increases were assumed to vary by service credit. The assumptions used for the 2020 - 2018 and 2017 - 2016 measurement years were based on an experience study dated September 30, 2018 and August 13, 2015, respectively.

For the 2015 measurement year, the assumed investment rate of return was 7.50 percent, including an inflation rate of 3.00 percent and real return of 4.50 percent. Salary increases were assumed to vary by service credit. Various other changes in assumptions were adopted based on the experience analysis for the three-year period ending June 30, 2014.

Community Unit School District 300

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2022

4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2021 IMRF CONTRIBUTION RATE*

Valuation Date:

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

Methods and Assumptions Used to Determine the 2021 Contribution Rate:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 22-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years and one employers was financed over 28 years).
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	3.25%
Price Inflation	2.50%
Salary Increases	3.35% to 14.25%, including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2017 valuation pursuant to an experience study of the period 2014-2016.
Mortality	For non-disabled retirees, an IMRF specific mortality table was used with fully generational projections scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustments that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Community Unit School District 300
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

4. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2020 IMRF CONTRIBUTION RATE* (Continued)

Other Information:

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2019 actuarial valuation.

Change in Assumptions:

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

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

5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2021 THIS CONTRIBUTION RATE

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of June 30 each year, 12 months prior to the fiscal year in which contributions are reported.
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Fiscal Year End	June 30, 2022

Methods and Assumptions Used to Determine the 2021 Contribution Rate:

Actuarial Cost Method	Aggregate Entry Age Normal
Asset Valuation Method	Market value
Investment Rate of Return	2.75%, net of OPEB plan investment expense, including inflation, for all plan years.
Single equivalent discount rate	1.92%
Price Inflation	2.50%
Salary Increases	Depends on service and ranges from 9.50% at 1 year of service to 4.00% at 20 or more years of service. Salary increase includes a 3.25% wage inflation assumption.

Community Unit School District 300
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2022

5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2021 THIS CONTRIBUTION RATE (Continued)

Methods and Assumptions Used to Determine the 2021 Contribution Rate (Continued):

Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2018, actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: RP-2014 White Collar Annuitant Mortality Table, adjusted for TRS experience. Disabled Annuitants: RP-2014 Disabled Annuitant Table. Pre-Retirement: RP-2014 White Collar Table. All tables reflect future mortality improvements using Projection Scale MP-2017.
Healthcare Cost Trend Rates	Trend for fiscal year 2022 based on expected increases used to develop average costs. For fiscal years on and after 2023, trend starts at 8.00% gradually decreases to an ultimate trend of 4.25%.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

Change in Assumptions:

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

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

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

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

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

SUPPLEMENTARY FINANCIAL INFORMATION

INCOMPLETE
WORK
PRODUCT

Community Unit School District 300

General Fund

COMBINING BALANCE SHEET

June 30, 2022

	<u>Educational Account</u>	<u>Tort Immunity and Judgment</u>	<u>Working Cash Account</u>	<u>Total</u>
ASSETS				
Cash and investments	\$ 83,798,511	\$ 879,098	\$ 39,012,932	\$ 123,690,541
Receivables (net of allowance for uncollectibles):				
Interest	424,117	3,428	169,770	597,315
Property taxes	70,468,621	1,013,597	2,024	71,484,242
Intergovernmental	6,045,171	-	-	6,045,171
Prepaid items	759,413	-	-	759,413
Total assets	<u>\$ 161,495,833</u>	<u>\$ 1,896,123</u>	<u>\$ 39,184,726</u>	<u>\$ 202,576,682</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 9,441,832	\$ -	\$ -	\$ 9,441,832
Salaries and wages payable	16,660,643	-	-	16,660,643
Claims payable	5,305,949	-	-	5,305,949
Total liabilities	<u>31,408,424</u>	<u>-</u>	<u>-</u>	<u>31,408,424</u>
DEFERRED INFLOWS				
Unavailable interest revenue	415,169	3,356	166,188	584,713
Property taxes levied for a future period	70,468,621	1,013,597	2,024	71,484,242
Total deferred inflows	<u>70,883,790</u>	<u>1,016,953</u>	<u>168,212</u>	<u>72,068,955</u>
FUND BALANCES				
Nonspendable	759,413	-	-	759,413
Restricted	-	879,170	-	879,170
Assigned	963,081	-	-	963,081
Unassigned	57,481,125	-	39,016,514	96,497,639
Total fund balance	<u>59,203,619</u>	<u>879,170</u>	<u>39,016,514</u>	<u>99,099,303</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 161,495,833</u>	<u>\$ 1,896,123</u>	<u>\$ 39,184,726</u>	<u>\$ 202,576,682</u>

Community Unit School District 300

General Fund

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES For the Year Ended June 30, 2022

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
Revenues				
Property taxes	\$ 149,628,968	\$ 2,088,010	\$ 4,168	\$ 151,721,146
State aid	142,489,610	-	-	142,489,610
Federal aid	31,542,584	-	-	31,542,584
Interest	(902,228)	269	81,948	(820,011)
Other	5,290,270	157,026	-	5,447,296
Total revenues	<u>328,049,204</u>	<u>2,245,305</u>	<u>86,116</u>	<u>330,380,625</u>
Expenditures				
Current:				
Instruction:				
Regular programs	100,001,461	-	-	100,001,461
Special programs	37,668,911	-	-	37,668,911
Other instructional programs	20,013,760	-	-	20,013,760
State retirement contributions	70,282,292	-	-	70,282,292
Support services:				
Pupils	27,310,114	-	-	27,310,114
Instructional staff	12,379,517	-	-	12,379,517
General administration	1,799,648	1,147,094	-	2,946,742
School administration	17,215,222	-	-	17,215,222
Business	10,442,312	-	-	10,442,312
Transportation	112,235	-	-	112,235
Operations and maintenance	808,830	954,285	-	1,763,115
Central	9,685,403	-	-	9,685,403
Other supporting services	55,415	-	-	55,415
Community services	1,297,848	-	-	1,297,848
Nonprogrammed charges	5,005,608	-	-	5,005,608
Capital outlay	4,645,955	-	-	4,645,955
Total expenditures	<u>318,724,531</u>	<u>2,101,379</u>	<u>-</u>	<u>320,825,910</u>
Excess of revenues over expenditures	9,324,673	143,926	86,116	9,554,715
Other financing sources (uses)				
Transfers out	(12,390,801)	-	-	(12,390,801)
Lease proceeds	3,696,757	-	-	3,696,757
Total other financing sources (uses)	<u>(8,694,044)</u>	<u>-</u>	<u>-</u>	<u>(8,694,044)</u>
Net change in fund balance	630,629	143,926	86,116	860,671
Fund balance, beginning of year	58,572,990	735,244	38,930,398	98,238,632
Fund balance, end of year	<u>\$ 59,203,619</u>	<u>\$ 879,170</u>	<u>\$ 39,016,514</u>	<u>\$ 99,099,303</u>

Community Unit School District 300

Debt Service Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022		Variance From Final Budget	2021 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$26,849,915	\$28,020,020	\$ 1,170,105	\$27,236,704
Interest income	16,500	12,870	(3,630)	15,804
Other	-	241	241	-
Total local sources	<u>26,866,415</u>	<u>28,033,131</u>	<u>1,166,716</u>	<u>27,252,508</u>
Total revenues	<u>26,866,415</u>	<u>28,033,131</u>	<u>1,166,716</u>	<u>27,252,508</u>
Debt services - interest				
Bonds and other - interest	<u>6,517,583</u>	<u>11,476,381</u>	<u>(4,958,798)</u>	<u>11,352,997</u>
Total debt service - interest	<u>6,517,583</u>	<u>11,476,381</u>	<u>(4,958,798)</u>	<u>11,352,997</u>
Principal payments on long-term debt	<u>24,659,466</u>	<u>26,551,314</u>	<u>1,891,848</u>	<u>22,835,000</u>
Other debt service				
Purchased services	<u>18,000</u>	<u>109,638</u>	<u>(91,638)</u>	<u>68,430</u>
Total	<u>18,000</u>	<u>109,638</u>	<u>(91,638)</u>	<u>68,430</u>
Total debt service	<u>31,195,049</u>	<u>38,137,333</u>	<u>(6,942,284)</u>	<u>34,256,427</u>
Total expenditures	<u>31,195,049</u>	<u>38,137,333</u>	<u>(6,942,284)</u>	<u>34,256,427</u>
Deficiency of revenues over expenditures	<u>(4,328,634)</u>	<u>(10,104,202)</u>	<u>(5,775,568)</u>	<u>(7,003,919)</u>

(Continued)

Community Unit School District 300

Debt Service Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022			
	Original and Final Budget	Actual	Variance From Final Budget	2021 Actual
Other financing sources (uses)				
Debt issuance	\$ -	\$ 5,775,000	\$ 5,775,000	\$ 4,750,000
Premium on debt issuance	-	1,030,937	1,030,937	331,218
Transfer to pay principal on other long-term liabilities	3,125,801	1,735,000	(1,390,801)	1,725,000
Transfer to pay interest on other long-term liabilities	818,178	859,500	41,322	606,197
Transfer to pay principal on leases	-	1,576,314	1,576,314	-
Transfer to pay interest on leases	-	19,505	19,505	-
Total other financing sources (uses)	<u>3,943,979</u>	<u>10,996,256</u>	<u>7,052,277</u>	<u>7,412,415</u>
Net change in fund balance	<u>\$ (384,655)</u>	892,054	<u>\$ 1,276,709</u>	408,496
Fund balance, beginning of year		<u>9,766,300</u>		<u>9,357,804</u>
Fund balance, end of year		<u>\$10,658,354</u>		<u>\$ 9,766,300</u>

(Concluded)

Community Unit School District 300

Capital Projects Fund

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2022

With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022		Variance From Final Budget	2021 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
Corporate personal property replacement taxes	\$ -	\$ 4,932,931	\$ 4,932,931	\$ -
Interest income	110,000	(143,594)	(253,594)	29,436
Impact fees from municipal or county governments	398,565	181,879	(216,686)	400,304
Refund of prior years' expenditures	-	8,820	8,820	-
Payments of surplus moneys from TIF districts	-	42,598	42,598	390,144
Other	<u>101,435</u>	<u>330,483</u>	<u>229,048</u>	<u>355,342</u>
Total local sources	<u>610,000</u>	<u>5,353,117</u>	<u>4,743,117</u>	<u>1,175,226</u>
Federal sources				
Other Restricted Grants Received from Federal Government	<u>-</u>	<u>93,750</u>	<u>93,750</u>	<u>-</u>
Total federal sources	<u>-</u>	<u>93,750</u>	<u>93,750</u>	<u>-</u>
Total revenues	<u>610,000</u>	<u>5,446,867</u>	<u>4,836,867</u>	<u>1,175,226</u>
Expenditures				
Support services				
Facilities acquisition and construction services				
Capital outlay	<u>23,637,664</u>	<u>28,050,156</u>	<u>(4,412,492)</u>	<u>13,920,523</u>
Total	<u>23,637,664</u>	<u>28,050,156</u>	<u>(4,412,492)</u>	<u>13,920,523</u>
Other support services				
Other objects	<u>-</u>	<u>-</u>	<u>-</u>	<u>195,070</u>
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>195,070</u>
Total support services	<u>23,637,664</u>	<u>28,050,156</u>	<u>(4,412,492)</u>	<u>14,115,593</u>
Total expenditures	<u>23,637,664</u>	<u>28,050,156</u>	<u>(4,412,492)</u>	<u>14,115,593</u>
Deficiency of revenues over expenditures	<u>(23,027,664)</u>	<u>(22,603,289)</u>	<u>424,375</u>	<u>(12,940,367)</u>

(Continued)

Community Unit School District 300
 Capital Projects Fund
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 For the Year Ended June 30, 2022
 With Comparative Actual Amounts for the Year Ended June 30, 2021

	2022		Variance From Final Budget	2021 Actual
	Original and Final Budget	Actual		
Other financing sources				
Debt issuance	\$ -	\$ -	\$ -	\$13,645,000
Premium on debt issuance	-	-	-	1,550,806
Permanent transfer from Operations and Maintenance Fund	-	17,000,000	17,000,000	19,000,000
Total other financing sources	-	17,000,000	17,000,000	34,195,806
Net change in fund balance	<u>\$(23,027,664)</u>	(5,603,289)	<u>\$ 17,424,375</u>	21,255,439
Fund balance, beginning of year		<u>42,361,553</u>		<u>21,106,114</u>
Fund balance, end of year		<u>\$36,758,264</u>		<u>\$42,361,553</u>

(Concluded)

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

Other Supplemental Information

INCOMPLETE
WORK
PRODUCT

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED JANUARY 26, 2012

June 30, 2022

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2012

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 6,510,000	\$ 195,300	\$ 6,705,300
Total	\$ 6,510,000	\$ 195,300	\$ 6,705,300

Paying Agent:

U.S. Bank National Association

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

2.0% to 3.0%

INCOMPLETE WORK PRODUCT

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED NOVEMBER 5, 2013

June 30, 2022

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2013

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ -	\$ 3,129,575	\$ 3,129,575
2024	-	3,129,575	3,129,575
2025	-	3,129,575	3,129,575
2026	-	3,129,575	3,129,575
2027	-	3,129,575	3,129,575
2028	-	3,129,575	3,129,575
2029	-	3,129,575	3,129,575
2030	6,250,000	3,129,575	9,379,575
2031	8,135,000	2,801,450	10,936,450
2032	19,700,000	2,374,363	22,074,363
2033	25,730,000	1,340,113	27,070,113
Total	\$ 59,815,000	\$ 31,552,526	\$ 91,367,526

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

5.0% to 5.25%

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED JANUARY 30, 2014

June 30, 2022

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2014

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ -	\$ 177,500	\$ 177,500
2024	-	177,500	177,500
2025	-	177,500	177,500
2026	-	177,500	177,500
2027	5,000,000	177,500	5,177,500
Total	\$ 5,000,000	\$ 887,500	\$ 5,887,500

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	3.55%

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED OCTOBER 29, 2015

June 30, 2022

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2015

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 4,965,000	\$ 3,344,900	\$ 8,309,900
2024	17,210,000	3,096,650	20,306,650
2025	2,110,000	2,236,150	4,346,150
2026	18,825,000	2,151,750	20,976,750
2027	14,750,000	1,210,500	15,960,500
2028	11,360,000	568,000	11,928,000
Total	\$ <u>69,220,000</u>	\$ <u>12,607,950</u>	\$ <u>81,827,950</u>

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

4.0% - 5.0%

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED APRIL 25, 2017

June 30, 2022

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2017

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ -	\$ 2,030,000	\$ 2,030,000
2024	-	2,030,000	2,030,000
2025	-	2,030,000	2,030,000
2026	-	2,030,000	2,030,000
2027	-	2,030,000	2,030,000
2028	5,000,000	2,030,000	7,030,000
2029	17,000,000	1,780,000	18,780,000
2030	10,000,000	930,000	10,930,000
2031	8,600,000	430,000	9,030,000
Total	\$ 40,600,000	\$ 15,320,000	\$ 55,920,000

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

4.5% to 5.25%

Community Unit School District 300
 SCHEDULE OF BONDS OUTSTANDING
 ISSUE DATED APRIL 19, 2018
June 30, 2022

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2018A

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ -	\$ 931,750	\$ 931,750
2024	-	931,750	931,750
2025	-	931,750	931,750
2026	-	931,750	931,750
2027	-	931,750	931,750
2028	-	931,750	931,750
2029	-	931,750	931,750
2030	6,350,000	931,750	7,281,750
2031	7,025,000	614,250	7,639,250
2032	5,260,000	263,000	5,523,000
Total	\$ 18,635,000	\$ 8,331,250	\$ 26,966,250

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	4.00%

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED APRIL 19, 2018

June 30, 2022

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2018B

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ -	\$ 275,050	\$ 275,050
2024	-	275,050	275,050
2025	-	275,050	275,050
2026	-	275,050	275,050
2027	-	275,050	275,050
2028	3,725,000	275,050	4,000,050
2029	4,010,000	143,560	4,153,560
Total	\$ 7,735,000	\$ 1,793,860	\$ 9,528,860

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

4.50% to 5.25%

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED AUGUST 1, 2019

June 30, 2022

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2019

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ -	\$ 321,800	\$ 321,800
2024	-	321,800	321,800
2025	16,090,000	321,800	16,411,800
Total	\$ 16,090,000	\$ 965,400	\$ 17,055,400

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

2.00%

INCOMPLETE WORK PRODUCT

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED JANUARY 12, 2021

June 30, 2022

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2021A

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 4,750,000	\$ 190,000	\$ 4,940,000
Total	\$ 4,750,000	\$ 190,000	\$ 4,940,000

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	4.00%

INCOMPLETE WORK PRODUCT

Community Unit School District 300
 SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
 ISSUE DATED JANUARY 30, 2014
June 30, 2022

**GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2014
 DIRECT PLACEMENT**

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ -	\$ 168,722	\$ 168,722
2024	-	168,722	168,722
2025	1,055,000	168,722	1,223,722
2026	1,090,000	135,702	1,225,702
2027	1,125,000	99,950	1,224,950
2028	1,160,000	61,924	1,221,924
2029	570,000	20,974	590,974
Total	\$ <u>5,000,000</u>	\$ <u>824,716</u>	\$ <u>5,824,716</u>

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	3.13%-3.68%

For Discussion Purposes Only – may be subject to change.
 This does not constitute a preliminary draft.

Community Unit School District 300
 SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
 ISSUE DATED JUNE 29, 2016
June 30, 2022

**GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2016
 DIRECT PLACEMENT**

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 285,000	\$ 26,781	\$ 311,781
2024	290,000	20,938	310,938
2025	295,000	14,558	309,558
2026	305,000	7,625	312,625
Total	\$ <u>1,175,000</u>	\$ <u>69,902</u>	\$ <u>1,244,902</u>

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	1.25%-2.50%

INCOMPLETE WORK PRODUCT

Community Unit School District 300
 SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
 ISSUE DATED JANUARY 12, 2021
June 30, 2022

GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2021B

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ -	\$ 417,450	\$ 417,450
2024	-	417,450	417,450
2025	-	417,450	417,450
2026	-	417,450	417,450
2027	-	417,450	417,450
2028	-	417,450	417,450
2029	110,000	417,450	527,450
2030	115,000	414,150	529,150
2031	115,000	409,550	524,550
2032	2,030,000	404,950	2,434,950
2033	2,110,000	323,750	2,433,750
2034	2,195,000	239,350	2,434,350
2035	2,260,000	173,500	2,433,500
2036	2,320,000	117,400	2,437,400
2037	2,390,000	47,799	2,437,799
Total	\$ 13,645,000	\$ 5,052,599	\$ 18,697,599

Paying Agent:
 Principal payment date:
 Interest payment dates:
 Interest rate:

Amalgamated Bank of Chicago
 January 1
 January 1 and July 1
 2.00%-4.00%

Community Unit School District 300
 SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
 ISSUE DATED NOVEMBER 23, 2021
June 30, 2022

GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2021C

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 90,000	\$ 231,000	\$ 321,000
2024	95,000	227,400	322,400
2025	95,000	223,600	318,600
2026	95,000	219,800	314,800
2027	405,000	216,000	621,000
2028	430,000	199,800	629,800
2029	1,075,000	182,600	1,257,600
2030	1,710,000	139,600	1,849,600
2031	1,780,000	71,200	1,851,200
Total	\$ <u>5,775,000</u>	\$ <u>1,711,000</u>	\$ <u>7,486,000</u>

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

4.00%

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED SEPTEMBER 5, 2013

June 30, 2022

**QUALIFIED ZONE ACADEMY BONDS, SERIES 2013B
DIRECT PLACEMENT**

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 1,050,000	\$ -	\$ 1,050,000
2024	1,050,000	-	1,050,000
Total	<u>\$ 2,100,000</u>	<u>\$ -</u>	<u>\$ 2,100,000</u>

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

N/A

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED DECEMBER 12, 2017

June 30, 2022

**QUALIFIED ZONE ACADEMY BONDS, SERIES 2017A
 DIRECT PLACEMENT**

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 110,000	\$ 3,325	\$ 113,325
2024	110,000	2,775	112,775
2025	110,000	2,225	112,225
2026	110,000	1,675	111,675
2027	110,000	1,125	111,125
2028	115,000	575	115,575
Total	\$ <u>665,000</u>	\$ <u>11,700</u>	\$ <u>676,700</u>

Paying Agent:

Crystal Lake Bank

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

0.50%

Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED DECEMBER 12, 2017

June 30, 2022

**QUALIFIED ZONE ACADEMY BONDS, SERIES 2017B
 DIRECT PLACEMENT**

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2023	\$ 110,000	\$ 3,325	\$ 113,325
2024	110,000	2,775	112,775
2025	110,000	2,225	112,225
2026	110,000	1,675	111,675
2027	110,000	1,125	111,125
2028	115,000	575	115,575
Total	\$ <u>665,000</u>	\$ <u>11,700</u>	\$ <u>676,700</u>

Paying Agent:

Principal payment date:

Interest payment dates:

Interest rate:

Barrington Bank

January 1

January 1 and July 1

0.50%

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

STATISTICAL SECTION
(Unaudited)

INCOMPLETE
WORK
PRODUCT

Statistical Section

This part of the District's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Contents

Page

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time. 144 - 155

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax. 156 - 159

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future. 160 - 165

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within the District's financial activities take place. 166 - 169

Operating Information

These schedules contain information about the District's service and resources to help the reader understand how the District's financial information relates to the services the District provides and the activities it performs. 170 - 175

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

Community Unit School District 300
NET POSITION (DEFICIT) - LAST TEN FISCAL YEARS
LAST TEN FISCAL YEARS

	2022	2021	2020*	2019
Governmental activities				
Net investment in capital assets	\$ 111,367,153	\$ 76,438,967	\$ 86,944,993	\$ 83,193,803
Restricted	70,394,274	74,092,581	44,338,996	39,689,616
Unrestricted	<u>\$ (85,255,168)</u>	<u>\$ (107,548,107)</u>	<u>(122,099,878)</u>	<u>(144,415,276)</u>
 Total governmental activities net position (deficit)	 <u>\$ 96,506,259</u>	 <u>\$ 42,983,441</u>	 <u>\$ 9,184,111</u>	 <u>\$ (21,531,857)</u>

Note: The District adopted GASB 68 in 2015 and restated net position for 2014. Amounts prior to 2014 have not been restated. The District adopted GASB 75 in 2018 and net position classification prior to 2018 have not been restated. The District adopted GASB 84 in 2021 and net position classification prior to 2021 have not been restated.

2018	2017	2016	2015	2014	2013
\$ 69,828,985	\$ 58,424,710	\$ 53,287,737	\$ 47,588,503	\$ 43,826,252	\$ 47,466,450
33,871,251	26,574,594	21,690,115	26,153,103	32,620,392	26,490,649
<u>(153,312,835)</u>	<u>(24,211,018)</u>	<u>(38,581,557)</u>	<u>(47,959,369)</u>	<u>(64,749,466)</u>	<u>(41,907,672)</u>
<u>\$ (49,612,599)</u>	<u>\$ 60,788,286</u>	<u>\$ 36,396,295</u>	<u>\$ 25,782,237</u>	<u>\$ 11,697,178</u>	<u>\$ 32,049,427</u>

INCOMPLETE
 WORK
 PRODUCT

Community Unit School District 300

CHANGES IN NET POSITION (DEFICIT) - LAST TEN FISCAL YEARS
LAST TEN FISCAL YEARS

	2022	2021	2020	2019
Expenses				
Instruction:				
Regular programs	\$ 98,822,062	\$ 92,378,204	\$ 88,369,792	\$ 85,832,453
Special programs	42,747,427	46,277,338	45,714,631	49,076,799
Other instructional programs	21,836,785	20,590,169	21,749,313	18,489,555
State retirement contributions	65,872,810	112,560,172	107,122,579	89,260,737
Support services:				
Pupils	24,512,983	25,435,366	25,427,197	23,879,281
Instructional staff	12,234,746	10,867,630	10,120,411	11,242,211
General administration	3,023,638	2,687,465	2,671,575	3,473,228
School administration	17,977,876	17,032,421	16,919,119	15,259,851
Business	10,807,657	6,676,743	9,037,042	10,035,859
Transportation	17,483,697	13,768,832	15,088,017	14,367,510
Operations and maintenance	22,471,149	21,822,434	21,514,778	18,803,094
Central	9,168,023	11,062,823	9,072,232	9,404,037
Other supporting services	56,069	64,877	43,123	76
Community services	1,055,255	1,773,653	1,250,661	1,154,465
Nonprogrammed charges	1,170,775	357,408	1,386,696	645,463
Interest and fees	10,782,653	11,838,810	11,671,818	13,571,371
Total expenses	\$ 360,023,605	\$ 395,194,345	\$ 387,158,984	\$ 364,495,990
Program Revenues				
Charges for services				
Instruction:				
Regular programs	\$ 2,154,381	\$ 2,857,208	\$ 2,815,709	\$ 5,171,706
Special programs	-	-	-	74,766
Other instructional programs	15	5	616	299,228
Support services:				
Business	140,945	29,864	1,947,780	2,386,307
Transportation	-	-	-	-
Operations and maintenance	40,563	8,892	69,544	195,792
Interest and fees	-	-	-	-
Operating grants and contributions	116,012,415	152,061,102	141,119,663	123,001,876
Capital grants and contributions	-	-	50,000	-
Total program revenues	\$ 118,348,319	\$ 154,957,071	\$ 146,003,312	\$ 131,129,675
Net (expense)/revenue	(241,675,286)	(240,237,274)	(241,155,672)	(233,366,315)
General revenues				
Taxes:				
Real estate taxes, levied for general purposes	\$ 149,633,136	\$ 142,217,058	\$ 136,184,621	\$ 132,748,507
Real estate taxes, levied for specific purposes	44,232,256	39,702,331	38,014,881	35,192,015
Real estate taxes, levied for debt service	28,020,020	27,236,704	27,070,948	27,457,451
Personal property replacement taxes	5,432,931	2,512,709	1,803,429	1,667,855
State aid-formula grants	62,957,474	57,563,676	57,565,199	54,251,683
Investment earnings	(71,832)	110,813	2,941,776	3,417,420
Miscellaneous	4,994,119	3,704,108	8,290,786	6,712,126
Total general revenues	\$ 295,198,104	\$ 273,047,399	\$ 271,871,640	\$ 261,447,057
Change in net position (deficit)	\$ 53,522,818	\$ 32,810,125	\$ 30,715,968	\$ 28,080,742

Note: The District adopted GASB 68 in 2015 and restated net position for 2014. Amounts prior to 2014 have not been restated. The District adopted GASB 75 in 2018 and restated net position for 2017. Amounts prior to 2017 have not been restated. The District adopted GASB 84 in 2021 and net position classification prior to 2021 have not been restated.

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

	2018	2017	2016	2015	2014	2013
\$	92,737,139	\$ 80,516,973	\$ 81,854,983	\$ 73,406,104	\$ 75,732,073	\$ 71,434,929
	46,684,360	44,483,577	42,685,736	42,575,523	38,145,514	36,563,573
	19,376,483	16,649,615	14,511,760	13,491,099	13,333,366	12,604,708
	81,647,562	82,475,474	54,446,846	48,607,141	34,289,693	25,943,537
	22,254,584	19,292,961	17,963,917	16,357,377	16,051,844	14,714,133
	8,548,897	7,771,107	7,796,394	6,848,099	4,989,372	5,458,267
	2,936,853	2,873,072	3,638,939	3,452,099	1,939,817	2,084,396
	16,945,021	14,952,981	15,173,436	13,880,772	14,308,452	13,653,530
	10,038,706	8,878,433	9,364,085	9,298,301	8,654,042	8,676,559
	13,374,804	12,348,191	12,028,381	11,811,619	11,933,236	11,188,372
	19,257,938	17,884,515	19,059,017	15,671,431	19,626,808	17,451,903
	8,146,036	11,057,741	10,521,033	8,272,027	7,231,703	7,131,671
	441	101	30,565	8,906	160,835	54,730
	3,541	-	-	-	-	-
	226,556	-	1,121	1,451	-	-
	14,673,068	16,787,424	21,045,905	22,883,868	19,600,675	18,776,155
\$	<u>356,851,989</u>	<u>\$ 335,972,165</u>	<u>\$ 310,122,118</u>	<u>\$ 286,565,817</u>	<u>\$ 265,997,430</u>	<u>\$ 245,736,463</u>
\$	4,678,104	\$ 4,287,383	\$ 3,905,604	\$ 4,981,352	\$ 5,603,421	\$ 5,598,612
	95,662	104,962	-	18,845	26,743	174,159
	319,279	204,741	229,644	83,303	79,102	84,906
	2,313,850	2,157,927	2,139,867	1,892,064	1,957,176	1,909,117
	93,346	145,426	141,471	102,994	87,397	83,539
	-	-	-	-	-	-
	112,492,817	117,786,218	91,345,798	84,204,859	66,389,659	58,535,435
	-	168,147	-	-	100,000	-
\$	<u>119,993,058</u>	<u>\$ 124,854,804</u>	<u>\$ 97,762,384</u>	<u>\$ 91,283,417</u>	<u>\$ 74,243,498</u>	<u>\$ 66,409,220</u>
\$	<u>(236,858,931)</u>	<u>\$ (211,117,361)</u>	<u>\$ (212,359,734)</u>	<u>\$ (195,282,400)</u>	<u>\$ (191,753,932)</u>	<u>\$ (179,327,243)</u>
\$	128,372,979	\$ 123,746,272	\$ 122,945,055	\$ 122,894,771	\$ 113,482,333	\$ 113,133,299
	34,746,283	33,588,363	30,503,168	26,242,622	29,611,204	28,242,339
	27,740,172	27,035,893	26,428,716	25,805,730	27,058,948	23,750,481
	1,498,794	2,030,397	1,442,196	1,800,658	1,674,321	1,655,087
	50,782,463	41,684,989	34,166,479	25,587,022	16,089,549	11,686,484
	1,158,378	510,261	86,969	45,844	68,856	29,936
	5,888,453	6,913,177	7,401,209	6,990,812	3,932,100	3,656,662
\$	<u>250,187,522</u>	<u>\$ 235,509,352</u>	<u>\$ 222,973,792</u>	<u>\$ 209,367,459</u>	<u>\$ 191,917,311</u>	<u>\$ 182,154,288</u>
\$	<u>13,328,591</u>	<u>\$ 24,391,991</u>	<u>\$ 10,614,058</u>	<u>\$ 14,085,059</u>	<u>\$ 163,379</u>	<u>\$ 2,827,045</u>

Community Unit School District 300
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2022	2021	2020	2019
General Fund				
Nonspendable	\$ 759,413	\$ 1,194,994	\$ 659,202	\$ 527,052
Restricted	879,170	735,244	773,409	668,635
Assigned	963,081	936,428	-	-
Unassigned	<u>96,497,639</u>	<u>95,371,966</u>	<u>104,449,772</u>	<u>92,848,469</u>
Total general fund	<u>\$ 99,099,303</u>	<u>\$ 98,238,632</u>	<u>\$ 105,882,383</u>	<u>\$ 94,044,156</u>
All other governmental funds				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Assigned	-	-	-	676,255
Restricted	<u>69,593,376</u>	<u>72,886,204</u>	<u>43,536,710</u>	<u>44,728,725</u>
Total all other governmental funds	<u>\$ 69,593,376</u>	<u>\$ 72,886,204</u>	<u>\$ 43,536,710</u>	<u>\$ 45,404,980</u>

INCOMPLETE WORK PRODUCT

2018	2017	2016	2015	2014	2013
\$ 348,988	\$ 374,904	\$ 258,354	\$ 340,961	\$ 651,382	\$ 69,184
712,572	389,497	-	2,566	-	-
-	-	-	-	-	-
<u>83,651,398</u>	<u>75,214,113</u>	<u>66,883,743</u>	<u>56,809,523</u>	<u>42,600,243</u>	<u>39,313,719</u>
<u>\$ 84,712,958</u>	<u>\$ 75,978,514</u>	<u>\$ 67,142,097</u>	<u>\$ 57,153,050</u>	<u>\$ 43,251,625</u>	<u>\$ 39,382,903</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,350,770
1,954,389	1,944,729	-	-	-	-
<u>40,713,331</u>	<u>37,991,965</u>	<u>27,213,558</u>	<u>33,537,901</u>	<u>41,196,585</u>	<u>27,814,338</u>
<u>\$ 42,667,720</u>	<u>\$ 39,936,694</u>	<u>\$ 27,213,558</u>	<u>\$ 33,537,901</u>	<u>\$ 41,196,585</u>	<u>\$ 32,165,108</u>

Community Unit School District 300
GOVERNMENTAL FUNDS REVENUES
LAST TEN FISCAL YEARS

	2022	2021	2020	2019
Local Sources				
Property taxes	\$ 221,885,412	\$ 209,156,093	\$ 201,270,450	\$ 195,397,973
Replacement taxes	5,432,931	2,512,709	1,803,429	1,667,855
Tuition	10,665	21,397	886	104,755
Earnings on investments	(904,317)	219,007	3,204,803	3,043,585
Other local sources	7,319,358	6,578,680	13,123,549	14,735,170
Total local sources	<u>233,744,049</u>	<u>218,487,886</u>	<u>219,403,117</u>	<u>214,949,338</u>
State sources				
Evidence-based funding	62,957,474	57,563,676	57,565,199	54,251,683
Other state aid	88,785,563	77,983,765	73,020,094	66,627,990
Total state sources	<u>151,743,037</u>	<u>135,547,441</u>	<u>130,585,293</u>	<u>120,879,673</u>
Federal sources				
	<u>31,636,334</u>	<u>22,690,492</u>	<u>18,089,003</u>	<u>20,190,984</u>
Total	<u>\$ 417,123,420</u>	<u>\$ 376,725,819</u>	<u>\$ 368,077,413</u>	<u>\$ 356,019,995</u>

2018	2017	2016	2015	2014	2013
\$ 190,859,434	\$ 184,370,528	\$ 179,876,939	\$ 174,943,123	\$ 170,152,485	\$ 165,126,119
1,498,794	2,030,397	1,442,196	1,800,658	1,674,321	1,655,087
188,559	240,100	236,913	1,074,181	1,178,643	1,450,625
1,158,378	510,261	86,969	45,844	68,856	29,936
<u>13,200,135</u>	<u>13,573,516</u>	<u>13,580,882</u>	<u>12,995,189</u>	<u>10,507,296</u>	<u>10,079,822</u>
<u>206,905,300</u>	<u>200,724,802</u>	<u>195,223,899</u>	<u>190,858,995</u>	<u>183,581,601</u>	<u>178,341,589</u>
50,782,463	41,684,989	34,166,479	25,587,022	16,089,549	11,686,484
<u>94,469,337</u>	<u>101,236,088</u>	<u>73,116,295</u>	<u>66,515,986</u>	<u>51,420,689</u>	<u>44,092,829</u>
<u>145,251,800</u>	<u>142,921,077</u>	<u>107,282,774</u>	<u>92,103,008</u>	<u>67,510,238</u>	<u>55,779,313</u>
<u>18,191,627</u>	<u>16,550,130</u>	<u>18,229,503</u>	<u>17,688,873</u>	<u>15,068,970</u>	<u>14,442,606</u>
<u>\$ 370,348,727</u>	<u>\$ 360,196,009</u>	<u>\$ 320,736,176</u>	<u>\$ 300,650,876</u>	<u>\$ 266,160,809</u>	<u>\$ 248,563,508</u>

Community Unit School District 300
GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS

	2022	2021	2020	2019
Current:				
Instruction				
Regular programs	\$ 100,857,228	\$ 88,565,483	\$ 81,960,467	\$ 82,530,607
Special programs	38,913,226	40,550,235	40,541,322	40,020,316
Other instructional programs	20,372,901	19,599,965	20,724,252	19,874,339
State retirement contributions	<u>70,282,292</u>	<u>61,173,327</u>	<u>57,062,013</u>	<u>53,077,835</u>
Total instruction	<u>230,425,647</u>	<u>209,889,010</u>	<u>200,288,054</u>	<u>195,503,097</u>
Supporting Services				
Pupils	27,834,873	26,517,127	24,579,014	21,399,389
Instructional staff	12,639,375	10,765,051	9,448,264	9,836,762
General administration	2,975,418	2,626,937	2,569,507	3,394,966
School administration	17,985,949	16,632,982	16,157,479	14,976,244
Business	10,644,670	6,473,238	8,547,703	9,522,025
Transportation	17,431,057	13,681,685	14,890,516	14,218,449
Operations and maintenance	21,580,934	20,999,153	20,281,565	18,917,046
Central	10,259,190	11,555,949	9,031,768	9,069,579
Other supporting services	<u>56,069</u>	<u>64,877</u>	<u>43,123</u>	<u>76</u>
Total supporting services	<u>121,407,535</u>	<u>109,316,999</u>	<u>105,548,939</u>	<u>101,334,536</u>
Community services	1,345,086	1,879,897	1,237,085	1,113,374
Nonprogrammed charges	<u>5,005,608</u>	<u>5,320,875</u>	<u>4,961,356</u>	<u>4,854,787</u>
Total current	<u>358,183,876</u>	<u>326,406,781</u>	<u>312,035,434</u>	<u>302,805,794</u>
Other:				
Debt service:				
Principal	26,551,314	22,835,000	18,574,538	19,151,975
Interest and other	11,586,019	11,616,497	11,518,442	12,232,266
Capital outlay	<u>34,407,430</u>	<u>15,428,027</u>	<u>15,949,388</u>	<u>9,761,502</u>
Total Other	<u>72,544,763</u>	<u>49,879,524</u>	<u>46,042,368</u>	<u>41,145,743</u>
Total	<u>\$ 430,728,639</u>	<u>\$ 376,286,305</u>	<u>\$ 358,077,802</u>	<u>\$ 343,951,537</u>
Debt service as a percentage of noncapital expenditures				
	9.73%	9.54%	8.79%	9.57%

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

	2018	2017	2016	2015	2014	2013
\$	80,211,003	\$ 68,955,060	\$ 67,053,976	\$ 65,115,640	\$ 64,370,910	\$ 60,926,873
	38,161,650	33,599,493	30,632,554	28,033,708	27,629,886	26,453,263
	19,404,970	18,243,442	15,640,369	13,988,092	13,816,775	13,406,175
	<u>81,647,562</u>	<u>82,475,474</u>	<u>54,446,846</u>	<u>48,607,141</u>	<u>34,289,693</u>	<u>25,943,537</u>
	<u>219,425,185</u>	<u>203,273,469</u>	<u>167,773,745</u>	<u>155,744,581</u>	<u>140,107,264</u>	<u>126,729,848</u>
	19,995,342	19,017,159	17,450,475	16,212,581	15,916,387	14,575,109
	7,357,283	7,293,264	7,027,423	6,513,710	4,623,626	5,054,923
	2,778,478	2,742,638	3,519,371	3,375,319	1,871,747	1,990,522
	15,141,502	14,547,770	14,399,172	13,582,698	14,099,368	13,414,275
	9,238,963	8,387,995	8,672,454	8,938,982	8,573,710	8,281,232
	13,005,152	11,723,907	11,421,281	11,241,493	11,233,298	10,356,692
	18,837,961	17,811,694	17,126,243	16,257,806	18,404,414	15,472,660
	7,543,209	8,044,579	7,856,314	6,651,797	5,578,775	6,303,138
	<u>441</u>	<u>101</u>	<u>-</u>	<u>53,287</u>	<u>116,460</u>	<u>55,574</u>
	<u>93,898,331</u>	<u>89,569,107</u>	<u>87,472,733</u>	<u>82,827,673</u>	<u>80,417,785</u>	<u>75,504,125</u>
	1,715	-	-	-	-	-
	<u>4,127,144</u>	<u>14,996,433</u>	<u>16,627,097</u>	<u>16,384,198</u>	<u>16,391,100</u>	<u>14,920,217</u>
	<u>317,452,375</u>	<u>307,839,009</u>	<u>271,873,575</u>	<u>254,956,452</u>	<u>236,916,149</u>	<u>217,154,190</u>
	41,007,047	15,404,530	96,175,205	18,522,576	7,181,347	10,773,823
	12,978,427	12,321,596	19,970,387	14,695,559	10,043,755	14,085,403
	<u>10,923,262</u>	<u>11,061,208</u>	<u>12,406,593</u>	<u>11,871,023</u>	<u>10,009,705</u>	<u>5,870,118</u>
	<u>64,908,736</u>	<u>38,787,334</u>	<u>128,552,185</u>	<u>45,089,158</u>	<u>27,234,807</u>	<u>30,729,344</u>
\$	<u>382,361,111</u>	<u>346,626,343</u>	<u>400,425,760</u>	<u>300,045,610</u>	<u>264,150,956</u>	<u>247,883,534</u>
	14.53%	8.26%	29.93%	11.53%	6.71%	10.12%

Community Unit School District 300
OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES
LAST TEN FISCAL YEARS

	2022	2021	2020	2019
Excess of revenues over (under) expenditures	\$ (13,605,219)	\$ 439,514	\$ 9,999,611	\$ 12,068,458
Other financing sources (uses)				
Debt issuance	5,775,000	18,395,000	16,090,000	-
Premium on debt issuance	1,030,937	1,882,024	-	-
Payments to escrow agent	-	-	(16,119,654)	-
Sale of capital assets	-	-	-	-
Other debt proceeds	-	-	-	-
Lease issuance	4,367,125	-	-	-
Transfers in	32,190,319	40,331,197	7,672,913	6,215,576
Transfers out	(32,190,319)	(40,331,197)	(7,672,913)	(6,215,576)
Total	<u>11,173,062</u>	<u>20,277,024</u>	<u>(29,654)</u>	<u>-</u>
Net change in fund balances	<u>\$ (2,432,157)</u>	<u>\$ 20,716,538</u>	<u>\$ 9,969,957</u>	<u>\$ 12,068,458</u>

2018	2017	2016	2015	2014	2013
\$(12,012,384)	\$ 13,569,666	\$(79,689,584)	\$ 605,266	\$ 2,009,853	\$ 679,974
29,700,000	48,050,000	92,185,000	5,000,000	74,950,000	-
2,519,047	6,505,870	11,682,013	-	751,521	-
(8,741,193)	(47,530,583)	(23,934,205)	-	(64,825,015)	-
-	-	-	-	13,840	-
-	964,600	3,421,480	637,475	-	405,445
-	-	-	-	-	-
10,328,375	2,640,050	2,341,051	1,849,564	9,004,614	1,021,989
<u>(10,328,375)</u>	<u>(2,640,050)</u>	<u>(2,341,051)</u>	<u>(1,849,564)</u>	<u>(9,004,614)</u>	<u>(1,021,989)</u>
<u>23,477,854</u>	<u>7,989,887</u>	<u>83,354,288</u>	<u>5,637,475</u>	<u>10,890,346</u>	<u>405,445</u>
<u>\$ 11,465,470</u>	<u>\$ 21,559,553</u>	<u>\$ 3,664,704</u>	<u>\$ 6,242,741</u>	<u>\$ 12,900,199</u>	<u>\$ 1,085,419</u>

Community Unit School District 300
 EQUALIZED ASSESSED VALUATION AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 LAST TEN TAX LEVY YEARS

LEVY YEAR	ASSESSED VALUATION					TOTAL ASSESSED VALUE	TOTAL DIRECT RATE*	ESTIMATED ACTUAL VALUE
	RESIDENTIAL	FARMS	COMMERCIAL	INDUSTRIAL	RAILROAD			
2021**	\$ 3,006,944,113	\$ 46,517,100	\$ 517,932,600	\$ 518,511,786	\$ 2,391,285	\$ 4,092,296,884	\$ 5.325	\$ 12,276,890,652
2020	2,825,861,178	46,234,382	579,793,769	482,957,215	2,444,238	3,937,290,782	5.382	11,811,872,346
2019	2,767,138,445	45,091,327	489,019,147	432,879,486	1,811,838	3,735,940,243	5.478	11,207,820,729
2018	2,600,148,908	43,311,223	472,312,895	383,161,971	1,689,709	3,500,624,706	5.696	10,501,874,118
2017	2,358,075,537	42,763,984	530,762,607	368,555,013	1,777,475	3,301,934,616	5.876	9,905,803,848
2016	2,185,436,099	38,955,966	491,043,108	338,988,936	1,765,274	3,056,189,383	6.139	9,168,568,149
2015	1,985,630,566	36,568,253	467,016,839	303,708,701	1,563,869	2,794,488,228	6.544	8,383,464,684
2014	1,957,754,323	34,753,265	403,441,227	257,444,471	1,577,034	2,654,970,320	6.720	7,964,910,960
2013	1,959,928,339	35,514,430	756,555,021	253,140,854	1,265,212	3,006,403,856	6.348	9,019,211,568
2012	2,166,977,438	37,595,440	539,589,963	271,163,760	1,184,676	3,016,511,277	5.627	9,049,533,831

Source: Cook, Kane, McHenry and DeKalb County Clerk's office.

*Represents a blended rate of Kane, McHenry, Cook and DeKalb counties.

**Based on most recent information available.

Note: The County assesses property at approximately 33.3% of actual value for all types of real property. Estimated actual value is calculated by dividing assessed value by that percentage. Tax rates are per \$100 of assessed value. Information is presented for latest year available.

Community Unit School District 300
 PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
 LAST TEN TAX LEVY YEARS

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
District direct rates*										
Educational	\$ 2.7514	\$ 2.9105	\$ 2.8723	\$ 3.1172	\$ 3.1891	\$ 3.3139	\$ 3.5949	\$ 3.8667	\$ 3.4346	\$ 3.7935
Tort immunity	0.0505	0.0500	0.0500	0.0485	0.0496	0.0604	0.0700	0.0657	0.0501	0.0024
Operations and maintenance	0.7212	0.5669	0.6700	0.6182	0.6327	0.6599	0.7000	0.5420	0.7482	0.4308
Special education	0.7693	0.8000	0.8000	0.7804	0.7987	0.7987	0.8000	0.8000	0.7981	0.2673
Bond and interest	0.6620	0.6938	0.7255	0.7835	0.8454	0.9000	0.9615	0.9890	0.9385	0.8372
Transportation	0.2199	0.2180	0.2200	0.2019	0.1811	0.1830	0.2000	0.2264	0.1605	0.1320
Illinois municipal retirement	0.0691	0.0700	0.0700	0.0742	0.0964	0.1111	0.1093	0.1120	0.1187	0.0757
Social Security	0.0808	0.0800	0.0800	0.0792	0.0964	0.1111	0.1088	0.1114	0.0984	0.0871
Working cash	0.0001	0.0001	0.0001	0.0026	0.0027	0.0015	0.0020	0.0016	0.0014	0.0006
Prev. year adjustment	0.0011	(0.0071)	(0.0100)	(0.0092)	(0.0160)	(0.0011)	(0.0027)	0.0052	(0.0191)	0.0315
Total direct rate	<u>5.3253</u>	<u>5.3822</u>	<u>5.4778</u>	<u>5.6964</u>	<u>5.8760</u>	<u>6.1385</u>	<u>6.5437</u>	<u>6.7200</u>	<u>6.3293</u>	<u>5.6581</u>
Overlapping rates										
Kane County	\$ 0.3522	\$ 0.3618	\$ 0.3739	\$ 0.3877	\$ 0.4025	\$ 0.4201	\$ 0.4479	\$ 0.4684	\$ 0.4623	\$ 0.4336
Kane County Forest Preserve	0.1435	0.1448	0.1549	0.1607	0.1658	0.2253	0.2944	0.3126	0.3039	0.2710
Dundee Township	0.0718	0.0719	0.0728	0.0754	0.0783	0.1973	0.2149	0.2266	0.2166	0.2143
Dundee Township Library District - Fox Valley	0.1704	0.1705	0.1737	0.1798	0.1864	0.1941	0.2095	0.2171	0.2061	0.1811
Dundee Township Park District	0.5127	0.4750	0.5178	0.5445	0.5643	0.5874	0.6332	0.6600	0.6269	0.6068
Dundee Township Road District	0.0898	0.0899	0.0917	0.0950	0.0986	0.1028	0.1112	0.1159	0.1095	0.0958
Village of Carpentersville	1.9416	1.9925	2.1124	2.2772	2.3852	2.6052	2.9299	2.9455	2.6707	2.2993
Village of East Dundee	0.6004	0.6065	0.6148	0.6351	0.6593	0.6072	0.6540	0.7080	0.6528	0.5855
Community College #509 - Elgin	0.4514	0.4439	0.4865	0.5075	0.4992	0.5296	0.5609	0.6076	0.5707	0.5801
Total direct and overlapping rate	<u>\$ 9.6591</u>	<u>\$ 9.7387</u>	<u>\$ 10.0762</u>	<u>\$ 10.5592</u>	<u>\$ 10.9156</u>	<u>\$ 11.6075</u>	<u>\$ 12.5996</u>	<u>\$ 12.9816</u>	<u>\$ 12.1489</u>	<u>\$ 10.9258</u>

*Represents only Kane County. District's total direct rate is a blended rate of Kane, McHenry, Cook and DeKalb counties.

Note: Public Act 94-0976 effective June 30, 2006 provides that the only ceiling on a particular tax rate is the ceiling set by statute above which the rate is not permitted to be further increased by referendum or otherwise.

Note: A total tax rate of \$9.6590 results in a tax bill of \$965.90 per \$10,000 of equalized assessed valuation.

Source: Kane, McHenry, Cook and DeKalb County Clerks' Offices.

Community Unit School District 300
PRINCIPAL TAXPAYERS IN THE DISTRICT
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2021 EQUALIZED ASSESSED VALUATION	PERCENTAGE OF TOTAL 2021 EQUALIZED ASSESSED VALUATION
Northwest Logistics Park Portfolio Investors LLC	\$ 50,101,757	1.22%
Sears D 768 B2 109A	45,924,559	1.12%
Cabelas Tax Dept.	22,880,328	0.56%
Arboretum Mall LLC	21,648,007	0.53%
John B. Sanfilippo & Sons, Inc.	21,210,546	0.52%
Vac Ownere LLC & Vac II LLC	17,725,947	0.43%
HMC Pt. Poplar Creek Center	16,522,123	0.40%
Fred West Dundee LLC	15,878,679	0.39%
Wells Fargo Bank	15,300,526	0.37%
PBH Canterfield LLC	13,842,545	0.35%
Total	\$ 241,035,017	5.89%

Taxpayer	2010* EQUALIZED ASSESSED VALUATION	PERCENTAGE OF TOTAL 2010 EQUALIZED ASSESSED VALUATION
Sears D 768 B2 109A	\$ 207,423,279	5.81%
Attn: Terry Kemp	32,546,562	0.91%
In Retail Fund Algonquin Commons LLC	29,160,373	0.83%
Spring Hill Mall	26,896,121	0.75%
Thompson Property Tax	21,109,474	0.59%
South Barrington Arboretum	18,808,282	0.53%
Cabelas Inc.	18,052,497	0.51%
John B SanFilippo & Sons, Inc.	17,169,353	0.50%
Transamerica Comm Fin	16,323,329	0.46%
Sherman Hospital	11,407,339	0.32%
Total	\$ 398,896,609	11.21%

Source: Offices of the County Clerks and Assessors, Kane, McHenry and Cook Counties, Illinois.

*Note: Used 2010 information because 2011 and 2012 is not available.

Community Unit School District 300
 PROPERTY TAX LEVIES AND COLLECTIONS
 LAST TEN TAX LEVY YEARS

LEVY YEAR	TAXES LEVIED FOR THE LEVY YEAR	COLLECTED WITHIN THE		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL	
		FISCAL YEAR OF THE LEVY AMOUNT	PERCENTAGE OF LEVY		COLLECTIONS TO DATE AMOUNT	PERCENTAGE OF LEVY
2021	\$ 225,735,670	\$ 118,307,594	52.4%	\$ -	\$ 118,307,594	52.4%
2020	211,869,526	107,920,599	50.9%	103,577,807	211,498,406	99.8%
2019	204,674,228	89,006,195	43.5%	114,970,572	203,976,767	99.7%
2018	199,342,657	89,529,849	44.9%	109,153,467	198,683,316	99.7%
2017	194,020,062	96,662,246	49.8%	96,975,146	193,637,392	99.8%
2016	187,604,498	92,480,800	49.3%	94,341,947	186,822,747	99.6%
2015	182,802,407	91,065,933	49.8%	90,854,679	181,920,612	99.5%
2014	178,414,466	88,484,602	49.6%	88,811,006	177,295,608	99.4%
2013	172,820,708	86,164,843	49.9%	86,185,567	172,350,410	99.7%
2012	170,564,313	84,134,796	49.3%	83,823,136	167,957,932	98.5%

Source: Cook, Kane, McHenry and DeKalb County Clerk's office.

INCOMPLETE WORK PRODUCT

Community Unit School District 300
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

YEAR	GENERAL OBLIGATION BONDS*	DEBT CERTIFICATES	QUALIFIED ZONE ACADEMY BONDS	ISBE TECHNOLOGY LOANS	LEASES & INSTALLMENT AGREEMENTS	TOTAL	PERCENTAGE OF PERSONAL INCOME	OUTSTANDING DEBT PER CAPITA
2022	\$ 240,755,140	\$ 25,595,000	\$ 3,430,000	\$ -	\$ 2,778,933	\$ 272,559,073	5.70%	\$ 2,092
2021	257,935,248	13,240,000	4,700,000	-	-	275,875,248	5.40%	2,067
2020	272,812,198	13,695,000	5,970,000	-	-	292,477,198	5.76%	2,151
2019	289,191,488	14,380,000	6,990,000	164,313	865,225	311,591,026	6.38%	2,299
2018	304,820,395	15,835,000	7,200,000	488,076	1,723,437	330,066,908	7.03%	2,453
2017	301,119,027	17,250,000	5,000,000	913,868	2,574,693	326,857,588	7.36%	2,452
2016	314,609,869	10,780,000	5,000,000	322,011	3,489,184	334,201,064	7.70%	2,523
2015	337,324,354	9,215,000	5,000,000	531,407	735,809	352,806,570	8.47%	2,719
2014	349,493,022	5,135,000	5,000,000	37,708	1,324,609	360,990,339	8.32%	2,782
2013	335,692,521	-	-	112,007	2,166,657	337,971,185	7.62%	2,658

Note: See Demographic and Economic Statistics table for personal and population data.

* Includes outstanding principal and unamortized premiums and discounts

Community Unit School District 300
 RATIOS OF GENERAL BONDED DEBT OUTSTANDING
 LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL BONDED DEBT*	LESS: AMOUNTS AVAILABLE TO REPAY PRINCIPAL	NET GENERAL BONDED DEBT	PERCENTAGE OF NET GENERAL BONDED DEBT TO ESTIMATED ACTUAL VALUATION	NET GENERAL BONDED DEBT PER CAPITA
2022	\$ 269,780,140	\$ 10,658,354	\$ 259,121,786	2.31%	1,989
2021	257,935,248	9,766,300	248,168,948	2.21%	1,859
2020	272,812,198	9,357,804	263,454,394	2.35%	1,938
2019	289,191,488	9,069,317	280,122,171	2.67%	2,066
2018	304,820,395	9,496,498	295,323,897	2.98%	2,195
2017	301,119,027	11,142,836	289,976,191	3.16%	2,175
2016	314,609,869	9,578,175	305,031,694	3.64%	2,303
2015	337,324,354	13,610,069	323,714,285	4.06%	2,495
2014	349,493,022	20,826,692	328,666,330	3.64%	2,533
2013	335,692,521	7,920,096	327,772,425	3.62%	2,577
2012	339,546,051	7,431,718	332,114,333	3.32%	2,612

Note: See Demographic and Economic Statistics table for personal and population data.

* Includes general obligation bonds, capital appreciation bonds, QZAB bonds, debt certificates and unamortized premiums.

Community Unit School District 300
DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
AS OF JUNE 30, 2022

GOVERNMENTAL JURISDICTION	DEBT OUTSTANDING*	OVERLAPPING PERCENT **	NET DIRECT AND OVERLAPPING DEBT
Overlapping debt:			
County			
Cook County	\$ 2,425,146,750	0.05%	\$ 1,240,174
Cook County Forest Preserve	69,785,000	0.05%	35,687
Kane County Forest Preserve District	104,230,000	18.46%	19,239,822
McHenry County Conservation District	58,315,000	10.07%	5,874,626
School Districts			
Community College District No. 509	128,570,000	29.23%	37,586,594
Park Districts			
Crystal Lake	295,000	0.41%	1,213
Dundee Township	10,220,000	96.08%	2,930,000
Hoffman Estates	4,840,000	3.29%	159,161
Municipalities			
Algonquin	2,415,000	86.32%	2,084,609
Carpentersville	22,795,000	91.63%	20,887,436
Crystal Lake	22,680,000	0.03%	6,677
East Dundee	8,980,000	99.47%	8,932,717
Elgin	73,705,000	14.74%	10,862,871
Hoffman Estates	92,445,000	3.48%	3,214,170
Lake in the Hills	1,660,000	32.47%	538,912
West Dundee	4,505,000	99.97%	4,503,510
Special Service Areas			
South Barrington SSA #3	4,880,000	82.10%	4,006,516
Library Districts			
Poplar Creek Library District	10,645,000	2.20%	233,699
Huntley	11,735,000	2.94%	345,513

Community Unit School District 300
DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
AS OF JUNE 30, 2022

GOVERNMENTAL JURISDICTION	DEBT OUTSTANDING*	OVERLAPPING PERCENT **	NET DIRECT AND OVERLAPPING DEBT
Miscellaneous			
Metropolitan Sanitary District of Greater Chicago**	\$ 1,714,095,000	0.05%	\$ 891,687
Total overlapping debt			<u>123,645,822</u>
Direct debt:			
Community Unit School District 300	272,559,073	100.00%	<u>272,559,073</u>
Total Direct and Overlapping Debt			<u>\$ 396,204,895</u>

Sources: Offices of the County Clerk of Kane, McHenry, Cook and DeKalb Counties
and the finance officers of various taxing districts

* Contains alternate revenue bonded debt.

** Includes IEPA Revolving Loan Funds.

*** Based on proportional geographical overlap

Community Unit School District 300
 LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2021

2021 Assessed Valuation *	\$ 4,240,120,815
Debt Limit - 13.8% of Assessed Valuation	\$ 585,136,672
Total Debt Outstanding	\$ 399,988,194
Less: Exempted Debt	<u>(139,829,261)</u>
Net Subject to 13.8% Limit	<u>\$ 260,158,933</u>
Total Debt Margin	<u>\$ 324,977,739</u>

	Fiscal Year			
	2022	2021	2020	2019
Debt Limit	\$ 585,136,672	\$ 577,673,691	\$ 515,559,754	\$ 525,471,050
Total Net Debt Applicable to Limit	<u>257,380,000</u>	<u>263,331,782</u>	<u>281,020,000</u>	<u>269,656,568</u>
Legal Debt Margin	<u>\$ 327,756,672</u>	<u>\$ 314,341,909</u>	<u>\$ 234,539,754</u>	<u>\$ 255,814,482</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	44%	46%	55%	51%

* Includes Kane County TIF, McHenry County TIF, SEARS EDS-10071 and SEARS EDA- 10078; estimated for 2021

						Fiscal Year	
2018	2017	2016	2015	2014	2013		
\$ 496,167,473	\$ 458,536,693	\$ 426,226,193	\$ 406,012,283	\$ 414,883,732	\$ 416,278,556		
<u>281,165,017</u>	<u>293,337,649</u>	<u>299,932,460</u>	<u>316,189,626</u>	<u>323,052,915</u>	<u>299,723,094</u>		
<u>\$ 215,002,456</u>	<u>\$ 165,199,044</u>	<u>\$ 126,293,733</u>	<u>\$ 91,830,817</u>	<u>\$ 91,830,817</u>	<u>\$ 116,555,462</u>		
57%	64%	70%	78%	78%	72%		

Community Unit School District 300
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN YEARS

Year	(a) District Population	(b) Per Capita Income	(a) x (b) Personal Income	Unemployment Rate
2022	130,264	36,729	\$ 4,784,466,456	5.80%
2021	133,489	38,261	5,107,466,680	5.57%
2020	135,963	37,371	5,081,073,273	11.30%
2019	135,560	36,020	4,882,871,200	4.13%
2018	134,557	34,903	4,696,383,766	3.83%
2017	133,302	33,299	4,438,823,298	4.63%
2016	132,464	32,785	4,342,832,240	5.17%
2015	129,769	32,091	4,164,416,979	6.45%
2014	129,769	33,430	4,338,141,180	5.43%
2013	127,171	34,870	4,434,462,593	9.03%

Source of information: U.S. Census Bureau, IES National Center for Educational Statistics
 Bureau of Economic Analysis: Regional Economic Accounts
 Illinois Dept. of Commerce and Economic Opportunity

The following information was based on data from: Algonquin, Carpentersville, East Dundee, Gilberts, Hampshire, Lake in the Hills, Pingree Grove, Sleepy Hollow and West Dundee.

Community Unit School District 300
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

2022		
EMPLOYER	EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT
Transfor Holdco, LLC	3,200	3.2%
Community Unit School District 300	2,750	2.8%
Advocate Sherman Hospital	2,200	2.2%
St. Alexius Medical Center	2,045	2.0%
Amita Health St. Joseph Hospital	1,300	1.3%
Sanfilippo & Son, Inc., John B	1,200	1.2%
Peoplelink, LLC	800	0.8%
LSI	700	0.7%
Capsonic Automotive, Inc.	600	0.6%
CDK Global	600	0.6%
	15,395	15.40%

2013		
EMPLOYER	EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT
Sears Holdings Corp.	6,000	6.2%
AT&T	4,000	4.2%
Sherman Hospital	2,200	2.3%
Community Unit School District 300	1,913	2.0%
Provena St. Joseph	1,330	1.4%
St. Alexius Medical Center	1,225	1.3%
Siemens Medical Systems	950	1.0%
GE Financial	800	0.8%
Automatic Data Processing	500	0.5%
Otto Engineering	410	0.4%
	19,328	20.1%

Source: 2022 Illinois Manufacturers Directory and 2022 Illinois Services Directory, except for District employee information which was provided by the District.

Source: Historical data provided by 2013 district financial records.

Community Unit School District 300

NUMBER OF EMPLOYEES BY TYPE
 LAST TEN FISCAL YEARS

	2021- 2022	2020- 2021	2019- 2020	2018 - 2019
Administration:				
District Administrators	27	25	24	22
Elementary Principals	17	17	17	17
Secondary Principals	9	9	9	9
Assistant Principals	42	42	41	39
Department Heads	32	33	33	33
Total administration	<u>127</u>	<u>126</u>	<u>124</u>	<u>120</u>
Teachers:				
Elementary Classroom Teachers	462	461	466	469
Secondary Classroom Teachers	595	589	590	590
Support Staff	391	336	301	294
Special Ed Classroom Teachers	231	222	226	225
Long Term Certified Substitutes	47	53	34	34
Total teachers	<u>1,726</u>	<u>1,661</u>	<u>1,617</u>	<u>1,612</u>
Other supporting staff:				
Administrators*	12	11	11	11
Support Staff - Non Union	167	163	158	160
Secretaries	98	93	91	91
Custodians	170	171	169	166
Aides	421	376	379	389
Hourly	29	47	47	47
Total support staff	<u>897</u>	<u>861</u>	<u>855</u>	<u>864</u>
Total staff	<u>2,750</u>	<u>2,648</u>	<u>2,596</u>	<u>2,596</u>

Source of Information: District Personnel Records

2017 - 2018	2016 - 2017	2015 - 2016	2014 - 2015	2013 - 2014	2012 - 2013
24	24	20	17	17	17
17	17	16	15	16	16
9	9	10	10	10	10
39	39	36	29	28	26
30	28	22	32	33	33
<u>119</u>	<u>117</u>	<u>104</u>	<u>103</u>	<u>104</u>	<u>102</u>
474	467	446	422	407	375
579	580	561	547	540	505
264	246	192	168	181	151
220	218	215	214	222	222
-	-	-	-	-	-
<u>1,537</u>	<u>1,511</u>	<u>1,414</u>	<u>1,351</u>	<u>1,350</u>	<u>1,253</u>
10	10	8	8	8	9
155	154	154	150	128	135
90	90	90	88	112	111
165	163	156	151	153	143
393	387	378	362	354	330
44	50	35	38	37	27
<u>857</u>	<u>854</u>	<u>821</u>	<u>797</u>	<u>792</u>	<u>755</u>
<u>2,513</u>	<u>2,482</u>	<u>2,339</u>	<u>2,251</u>	<u>2,246</u>	<u>2,110</u>

Community Unit School District 300
 OPERATING INDICATORS BY FUNCTION
 LAST TEN FISCAL YEARS

FISCAL YEAR	ENROLLMENT	OPERATING EXPENDITURES*	COST PER PUPIL	PERCENTAGE CHANGE	EXPENSES	COST PER PUPIL	PERCENTAGE CHANGE	TEACHING STAFF	PUPIL - TEACHER RATIO
2022	19,539	\$ 364,541,150	\$ 18,657	18.76%	\$ 360,023,605	\$ 18,426	-4.71%	1,726	11.3
2021	19,376	327,914,285	16,924	7.73%	395,194,345	20,396	5.48%	1,661	11.7
2020	20,023	314,560,049	15,710	3.99%	387,158,984	19,336	7.22%	1,617	12.4
2019	20,212	305,344,608	15,107	-5.81%	364,495,990	18,034	1.59%	1,612	12.5
2018	20,102	322,409,489	16,039	7.30%	356,851,989	17,752	10.91%	1,537	13.1
2017	20,031	313,768,399	14,948	11.41%	335,972,165	16,006	8.21%	1,511	13.9
2016	19,963	281,294,888	13,417	13.76%	310,122,118	14,792	7.63%	1,414	14.8
2015	19,827	245,895,441	11,794	2.92%	286,565,817	13,744	7.77%	1,351	15.4
2014	19,953	239,003,181	11,459	8.04%	265,997,430	12,753	8.49%	1,350	15.5
2013	19,978	221,704,550	10,606	3.01%	245,736,463	11,755	1.56%	1,253	16.7

Source: District records

*Represents expenditures within the operating funds: General, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds.

Community Unit School District 300
 SCHOOL BUILDING INFORMATION
 LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Dundee-Crown High School										
Square Feet	317,139	317,139	317,139	317,139	317,139	318,054	318,054	318,054	318,054	318,054
Capacity (Students)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Enrollment	2,536	2,544	2,637	2,611	2,474	2,528	2,460	2,467	2,535	2,511
Jacobs High School										
Square Feet	318,175	318,175	318,175	318,175	318,175	316,452	316,452	316,452	316,452	316,452
Capacity (Students)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Enrollment	2,030	2,082	2,040	2,086	2,163	2,123	2,191	2,187	2,213	2,239
Hampshire High School										
Square Feet	378,584	378,584	378,584	378,584	378,584	392,000	392,000	392,000	392,000	392,000
Capacity (Students)	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Enrollment	1,888	1,854	1,757	1,737	1,621	1,592	1,491	1,376	1,270	1,134
Hampshire Middle School										
Square Feet	121,600	121,600	121,600	121,600	121,600	121,600	121,600	121,600	121,600	121,600
Capacity (Students)	1,148	1,148	1,148	1,148	1,148	1,176	1,176	1,176	1,176	1,176
Enrollment	739	721	819	1,038	1,031	957	928	880	850	736
Algonquin Middle School										
Square Feet	78,408	78,408	78,408	78,408	78,408	78,652	78,652	78,652	78,652	78,652
Capacity (Students)	672	672	672	672	672	756	756	756	756	756
Enrollment	442	451	477	459	455	471	501	488	473	519
Carpentersville Middle School										
Square Feet	154,943	154,943	154,943	154,943	154,943	106,953	106,953	106,953	106,953	106,953
Capacity (Students)	1,540	1,540	1,540	1,540	1,540	1,702	1,372	1,372	1,372	1,372
Enrollment	1,196	1,274	1,233	1,251	1,287	1,257	823	842	786	708

Community Unit School District 300
 SCHOOL BUILDING INFORMATION
 LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Dundee Middle School										
Square Feet	126,019	126,019	126,019	126,019	126,019	125,092	125,092	125,092	125,092	125,092
Capacity (Students)	1,372	1,372	1,372	1,372	1,372	1,148	1,148	1,148	1,148	1,148
Enrollment	1,147	1,148	1,116	873	878	873	899	933	982	940
Lakewood School										
Square Feet	74,620	74,620	74,620	74,620	74,620	74,620	74,620	74,620	74,620	74,620
Capacity (Students)	910	910	910	910	910	980	980	980	980	980
Enrollment	762	779	694	634	601	583	866	798	822	768
Westfield Community School										
Square Feet	199,405	199,405	199,405	199,405	199,405	203,094	203,094	203,094	203,094	203,094
Capacity (Students)	1,772	1,772	1,772	1,772	1,772	1,764	1,764	1,764	1,764	1,764
Enrollment	1,292	1,324	1,345	1,376	1,279	1,338	1,326	1,382	1,393	1,575
Algonquin Lakes Elementary										
Square Feet	65,113	65,113	65,113	65,113	65,113	65,113	65,113	65,113	65,113	65,113
Capacity (Students)	676	676	676	676	676	756	756	756	756	756
Enrollment	381	371	407	424	456	509	543	537	583	599
Dundee Highlands Elementary										
Square Feet	40,900	40,900	40,900	40,900	40,900	40,900	40,900	40,900	40,900	40,900
Capacity (Students)	520	520	520	520	520	560	560	560	560	560
Enrollment	350	312	346	349	348	355	370	373	389	445
Eastview Elementary										
Square Feet	62,018	62,018	62,018	62,018	62,018	62,018	62,018	62,018	62,018	62,018
Capacity (Students)	676	676	676	676	676	728	728	728	728	728
Enrollment	402	418	431	462	485	459	468	465	443	450

Community Unit School District 300
 SCHOOL BUILDING INFORMATION
 LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Gilberts Elementary										
Square Feet	74,573	74,573	74,573	74,573	74,573	68,134	68,134	68,134	68,134	68,134
Capacity (Students)	988	988	988	988	988	750	750	750	750	750
Enrollment	706	710	761	773	788	717	714	702	699	833
Golfview Elementary										
Square Feet	52,962	52,962	52,962	52,962	52,962	52,455	52,455	52,455	52,455	52,455
Capacity (Students)	780	780	780	780	780	672	672	672	672	672
Enrollment	392	422	542	552	591	668	669	750	695	721
Hampshire Elementary										
Square Feet	43,937	43,937	43,937	43,937	43,937	43,937	43,937	43,937	43,937	43,937
Capacity (Students)	624	624	624	624	624	672	672	672	672	672
Enrollment	456	410	466	434	404	457	351	349	354	368
Lake in the Hills Elementary										
Square Feet	50,200	50,200	50,200	50,200	50,200	50,200	50,200	50,200	50,200	50,200
Capacity (Students)	676	676	676	676	676	728	728	728	728	728
Enrollment	461	459	482	554	533	521	499	499	524	542
Liberty Elementary										
Square Feet	79,810	79,810	79,810	79,810	79,810	79,810	79,810	79,810	79,810	79,810
Capacity (Students)	884	884	884	884	884	980	980	980	980	980
Enrollment	744	707	767	756	775	767	780	785	803	864
Lincoln Prairie Elementary										
Square Feet	62,634	62,634	62,634	62,634	62,634	62,634	62,634	62,634	62,634	62,634
Capacity (Students)	676	676	676	676	676	728	728	728	728	728
Enrollment	459	423	475	431	456	455	480	496	484	554

Community Unit School District 300
 SCHOOL BUILDING INFORMATION
 LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Meadowdale Elementary										
Square Feet	40,927	40,927	40,927	40,927	40,927	40,927	40,927	40,927	40,927	40,927
Capacity (Students)	598	598	598	598	598	644	644	644	644	644
Enrollment	415	381	423	401	410	399	441	494	457	417
Neubert Elementary										
Square Feet	62,010	62,010	62,010	62,010	62,010	62,010	62,010	62,010	62,010	62,010
Capacity (Students)	832	832	832	832	832	896	896	896	896	896
Enrollment	462	441	488	450	438	430	424	392	408	483
Parkview Elementary										
Square Feet	46,734	46,734	46,734	46,734	46,734	46,800	46,800	46,800	46,800	46,800
Capacity (Students)	650	650	650	650	650	532	532	532	532	532
Enrollment	368	327	416	427	465	497	521	553	521	528
Perry Elementary										
Square Feet	76,262	76,262	76,262	76,262	76,262	76,262	76,262	76,262	76,262	76,262
Capacity (Students)	936	936	936	936	936	980	980	980	980	980
Enrollment	311	322	374	575	600	550	621	636	677	737
Sleepy Hollow Elementary										
Square Feet	45,997	45,997	45,997	45,997	45,997	45,997	45,997	45,997	45,997	45,997
Capacity (Students)	598	598	598	598	598	644	644	644	644	644
Enrollment	373	343	308	319	350	374	404	439	465	546
Wright Elementary										
Square Feet	84,325	84,325	84,325	84,325	84,325	74,445	74,445	74,445	74,445	74,445
Capacity (Students)	988	988	988	988	988	750	750	750	750	750
Enrollment	887	819	810	787	768	743	722	642	559	524

Community Unit School District 300
 SCHOOL BUILDING INFORMATION
 LAST TEN FISCAL YEARS

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
deLacey Family Education Center										
Square Feet	52,570	52,570	47,125	47,125	47,125	38,644	38,644	38,644	38,644	38,644
Capacity (Students)	908	908	800	800	800	780	780	780	780	780
Enrollment	279	271	323	383	363	364	447	334	352	240
Oak Ridge School										
Square Feet	14,840	14,840	14,840	14,840	14,840	14,000	14,000	14,000	9,350	9,350
Capacity (Students)	100	100	100	100	100	130	130	130	72	72
Enrollment	61	63	86	70	83	44	24	28	38	55
TOTALS										
Square Feet	2,724,705	2,724,705	2,719,260	2,719,260	2,719,260	2,660,803	2,660,803	2,656,153	2,656,153	2,656,153
Capacity (Students)	27,024	27,024	26,916	26,916	26,916	26,956	26,626	26,568	26,568	26,568
Enrollment	19,539	19,376	20,023	20,212	20,102	20,031	19,963	19,827	19,953	19,978

Source: District records.

ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)
DISTRICT/JOINT AGREEMENT
Year Ending June 30, 2022

DISTRICT/JOINT AGREEMENT NAME CUSD 300	RCDT NUMBER 31-045-3000-26	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER 065-046525	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM Miller, Cooper & Co., Ltd. 1751 Lake Cook Road Deerfield, IL 60015	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> 2550 Harnish Drive Algonquin IL, 60102		E-MAIL ADDRESS: ballen@millercooper.com	
		NAME OF AUDIT SUPERVISOR Betsy Allen	
		CPA FIRM TELEPHONE NUMBER 847-205-5000	FAX NUMBER 847-205-1400

THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is **OPTIONAL**; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR). This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews.

GENERAL INFORMATION

- 1. **Signed** and **dated** copies of audit opinion letters have been included with audit package submitted to ISBE.
- 2. All opinion letters use the **most current audit language and formatting** as mandated in SAS 115/SAS 117 and other pronouncements.
- 3. **ALL** Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
- For those forms that are not applicable, "N/A" or similar language has been indicated.
- 4. **ALL** Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
- 5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
- Verify or reconcile on reconciliation worksheet.
- 6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse <https://harvester.census.gov/facweb/Default.aspx>

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. All prior year's projects are included and reconciled to final FRIS report amounts.
- Including receipt/revenue and expenditure/disbursement amounts.
- 9. All current year's projects are included and reconciled to most recent FRIS report filed.
- Including receipt/revenue and expenditure/disbursement amounts.
- 10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding, - discrepancies should be reported as Questioned Costs.
- 11. The total amount provided to subrecipients from each Federal program is included.
- 12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received):
Project year runs from October 1 to September 30, so projects will cross fiscal years;
This means that audited year revenues will include funds from both the prior year and current year projects.
- 13. Each CNP project should be reported on a separate line (one line per project year per program).
- 14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
- 16. Exceptions should result in a finding with Questioned Costs.
- 17. The total value of non-cash **COMMODITIES** has been reported on the SEFA (CFDA 10.555).
- The value is determined from the following, **with each item on a separate line**:
 - * **Non-Cash Commodities**: Monthly Commodities Bulletin for April (From the Illinois Commodities System accessed through ISBE web site)
Total commodities = A PAL Allocated + B PAL Allocated + Processing Deductions + Total Bonus Allocated
Verify Non-Cash Commodities amount on ISBE web site: <https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * **Non-Cash Commodities**: Commodities information for non-cash items received through **Other Food Services**
Districts should track separately through year; no specific report available from ISBE
Verify Non-Cash Commodities amount through Other Food Services on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * **Department of Defense Fresh Fruits and Vegetables** (District should track through year)
- **The two commodity programs should be reported on separate lines on the SEFA.**
Verify Non-Cash Commodities amount through DoD Fresh Fruits and Vegetables on ISBE web site:
<https://www.isbe.net/Pages/School-Nutrition-Programs-Food-Distribution.aspx>
 - * Amounts verified for **Fresh Fruits and Vegetables cash** grant program (ISBE code 4240)
CFDA number: 10.582
- 18. **TOTALS** have been calculated for Federal revenue and expenditure amounts (Column totals).
- 19. Obligations and Encumbrances are included where appropriate.
- 20. **FINAL STATUS** amounts are calculated, where appropriate.
- 21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have **not** been included on the SEFA.
- 22. **All** programs tested (not just Type A programs) are indicated by either an * or (M) on the SEFA.
- 23. **NOTES TO THE SEFA** within the AFR Excel workbook (SEFA NOTES) have been completed.
Including, but not limited to:
 - 24. Basis of Accounting
 - 25. Name of Entity
 - 26. Type of Financial Statements
 - 27. Subrecipient information (Mark "N/A" if not applicable)
 - * ARRA funds are listed separately from "regular" Federal awards

SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN

SINGLE AUDIT INFORMATION CHECKLIST

- 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- 29. **All** Summary of Auditor Results questions have been answered.
- 30. All tested programs **and** amounts are listed.
- 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

Findings have been filled out completely and correctly (if none, mark "N/A").

- 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- 36. Questioned Costs have been calculated where there are questioned costs.
- 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
 - Should be based on actual amount of interest earned
 - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
 - Including Finding number, action plan details, projected date of completion, name and title of contact person

INCOMPLETE WORK PRODUCT

CUSD 300
31-045-3000-26

RECONCILIATION OF FEDERAL REVENUES
Year Ending June 30, 2022
Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$	31,636,334
Flow-through Federal Revenues Revenues 10-15, Line 115	Account 2200		-
Value of Commodities ICR Computation 37, Line 11			\$610,870
Less: Medicaid Fee-for-Service Program Revenues 10-15, Line 266	Account 4992	\$	(2,074,268)
AFR TOTAL FEDERAL REVENUES:		\$	30,172,936

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

ADJUSTED AFR FEDERAL REVENUES	\$	30,172,936
--------------------------------------	-----------	-------------------

Total Current Year Federal Revenues Reported on SEFA: Federal Revenues	Column D	\$	30,172,936
---	----------	----	------------

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

ADJUSTED SEFA FEDERAL REVENUE:	\$	30,172,936
--------------------------------	----	------------

DIFFERENCE:	\$	-
-------------	----	---

CUSD 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Federal Grantor/Pass-Through Grantor Program or Cluster Title and Major Program Designation	CFDA Number ² (A)	ISBE Project # (1st 8 digits) or Contract # ³ (B)	Receipts/Revenues			Expenditure/Disbursements ⁴			Year 7/1/21-6/30/22 Pass through to Subrecipients	Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/20-6/30/21 (C)	Year 7/1/21-6/30/22 (D)	Year 7/1/20-6/30/21 (E)	Year 7/1/20-6/30/21 Pass through to Subrecipients	Year 7/1/21-6/30/22 (F)					
U.S. Department of Education Passed Through Illinois State Board of Education (ISBE):												
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES												
Title I - Low Income (M)	84.010A	21-4300-00	2,978,079	40,947	2,864,440	0	154,586	0	0	3,019,026	3,187,448	
Title I - Low Income (M)	84.010A	22-4300-00	0	2,756,719	0	0	2,616,123	0	0	2,616,123	2,909,179	
Subtotal - 84.010A - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES (M)			2,978,079	2,797,666	2,864,440	0	2,770,709	0	0	5,635,149		
STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM												
Title IVA - Student Support and Academic Enrichment	84.424A	21-4400-00	495,108	1,054	445,117	0	51,045	0	0	496,162	502,352	
Title IVA - Student Support and Academic Enrichment	84.424A	22-4400-00	0	140,183	0	0	119,491	0	0	119,491	198,937	
Subtotal - 84.424A - STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM			495,108	141,237	445,117	0	170,536	0	0	615,653		
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS:												
Title II - Teacher Quality	84.367A	21-4932-00	349,861	63,410	291,552	0	121,719	0	0	413,271	593,988	
Title II - Teacher Quality	84.367A	22-4932-00	0	444,448	0	0	419,524	0	0	419,524	658,293	
Subtotal - 84.367A - SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS			349,861	507,858	291,552	0	541,243	0	0	832,795		
ENGLISH LANGUAGE ACQUISITION STATE GRANTS												
Title III-Lang. Inst. Program (LIPLEP)	84.365A	21-4909-00	272,731	1,100	272,731	0	1,100	0	0	273,831	292,570	
Title III-Lang. Inst. Program (LIPLEP)	84.365A	22-4909-00	0	316,664	0	0	224,738	0	0	224,738	319,299	
Title III-Lang. Inst. Program (LIPLEP)	84.365A	21-4909-PD	0	30,000	0	0	30,000	0	0	30,000	30,000	
Subtotal - 84.365A - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			272,731	347,764	272,731	0	255,838	0	0	528,569		
SPECIAL EDUCATION CLUSTER (IDEA)												
SPECIAL EDUCATION PRESCHOOL GRANTS TO STATES												
Fed. Sp. Ed. - I.D.E.A. - Preschool	84.173A	21-4600-00	273,600	0	268,237	0	1,201	0	0	269,438	275,014	
Fed. Sp. Ed. - I.D.E.A. - Preschool	84.173A	22-4600-00	0	98,077	0	0	102,339	0	0	102,339	110,802	
Subtotal - 84.173A - SPECIAL EDUCATION PRESCHOOL GRANTS			273,600	98,077	268,237	0	103,540	0	0	371,777		

CUSD 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

SPECIAL EDUCATION GRANTS TO STATES											
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	21-4620-00	4,425,438	227,199	4,425,438	0	227,199	0	0	4,652,637	5,637,274
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	21-4620-EI	46,199	90	46,199	0	90	0	0	46,289	71,000
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	22-4620-00	0	4,194,329	0	0	4,194,329	0	1,000	4,195,329	5,627,333
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	22-4620-EI	0	44,065	0	0	44,065	0	50	44,115	95,500
Fed. Sp. Ed. - I.D.E.A. - Room & Board	84.027A	21-4625-00	266,891	211,518	266,891	0	211,518	0	0	478,409	N/A
Fed. Sp. Ed. - I.D.E.A. - Room & Board	84.027A	22-4625-00	0	308,284	0	0	308,284	0	0	308,284	N/A
Subtotal - 84.027A - SPECIAL EDUCATION GRANTS TO STATE			4,738,528	4,985,485	4,738,528	0	4,985,485	0	1,050	9,725,063	
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			5,012,128	5,083,562	5,006,765	0	5,089,025	0	1,050	10,096,840	
COVID 19 - EDUCATION STABILIZATION FUND PROGRAM											
COVID-19 - Elementary and Secondary School Emergency Relief Fund (M)	84.425D	21-4998-E2	0	1,528,478	0	0	1,528,478	0	0	1,528,478	9,167,579
COVID-19 - Elementary and Secondary School Emergency Relief Fund (M) - Digital Equity Formula Grants	84.425D	21-4998-DE	1,189,746	0	1,189,746	0	0	0	0	1,189,746	1,189,746
COVID-19 - Elementary and Secondary School Emergency Relief Fund (M) - Digital Equity II	84.425D	22-4998-D2	0	1,017,461	0	0	1,017,461	0	0	1,017,461	1,017,461
COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief Fund (M) - Formula Grants	84.425U	22-4998-E3	0	4,292,788	0	0	4,169,720	0	0	4,169,720	24,330,041
COVID-19 - Elementary and Secondary School Emergency Relief Fund (M) - Jumpstart Kindergarten and First Grade	84.425D	22-4998-FG	0	30,950	0	0	11,429	0	0	11,429	298,000
COVID-19 - COVID-19 American Rescue Plan - Elementary and Secondary School Relief Fund - McKinney Vento Homeless (LEA) (M)	84.425U	22-4998-HL	0	3,679	0	0	3,276	0	0	3,276	93,340
COVID-19 - Governor's Emergency Relief Fund (M) - Early Childhood Grants	84.425C	21-4998-EC	0	88,192	0	0	88,192	0	0	88,192	88,192
COVID-19 - Elementary and Secondary School Emergency Relief Fund - Professional Learning Grant (M)	84.425D	21-4998-PL	0	36,909	0	0	36,909	0	0	36,909	37,000
Subtotal - 84.425D - COVID 19 - Education Stabilization Fund Program (M)			1,189,746	6,998,457	1,189,746	0	6,855,465	0	0	8,045,211	
Department of Homeland Security Federal Emergency Management Agency Passed Through Illinois Emergency Management Agency:											

CUSD 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Emergency Protective Measures - COVID-19 Expenses August 16, 2020 - September 15, 2020	97.036	152380 PW #861	0	62,210	0	0	62,210	0	0	62,210	N/A
Emergency Protective Measures - COVID-19 Expenses January 2020 - July 15, 2020	97.036	144961 PW #1018	0	563,025	0	0	563,025	0	0	563,025	N/A
Emergency Protective Measures - COVID-19 Expenses July 15, 2020 - August 15, 2020	97.036	149331 PW #857	0	38,410	0	0	38,410	0	0	38,410	N/A
			0	663,645	0	0	663,645	0	0	663,645	
U.S. Department of Education Passed Through Northern Kane County Regional Vocational System:											
CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES											
V.E. - Perkins	84.048	21-4745-00	186,828	0	186,828	0	0	0	0	186,828	N/A
V.E. - Perkins	84.048	22-4745-00	0	113,083	0	0	113,083	0	0	113,083	N/A
Subtotal - 84.048 - CAREER AND TECHNICAL EDUCATION BASIC GRANTS TO STATES			186,828	113,083	186,828	0	113,083	0	0	299,911	
U.S. Dept. of Education - Passed through Illinois Department of Human Services											
VOCATIONAL REHABILITATION GRANTS TO STATES											
Division of Rehab Services - STEP Vocational Services	84.126	21-4998-00	17,725	0	17,725	0	0	0	0	17,725	N/A
Division of Rehab Services - STEP Vocational Services	84.126	22-4998-00	0	33,425	0	0	33,425	0	0	33,425	N/A
Subtotal - 84.126 - VOCATIONAL REHABILITATION GRANTS TO STATES			17,725	33,425	17,725	0	33,425	0	0	51,150	
U.S. Department of Agriculture Passed Through Illinois State Board of Education											
CHILD NUTRITION CLUSTER											
NATIONAL SCHOOL LUNCH PROGRAM											
National School Lunch Program	10.555	21-4210-00	0	1,767,175	0	0	1,767,175	0	0	1,767,175	N/A
COVID-19 National School Lunch Program	10.555	21-4210-BT	0	5,814	0	0	5,814	0	0	5,814	N/A
COVID-19 National School Lunch Program	10.555	21-4210-SN	0	309,629	0	0	309,629	0	0	309,629	N/A
National School Lunch Program	10.555	22-4210-00	0	7,223,855	0	0	7,223,855	0	0	7,223,855	N/A
COVID-19 National School Lunch Program	10.555	22-4210-SC	0	345,997	0	0	345,997	0	0	345,997	N/A
Value of Food Commodities	10.555	FY2021	165,417	0	165,417	0	0	0	0	165,417	N/A
Value of Food Commodities	10.555	FY2022	0	354,272	0	0	354,272	0	0	354,272	N/A
			165,417	10,006,742	165,417	0	10,006,742	0	0	10,172,159	
U.S. Department of Defense Passed Through the Illinois State Board of Education											

CUSD 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

Fresh Fruits and Vegetables	10.555	FY2021	183,021	0	183,021	0	0	0	0	183,021	N/A
Fresh Fruits and Vegetables	10.555	FY2022	0	256,598	0	0	256,598	0	0	256,598	N/A
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			183,021	256,598	183,021	0	256,598	0	0	439,619	
U.S. Department of Agriculture Passed Through Illinois State Board of Education											
SCHOOL BREAKFAST PROGRAM											
School Breakfast Program	10.553	21-4220-00	0	343,487	0	0	343,487	0	0	343,487	N/A
School Breakfast Program	10.553	22-4220-00	0	1,693,251	0	0	1,693,251	0	0	1,693,251	N/A
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			0	2,036,738	0	0	2,036,738	0	0	2,036,738	
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN											
Summer Food Service Program	10.559	21-4225-00	4,529,539	0	4,529,539	0	0	0	0	4,529,539	N/A
Summer Food Service Program	10.559	22-4225-00	0	67,716	0	0	67,716	0	0	67,716	N/A
Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM FOR CHILDREN			4,529,539	67,716	4,529,539	0	67,716	0	0	4,597,255	
FRESH FRUIT AND VEGETABLE PROGRAM											
Fresh Fruits and Vegetables	10.582	21-4240-21	12,650	0	12,650	0	0	0	0	12,650	N/A
Fresh Fruits and Vegetables	10.582	22-4240-21	0	32,600	0	0	32,600	0	0	32,600	N/A
Subtotal - 10.582 - FRESH FRUIT AND VEGETABLE PROGRAM			12,650	32,600	12,650	0	32,600	0	0	45,250	
Subtotal - Child Nutrition Cluster			4,890,627	12,400,394	4,890,627	0	12,400,394	0	0	17,291,021	
CHILD AND ADULT CARE FOOD PROGRAM											
Child & Adult Care Food Program	10.558	21-4226-00	163,996	46,240	163,996	0	46,240	0	0	210,236	N/A
Child & Adult Care Food Program	10.558	22-4226-00	0	164,632	0	0	164,632	0	0	164,632	N/A
Child & Adult Care Food Program	10.558	21-4226-CH	0	6,070	0	0	6,070	0	0	6,070	N/A
Subtotal - 10.558 - CHILD AND ADULT CARE FOOD PROGRAM			163,996	216,942	163,996	0	216,942	0	0	380,938	

CUSD 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2022

U.S. Department of Health and Human Services Passed through Illinois Department of Healthcare and Family Services:											
MEDICAID CLUSTER											
MEDICAL ASSISTANCE PROGRAM											
Medicaid Matching - Administrative Outreach	93.778	21-4991-00	1,076,714	0	1,076,714	0	0	0	0	1,076,714	N/A
Medicaid Matching - Administrative Outreach	93.778	22-4991-00	0	868,903	0	0	868,903	0	0	868,903	N/A
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			1,076,714	868,903	1,076,714	0	868,903	0	0	1,945,617	
Subtotal - MEDICAID CLUSTER			1,076,714	868,903	1,076,714	0	868,903	0	0	1,945,617	
Total All Federal Awards			16,633,543	30,172,936	16,406,241	0	29,979,208	0	1,050	46,386,499	

• (M) Program was audited as a major program as defined by §200.518.

*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).

The accompanying notes are an integral part of this schedule.

¹ To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented, they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

² When the CFDA number is not available, the auditee should indicate that the CFDA number is not available and include in the schedule the program's name and, if applicable, other identifying number.

³ When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

⁴ The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

This does not constitute a preliminary draft.

CUSD 300
31-045-3000-26

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

Year Ending June 30, 2022

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of CUSD 300 and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the Basic financial statements.

Note 2: Indirect Facilities & Administration costs⁶

Auditee elected to use 10% de minimis cost rate? _____ YES _____ X NO

Note 3: Subrecipients

Of the federal expenditures presented in the schedule, CUSD 300 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal CFDA Number	Amount Provided to Subrecipient
None		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by CUSD 300 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (CFDA 10.555)**:	\$354,272	
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$256,598	
		Total Non-Cash \$610,870

Note 5: Other Information

Insurance coverage in effect paid with Federal funds during the fiscal year:

Property	\$0
Auto	\$0
General Liability	\$0
Workers Compensation	\$0
Loans/Loan Guarantees Outstanding at June 30:	\$0
District had Federal grants requiring matching expenditures	No
	(Yes/No)

** The amount reported here should match the value reported for non-cash Commodities on the Indirect Cost Rate Computation page.

⁵ This note is included to meet the Uniform Guidance requirement that the schedule include notes that describe the significant accounting policies used in preparing the schedule. (§200.510 (b)(6))

⁶ The Uniform Guidance requires the Schedule of Expenditures of Federal Awards to note whether or not the auditee elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs. §200.510 (b)(6)

CUSD 300

31-045-3000-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ending June 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer)

INTERNAL CONTROL OVER FINANCIAL REPORTING:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? X YES None Reported
- Noncompliance material to the financial statements noted? YES X NO

FEDERAL AWARDS

INTERNAL CONTROL OVER MAJOR PROGRAMS:

- Material weakness(es) identified? YES X None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)? YES X None Reported

Type of auditor's report issued on compliance for major programs: Unmodified
 (Unmodified, Qualified, Adverse, Disclaimer⁷)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)? YES X NO

IDENTIFICATION OF MAJOR PROGRAMS:⁸

CFDA NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
84.425D	COVID 19 - EDUCATION STABILIZATION FUND PROGRAM	6,855,465
84.010A	TITLE I GRANTS TO LOCAL EDUCATION AGENCIES	2,770,709
	Total Amount Tested as Major	\$9,626,174

Total Federal Expenditures for 7/1/21-6/30/22 \$29,979,208

% tested as Major 32.11%

Dollar threshold used to distinguish between Type A and Type B programs: \$899,376

Auditee qualified as low-risk auditee? X YES NO

⁷ If the audit report for one or more major programs is other than unmodified, indicate the type of report issued for each program. Example: "Unmodified for all major programs except for [name of program], which was modified and [name of program], which was a disclaimer."

⁸ Major programs should generally be reported in the same order as they appear on the SEFA.

⁹ When the CFDA number is not available, include other identifying number, if applicable.

¹⁰ The name of the federal program or cluster should be the same as that listed in the SEFA. For clusters, auditors are only required to list the name of the cluster.

CUSD 300
31-045-3000-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ending June 30, 2022

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹

2022 - 001

2. THIS FINDING IS:

New

Repeat from Prior Year?

Year originally reported? _____

3. Criteria or specific requirement

A reliable capital asset detail should be comprised of one comprehensive listing. Additionally, an accurate representation of in-service capital assets could be achieved through receiving an inventory of capital assets from an outside third-party.

4. Condition

During our testing of capital assets, it was brought to our attention by the District that there was an error in the beginning balance of equipment that approximated \$4 million. Additionally, during our testing and analysis of capital assets, we noted that the District maintains a listing of capital assets within the District's accounting software as well as a listing of certain other capital assets that are maintained outside of the accounting software. Lastly, as the District has not conducted an inventory in several years.

5. Context¹²

The error in capital assets at July 1, 2021 approximated \$4 million.

6. Effect

An error of approximately \$4 million was noted in the beginning balance of equipment at July 1, 2021.

7. Cause

Due to the lack of one system to track all capital asset activity and the lack of a recent capital asset inventory, the error occurred.

8. Recommendation

We recommend that the District combine the separate capital assets listings into one comprehensive list. Additionally, we recommend a new inventory report by an outside party be performed so that the District can ensure that its records are current and accurate.

9. Management's response¹³

Currently, the District maintains two separate capital asset listings: one within our financial software (equipment and vehicles) and one outside of the financial software (land, land improvements, building improvements). The District has started the process of selecting a new Enterprise Resource Planning (ERP) (finance) system, to include a fixed assets module, that will be fully implemented during the FY25 school year. Since there is sufficient detail to value the amounts reflected in the financial statements, the District has chosen to maintain these two separate worksheets until the conversion is completed when all assets will be maintained within the financial system. In addition, the District will be going out to bid in January of 2023 to complete a districtwide inventory report to ensure that our records are current and accurate. The District is planning on awarding the bid in March 2023 and starting the inventory process in May 2023 with the intent to be completed prior to the end of December 2023. This will also allow us to transition to the new ERP in a smooth and seamless manner. During the FY 2022 school year, the District performed a vehicle audit to assure that our records are current and accurate. In addition, the District updated our disposals procedure to assist staff in properly identifying and disposing of capital assets. Going forward within the next 1 to 3 years (and completed prior to the transition of the new ERP), the District will review and dispose of any fully depreciated capital assets that

¹¹ A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year **2021** would be assigned a reference number of **2021-001**, **2021-002**, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.).

¹² Provide sufficient information for judging the prevalence and consequences of the finding, such as relation to universe of costs and/or number of items examined and quantification of audit findings in dollars.

¹³ See §200.521 *Management decision* for additional guidance on reporting management's response.

CUSD 300

31-045-3000-26

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ending June 30, 2022

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2022 - None 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. CFDA No.: _____

6. Passed Through: _____

7. Federal Agency: _____

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition¹⁵

10. Questioned Costs¹⁶

11. Context¹⁷

12. Effect

13. Cause

14. Recommendation

15. Management's response¹⁸

¹⁴ See footnote 11.

¹⁵ Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3)).

¹⁶ Identify questioned costs as required by §200.516 (a)(3 - 4).

¹⁷ See footnote 12.

¹⁸ To the extent practical, indicate when management does not agree with the finding, questioned cost, or both.

CUSD 300
31-045-3000-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
Year Ending June 30, 2022

[If there are no prior year audit findings, please submit schedule and indicate **NONE**]

<u>Finding Number</u>	<u>Condition</u>	<u>Current Status</u> ²⁰
None		

INCOMPLETE
WORK
PRODUCT

When possible, all prior findings should be on the same page

¹⁹ Explanation of this schedule - §200.511 (b)

²⁰ Current Status should include one of the following:

- A statement that corrective action was taken
- A description of any partial or planned corrective action
- An explanation if the corrective action taken was significantly different from that previously reported or in the management decision received from the pass-through entity.

Due to ROE on Friday, October 14, 2022
Due to ISBE on Tuesday, November 15, 2022
SD/JA22

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

**Illinois School District/Joint Agreement
Annual Financial Report ***
June 30, 2022

School District
 Joint Agreement

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:	Certified Public Accountant Information	
School District/Joint Agreement Number: 31045300026		<input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL	Name of Auditing Firm: Miller, Cooper & Co., Ltd.	
County Name: Kane		Name of Audit Manager: Betsy Allen		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDT will populate): CUSD 300		Address: 1751 Lake Cook Road		
Address: 2550 Harnish Drive		City: Deerfield		
City: Algonquin		State: IL		
Email Address: jennifer.porter@d300.org		Zip Code: 60015		
Zip Code: 60102		Phone Number: 847-205-5000		
		Fax Number: 847-205-1400		
		IL License Number (9 digit): 065-046525		
		Expiration Date: 09/30/2024		
		Email Address: ballen@millercooper.com		
Annual Financial Report Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer <input checked="" type="checkbox"/> Unqualified		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-5630 or GATA@isbe.net</p>		ISBE Use Only
<input type="checkbox"/> Reviewed by District Superintendent/Administrator				
		<input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____		<input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC
District Superintendent/Administrator Name (Type or Print): Susan Harkin		Township Treasurer Name (type or print): _____		Regional Superintendent/Cook ISC Name (Type or Print): _____
Email Address: Susan.Harkin@d300.org		Email Address: _____		Email Address: _____
Telephone: (847) 551-8308	Fax Number: _____	Telephone: _____	Fax Number: _____	Telephone: _____
Signature & Date: _____		Signature & Date: _____		Signature & Date: _____

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).
ISBE Form SD50-35/JA50-60 (05/22-version1)

31-045-3000-26_AFR22 CUSD 300

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

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

TABLE OF CONTENTS

	TAB Name	AFR Page No.
Auditor's Questionnaire.....	Aud Quest	2
Comments Applicable to the Auditor's Questionnaire.....	Aud Quest	2
Financial Profile Information	FP Info	3
Estimated Financial Profile Summary.....	Financial Profile	4
Basic Financial Statements		
Statement of Assets and Liabilities Arising from Cash Transactions/Statement of Position	Assets-Liab	5-6
Statement of Revenues Received/Revenues, Expenditures Disbursed/Expenditures, Other Sources (Uses) and Changes in Fund Balances (All Funds).....	Acct Summary	7-9
Statements of Revenues Received/Revenues (All Funds).....	Revenues	10-15
Statements of Expenditures Disbursed/Expenditures Budget to Actual (All Funds).....	Expenditures	16-24
Supplementary Schedules		
Schedule of Ad Valorem Tax Receipts.....	Tax Sched	25
Schedule of Short-Term Debt/Long-Term Debt	Short-Term Long-Term Debt	26
Schedule of Restricted Local Tax Levies and Selected Revenue Sources/ Schedule of Tort Immunity Expenditures.....	Rest Tax Levies-Tort Im	27
CARES CRRSA ARP Schedule.....	CARES CRRSA ARP	28-35
Statistical Section		
Schedule of Capital Outlay and Depreciation.....	Cap Outlay Deprec	36
Estimated Operating Expenditures Per Pupil and Per Capita Tuition Charge Computation.....	PCTC-OEPP	37-39
Indirect Cost Rate - Contracts paid in Current Year.....	Contracts Paid in CY	40
Indirect Cost Rate - Computation.....	ICR Computation	41
Report on Shared Services or Outsourcing	Shared Outsourced Serv.	42
Administrative Cost Worksheet.....	AC	43
Itemization Schedule.....	ITEMIZATION	44
Reference Page.....	REF	45
Notes, Opinion Letters, etc.....	Opinion-Notes	46
Deficit Reduction Calculation.....	Deficit AFR Sum Calc	47
Audit Checklist/Balancing Schedule.....	AUDITCHECK	Auditcheck
Single Audit and GATA Information.....	Single Audit and GATA Information	---

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

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

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

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

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals. (Please see AFR Instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[IWAS](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*
5. **Submit Paper Copy of AFR with Signatures**
 - a) The auditor must send three paper copies of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - b) Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - c) Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
6. **Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
7. **Qualifications of Auditing Firm**
 - School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of state, local, and federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the *Illinois Government Ethics Act*. [5 ILCS 420/4A-101]
- 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to *Illinois School Code* [105 ILCS 5/8-2;10-20.19;19-6].
- 3. One or more contracts were executed or purchases made contrary to the provisions of the *Illinois School Code* [105 ILCS 5/10-20.21].
- 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.].
- 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted.
- 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority.
- 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the *Illinois State Revenue Sharing Act* [30 ILCS 115/12].
- 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY21 AFR (ISBE FORM 50-35), FY21 Annual Statement of Affairs (ISBE Form 50-37) and FY22 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code* [105 ILCS 5/3-15.1; 5/10-17; 5/17-1].

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code* [105 ILCS 5/1A-8].

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code* [105 ILCS 5/17-16 or 34-23 through 34-27].
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code* [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to *Illinois School Code* [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8].
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

PART C - OTHER ISSUES

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: **10/01/1991** (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

For Discussion Purposes Only – may be subject to change.
This does not constitute a preliminary draft.

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY 2022, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date 12/31/2022

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30, but not released until after year end as reported in ISBE Financial Reimbursement Information System (FRIS), enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)	802,492	-	908,223	1,413,630	-	\$3,124,345
Total						\$3,124,345

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School district/joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:

Miller, Cooper & Co., Ltd.
Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards [23 Illinois Administrative Code Part 100] and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Signature

mm/dd/yyyy

Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	A	B	C	D	E	F	G	H	I	J	K	L	M		
1	FINANCIAL PROFILE INFORMATION														
2															
3	<i>Required to be completed for school districts only.</i>														
4															
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)														
6															
7	Tax Year 2021			Equalized Assessed Valuation (EAV):					4,240,120,815						
8															
9	Educational			Operations & Maintenance			Transportation			Combined Total			Working Cash		
10	Rate(s): 0.027423			+ 0.007212			+ 0.002199			= 0.036830			0.000001		
11															
12															
13	A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".														
14	B. Results of Operations *														
15															
16	Receipts/Revenues			Disbursements/Expenditures			Excess/ (Deficiency)			Fund Balance					
17	303,324,625			284,770,916			18,553,709			113,277,786					
18	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.														
19															
20															
21	C. Short-Term Debt **														
22															
23	CPVRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates						
24	0		0		0		0		0						
25	Other		Total												
26	0		0												
27	** The numbers shown are the sum of entries on page 26.														
28															
29	D. Long-Term Debt														
30	Check the applicable box for long-term debt allowance by type of district.														
31															
32	<input type="checkbox"/> a. 6.9% for elementary and high school districts, 585,136,672														
33	<input checked="" type="checkbox"/> b. 13.8% for unit districts.														
34															
35	Long-Term Debt Outstanding:														
36															
37	c. Long-Term Debt (Principal only)														
38	Outstanding:.....														
39	Acct 511 260,158,933														
40															
41	E. Material Impact on Financial Position														
42	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.														
43	Attach sheets as needed explaining each item checked.														
44															
45	<input type="checkbox"/> Pending Litigation														
46	<input type="checkbox"/> Material Decrease in EAV														
47	<input type="checkbox"/> Material Increase/Decrease in Enrollment														
48	<input type="checkbox"/> Adverse Arbitration Ruling														
49	<input type="checkbox"/> Passage of Referendum														
50	<input type="checkbox"/> Taxes Filed Under Protest														
51	<input type="checkbox"/> Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)														
52	<input type="checkbox"/> Other Ongoing Concerns (Describe & Itemize)														
53															
54	Comments:														
55															
56															
57															
58															
59															
60															
61															
62															

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1	ESTIMATED FINANCIAL PROFILE SUMMARY																
2	Financial Profile Website																
3																	
4																	
5																	
6																	
7	District Name: CUSD 300																
8	District Code: 31045300026																
9	County Name: Kane																
10																	
11	1. Fund Balance to Revenue Ratio:																
12	Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81) Funds 10, 20, 40, 70 + (50 & 80 if negative) Total 113,277,786.00 Ratio 0.373 Score 4																
13	Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8) Funds 10, 20, 40, & 70, 303,324,625.00 Weight 0.35																
14	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Value 1.40																
15	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
16	2. Expenditures to Revenue Ratio:																
17	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17) Funds 10, 20 & 40 284,770,916.00 Ratio 0.939 Score 4																
18	Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8) Funds 10, 20, 40 & 70, 303,324,625.00 Adjustment 0																
19	Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) Minus Funds 10 & 20 0.00 Weight 0.35																
20	(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)																
21	Possible Adjustment: 0 Value 1.40																
22																	
23	3. Days Cash on Hand:																
24	Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5) Funds 10, 20 40 & 70 136,720,901.00 Total 136,720,901.00 Days 172.83 Score 3																
25	Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17) Funds 10, 20, 40 divided by 360 791,030.32 Weight 0.10																
26	Value 0.30																
27	4. Percent of Short-Term Borrowing Maximum Remaining:																
28	Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11) Funds 10, 20 & 40 0.00 Total 0.00 Percent 100.00 Score 4																
29	EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10) (.85 x EAV) x Sum of Combined Tax Rates 132,739,102.17 Weight 0.10																
30	Value 0.40																
31	5. Percent of Long-Term Debt Margin Remaining:																
32	Long-Term Debt Outstanding (P3, Cell H38) 260,158,933.00 Total 260,158,933.00 Percent 55.53 Score 3																
33	Total Long-Term Debt Allowed (P3, Cell H32) 585,136,672.47 Weight 0.10																
34	Value 0.30																
35																	
36	Total Profile Score: 3.80 *																
37																	
38	Estimated 2023 Financial Profile Designation: <u>RECOGNITION</u>																
39																	
40																	
41																	
42																	

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

This document is a preliminary draft.
BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2022

	A	B	C	D	E	F	G	H	I	J	K
1	ASSETS	Acct. #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	(Enter Whole Dollars)		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		82,835,430	8,067,050	10,657,485	6,805,489	6,401,967	40,655,009	39,012,932	879,098	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	70,468,621	14,470,397	13,240,757	4,410,438	2,938,410	890,125	2,024	1,013,597	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	6,045,171	0	0	2,321,853	0	0	0	0	0
9	Other Receivables	160	424,117	55,887	41,168	27,910	27,220	103,597	169,770	3,428	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	759,413	0	0	0	0	0	0	0	0
12	Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13	Total Current Assets		160,532,752	22,593,334	23,939,410	13,565,690	9,367,597	41,648,731	39,184,726	1,896,123	0
14	CAPITAL ASSETS (200)										
15	Works of Art & Historical Treasures	210									
16	Land	220									
17	Building & Building Improvements	230									
18	Site Improvements & Infrastructure	240									
19	Capitalized Equipment	250									
20	Construction in Progress	260									
21	Amount Available in Debt Service Funds	340									
22	Amount to be Provided for Payment on Long-Term Debt	350									
23	Total Capital Assets										
24	CURRENT LIABILITIES (400)										
25	Interfund Payables	410	0	0	0	0	0	0	0	0	0
26	Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27	Other Payables	430	14,747,781	487,355	0	388,815	0	4,789,056	0	0	0
28	Contracts Payable	440	0	0	0	0	0	0	0	0	0
29	Loans Payable	460	0	0	0	0	0	0	0	0	0
30	Salaries & Benefits Payable	470	16,660,643	299,255	0	0	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	0	0	0	0	246,517	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	70,883,790	14,525,106	13,281,056	4,437,759	2,965,056	101,411	168,212	1,016,953	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		102,292,214	15,311,716	13,281,056	4,826,574	3,211,573	4,890,467	168,212	1,016,953	0
35	LONG-TERM LIABILITIES (500)										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	Total Long-Term Liabilities										
38	Reserved Fund Balance	714	759,413	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	57,481,125	7,281,618	10,658,354	8,739,116	6,156,024	36,758,264	39,016,514	879,170	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		160,532,752	22,593,334	23,939,410	13,565,690	9,367,597	41,648,731	39,184,726	1,896,123	0
42											
43	ASSETS /LIABILITIES for Student Activity Funds										
44	CURRENT ASSETS (100) for Student Activity Funds										
45	Student Activity Fund Cash and Investments	126	963,081								
46	Total Student Activity Current Assets For Student Activity Funds		963,081								
47	CURRENT LIABILITIES (400) For Student Activity Funds										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	963,081								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		963,081								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		161,495,833	22,593,334	23,939,410	13,565,690	9,367,597	41,648,731	39,184,726	1,896,123	0
54	Total Capital Assets District with Student Activity Funds										
55	CURRENT LIABILITIES (400) District with Student Activity Funds										
56	Total Current Liabilities District with Student Activity Funds		102,292,214	15,311,716	13,281,056	4,826,574	3,211,573	4,890,467	168,212	1,016,953	0
57	LONG-TERM LIABILITIES (500) District with Student Activity Funds										
58	Total Long-Term Liabilities District with Student Activity Funds										
59	Reserved Fund Balance District with Student Activity Funds	714	1,722,494	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	57,481,125	7,281,618	10,658,354	8,739,116	6,156,024	36,758,264	39,016,514	879,170	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		161,495,833	22,593,334	23,939,410	13,565,690	9,367,597	41,648,731	39,184,726	1,896,123	0

BASIC FINANCIAL STATEMENTS
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
 STATEMENT OF POSITION AS OF JUNE 30, 2022

	A	B	L	M	N
1	ASSETS		Account Groups		
2	(Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3	CURRENT ASSETS (100)				
4	Cash (Accounts 111 through 115) ¹		0		
5	Investments	120	0		
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160	0		
10	Inventory	170	0		
11	Prepaid Items	180	0		
12	Other Current Assets (Describe & Itemize)	190	0		
13	Total Current Assets		0		
14	CAPITAL ASSETS (200)				
15	Works of Art & Historical Treasures	210		0	
16	Land	220		11,625,600	
17	Building & Building Improvements	230		379,424,659	
18	Site Improvements & Infrastructure	240		26,929,992	
19	Capitalized Equipment	250		31,363,036	
20	Construction in Progress	260		35,547,063	
21	Amount Available in Debt Service Funds	340			10,658,354
22	Amount to be Provided for Payment on Long-Term Debt	350			249,500,579
23	Total Capital Assets			484,890,350	260,158,933
24	CURRENT LIABILITIES (400)				
25	Interfund Payables	410			
26	Intergovernmental Accounts Payable	420			
27	Other Payables	430			
28	Contracts Payable	440			
29	Loans Payable	460			
30	Salaries & Benefits Payable	470			
31	Payroll Deductions & Withholdings	480			
32	Deferred Revenues & Other Current Liabilities	490			
33	Due to Activity Fund Organizations	493	0		
34	Total Current Liabilities		0		
35	LONG-TERM LIABILITIES (500)				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			260,158,933
37	Total Long-Term Liabilities				260,158,933
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			484,890,350	
41	Total Liabilities and Fund Balance		0	484,890,350	260,158,933
42	ASSETS /LIABILITIES for Student Activity Funds				
43	CURRENT ASSETS (100) for Student Activity Funds				
44	Student Activity Fund Cash and Investments	126			
45	Total Student Activity Current Assets For Student Activity Funds				
46	CURRENT LIABILITIES (400) For Student Activity Funds				
47	Total Current Liabilities For Student Activity Funds				
48	Reserved Student Activity Fund Balance For Student Activity Funds	715			
49	Total Student Activity Liabilities and Fund Balance For Student Activity Funds				
50	Total ASSETS /LIABILITIES District with Student Activity Funds				
51	Total Current Assets District with Student Activity Funds		0		
52	Total Capital Assets District with Student Activity Funds			484,890,350	260,158,933
53	CURRENT LIABILITIES (400) District with Student Activity Funds				
54	Total Current Liabilities District with Student Activity Funds		0		
55	LONG-TERM LIABILITIES (500) District with Student Activity Funds				
56	Total Long-Term Liabilities District with Student Activity Funds				260,158,933
57	Reserved Fund Balance District with Student Activity Funds	714	0		
58	Unreserved Fund Balance District with Student Activity Funds	730	0		
59	Investment in General Fixed Assets District with Student Activity Funds			484,890,350	
60	Total Liabilities and Fund Balance District with Student Activity Funds		0	484,890,350	260,158,933
61					
62					

INCOMPLETE WORK PRODUCT

BASIC FINANCIAL STATEMENT

STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3	RECEIPTS/REVENUES		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
4	LOCAL SOURCES	1000	152,837,484	28,114,049	28,033,131	9,283,647	6,611,674	5,353,117	86,116	2,245,305	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	72,207,318	0	0	9,253,427	0	0	0	0	0
7	FEDERAL SOURCES	4000	31,542,584	0	0	0	0	93,750	0	0	0
8	Total Direct Receipts/Revenues		256,587,386	28,114,049	28,033,131	18,537,074	6,611,674	5,446,867	86,116	2,245,305	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	70,282,292	0	0	0	0	0		0	0
10	Total Receipts/Revenues		326,869,678	28,114,049	28,033,131	18,537,074	6,611,674	5,446,867	86,116	2,245,305	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	156,932,225				2,459,223			0	
13	Support Services	2000	84,003,704	20,093,609		17,387,941	3,727,229	28,050,156		2,101,379	0
14	Community Services	3000	1,347,829	0		0	47,238			0	
15	Payments to Other Districts & Governmental Units	4000	5,005,608	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	38,137,333	0	0			0	0
17	Total Direct Disbursements/Expenditures		247,289,366	20,093,609	38,137,333	17,387,941	6,233,690	28,050,156		2,101,379	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	70,282,292	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		317,571,658	20,093,609	38,137,333	17,387,941	6,233,690	28,050,156		2,101,379	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		9,298,020	8,020,440	(10,104,202)	1,149,133	377,984	(22,603,289)	86,116	143,926	0
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²	7110	0								
25	Abatement of the Working Cash Fund ¹²	7110	0	0	0	0	0	0		0	0
26	Transfer of Working Cash Fund Interest	7120	0	0	0	0	0	0		0	0
27	Transfer Among Funds	7130	0	11,000,000		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170		0	0						
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	5,775,000	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	1,030,937	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			1,576,314						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			19,505						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds	7600			0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds	7700			0						
41	Transfer to Capital Projects Fund	7800						17,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	3,696,757	646,980	2,594,500	23,388	0	0	0	0	0
44	Total Other Sources of Funds		3,696,757	11,646,980	10,996,256	23,388	0	17,000,000	0	0	0
45	OTHER USES OF FUNDS (8000)										

BASIC FINANCIAL STATEMENT

STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	11,000,000	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on GASB 87 Leases ¹³	8410	0	0				0			
55	Grants/Reimbursements Pledged to Pay Principal on GASB 87 Leases ¹³	8420	0	0				0			
56	Other Revenues Pledged to Pay Principal on GASB 87 Leases ¹³	8430	0	0				0			
57	Fund Balance Transfers Pledged to Pay Principal on GASB 87 Leases ¹³	8440	1,390,801	185,513				0			
58	Taxes Pledged to Pay Interest on GASB 87 Leases ¹³	8510	0	0				0			
59	Grants/Reimbursements Pledged to Pay Interest on GASB 87 Leases ¹³	8520	0	0				0			
60	Other Revenues Pledged to Pay Interest on GASB 87 Leases ¹³	8530	0	0				0			
61	Fund Balance Transfers Pledged to Pay Interest on GASB 87 Leases ¹³	8540	0	19,505				0			
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610	0	0							
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620	0	0							
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630	0	0							
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640	0	0							
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710	0	0							
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720	0	0							
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730	0	0							
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740	0	0							
70	Taxes Transferred to Pay for Capital Projects	8810	0	0							
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820	0	0							
72	Other Revenues Pledged to Pay for Capital Projects	8830	0	0							
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840	0	17,000,000							
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910	0	0		0	0	0			0
75	Other Uses Not Classified Elsewhere	8990	0	2,594,500	0	0	0	0	0	0	0
76	Total Other Uses of Funds		12,390,801	19,799,518	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(8,694,044)	(8,152,538)	10,996,256	23,388	0	17,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		603,976	(132,098)	892,054	1,172,521	377,984	(5,603,289)	86,116	143,926	0
79	Fund Balances without Student Activity Funds - July 1, 2021		57,636,562	7,413,716	9,766,300	7,566,595	5,778,040	42,361,553	38,930,398	735,244	0
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		0	0	0	0	0	0	0	0	0
81	Fund Balances without Student Activity Funds - June 30, 2022		58,240,538	7,281,618	10,658,354	8,739,116	6,156,024	36,758,264	39,016,514	879,170	0
84											
85	Student Activity Fund Balance - July 1, 2021		936,428								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,179,526								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	1,152,873								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		26,653								
91	Student Activity Fund Balance - June 30, 2022		963,081								
92											
93	RECEIPTS/REVENUES (with Student Activity Funds)										
94	LOCAL SOURCES	1000	154,017,010	28,114,049	28,033,131	9,283,647	6,611,674	5,353,117	86,116	2,245,305	0
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				

BASIC FINANCIAL STATEMENT

STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
96	STATE SOURCES	3000	72,207,318	0	0	9,253,427	0	0	0	0	0
97	FEDERAL SOURCES	4000	31,542,584	0	0	0	0	93,750	0	0	0
98	Total Direct Receipts/Revenues		257,766,912	28,114,049	28,033,131	18,537,074	6,611,674	5,446,867	86,116	2,245,305	0
99	Receipts/Revenues for "On Behalf" Payments ²	3998	70,282,292	0	0	0	0	0		0	0
100	Total Receipts/Revenues		328,049,204	28,114,049	28,033,131	18,537,074	6,611,674	5,446,867	86,116	2,245,305	0
101	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
102	Instruction	1000	158,085,098				2,459,223				
103	Support Services	2000	84,003,704	20,093,609		17,387,941	3,727,229	28,050,156		2,101,379	0
104	Community Services	3000	1,347,829	0		0	47,238				
105	Payments to Other Districts & Governmental Units	4000	5,005,608	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	38,137,333	0	0	0		0	0
107	Total Direct Disbursements/Expenditures		248,442,239	20,093,609	38,137,333	17,387,941	6,233,690	28,050,156		2,101,379	0
108	Disbursements/Expenditures for "On Behalf" Payments ²	4180	70,282,292	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		318,724,531	20,093,609	38,137,333	17,387,941	6,233,690	28,050,156		2,101,379	0
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		9,324,673	8,020,440	(10,104,202)	1,149,133	377,984	(22,603,289)	86,116	143,926	0
111	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
112	OTHER SOURCES OF FUNDS (7000)										
113	Total Other Sources of Funds		3,696,757	11,646,980	10,996,256	23,388	0	17,000,000	0	0	0
114	OTHER USES OF FUNDS (8000)										
115	Total Other Uses of Funds		12,390,801	19,799,518	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		(8,694,044)	(8,152,538)	10,996,256	23,388	0	17,000,000	0	0	0
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2022		59,203,619	7,281,618	10,658,354	8,739,116	6,156,024	36,758,264	39,016,514	879,170	0

INCOMPLETE WORK PRODUCT

For Discussion Purposes Only – may be subject to change.
This does not constitute a primary draft.

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
4	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
5	Designated Purposes Levies (1110-1120) ⁷		117,109,981	26,954,812	28,020,020	9,088,293	2,761,584	0	4,168	2,088,010	0
6	Leasing Purposes Levy ⁸	1130	0	0							
7	Special Education Purposes Levy	1140	32,518,987	0		0	0	0			
8	FICA/Medicare Only Purposes Levies	1150					3,339,557				
9	Area Vocational Construction Purposes Levy	1160		0	0			0			
10	Summer School Purposes Levy	1170	0								
11	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
12	Total Ad Valorem Taxes Levied By District		149,628,968	26,954,812	28,020,020	9,088,293	6,101,141	0	4,168	2,088,010	0
13	PAYMENTS IN LIEU OF TAXES	1200									
14	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
15	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1230	0	0	0	0	500,000	4,932,931	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
18	Total Payments in Lieu of Taxes		0	0	0	0	500,000	4,932,931	0	0	0
19	TUITION	1300									
20	Regular - Tuition from Pupils or Parents (In State)	1311	10,650								
21	Regular - Tuition from Other Districts (In State)	1312	0								
22	Regular - Tuition from Other Sources (In State)	1313	0								
23	Regular - Tuition from Other Sources (Out of State)	1314	0								
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	15								
25	Summer Sch - Tuition from Other Districts (In State)	1322	0								
26	Summer Sch - Tuition from Other Sources (In State)	1323	0								
27	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
28	CTE - Tuition from Pupils or Parents (In State)	1331	0								
29	CTE - Tuition from Other Districts (In State)	1332	0								
30	CTE - Tuition from Other Sources (In State)	1333	0								
31	CTE - Tuition from Other Sources (Out of State)	1334	0								
32	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
33	Special Ed - Tuition from Other Districts (In State)	1342	0								
34	Special Ed - Tuition from Other Sources (In State)	1343	0								
35	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
36	Adult - Tuition from Pupils or Parents (In State)	1351	0								
37	Adult - Tuition from Other Districts (In State)	1352	0								
38	Adult - Tuition from Other Sources (In State)	1353	0								
39	Adult - Tuition from Other Sources (Out of State)	1354	0								
40	Total Tuition		10,665								
41	TRANSPORTATION FEES	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411				0					
43	Regular - Transp Fees from Other Districts (In State)	1412				0					
44	Regular - Transp Fees from Other Sources (In State)	1413				0					
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415				0					
46	Regular Transp Fees from Other Sources (Out of State)	1416				0					
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421				0					
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422				0					
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423				0					
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424				0					
51	CTE - Transp Fees from Pupils or Parents (In State)	1431				0					
52	CTE - Transp Fees from Other Districts (In State)	1432				0					
53	CTE - Transp Fees from Other Sources (In State)	1433				0					
54	CTE - Transp Fees from Other Sources (Out of State)	1434				0					
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441				0					
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					0					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	(902,228)	21,478	12,870	14,407	10,533	(143,594)	81,948	269	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		(902,228)	21,478	12,870	14,407	10,533	(143,594)	81,948	269	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	14,653								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	60,131								

For Discussion Purposes Only - may be subject to change.
 This does not constitute a primary draft.
 STATEMENT OF REVENUES RECEIVED/REVENUES FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		74,784								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	427,282	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	39,714	158,912							
82	Student Activity Funds Revenues	1799	1,179,526								
83	Total District/School Activity Income (without Student Activity Funds)		466,996	158,912							
84	Total District/School Activity Income (with Student Activity Funds)		1,646,522								
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	277,111								
87	Rentals - Summer School Textbooks	1812	10,969								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	11,172								
90	Sales - Regular Textbooks	1821	0								
91	Sales - Summer School Textbooks	1822	0								
92	Sales - Adult/Continuing Education Textbooks	1823	0								
93	Sales - Other (Describe & Itemize)	1829	0								
94	Other (Describe & Itemize)	1890	39,045								
95	Total Textbook Income		338,297								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	650	39,913							
98	Contributions and Donations from Private Sources	1920	14,043	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	181,879	0	0	0
100	Services Provided Other Districts	1940	66,161	0	0	0	0	0	0	0	0
101	Refund of Prior Years' Expenditures	1950	176,729	1,279	0	0	0	8,820	0	0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	42,598	0	0	0
103	Drivers' Education Fees	1970	0								
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0								
106	Payment from Other Districts	1991	427,426	0	0	0	0	0			
107	Sale of Vocational Projects	1992	0								
108	Other Local Fees (Describe & Itemize)	1993	0	0	0	180,733	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	2,534,993	937,655	241	214	0	330,483	0	157,026	0
110	Total Other Revenue from Local Sources		3,220,002	978,847	241	180,947	0	563,780	0	157,026	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	152,837,484	28,114,049	28,033,131	9,283,647	6,611,674	5,353,117	86,116	2,245,305	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	154,017,010								
113	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
114	Flow-through Revenue from State Sources	2100	0	0		0	0				
115	Flow-through Revenue from Federal Sources	2200	0	0		0	0				
116	Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
117	Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
118	RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
119	UNRESTRICTED GRANTS-IN-AID (3001-3099)										
120	Evidence Based Funding Formula (Section 18-8.15)	3001	62,957,474	0	0	0	0	0		0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
122	General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
124	Total Unrestricted Grants-In-Aid		62,957,474	0	0	0	0	0		0	0
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	3,243,362			0					
128	Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
129	Special Education - Personnel	3110	0	0		0					
130	Special Education - Orphanage - Individual	3120	467,757			0					
131	Special Education - Orphanage - Summer Individual	3130	15,513			0					
132	Special Education - Summer School	3145	0			0					
133	Special Education - Other (Describe & Itemize)	3199	0	0		0					
134	Total Special Education		3,726,632	0		0					
135	CAREER AND TECHNICAL EDUCATION (CTE)										
136	CTE - Technical Education - Tech Prep	3200	0	0			0				
137	CTE - Secondary Program Improvement (CTEI)	3220	256,714	0			0				

For Discussion Purposes Only – may be subject to change.
 This does not constitute a final draft.

STATEMENT OF REVENUES RECEIVED/REVENUES
 FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
138	CTE - WECEP	3225	0	0			0				
139	CTE - Agriculture Education	3235	0	0			0				
140	CTE - Instructor Practicum	3240	0	0			0				
141	CTE - Student Organizations	3270	12,843	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		269,557	0			0				
144	BILINGUAL EDUCATION										
145	Bilingual Ed - Downstate - TPI and TBE	3305	0				0				
146	Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
147	Total Bilingual Ed		0				0				

INCOMPLETE WORK PRODUCT

For Discussion Purposes Only - may be subject to change.
 This does not constitute a final draft.
 STATEMENT OF REVENUES RECEIVED/REVENUES
 FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
3			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
148	State Free Lunch & Breakfast	3360	175,647								
149	School Breakfast Initiative	3365	0	0							
150	Driver Education	3370	50,542	0							
151	Adult Ed (from ICCB)	3410	0	0	0	0	0	0	0	0	0
152	Adult Ed - Other (Describe & Itemize)	3499	0	0	0	0	0	0	0	0	0
153	TRANSPORTATION										
154	Transportation - Regular and Vocational	3500	0	0		3,607,367	0				
155	Transportation - Special Education	3510	0	0		5,646,060	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		9,253,427	0				
158	Learning Improvement - Change Grants	3610	0								
159	Scientific Literacy	3660	0	0		0	0				
160	Truant Alternative/Optional Education	3695	0			0	0				
161	Early Childhood - Block Grant	3705	2,700,830	0		0	0				
162	Chicago General Education Block Grant	3766	0	0		0	0				
163	Chicago Educational Services Block Grant	3767	0	0		0	0				
164	School Safety & Educational Improvement Block Grant	3775	51,172	0	0	0	0	0			0
165	Technology - Technology for Success	3780	0	0	0	0	0	0			0
166	State Charter Schools	3815	0			0					
167	Extended Learning Opportunities - Summer Bridges	3825	0			0					
168	Infrastructure Improvements - Planning/Construction	3920		0				0			
169	School Infrastructure - Maintenance Projects	3925		0				0			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,275,464	0	0	0	0	0	0	0	0
171	Total Restricted Grants-In-Aid		9,249,844	0	0	9,253,427	0	0	0	0	0
172	Total Receipts from State Sources	3000	72,207,318	0	0	9,253,427	0	0	0	0	0
173	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
174	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
175	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
176	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0	0	0	0	0	0	0	0	0
177	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
178	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)										
179	Head Start	4045	0								
180	Construction (Impact Aid)	4050	0	0				0			
181	MAGNET	4060	0	0		0	0	0			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0		0	0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0		0	0	0			0
184	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
185	TITLE V										
186	Title V - Innovation and Flexibility Formula	4100	0	0		0	0				
187	Title V - District Projects	4105	0	0		0	0				

1	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2	Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
188	Title V - Rural Education Initiative (REI)	4107	0	0		0	0				
189	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
190	Total Title V		0	0		0	0				
191	FOOD SERVICE										
192	Breakfast Start-Up Expansion	4200	0				0				
193	National School Lunch Program	4210	9,652,470				0				
194	Special Milk Program	4215	0				0				
195	School Breakfast Program	4220	2,036,738				0				
196	Summer Food Service Program	4225	67,716				0				
197	Child and Adult Care Food Program	4226	216,942				0				
198	Fresh Fruits & Vegetables	4240	32,600								
199	Food Service - Other (Describe & Itemize)	4299	0				0				
200	Total Food Service		12,006,466				0				
201	TITLE I										
202	Title I - Low Income	4300	2,797,666	0		0	0				
203	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
204	Title I - Migrant Education	4340	0	0		0	0				
205	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
206	Total Title I		2,797,666	0		0	0				
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	141,237	0		0	0				
209	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
210	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
211	Total Title IV		141,237	0		0	0				
212	FEDERAL - SPECIAL EDUCATION										
213	Fed - Spec Education - Preschool Flow-Through	4600	98,077	0		0	0				
214	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
215	Fed - Spec Education - IDEA - Flow Through	4620	4,465,683	0		0	0				
216	Fed - Spec Education - IDEA - Room & Board	4625	519,802	0		0	0				
217	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
218	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
219	Total Federal - Special Education		5,083,562	0		0	0				
220	CTE - PERKINS										
221	CTE - Perkins - Title III E - Tech Prep	4770	113,083	0		0	0				
222	CTE - Other (Describe & Itemize)	4799	0	0		0	0				
223	Total CTE - Perkins		113,083	0		0	0				
224	Federal - Adult Education	4810	0	0		0	0				
225	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0	0	0	0
226	ARRA - Title I - Low Income	4851	0	0	0	0	0	0	0	0	0
227	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0	0	0	0
228	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0	0	0	0
229	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0	0	0	0
230	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0	0	0	0
231	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0	0	0	0
232	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0	0	0	0
233	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0	0	0	0
234	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0	0	0	0
235	ARRA - McKinney - Vento Homeless Education	4862	0	0		0	0				
236	ARRA - Child Nutrition Equipment Assistance	4863	0	0		0	0				
237	Impact Aid Formula Grants	4864	0	0	0	0	0	0	0	0	0
238	Impact Aid Competitive Grants	4865	0	0	0	0	0	0	0	0	0
239	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0	0	0	0
240	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0	0	0	0
241	Build America Bond Tax Credits	4868	0	0	0	0	0	0	0	0	0
242	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0	0	0	0
243	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0	0	0	0
244	Other ARRA Funds - II	4871	0	0	0	0	0	0	0	0	0
245	Other ARRA Funds - III	4872	0	0	0	0	0	0	0	0	0
246	Other ARRA Funds - IV	4873	0	0	0	0	0	0	0	0	0
247	Other ARRA Funds - V	4874	0	0	0	0	0	0	0	0	0
248	ARRA - Early Childhood	4875	0	0	0	0	0	0	0	0	0
249	Other ARRA Funds VII	4876	0	0	0	0	0	0	0	0	0
250	Other ARRA Funds VIII	4877	0	0	0	0	0	0	0	0	0
251	Other ARRA Funds IX	4878	0	0	0	0	0	0	0	0	0
252	Other ARRA Funds X	4879	0	0	0	0	0	0	0	0	0
253	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0	0	0	0
254	Total Stimulus Programs		0	0	0	0	0	0	0	0	0
255	Race to the Top Program	4901	0								
256	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0				
257	Title III - Immigrant Education Program (IEP)	4905	0			0	0				

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
258	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	347,764			0	0				
259	McKinney Education for Homeless Children	4920	0	0		0	0				
260	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0				
261	Title II - Teacher Quality	4932	507,858	0		0	0				
262	Federal Charter Schools	4960	0	0		0	0				
263	State Assessment Grants	4981	0	0		0	0				
264	Grant for State Assessments and Related Activities	4982	0	0		0	0				
265	Medicaid Matching Funds - Administrative Outreach	4991	868,903	0		0	0				
266	Medicaid Matching Funds - Fee-for-Service Program	4992	2,074,268	0		0	0				
267	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	7,601,777	0		0	0	93,750			0
268	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		31,542,584	0	0	0	0	93,750		0	0
269	Total Receipts/Revenues from Federal Sources	4000	31,542,584	0	0	0	0	93,750	0	0	0
270	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		256,587,386	28,114,049	28,033,131	18,537,074	6,611,674	5,446,867	86,116	2,245,305	0
271	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		257,766,912	28,114,049	28,033,131	18,537,074	6,611,674	5,446,867	86,116	2,245,305	0

INCOMPLETE WORK PRODUCT

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	66,186,783	17,597,619	10,182,000	3,805,645	203,777	19,936	1,056,635	0	99,052,395	89,617,934
6	Tuition Payment to Charter Schools	1115			0						0	8,102,852
7	Pre-K Programs	1125	290,557	60,398	665	12,937	0	0	0	0	364,557	452,288
8	Special Education Programs (Functions 1200-1220)	1200	19,523,479	4,724,151	319,099	86,541	7,495	318,820	14,532	0	24,994,117	37,332,050
9	Special Education Programs Pre-K	1225	928,525	205,364	0	0	0	0	0	0	1,133,889	1,249,289
10	Remedial and Supplemental Programs K-12	1250	3,127,608	710,228	14,666	77,238	0	0	680	0	3,930,420	4,159,090
11	Remedial and Supplemental Programs Pre-K	1275	1,335,962	349,558	30,836	180,762	0	0	30,947	0	1,928,065	551,288
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	256,953	39,214	55,304	128,921	112,266	320	100,801	0	693,779	670,281
14	Interscholastic Programs	1500	3,114,332	126,920	611,229	488,578	78,998	176,207	43,107	0	4,639,371	3,814,853
15	Summer School Programs	1600	491,423	49,358	7,000	8,851	0	0	0	0	556,632	827,417
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	1,013
17	Driver's Education Programs	1700	334,123	43,271	52,798	10,112	0	0	0	0	440,304	384,855
18	Bilingual Programs	1800	7,881,133	1,580,819	19,075	11,178	0	511	0	0	9,492,716	10,439,451
19	Truant Alternative & Optional Programs	1900	1,489,636	350,886	150,609	6,724	0	17,400	72,745	0	2,088,000	1,542,034
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912						7,617,980			7,617,980	0
23	Special Education Programs Pre-K - Tuition	1913						0			0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914						0			0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915						0			0	0
26	Adult/Continuing Education Programs - Private Tuition	1916						0			0	0
27	CTE Programs - Private Tuition	1917						0			0	0
28	Interscholastic Programs - Private Tuition	1918						0			0	0
29	Summer School Programs - Private Tuition	1919						0			0	0
30	Gifted Programs - Private Tuition	1920						0			0	0
31	Bilingual Programs - Private Tuition	1921						0			0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						1,152,873			1,152,873	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	104,960,514	25,837,786	11,443,281	4,817,487	402,536	8,151,174	1,319,447	0	156,932,225	159,144,695
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	104,960,514	25,837,786	11,443,281	4,817,487	402,536	9,304,047	1,319,447	0	158,085,098	159,144,695
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	5,834,754	1,163,772	516,724	40,498	0	33,282	495	0	7,589,525	8,235,807
39	Guidance Services	2120	3,293,327	617,639	559	3,292	0	0	0	0	3,914,817	3,896,866
40	Health Services	2130	2,648,195	410,595	366,157	10,837	0	646	308	0	3,436,738	2,818,596
41	Psychological Services	2140	2,525,873	462,296	96,296	4,681	0	0	0	0	3,089,146	3,578,442
42	Speech Pathology & Audiology Services	2150	4,271,526	819,590	2,936	8,331	0	0	0	0	5,102,383	5,673,876
43	Other Support Services - Pupils (Describe & Itemize)	2190	2,786,165	637,600	746,917	5,823	0	1,000	0	0	4,177,505	4,843,757
44	Total Support Services - Pupils	2100	21,359,840	4,111,492	1,729,589	73,462	0	34,928	803	0	27,310,114	29,047,344
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	4,470,399	927,758	665,491	129,154	0	40,091	31,021	0	6,263,914	8,206,097
47	Educational Media Services	2220	2,696,216	668,508	66,685	260,818	0	65	3,882	0	3,914,174	3,937,255
48	Assessment & Testing	2230	812,302	167,431	1,361,629	64,132	0	12,098	1,837	0	2,419,429	1,323,725
49	Total Support Services - Instructional Staff	2200	7,978,917	1,763,697	2,093,805	454,104	0	52,254	36,740	0	12,379,517	13,467,077
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	80,820	145,473	486,090	874	0	67,442	0	0	780,699	773,542
52	Executive Administration Services	2320	671,917	128,019	197,776	9,215	0	9,147	2,649	0	1,018,723	848,105
53	Special Area Administration Services	2330	200	26	0	0	0	0	0	0	226	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	752,937	273,518	683,866	10,089	0	76,589	2,649	0	1,799,648	1,621,647
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
57	Office of the Principal Services	2410	14,046,934	3,058,914	37,951	52,879	9,791	10,070	8,474	0	17,225,013	17,701,284
58	Other Support Services - School Admin (Describe & Itemize)	2490	0	0	0	0	0	0	0	0	0	0
59	Total Support Services - School Administration	2400	14,046,934	3,058,914	37,951	52,879	9,791	10,070	8,474	0	17,225,013	17,701,284
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	402,867	49,136	37,104	419	0	5,273	2,860	0	497,659	345,331
62	Fiscal Services	2520	742,201	119,004	204,361	5,845	0	5,468	6,871	0	1,083,750	1,505,683
63	Operation & Maintenance of Plant Services	2540	153,542	67,269	24,553	325,622	0	0	237,844	0	808,830	1,000
64	Pupil Transportation Services	2550	0	0	112,235	0	0	0	0	0	112,235	56,258
65	Food Services	2560	163,902	1,968	8,025,141	23,576	6,512	0	218,978	0	8,440,077	5,778,777
66	Internal Services	2570	335,468	32,241	39,254	17,814	0	1,921	640	0	427,338	409,652
67	Total Support Services - Business	2500	1,797,980	269,618	8,442,648	373,276	6,512	12,662	467,193	0	11,369,889	8,096,701
68	SUPPORT SERVICES - CENTRAL											
69	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
70	Planning, Research, Development, & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
71	Information Services	2630	449,637	72,160	63,060	5,467	0	2,186	7,301	0	599,811	629,317
72	Staff Services	2640	1,231,214	192,438	201,203	2,768	0	12,049	0	0	1,639,672	1,695,972
73	Data Processing Services	2660	2,043,640	310,282	3,998,245	233,013	4,178,705	1,580	859,160	0	11,624,625	8,251,556
74	Total Support Services - Central	2600	3,724,491	574,880	4,262,508	241,248	4,178,705	15,815	866,461	0	13,864,108	10,576,845
75	Other Support Services (Describe & Itemize)	2900	43,827	382	863	4,304	0	0	6,039	0	55,415	21,319
76	Total Support Services	2000	49,704,926	10,052,501	17,251,230	1,209,362	4,195,008	202,318	1,388,359	0	84,003,704	80,532,217
77	COMMUNITY SERVICES (ED)	3000	957,263	259,951	22,398	58,236	49,981	0	0	0	1,347,829	1,419,671
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			0			0			0	0
81	Payments for Special Education Programs	4120			3,731,021			78,772			3,809,793	50,000
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			22,500			22,500	42,000
84	Payments for Community College Programs	4170			0			397,404			397,404	471,600
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			31,408			719			32,127	2,641,026
86	Total Payments to Other Govt Units (In-State)	4100			3,762,429			499,395			4,261,824	3,204,626
87	Payments for Regular Programs - Tuition	4210						0			0	6,000
88	Payments for Special Education Programs - Tuition	4220						743,784			743,784	932,318
89	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
90	Payments for CTE Programs - Tuition	4240						0			0	0
91	Payments for Community College Programs - Tuition	4270						0			0	0
92	Payments for Other Programs - Tuition	4280						0			0	0
93	Other Payments to In-State Govt Units	4290						0			0	0
94	Total Payments to Other Govt Units -Tuition (In State)	4200						743,784			743,784	938,318
95	Payments for Regular Programs - Transfers	4310						0			0	0
96	Payments for Special Education Programs - Transfers	4320						0			0	0
97	Payments for Adult/Continuing Ed Programs-Transfers	4330						0			0	0
98	Payments for CTE Programs - Transfers	4340						0			0	0
99	Payments for Community College Program - Transfers	4370						0			0	0
100	Payments for Other Programs - Transfers	4380						0			0	0
101	Other Payments to In-State Govt Units - Transfers	4390			0			0			0	0
102	Total Payments to Other Govt Units -Transfers (In-State)	4300			0			0			0	0
103	Payments to Other Govt Units (Out-of-State)	4400			0			0			0	0
104	Total Payments to Other Govt Units	4000			3,762,429			1,243,179			5,005,608	4,142,944
105	DEBT SERVICES (ED)	5000										
106	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
107	Tax Anticipation Warrants	5110						0			0	0
108	Tax Anticipation Notes	5120						0			0	0
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
110	State Aid Anticipation Certificates	5140						0			0	0
111	Other Interest on Short-Term Debt	5150						0			0	0
112	Total Interest on Short-Term Debt	5100						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200						0			0	0
114	Total Debt Services	5000						0			0	0
115	PROVISIONS FOR CONTINGENCIES (ED)	6000										0
116	Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)		155,622,703	36,150,238	32,479,338	6,085,085	4,647,525	9,596,671	2,707,806	0	247,289,366	245,239,527
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		155,622,703	36,150,238	32,479,338	6,085,085	4,647,525	10,749,544	2,707,806	0	248,442,239	245,239,527
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										9,298,020	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										9,324,673	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
125	SUPPORT SERVICES - BUSINESS											
126	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
127	Facilities Acquisition & Construction Services	2530	0	0	1,714	0	561,641	0	0	0	563,355	500,000
128	Operation & Maintenance of Plant Services	2540	8,274,516	1,411,191	3,150,619	5,431,699	1,048,480	2,058	211,691	0	19,530,254	20,581,656
129	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
130	Food Services	2560										
131	Total Support Services - Business	2500	8,274,516	1,411,191	3,152,333	5,431,699	1,610,121	2,058	211,691	0	20,093,609	21,081,656
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	8,274,516	1,411,191	3,152,333	5,431,699	1,610,121	2,058	211,691	0	20,093,609	21,081,656
134	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
135	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
136	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
137	Payments for Regular Programs	4110			0			0			0	0
138	Payments for Special Education Programs	4120			0			0			0	0
139	Payments for CTE Programs	4140			0			0			0	0
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
141	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
143	Total Payments to Other Govt Units	4000			0			0			0	0
144	DEBT SERVICES (O&M)	5000										
145	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
146	Tax Anticipation Warrants	5110						0			0	0
147	Tax Anticipation Notes	5120						0			0	0
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
149	State Aid Anticipation Certificates	5140						0			0	0
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
151	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
152	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
153	Total Debt Services	5000						0			0	0
154	PROVISIONS FOR CONTINGENCIES (O&M)	6000										0
155	Total Direct Disbursements/Expenditures		8,274,516	1,411,191	3,152,333	5,431,699	1,610,121	2,058	211,691	0	20,093,609	21,081,656
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										8,020,440	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
157	30 - DEBT SERVICES (DS)											
158	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
159	PAYMENTS TO OTHER DIST & GOVT UNITS (DS)	4000										
160	PAYMENTS TO OTHER DIST & GOVT UNITS (In-State)											
161	Payments for Regular Programs	4110						0			0	0
162	Payments for Special Education Programs	4120						0			0	0
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190						0			0	0
164	Total Payments to Other Districts & Govt Units (In-State)	4000						0			0	0
165	DEBT SERVICES (DS)											
166	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
167	Tax Anticipation Warrants	5110						0			0	0
168	Tax Anticipation Notes	5120						0			0	0
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
170	State Aid Anticipation Certificates	5140						0			0	0
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT											
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						11,476,381			11,476,381	24,659,466
174	DEBT SERVICES - OTHER (Describe & Itemize)	5400			109,638			26,551,314			26,551,314	6,517,583
175	Total Debt Services	5000			109,638			38,027,695			38,137,333	31,195,049
177	PROVISION FOR CONTINGENCIES (DS)											
178	Total Disbursements/ Expenditures	6000			109,638			38,027,695			38,137,333	31,195,049
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(10,104,202)	
180	40 - TRANSPORTATION FUND (TR)											
181	SUPPORT SERVICES (TR)											
182	SUPPORT SERVICES - PUPILS											
183	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	554,080	27,982	15,421,259	1,283,422	101,198	0	0	0	17,387,941	17,802,103
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	554,080	27,982	15,421,259	1,283,422	101,198	0	0	0	17,387,941	17,802,103
189	COMMUNITY SERVICES (TR)											
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)											
191	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
192	Payments for Regular Programs	4110			0			0			0	0
193	Payments for Special Education Programs	4120			0			0			0	0
194	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
195	Payments for CTE Programs	4140			0			0			0	0
196	Payments for Community College Programs	4170			0			0			0	0
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
198	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
199	PAYMENTS TO OTHER GOVT UNITS (OUT-OF-STATE)											
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)											
202	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
203	Tax Anticipation Warrants	5110						0			0	0
204	Tax Anticipation Notes	5120						0			0	0
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
206	State Aid Anticipation Certificates	5140						0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						0			0	0
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		554,080	27,982	15,421,259	1,283,422	101,198	0	0	0	17,387,941	17,802,103
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										1,149,133	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		855,767							855,767	989,832
220	Pre-K Programs	1125		14,744							14,744	16,498
221	Special Education Programs (Functions 1200-1220)	1200		1,107,383							1,107,383	1,278,007
222	Special Education Programs - Pre-K	1225		87,820							87,820	54,942
223	Remedial and Supplemental Programs - K-12	1250		49,112							49,112	21,607
224	Remedial and Supplemental Programs - Pre-K	1275		6,530							6,530	35,347
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		4,013							4,013	3,736
227	Interscholastic Programs	1500		56,265							56,265	45,764
228	Summer School Programs	1600		4,921							4,921	3,788
229	Gifted Programs	1650		0							0	15
230	Driver's Education Programs	1700		4,460							4,460	4,327
231	Bilingual Programs	1800		235,402							235,402	245,303
232	Truants' Alternative & Optional Programs	1900		32,806							32,806	38,034
233	Total Instruction	1000		2,459,223							2,459,223	2,737,200
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		87,123							87,123	85,410
237	Guidance Services	2120		45,143							45,143	47,022
238	Health Services	2130		215,785							215,785	222,808
239	Psychological Services	2140		32,739							32,739	39,281
240	Speech Pathology & Audiology Services	2150		57,395							57,395	66,455
241	Other Support Services - Pupils (Describe & Itemize)	2190		86,574							86,574	182,936
242	Total Support Services - Pupils	2100		524,759							524,759	643,912
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		71,834							71,834	99,778
245	Educational Media Services	2220		146,301							146,301	159,116
246	Assessment & Testing	2230		41,723							41,723	23,660
247	Total Support Services - Instructional Staff	2200		259,858							259,858	282,554
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,581							1,581	1,034
250	Executive Administration Services	2320		27,095							27,095	28,003
251	Special Area Administration Services	2330		0							0	0
252	Claims Paid from Self Insurance Fund	2361		0							0	0
253	Risk Management and Claims Services Payments	2365		0							0	0
254	Total Support Services - General Administration	2300		28,676							28,676	29,037
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		770,727							770,727	853,173
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		770,727							770,727	853,173

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		14,229							14,229	14,539
261	Fiscal Services	2520		123,996							123,996	137,590
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		1,334,037							1,334,037	1,455,074
264	Pupil Transportation Services	2550		34,087							34,087	27,562
265	Food Services	2560		2,549							2,549	3,765
266	Internal Services	2570		59,870							59,870	50,578
267	Total Support Services - Business	2500		1,568,768							1,568,768	1,689,108
268	SUPPORT SERVICES - CENTRAL											
269	Direction of Central Support Services	2610		0							0	0
270	Planning, Research, Development, & Evaluation Services	2620		0							0	0
271	Information Services	2630		82,429							82,429	73,307
272	Staff Services	2640		151,381							151,381	166,348
273	Data Processing Services	2660		339,977							339,977	360,715
274	Total Support Services - Central	2600		573,787							573,787	600,370
275	Other Support Services (Describe & Itemize)	2900		654							654	300
276	Total Support Services	2000		3,727,229							3,727,229	4,098,454
277	COMMUNITY SERVICES (MR/SS)	3000		47,238							47,238	0
278	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
279	Payments for Regular Programs	4110		0							0	0
280	Payments for Special Education Programs	4120		0							0	0
281	Payments for CTE Programs	4140		0							0	0
282	Total Payments to Other Govt Units	4000		0							0	0
283	DEBT SERVICES (MR/SS)	5000										
284	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
285	Tax Anticipation Warrants	5110						0			0	0
286	Tax Anticipation Notes	5120						0			0	0
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
288	State Aid Anticipation Certificates	5140						0			0	0
289	Other (Describe & Itemize)	5150						0			0	0
290	Total Debt Services - Interest	5000						0			0	0
291	PROVISION FOR CONTINGENCIES (MR/SS)	6000										0
292	Total Disbursements/Expenditures			6,233,690				0			6,233,690	6,835,654
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										377,984	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	0	0	28,050,156	0	0	0	28,050,156	23,637,664
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	0	0	28,050,156	0	0	0	28,050,156	23,637,664
301	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
302	PAYMENTS TO OTHER GOVT UNITS (In-State)											
303	Payments to Regular Programs (In-State)	4110						0			0	0
304	Payments for Special Education Programs	4120						0			0	0
305	Payments for CTE Programs	4140						0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
307	Total Payments to Other Govt Units	4000						0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/ Expenditures		0	0	0	0	28,050,156	0	0	0	28,050,156	23,637,664
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(22,603,289)	
311												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
312	70 - WORKING CASH (WC)											
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100	0	0	0	0	0	0	0	0	0	0
317	Tuition Payment to Charter Schools	1115			0						0	0
318	Pre-K Programs	1125	0	0	0	0	0	0	0	0	0	0
319	Special Education Programs (Functions 1200 - 1220)	1200	0	0	0	0	0	0	0	0	0	0
320	Special Education Programs Pre-K	1225	0	0	0	0	0	0	0	0	0	0
321	Remedial and Supplemental Programs K-12	1250	0	0	0	0	0	0	0	0	0	0
322	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
323	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
324	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
325	Interscholastic Programs	1500	0	0	0	0	0	0	0	0	0	0
326	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
327	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
328	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
329	Bilingual Programs	1800	0	0	0	0	0	0	0	0	0	0
330	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
331	Pre-K Programs - Private Tuition	1910						0			0	0
332	Regular K-12 Programs Private Tuition	1911						0			0	0
333	Special Education Programs K-12 Private Tuition	1912						0			0	0
334	Special Education Programs Pre-K Tuition	1913						0			0	0
335	Remedial/Supplemental Programs K-12 Private Tuition	1914						0			0	0
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915						0			0	0
337	Adult/Continuing Education Programs Private Tuition	1916						0			0	0
338	CTE Programs Private Tuition	1917						0			0	0
339	Interscholastic Programs Private Tuition	1918						0			0	0
340	Summer School Programs Private Tuition	1919						0			0	0
341	Gifted Programs Private Tuition	1920						0			0	0
342	Bilingual Programs Private Tuition	1921						0			0	0
343	Truants Alternative/Opt Ed Programs Private Tuition	1922						0			0	0
344	Total Instruction¹⁴	1000	0	0	0	0	0	0	0	0	0	0
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
348	Guidance Services	2120	0	0	0	0	0	0	0	0	0	0
349	Health Services	2130	0	0	0	0	0	0	0	0	0	0
350	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
351	Speech Pathology & Audiology Services	2150	0	0	0	0	0	0	0	0	0	0
352	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
353	Total Support Services - Pupil	2100	0	0	0	0	0	0	0	0	0	0
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210	0	0	0	0	0	0	0	0	0	0
356	Educational Media Services	2220	0	0	0	0	0	0	0	0	0	0
357	Assessment & Testing	2230	0	0	0	0	0	0	0	0	0	0
358	Total Support Services - Instructional Staff	2200	0	0	0	0	0	0	0	0	0	0
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310	0	0	0	0	0	0	0	0	0	0
361	Executive Administration Services	2320	0	0	0	0	0	0	0	0	0	0
362	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
363	Claims Paid from Self Insurance Fund	2361	0	0	0	0	0	0	0	0	0	0
364	Risk Management and Claims Services Payments	2365	0	0	2,101,379	0	0	0	0	0	2,101,379	2,097,194
365	Total Support Services - General Administration	2300	0	0	2,101,379	0	0	0	0	0	2,101,379	2,097,194
366	Support Services - School Administration	2400										

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022**

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration <i>(Describe & Itemize)</i>	2490	0	0	0	0	0	0	0	0	0	0
369	Total Support Services - School Administration	2400	0	0	0	0	0	0	0	0	0	0
370	Support Services - Business	2500										
371	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
372	Fiscal Services	2520	0	0	0	0	0	0	0	0	0	0
373	Facilities Acquisition and Construction Services	2530	0	0	0	0	0	0	0	0	0	0
374	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
375	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
376	Food Services	2560	0	0	0	0	0	0	0	0	0	0
377	Internal Services	2570	0	0	0	0	0	0	0	0	0	0
378	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
379	Support Services - Central	2600										
380	Direction of Central Support Services	2610	0	0	0	0	0	0	0	0	0	0
381	Planning, Research, Development & Evaluation Services	2620	0	0	0	0	0	0	0	0	0	0
382	Information Services	2630	0	0	0	0	0	0	0	0	0	0
383	Staff Services	2640	0	0	0	0	0	0	0	0	0	0
384	Data Processing Services	2660	0	0	0	0	0	0	0	0	0	0
385	Total Support Services - Central	2600	0	0	0	0	0	0	0	0	0	0
386	Other Support Services <i>(Describe & Itemize)</i>	2900	0	0	0	0	0	0	0	0	0	0
387	Total Support Services	2000	0	0	2,101,379	0	0	0	0	0	2,101,379	2,097,194
388	COMMUNITY SERVICES (TF)	3000	0	0	0	0	0	0	0	0	0	0
389	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
390	Payments to Other Dist & Govt Units (In-State)											
391	Payments for Regular Programs	4110			0			0			0	0
392	Payments for Special Education Programs	4120			0			0			0	0
393	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
394	Payments for CTE Programs	4140			0			0			0	0
395	Payments for Community College Programs	4170			0			0			0	0
396	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4190			0			0			0	0
397	Total Payments to Other Dist & Govt Units (In-State)	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210						0			0	0
399	Payments for Special Education Programs - Tuition	4220						0			0	0
400	Payments for Adult/Continuing Education Programs - Tuition	4230						0			0	0
401	Payments for CTE Programs - Tuition	4240						0			0	0
402	Payments for Community College Programs - Tuition	4270						0			0	0
403	Payments for Other Programs - Tuition	4280						0			0	0
404	Other Payments to In-State Govt Units <i>(Describe & Itemize)</i>	4290						0			0	0
405	Total Payments to Other Dist & Govt Units - Tuition (In State)	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310						0			0	0
407	Payments for Special Education Programs - Transfers	4320						0			0	0
408	Payments for Adult/Continuing Ed Programs - Transfers	4330						0			0	0
409	Payments for CTE Programs - Transfers	4340						0			0	0
410	Payments for Community College Program - Transfers	4370						0			0	0
411	Payments for Other Programs - Transfers	4380						0			0	0
412	Other Payments to In-State Govt Units - Transfers <i>(Describe & Itemize)</i>	4390			0			0			0	0
413	Total Payments to Other Dist & Govt Units-Transfers (In State)	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400			0			0			0	0
415	Total Payments to Other Dist & Govt Units	4000			0			0			0	0
416	DEBT SERVICES (TF)	5000										
417	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
418	Tax Anticipation Warrants	5110						0			0	0
419	Tax Anticipation Notes	5120						0			0	0
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
421	State Aid Anticipation Certificates	5140						0			0	0
422	Other Interest or Short-Term Debt	5150						0			0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2022

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other Objects	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total	Budget
423	Total Debt Services - Interest on Short-Term Debt	5100						0			0	0
424	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
425	(Lease/Purchase Principal Retired) ¹¹							0			0	0
426	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
427	Total Debt Services	5000						0			0	0
428	PROVISIONS FOR CONTINGENCIES (TF)	6000										0
429	Total Disbursements/Expenditures		0	0	2,101,379	0	0	0	0	0	2,101,379	2,097,194
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										143,926	
432	90 - FIRE PREVENTION & SAFETY FUND (FP&S)											
433	SUPPORT SERVICES (FP&S)	2000										
434	SUPPORT SERVICES - BUSINESS											
435	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
436	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
437	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
438	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
439	Total Support Services	2000	0	0	0	0	0	0	0	0	0	0
440	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
441	Payments to Regular Programs	4110						0			0	0
442	Payments to Special Education Programs	4120						0			0	0
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
444	Total Payments to Other Govt Units	4000						0			0	0
445	DEBT SERVICES (FP&S)	5000										
446	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
447	Tax Anticipation Warrants	5110						0			0	0
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
449	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
450	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300									0	0
451	Total Debt Service	5000						0			0	0
453	PROVISION FOR CONTINGENCIES (FP&S)	6000										0
454	Total Disbursements/Expenditures		0	0	0	0	0	0	0	0	0	0
455	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										0	

PRO

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-21 thru 6-30-22 (from 2020 Levy & Prior Levies) *	Taxes Received (from the 2021 Levy)	Taxes Received (from 2020 & Prior Levies)	Total Estimated Taxes (from the 2021 Levy)	Estimated Taxes Due (from the 2021 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	117,109,981	61,216,171	55,893,810	116,613,241
5	Operations & Maintenance	26,954,812	16,044,572	10,910,240	30,661,134	14,616,562
6	Debt Services **	28,020,020	14,678,880	13,341,140	28,053,382	13,374,502
7	Transportation	9,088,293	4,889,857	4,198,436	9,344,844	4,454,987
8	Municipal Retirement	2,761,584	1,441,160	1,320,424	2,772,304	1,331,144
9	Capital Improvements	0		0		0
10	Working Cash	4,168	2,242	1,926	4,286	2,044
11	Tort Immunity	2,088,010	1,123,775	964,235	2,147,611	1,023,836
12	Fire Prevention & Safety	0		0		0
13	Leasing Levy	0		0		0
14	Special Education	32,518,987	17,114,193	15,404,794	32,705,178	15,590,985
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	3,339,557	1,796,744	1,542,813	3,433,690	1,636,946
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0		0
19	Totals	221,885,412	118,307,594	103,577,818	225,735,670	107,428,076
20						
21	* The formulas in column B are unprotected to be overridden when reporting on an ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

	A	B	C	D	E	F	G	H	I	J
1	SCHEDULE OF SHORT-TERM DEBT									
2	Description (Enter Whole Dollars)	Outstanding	Beginning	Issued	Retired	Outstanding	Ending			
3		July 1, 2021		July 1, 2021 thru	July 1, 2021 thru	June 30, 2022	June 30, 2022			
4	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)									
5	Total CPPRT Notes						0			
6	TAX ANTICIPATION WARRANTS (TAW)									
7	Educational Fund						0			
8	Operations & Maintenance Fund						0			
9	Debt Services - Construction						0			
10	Debt Services - Working Cash						0			
11	Debt Services - Refunding Bonds						0			
12	Transportation Fund						0			
13	Municipal Retirement/Social Security Fund						0			
14	Fire Prevention & Safety Fund						0			
15	Other - (Describe & Itemize)						0			
16	Total TAWs	0		0	0		0			
17	TAX ANTICIPATION NOTES (TAN)									
18	Educational Fund						0			
19	Operations & Maintenance Fund						0			
20	Fire Prevention & Safety Fund						0			
21	Other - (Describe & Itemize)						0			
22	Total TANs	0		0	0		0			
23	TEACHERS'/EMPLOYEES' ORDERS (T/EO)									
24	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)						0			
25	General State Aid/Evidence-Based Funding Anticipation Certificates									
26	Total (All Funds)						0			
27	OTHER SHORT-TERM BORROWING									
28	Total Other Short-Term Borrowing (Describe & Itemize)						0			
29	SCHEDULE OF LONG-TERM DEBT									
30	Identification or Name of Issue	Date of Issue	Amount of Original Issue	Type of Issue *	Outstanding	Issued	Any differences	Retired	Outstanding Ending	Amount to be Provided
31		(mm/dd/yy)			Beginning July 1, 2021	July 1, 2021 thru	(Described and Itemize)	July 1, 2021 thru	June 30, 2022	for Payment on Long-
32						June 30, 2022		June 30, 2022	Term Debt	
33	2001 Building Bonds (CAB)	12/10/01	24,999,615	6	10,793,154		471,846	11,265,000	0	0
34	2002 Working Cash Bonds (CAB)	05/01/02	35,000,000	1	5,082,673		192,327	5,275,000	0	0
35	2012 Refunding Bonds	11/01/13	9,725,000	3	6,610,000			100,000	6,510,000	6,243,294
36	2013 Refunding Bonds	09/04/13	59,815,000	3	59,815,000				59,815,000	57,364,462
37	2013A Debt Certificates & 2013B QZAB Bonds	9/4/2013 & 1/27/14	10,135,000	8,9	3,150,000			1,050,000	2,100,000	2,013,966
38	2014 Refunding Bonds	12/19/14	5,000,000	3	5,000,000				5,000,000	4,795,157
39	2014 Debt Certificates	10/29/15	5,000,000	8	5,000,000				5,000,000	4,795,157
40	2015 G.O. Refunding Bonds	06/29/16	89,655,000	3	69,220,000				69,220,000	66,384,152
41	2016 Debt Certificates	11/28/16	2,530,000	9	1,455,000			280,000	1,175,000	1,126,862
42	2016 Debt Certificates	04/25/17	7,450,000	9	6,785,000			6,785,000	0	0
43	2017 Refunding Bonds	04/25/17	40,600,000	3	40,600,000				40,600,000	38,936,674
44	2017A & B QZAB Bonds	12/12/17	2,200,000	8	1,550,000			220,000	1,330,000	1,275,512
45	2018A & B G.O. Refunding Bonds	04/19/18	27,500,000	3	26,370,000				26,370,000	25,289,657
46	2019 G.O. Refunding Bonds	08/12/19	16,090,000	3	16,090,000				16,090,000	15,430,815
47	2021A G.O. Refunding Bonds	01/12/21	4,750,000	3	4,750,000				4,750,000	4,555,399
48	2021B Debt Certificates	01/12/21	13,645,000	9	13,645,000				13,645,000	13,085,983
49	2021C Debt Certificates	11/23/21	5,775,000	9		5,775,000			5,775,000	5,538,406
50	Lease liabilities	Various	4,367,125	7		0	4,355,247	1,576,314	2,778,933	2,665,084
51			364,236,740		275,915,827	5,775,000	5,019,420	26,551,314	260,158,933	249,500,579
52	* Each type of debt issued must be identified separately with the amount:									
53	1. Working Cash Fund Bonds	4. Fire Prevent, Safety, Environmental and Energy Bonds			7. GASB 87 Leases			10. Other		
54	2. Funding Bonds	5. Tort Judgment Bonds			8. Other	QZAB		11. Other		
55	3. Refunding Bonds	6. Building Bonds			9. Other	Debt Certificates		12. Other		

For Discussion Purposes Only - may be subject to change.
 Schedule of Restricted Local Tax Levies and Selected Revenues Sources
 Schedule of Tort Immunity Expenditures

	A	B	C	D	E	F	G	H	I	J	K
1	SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES										
2	Description (Enter Whole Dollars)					Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
3	Cash Basis Fund Balance as of July 1, 2021						735,244				
4	RECEIPTS:										
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	2,088,010	32,518,987			
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	269				
7	Drivers' Education Fees					10-1970					0
8	School Facility Occupation Tax Proceeds					30 or 60-1983					
9	Driver Education					10 or 20-3370					50,542
10	Other Receipts (Describe & Itemize)					--	157,026				
11	Sale of Bonds					10, 20, 40 or 60-7200					
12	Total Receipts						2,245,305	32,518,987	0	0	50,542
13	DISBURSEMENTS:										
14	Instruction					10 or 50-1000		32,518,987			50,542
15	Facilities Acquisition & Construction Services					20 or 60-2530					
16	Tort Immunity Services					80	2,101,379				
17	DEBT SERVICE										
18	Debt Services - Interest on Long-Term Debt					30-5200					
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300					
20	Debt Services Other (Describe & Itemize)					30-5400					
21	Total Debt Services									0	
22	Other Disbursements (Describe & Itemize)					--					
23	Total Disbursements						2,101,379	32,518,987	0	0	50,542
24	Ending Cash Basis Fund Balance as of June 30, 2022						879,170	0	0	0	0
25	Reserved Cash Balance					714					
26	Unreserved Cash Balance					730	879,170	0	0	0	0
28	SCHEDULE OF TORT IMMUNITY EXPENDITURES ^a										
29											
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?										
31	If yes, list in the aggregate the following:					Total Claims Payments:		2,101,379			
32						Total Reserve Remaining:		879,170			
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						1,123,224				
37	Unemployment Insurance Act						0				
38	Insurance (Regular or Self-Insurance)						978,155				
39	Risk Management and Claims Service						0				
40	Judgments/Settlements						0				
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						0				
42	Reciprocal Insurance Payments (Insurance Code 72, 76, and 81)						0				
43	Legal Services						0				
44	Principal and Interest on Tort Bonds						0				
45	Other - Explain on Itemization 44 tab						0				
46	Total						0				
47	G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0						OK				
49	Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.										
50	55 ILCS 5/5-1006.7										

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

	A	B	C	D	E	F	G	H	I	J	K	L
--	---	---	---	---	---	---	---	---	---	---	---	---

CARES, CRRSA, and ARP SCHEDULE - FY 2022

Click below for schedule instructions:

Please read schedule instructions before completing.

SCHEDULE INSTRUCTIONS

Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2022?

X

Yes

No

If the answer to the above question is "YES", this schedule must be completed.

PLEASE DO NOT REMOVE AND REINSERT THIS SCHEDULE INTO THE AFR. IF THE LINKS ARE BROKEN, THE AFR WILL BE SENT BACK TO THE AUDITOR FOR CORRECTION.

Part 1: CARES, CRRSA, and ARP REVENUE

Revenue Section A

Section A is for revenue recognized in FY 2022 reported on the FY 2022 AFR for FY 2020 and/or FY 2021 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports for expenditures reported in the prior year FY 2020 and/or FY 2021 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998	36,909									36,909
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	1,528,478									1,528,478
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998	88,192									88,192
Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
Total Revenue Section A		1,653,579	0		0	0	0			0	1,653,579

Revenue Section B

Section B is for revenue recognized in FY 2022 reported on the FY 2022 AFR and for FY 2022 EXPENDITURES claimed on July 1, 2021, through June 30, 2022, FRIS grant expenditure reports and reported in the FY 2022 AFR.

Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
		Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
ESSER I (only) (CARES Act) (FRIS SUB PROGRAM CODES: ER, DE, EE, PL)	4998										0
ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, D2)	4998	1,048,411									1,048,411
GEER I (only) (CARES Act) (FRIS SUB PROGRAM CODE: DG, EC)	4998										0
GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK)	4998										0
ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO)	4998	4,292,788									4,292,788
CRRSA Child Nutrition (CRRSA) (FRIS SUBPROGRAM CODE: SN)	4210	309,629									309,629
ARP Child Nutrition (ARP) (FRIS SUBPROGRAM CODE: BT, SC)	4210	351,811									351,811
ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS)	4998										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
31	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	3,679									3,679
32	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, AP, FS)	4998										0
33	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
36	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	603,320					93,750				697,070
37	Total Revenue Section B		6,609,638	0		0	0	93,750			0	6,703,388

Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue												
38												
39	Total Other Federal Revenue (Section A plus Section B)	4998	7,601,777	0		0	0	93,750			0	7,695,527
40	Total Other Federal Revenue from Revenue Tab	4998	7,601,777	0		0	0	93,750			0	7,695,527
41	Difference (must equal 0)		0	0		0	0	0			0	0
42	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK

Part 2: CARES, CRRSA, and ARP EXPENDITURES

Review of the July 1, 2021 through June 30, 2022 FRIS Expenditures reports may assist in determining the expenditures to use below.

Expenditure Section A:		DISBURSEMENTS									
ESSER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
FUNCTION		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
1. List the total expenditures for the Functions 1000 and 2000 below											
52	INSTRUCTION Total Expenditures	1000								0	
53	SUPPORT SERVICES Total Expenditures	2000	32,340	4,208						36,548	
2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
56	Facilities Acquisition and Construction Services (Total)	2530								0	
57	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540								0	
58	FOOD SERVICES (Total)	2560								0	
3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000								0	
62	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000								0	
63	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0	0	
Expenditure Section B:		DISBURSEMENTS									
ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	

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

	A	B	C	D	E	F	G	H	I	J	K	L
	GEER I EXPENDITURES (CARES)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
67												
68	FUNCTION											
69	1. List the total expenditures for the Functions 1000 and 2000 below											
70	INSTRUCTION Total Expenditures	1000		851,338	283,564							1,134,902
71	SUPPORT SERVICES Total Expenditures	2000		33,881	4,401	101,983	301,288					441,553
72												
73	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
74	Facilities Acquisition and Construction Services (Total)	2530										0
75	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540				92,108	301,288					393,396
76	FOOD SERVICES (Total)	2560										0
77												
78	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
80	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
81	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
82	Expenditure Section C:											
83												
84	GEER I EXPENDITURES (CARES)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
85				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
86	FUNCTION											
87	1. List the total expenditures for the Functions 1000 and 2000 below											
88	INSTRUCTION Total Expenditures	1000				12,431	4,317					16,748
89	SUPPORT SERVICES Total Expenditures	2000		2,710	274		34,595			16,642		54,221
90												
91	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
92	Facilities Acquisition and Construction Services (Total)	2530										0
93	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540					29,860			16,642		46,502
94	FOOD SERVICES (Total)	2560										0
95												
96	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
98	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
99	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
100	Expenditure Section D:											
101												
102	GEER II EXPENDITURES (CRRSA)			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
103				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
104	FUNCTION											
105	1. List the total expenditures for the Functions 1000 and 2000 below											

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

	A	B	C	D	E	F	G	H	I	J	K	L
106	INSTRUCTION Total Expenditures	1000										0
107	SUPPORT SERVICES Total Expenditures	2000										0
108												
109	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
110	Facilities Acquisition and Construction Services (Total)	2530										0
111	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
112	FOOD SERVICES (Total)	2560										0
113												
114	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
115	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
116	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
117	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
118	Expenditure Section E:											
119	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----									
120			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
121												
122	FUNCTION											
123	1. List the total expenditures for the Functions 1000 and 2000 below											
124	INSTRUCTION Total Expenditures	1000		2,299,189	607,451	2,755	17,879				12,199	2,939,473
125	SUPPORT SERVICES Total Expenditures	2000		392,415	120,885	449,995	28,145				238,807	1,230,247
126												
127	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
128	Facilities Acquisition and Construction Services (Total)	2530										0
129	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540		153,544	67,272	12,581	28,145				238,807	500,349
130	FOOD SERVICES (Total)	2560										0
131												
132	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
133	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
134	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
135	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
136	Expenditure Section F:											
137	CRRSA Child Nutrition (CRRSA)		-----DISBURSEMENTS-----									
138			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
139												
140	FUNCTION											
141	1. List the total expenditures for the Functions 1000 and 2000 below											
142	INSTRUCTION Total Expenditures	1000				309,629						309,629
143	SUPPORT SERVICES Total Expenditures	2000										0
144												

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

	A	B	C	D	E	F	G	H	I	J	K	L
145	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
146	Facilities Acquisition and Construction Services (Total)	2530										0
147	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
148	FOOD SERVICES (Total)	2560										0
149												
150	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
152	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
153	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
154	Expenditure Section G:											
155	ARP Child Nutrition (ARP)		-----DISBURSEMENTS-----									
156			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
157	FUNCTION											
159	1. List the total expenditures for the Functions 1000 and 2000 below											
160	INSTRUCTION Total Expenditures	1000			351,811							351,811
161	SUPPORT SERVICES Total Expenditures	2000										0
162												
163	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
164	Facilities Acquisition and Construction Services (Total)	2530										0
165	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
166	FOOD SERVICES (Total)	2560										0
167												
168	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
170	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
171	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
172	Expenditure Section H:											
173	ARP IDEA (ARP)		-----DISBURSEMENTS-----									
174			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
175	FUNCTION											
177	1. List the total expenditures for the Functions 1000 and 2000 below											
178	INSTRUCTION Total Expenditures	1000										0
179	SUPPORT SERVICES Total Expenditures	2000										0
180												
181	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
182	Facilities Acquisition and Construction Services (Total)	2530										0

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

	A	B	C	D	E	F	G	H	I	J	K	L
183	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
184	FOOD SERVICES (Total)	2560										0
185												
186	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
188	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
189	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
190	Expenditure Section I:											
191	-----DISBURSEMENTS-----											
192	ARP Homeless I (ARP)											
193				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
194				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
195	FUNCTION											
195	1. List the total expenditures for the Functions 1000 and 2000 below											
196	INSTRUCTION Total Expenditures	1000										0
197	SUPPORT SERVICES Total Expenditures	2000				201	1,320					1,521
198												
199	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
200	Facilities Acquisition and Construction Services (Total)	2530										0
201	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
202	FOOD SERVICES (Total)	2560										0
203												
204	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
206	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
207	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0
208	Expenditure Section J:											
209	-----DISBURSEMENTS-----											
210	CURES (Coronavirus State and Local Fiscal Recovery Funds)											
211				(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)
212				Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures
213	FUNCTION											
213	1. List the total expenditures for the Functions 1000 and 2000 below											
214	INSTRUCTION Total Expenditures	1000										0
215	SUPPORT SERVICES Total Expenditures	2000										0
216												
217	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
218	Facilities Acquisition and Construction Services (Total)	2530										0
219	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
220	FOOD SERVICES (Total)	2560										0
221												

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

	A	B	C	D	E	F	G	H	I	J	K	L
222	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
224	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
225	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
226	Expenditure Section K:											
227	Other CARES Act Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
228			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
229	FUNCTION											
230	1. List the total expenditures for the Functions 1000 and 2000 below											
231	INSTRUCTION Total Expenditures											0
232	SUPPORT SERVICES Total Expenditures											0
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234	Facilities Acquisition and Construction Services (Total)											0
235	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											0
236	FOOD SERVICES (Total)											0
237	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
238	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
239	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
240	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0
241	Expenditure Section L:											
242	Other CRRSA Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
243			(100) Salaries	(200) Employee Benefits	(300) Purchased Services	(400) Supplies & Materials	(500) Capital Outlay	(600) Other	(700) Non-Capitalized Equipment	(800) Termination Benefits	(900) Total Expenditures	
244	FUNCTION											
245	1. List the total expenditures for the Functions 1000 and 2000 below											
246	INSTRUCTION Total Expenditures											0
247	SUPPORT SERVICES Total Expenditures											0
248	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
249	Facilities Acquisition and Construction Services (Total)											0
250	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)											0
251	FOOD SERVICES (Total)											0
252	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
253	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
254	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)											0
255	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)											0

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

	A	B	C	D	E	F	G	H	I	J	K	L	
260	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
261	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
262	Expenditure Section M:												
263	Other ARP Expenditures (not accounted for above)												
264	-----DISBURSEMENTS-----												
265			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
266			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
267	FUNCTION												
267	1. List the total expenditures for the Functions 1000 and 2000 below												
268	INSTRUCTION Total Expenditures	1000										0	
269	SUPPORT SERVICES Total Expenditures	2000										0	
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
271													
272	Facilities Acquisition and Construction Services (Total)	2530										0	
273	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
274	FOOD SERVICES (Total)	2560										0	
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
276													
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
278	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
279	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology				0	0	0		0		0	
280	Expenditure Section N:												
281	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)												
282	-----DISBURSEMENTS-----												
283			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
284			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
285	FUNCTION												
286	INSTRUCTION	1000	3,150,527	891,015	676,626	22,196	0	0	12,199			4,752,563	
287	SUPPORT SERVICES	2000	461,346	129,768	552,179	365,348	0	0	255,449			1,764,090	
288	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0			0	
289	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	153,544	67,272	104,689	359,293	0	0	255,449			940,247	
290	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0			0	
291	TOTAL EXPENDITURES											Functions 1000 & 2000 total	6,516,653
292	Expenditure Section O:												
293	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)												
294	-----DISBURSEMENTS-----												
295			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
296			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
297	FUNCTION												
298	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				0	0	0		0		0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
2	Description of Assets (Enter Whole Dollars)	Acct #	Cost Beginning July 1, 2021	Add: Additions July 1, 2021 thru June 30, 2022	Less: Deletions July 1, 2021 thru June 30, 2022	Cost Ending June 30, 2022	Life In Years	Accumulated Depreciation Beginning July 1, 2021	Add: Depreciation Allowable July 1, 2021 thru June 30, 2022	Less: Depreciation Deletions July 1, 2021 thru June 30, 2022	Accumulated Depreciation Ending June 30, 2022	Ending Balance Undepreciated June 30, 2022
3	Works of Art & Historical Treasures	210				0		0			0	0
4	Land	220										
5	Non-Depreciable Land	221	11,625,600			11,625,600						11,625,600
6	Depreciable Land	222	0			0	50	0			0	0
7	Buildings	230										
8	Permanent Buildings	231	376,980,600	2,444,059		379,424,659	50	74,694,050	4,149,308		78,843,358	300,581,301
9	Temporary Buildings	232	0			0	20	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	26,768,188	161,804		26,929,992	20	15,076,238	807,046		15,883,284	11,046,708
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	19,923,835	5,303,654	68,230	25,159,259	10	16,680,592	1,271,686	57,674	17,894,604	7,264,655
13	5 Yr Schedule	252	3,814,738	4,534,301	2,145,262	6,203,777	5	3,633,843	1,629,917	2,124,058	3,139,702	3,064,075
14	3 Yr Schedule	253	0			0	3	0			0	0
15	Construction in Progress	260	9,341,475	28,649,647	2,444,059	35,547,063	--					35,547,063
16	Total Capital Assets	200	448,454,436	41,093,465	4,657,551	484,890,350		110,084,723	7,857,957	2,181,732	115,760,948	369,129,402
17	Non-Capitalized Equipment	700				2,919,497	10		291,950			
18	Allowable Depreciation								8,149,907			

For Discussion Purposes Only – may be subject to change.
 This does not constitute a preliminary draft.

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
6	OPERATING EXPENSE PER PUPIL						
7	EXPENDITURES:						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	247,289,366	
9	O&M	Expenditures 16-24, L155		Total Expenditures		20,093,609	
10	DS	Expenditures 16-24, L178		Total Expenditures		38,137,333	
11	TR	Expenditures 16-24, L214		Total Expenditures		17,387,941	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		6,233,690	
13	TORT	Expenditures 16-24, L422		Total Expenditures		2,101,379	
14				Total Expenditures	\$	331,243,318	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:						
18	TR	Revenues 10-15, L43, Col F	1412	Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 10-15, L47, Col F	1421	Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 10-15, L48, Col F	1422	Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 10-15, L49, Col F	1423	Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 10-15, L50 Col F	1424	Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 10-15, L52, Col F	1432	CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 10-15, L56, Col F	1442	Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 10-15, L59, Col F	1451	Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 10-15, L60, Col F	1452	Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 10-15, L61, Col F	1453	Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 10-15, L62, Col F	1454	Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 10-15, L151, Col D & F	3410	Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 10-15, L152, Col D & F	3499	Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 10-15, L213, Col D,F	4600	Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 10-15, L214, Col D,F	4605	Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 10-15, L224, Col D	4810	Federal - Adult Education		0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125	Pre-K Programs		364,557	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225	Special Education Programs Pre-K		1,133,889	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		1,897,118	
37	ED	Expenditures 16-24, L12, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+)	1600	Summer School Programs		556,632	
39	ED	Expenditures 16-24, L20, Col K	1910	Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 16-24, L21, Col K	1911	Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 16-24, L22, Col K	1912	Special Education Programs K-12 - Private Tuition		7,617,980	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000	Community Services		1,297,848	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		5,005,608	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		4,647,525	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		2,707,806	
56	O&M	Expenditures 16-24, L134, Col K - (G+)	3000	Community Services		0	
57	O&M	Expenditures 16-24, L143, Col K	4000	Total Payments to Other Govt Units		0	
58	O&M	Expenditures 16-24, L155, Col G	-	Capital Outlay		1,610,121	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		211,691	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 16-24, L174, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		26,551,314	
62	TR	Expenditures 16-24, L189, Col K - (G+)	3000	Community Services		0	
63	TR	Expenditures 16-24, L200, Col K	4000	Total Payments to Other Govt Units		0	
64	TR	Expenditures 16-24, L210, Col K	5300	Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 16-24, L214, Col G	-	Capital Outlay		101,198	
66	TR	Expenditures 16-24, L214, Col I	-	Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125	Pre-K Programs		14,744	
68	MR/SS	Expenditures 16-24, L222, Col K	1225	Special Education Programs - Pre-K		87,820	
69	MR/SS	Expenditures 16-24, L224, Col K	1275	Remedial and Supplemental Programs - Pre-K		6,530	
70	MR/SS	Expenditures 16-24, L225, Col K	1300	Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 16-24, L228, Col K	1600	Summer School Programs		4,921	
72	MR/SS	Expenditures 16-24, L277, Col K	3000	Community Services		47,238	
73	MR/SS	Expenditures 16-24, L282, Col K	4000	Total Payments to Other Govt Units		0	
74	Tort	Expenditures 16-24, L318, Col K - (G+)	1125	Pre-K Programs		0	
75	Tort	Expenditures 16-24, L320, Col K - (G+)	1225	Special Education Programs Pre-K		0	
76	Tort	Expenditures 16-24, L322, Col K - (G+)	1275	Remedial and Supplemental Programs Pre-K		0	
77	Tort	Expenditures 16-24, L323, Col K - (G+)	1300	Adult/Continuing Education Programs		0	
78	Tort	Expenditures 16-24, L326, Col K - (G+)	1600	Summer School Programs		0	
79	Tort	Expenditures 16-24, L331, Col K	1910	Pre-K Programs - Private Tuition		0	
80	Tort	Expenditures 16-24, L332, Col K	1911	Regular K-12 Programs - Private Tuition		0	
81	Tort	Expenditures 16-24, L333, Col K	1912	Special Education Programs K-12 - Private Tuition		0	
82	Tort	Expenditures 16-24, L334, Col K	1913	Special Education Programs Pre-K - Tuition		0	
83	Tort	Expenditures 16-24, L335, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
84	Tort	Expenditures 16-24, L336, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
85	Tort	Expenditures 16-24, L337, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
86	Tort	Expenditures 16-24, L338, Col K	1917	CTE Programs - Private Tuition		0	
87	Tort	Expenditures 16-24, L339, Col K	1918	Interscholastic Programs - Private Tuition		0	
88	Tort	Expenditures 16-24, L340, Col K	1919	Summer School Programs - Private Tuition		0	
89	Tort	Expenditures 16-24, L341, Col K	1920	Gifted Programs - Private Tuition		0	
90	Tort	Expenditures 16-24, L342, Col K	1921	Bilingual Programs - Private Tuition		0	
91	Tort	Expenditures 16-24, L343, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
92	Tort	Expenditures 16-24, L387, Col K - (G+I)	3000	Community Services		0	
93	Tort	Expenditures 16-24, L414, Col K	4000	Total Payments to Other Govt Units		0	
94	Tort	Expenditures 16-24, L422, Col G	-	Capital Outlay		0	
95	Tort	Expenditures 16-24, L422, Col I	-	Non-Capitalized Equipment		0	
96						Total Deductions for OEPP Computation (Sum of Lines 18 - 95)	\$ 53,864,540
97						Total Operating Expenses Regular K-12 (Line 14 minus Line 96)	277,378,778
98						9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022	17,587.71
99						Estimated OEPP (Line 97 divided by Line 98)	\$ 15,771.17
100							

INCOMPLETE WORK PRODUCT

For Discussion Purposes Only – may be subject to change. This does not constitute a preliminary draft.

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2021 - 2022)						
2	<i>This schedule is completed for school districts only.</i>						
4	Fund	Sheet, Row	ACCOUNT NO - TITLE	Amount			
101	PER CAPITA TUITION CHARGE						
103	LESS OFFSETTING RECEIPTS/REVENUES:						
104	TR	Revenues 10-15, L42, Col F	1411	Regular -Transp Fees from Pupils or Parents (In State)	\$	0	
105	TR	Revenues 10-15, L44, Col F	1413	Regular - Transp Fees from Other Sources (In State)		0	
106	TR	Revenues 10-15, L45, Col F	1415	Regular - Transp Fees from Co-curricular Activities (In State)		0	
107	TR	Revenues 10-15, L46, Col F	1416	Regular Transp Fees from Other Sources (Out of State)		0	
108	TR	Revenues 10-15, L51, Col F	1431	CTE - Transp Fees from Pupils or Parents (In State)		0	
109	TR	Revenues 10-15, L53, Col F	1433	CTE - Transp Fees from Other Sources (In State)		0	
110	TR	Revenues 10-15, L54, Col F	1434	CTE - Transp Fees from Other Sources (Out of State)		0	
111	TR	Revenues 10-15, L55, Col F	1441	Special Ed - Transp Fees from Pupils or Parents (In State)		0	
112	TR	Revenues 10-15, L57, Col F	1443	Special Ed - Transp Fees from Other Sources (In State)		0	
113	TR	Revenues 10-15, L58, Col F	1444	Special Ed - Transp Fees from Other Sources (Out of State)		0	
114	ED	Revenues 10-15, L75, Col C	1600	Total Food Service		74,784	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700	Total District/School Activity Income (without Student Activity Funds)		625,908	
116	ED	Revenues 10-15, L86, Col C	1811	Rentals - Regular Textbooks		277,111	
117	ED	Revenues 10-15, L89, Col C	1819	Rentals - Other (Describe & Itemize)		11,172	
118	ED	Revenues 10-15, L90, Col C	1821	Sales - Regular Textbooks		0	
119	ED	Revenues 10-15, L93, Col C	1829	Sales - Other (Describe & Itemize)		0	
120	ED	Revenues 10-15, L94, Col C	1890	Other (Describe & Itemize)		39,045	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910	Rentals		40,563	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940	Services Provided Other Districts		66,161	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991	Payment from Other Districts		427,426	
124	ED	Revenues 10-15, L108, Col C	1993	Other Local Fees (Describe & Itemize)		0	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100	Total Special Education		3,726,632	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200	Total Career and Technical Education		269,557	
127	ED-MR/SS	Revenues 10-15, L147, Col C,G	3300	Total Bilingual Ed		0	
128	ED	Revenues 10-15, L148, Col C	3360	State Free Lunch & Breakfast		175,647	
129	ED-O&M-MR/SS	Revenues 10-15, L149, Col C,D,G	3365	School Breakfast Initiative		0	
130	ED-O&M	Revenues 10-15, L150, Col C,D	3370	Driver Education		50,542	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500	Total Transportation		9,253,427	
132	ED	Revenues 10-15, L158, Col C	3610	Learning Improvement - Change Grants		0	
133	ED-O&M-TR-MR/SS	Revenues 10-15, L159, Col C,D,F,G	3660	Scientific Literacy		0	
134	ED-TR-MR/SS	Revenues 10-15, L160, Col C,F,G	3695	Truant Alternative/Optional Education		0	
135	ED-O&M-TR-MR/SS	Revenues 10-15, L162, Col C,D,F,G	3766	Chicago General Education Block Grant		0	
136	ED-O&M-TR-MR/SS	Revenues 10-15, L163, Col C,D,F,G	3767	Chicago Educational Services Block Grant		0	
137	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L164, Col C,D,E,F,G	3775	School Safety & Educational Improvement Block Grant		51,172	
138	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L165, Col C,D,E,F,G	3780	Technology - Technology for Success		0	
139	ED-TR	Revenues 10-15, L166, Col C,F	3815	State Charter Schools		0	
140	O&M	Revenues 10-15, L169, Col D	3925	School Infrastructure - Maintenance Projects		0	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999	Other Restricted Revenue from State Sources		2,275,464	
142	ED	Revenues 10-15, L179, Col C	4045	Head Start (Subtract)		0	
143	ED-O&M-TR-MR/SS	Revenues 10-15, L183, Col C,D,F,G	-	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
144	ED-O&M-TR-MR/SS	Revenues 10-15, L190, Col C,D,F,G	4100	Total Title V		0	
145	ED-MR/SS	Revenues 10-15, L200, Col C,G	4200	Total Food Service		12,006,466	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300	Total Title I		2,797,666	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L211, Col C,D,F,G	4400	Total Title IV		141,237	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L215, Col C,D,F,G	4620	Fed - Spec Education - IDEA - Flow Through		4,465,683	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4625	Fed - Spec Education - IDEA - Room & Board		519,802	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4630	Fed - Spec Education - IDEA - Discretionary		0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4699	Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
152	ED-O&M-MR/SS	Revenues 10-15, L223, Col C,D,G	4700	Total CTE - Perkins		113,083	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L256, Col C,D,F,G	4800	Total ARRA Program Adjustments		0	
178	ED	Revenues 10-15, L255, Col C	4901	Race to the Top		0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L256, Col C,D,F,G	4902	Race to the Top-Preschool Expansion Grant		0	
180	ED-TR-MR/SS	Revenues 10-15, L257, Col C,F,G	4905	Title III - Immigrant Education Program (IEP)		0	
181	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4909	Title III - Language Inst Program - Limited Eng (LIPLP)		347,764	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L259, Col C,D,F,G	4920	McKinney Education for Homeless Children		0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4930	Title II - Eisenhower Professional Development Formula		0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4932	Title II - Teacher Quality		507,858	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4960	Federal Charter Schools		0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4981	State Assessment Grants		0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4982	Grant for State Assessments and Related Activities		0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4991	Medicaid Matching Funds - Administrative Outreach		868,903	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4992	Medicaid Matching Funds - Fee-for-Service Program		2,074,268	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4998	Other Restricted Revenue from Federal Sources (Describe & Itemize)		7,601,777	
191	Federal Stimulus Revenue	CARES CRRSA ARP Schedule		Adjusting for FY20 or FY21 revenue received in FY22 for FY20 or FY21 Expenses		(1,653,579)	
192	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100	Special Education Contributions from EBF Funds **		7,229,654	
193	ED-MR/SS	Revenues (Part of EBF Payment)	3300	English Learning (Bilingual) Contributions from EBF Funds **		1,894,922	
195					Total Deductions for PCTC Computation (Line 104 through Line 193)	\$	56,280,114
196					Net Operating Expense for Tuition Computation (Line 97 minus Line 195)		221,098,664
197					Total Depreciation Allowance (from page 36, Line 18, Col I)		8,149,907
198					Total Allowance for PCTC Computation (Line 196 plus Line 197)		229,248,570
199					9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2021-2022		17,587.71
200					Total Estimated PCTC (Line 198 divided by Line 199) * \$		13,034.59
201							
202	*The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE. The 9-month ADA listed on the this tab is NOT the final 9-month ADA.						
203	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
204	Under Reports, open the FY 2022 Special Education Funding Allocation Calculation Details and the FY 2022 English Learner Education Funding Allocation Calculation Details. Use the respective Excel file to locate the amount in column X for the Special Education Contribution and column Y for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 192 and 193.</i>						

Current Year Payment on Contracts For Indirect Cost Rate Computation

Please do not remove and reinsert this tab from the workbook or paste into this tab. The AFR will be returned to the auditor if this tab is completed incorrectly.

This schedule is to calculate the amount allowed on contracts obligated by the school district for the Indirect Cost Rate calculation. The contracts should be only for purchase services and not for salary contracts. Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this schedule. They are excluded from the Indirect Cost Rate calculation.

To determine the applicable contracts for this schedule, they must meet ALL three qualifications below:

1. The contract must be coded to one of the combinations listed on the icon below.
2. The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
3. Only list contracts that were paid over \$25,000 for the fiscal year.

Use the resources to the right to determine if the contract should be listed below.



[Indirect Cost Rate Plan](#)

Column A, B, C, D below must be completed for each contract. Enter Column B without hyphens. Ex) 101000600

Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (tab 41) for Program Year 2024.

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
<i>Enter as shown here: ED-Instruction-Other</i>	<i>10-1000-600</i>	<i>Company Name</i>	<i>500,000</i>	<i>25,000</i>	<i>475,000</i>
ED-Instruction-Purchased Services	10-1000-300	AGILE SPORTS TECHNOLO	30,300	25,000	5,300
ED-Instruction-Purchased Services	10-1000-300	ATI HOLDINGS LLC	99,917	25,000	74,917
ED-Instruction-Purchased Services	10-1000-300	BMO HARRIS BANK	163,412	25,000	138,412
ED-Instruction-Purchased Services	10-1000-300	BRIDGES FOR LANGUAGE	25,743	25,000	743
ED-Instruction-Purchased Services	10-1000-300	EDGENUITY INC	150,600	25,000	125,600
ED-Instruction-Purchased Services	10-1000-300	ENTERPRISE FM TRUST	35,785	25,000	10,785
ED-Instruction-Purchased Services	10-1000-300	NEWS-2-YOU INC.	31,842	25,000	6,842
ED-Instruction-Purchased Services	10-1000-300	NORTHERN KANE EDUCATI	8,176,625	25,000	8,151,625
ED-Instruction-Purchased Services	10-1000-300	NORTHWESTERN MEDICINE	266,152	25,000	241,152
ED-Instruction-Purchased Services	10-1000-300	NOW ARENA	49,556	25,000	24,556
ED-Instruction-Purchased Services	10-1000-300	ROSETTA STONE LTD	31,200	25,000	6,200
ED-Instruction-Purchased Services	10-1000-300	TEACHING STRATEGIES I	29,700	25,000	4,700
ED-Instruction-General Supplies	10-1000-400	ACHIEVE3000 INC	28,718	25,000	3,718
ED-Instruction-General Supplies	10-1000-400	AD-WEAR & SPECIALTY O	35,636	25,000	10,636
ED-Instruction-General Supplies	10-1000-400	AMAZON.COM	111,546	25,000	86,546
ED-Instruction-General Supplies	10-1000-400	BARNES AND NOBLE BOOK	35,387	25,000	10,387
ED-Instruction-General Supplies	10-1000-400	BMO HARRIS BANK	239,947	25,000	214,947
ED-Instruction-General Supplies	10-1000-400	BSN SPORTS	57,069	25,000	32,069
ED-Instruction-General Supplies	10-1000-400	BSN SPORTS LLC	31,121	25,000	6,121
ED-Instruction-General Supplies	10-1000-400	COLLEGE BOARD AP MRO	92,936	25,000	67,936
ED-Instruction-General Supplies	10-1000-400	COLLEGE BOARD/AP EXAM	60,183	25,000	35,183
ED-Instruction-General Supplies	10-1000-400	COMMUNICATIONS DIRECT	28,418	25,000	3,418
ED-Instruction-General Supplies	10-1000-400	CREATIVE PROMOTIONAL	28,968	25,000	3,968
ED-Instruction-General Supplies	10-1000-400	DISCOVERY EDUCATION	107,940	25,000	82,940
ED-Instruction-General Supplies	10-1000-400	DONS WORLD OF SPORTS	25,400	25,000	400
ED-Instruction-General Supplies	10-1000-400	ECC BOOKSTORE	26,956	25,000	1,956
ED-Instruction-General Supplies	10-1000-400	ETA HAND2MIND	71,545	25,000	46,545
ED-Instruction-General Supplies	10-1000-400	FOLLETT SCHOOL SOLUTI	64,110	25,000	39,110
ED-Instruction-General Supplies	10-1000-400	HERFF JONES LLC	29,625	25,000	4,625
ED-Instruction-General Supplies	10-1000-400	HOUGHTON MIFFLIN HARC	1,295,971	25,000	1,270,971
ED-Instruction-General Supplies	10-1000-400	LAKESHORE LEARNING MA	40,090	25,000	15,090
ED-Instruction-General Supplies	10-1000-400	MCGRAW-HILL SCHOOL ED	313,278	25,000	288,278
ED-Instruction-General Supplies	10-1000-400	MIDLAND PAPER COMPANY	146,177	25,000	121,177
ED-Instruction-General Supplies	10-1000-400	QUINLAN AND FABISH MU	37,822	25,000	12,822
ED-Instruction-General Supplies	10-1000-400	RIDDELL ALL AMERICAN	30,670	25,000	5,670
ED-Instruction-General Supplies	10-1000-400	SANDBOX MARKETING INC	246,549	25,000	221,549
ED-Instruction-General Supplies	10-1000-400	SCHOLASTIC BOOK CLUBS	56,477	25,000	31,477
ED-Instruction-General Supplies	10-1000-400	SCHOOL SPECIALTY, LLC	482,366	25,000	457,366
ED-Instruction-General Supplies	10-1000-400	TEACHING STRATEGIES I	54,773	25,000	29,773
ED-Instruction-General Supplies	10-1000-400	VARSIITY SPIRIT FASHIO	26,729	25,000	1,729
ED-Instruction-General Supplies	10-1000-400	VERNIER	28,665	25,000	3,665
ED-Instruction-General Supplies	10-1000-400	VISTA HIGHER LEARNING	39,828	25,000	14,828
ED-Instruction-General Supplies	10-1000-400	VIZOCOM ICT LLC	53,293	25,000	28,293
ED-Instruction-Other Objects	10-1000-600	ADVENTIST GLENOAKS HO	133,762	25,000	108,762
ED-Instruction-Other Objects	10-1000-600	ALEXANDER LEIGH CTR F	535,376	25,000	510,376
ED-Instruction-Other Objects	10-1000-600	ALLENDALE ASSOCIATION	151,070	25,000	126,070
ED-Instruction-Other Objects	10-1000-600	CAMELOT THERAPEUTIC S	1,186,965	25,000	1,161,965
ED-Instruction-Other Objects	10-1000-600	CHILDS VOICE SCHOOL	63,635	25,000	38,635
ED-Instruction-Other Objects	10-1000-600	CLARE WOODS ACADEMY	346,419	25,000	321,419
ED-Instruction-Other Objects	10-1000-600	CLASSROOM CONNECTION	93,435	25,000	68,435
ED-Instruction-Other Objects	10-1000-600	CONNECTION DAY SCHOOL	203,717	25,000	178,717

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Instruction-Other Objects	10-1000-600	COVE SCHOOL	55,403	25,000	30,403
ED-Instruction-Other Objects	10-1000-600	EASTER SEALS METROPOL	59,111	25,000	34,111
ED-Instruction-Other Objects	10-1000-600	FAMILY GUIDANCE CENTE	241,999	25,000	216,999
ED-Instruction-Other Objects	10-1000-600	HAMILTON ACADEMY	59,952	25,000	34,952
ED-Instruction-Other Objects	10-1000-600	HEARTSPRING INC	295,751	25,000	270,751
ED-Instruction-Other Objects	10-1000-600	HELPING HAND CENTER	90,541	25,000	65,541
ED-Instruction-Other Objects	10-1000-600	INNERCEPT LLC	50,000	25,000	25,000
ED-Instruction-Other Objects	10-1000-600	MARKLUND	194,591	25,000	169,591
ED-Instruction-Other Objects	10-1000-600	NEURORESTORATIVE	25,301	25,000	301
ED-Instruction-Other Objects	10-1000-600	NEW CONNECTIONS ACADE	227,092	25,000	202,092
ED-Instruction-Other Objects	10-1000-600	NORTHWEST SUBURBAN SP	528,850	25,000	503,850
ED-Instruction-Other Objects	10-1000-600	OMBUDSMAN EDUCATIONAL	69,680	25,000	44,680
ED-Instruction-Other Objects	10-1000-600	PARKLAND PREPARATORY	1,138,355	25,000	1,113,355
ED-Instruction-Other Objects	10-1000-600	SEAL OF ILLINOIS	517,724	25,000	492,724
ED-Instruction-Other Objects	10-1000-600	SHRUB OAK INTERNATION	135,352	25,000	110,352
ED-Instruction-Other Objects	10-1000-600	SPECIAL EDUCATION SER	355,231	25,000	330,231
ED-Instruction-Other Objects	10-1000-600	STREAMWOOD BEHAVIORAL	218,389	25,000	193,389
ED-Instruction-Other Objects	10-1000-600	SUMMIT SCHOOL INC	285,980	25,000	260,980
ED-Instruction-Other Objects	10-1000-600	THE THRESHOLDS	197,677	25,000	172,677
ED-Instruction-Other Objects	10-1000-600	THE WINSTON KNOLLS SC	452,358	25,000	427,358
ED-Instruction-Other Objects	10-1000-600	TRI-COUNTY SPECIAL ED	53,953	25,000	28,953
ED-Support Services - Pupils-Purchased Services	10-2100-300	ALEXIAN BROTHERS BEHA	30,091	25,000	5,091
ED-Support Services - Pupils-Purchased Services	10-2100-300	APERTURE EDUCATION LL	40,500	25,000	15,500
ED-Support Services - Pupils-Purchased Services	10-2100-300	CENTER FOR PSYCHOLOGI	92,500	25,000	67,500
ED-Support Services - Pupils-Purchased Services	10-2100-300	IGNITE CONSULTING	97,250	25,000	72,250
ED-Support Services - Pupils-Purchased Services	10-2100-300	INVO HEALTHCARE ASSOC	753,866	25,000	728,866
ED-Support Services - Pupils-Purchased Services	10-2100-300	KELLY SERVICES INC	238,939	25,000	213,939
ED-Support Services - Pupils-Purchased Services	10-2100-300	POWERSCHOOL GROUP LLC	43,465	25,000	18,465
ED-Support Services - Pupils-Purchased Services	10-2100-300	ROSECRANCE INC	360,000	25,000	335,000
ED-Support Services - Pupils-Other Objects	10-2100-600	AVID CENTER	33,667	25,000	8,667
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	AVID CENTER	40,050	25,000	15,050
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	BMO HARRIS BANK	49,781	25,000	24,781
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	BRAIN POP	57,861	25,000	32,861
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	CURRICULUM ASSOCIATES	1,031,824	25,000	1,006,824
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	FRONTLINE TECHNOLOGIE	126,835	25,000	101,835
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	PEAR DECK	32,823	25,000	7,823
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	PEARSON ASSESSMENTS	50,732	25,000	25,732
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	PLAYPOSIT INC	34,500	25,000	9,500
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	POWERSCHOOL GROUP LLC	200,388	25,000	175,388
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	SCHOLASTIC INC	135,450	25,000	110,450
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	SOLUTION TREE	66,465	25,000	41,465
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	TOOLS FOR SCHOOLS INC	27,000	25,000	2,000
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	TYPINGCLUB	25,830	25,000	830
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	WEVIDEO INC	32,270	25,000	7,270
ED-Support Services - Instructional Staff-General Supplies	10-2200-400	FOLLETT SCHOOL SOLUTI	238,598	25,000	213,598
ED-Support Services - Instructional Staff-General Supplies	10-2200-400	PSAT / NMSQT	39,987	25,000	14,987
ED-Support Services - Instructional Staff-General Supplies	10-2200-400	SOLUTION TREE	57,918	25,000	32,918
ED-Support Services - General Admin-Purchased Services	10-2300-300	ARCHER & GREINER PC	38,418	25,000	13,418
ED-Support Services - General Admin-Purchased Services	10-2300-300	BMO HARRIS BANK	28,739	25,000	3,739
ED-Support Services - General Admin-Purchased Services	10-2300-300	DIAMOND GRAPHICS OF A	25,378	25,000	378
ED-Support Services - General Admin-Purchased Services	10-2300-300	FRANCZEK PC	29,762	25,000	4,762
ED-Support Services - General Admin-Purchased Services	10-2300-300	GALLAGHER BENEFIT SER	30,000	25,000	5,000
ED-Support Services - General Admin-Purchased Services	10-2300-300	GENSBURG CALANDRIELLO	32,320	25,000	7,320
ED-Support Services - General Admin-Purchased Services	10-2300-300	KLEIN THORPE & JENKIN	45,740	25,000	20,740
ED-Support Services - General Admin-Purchased Services	10-2300-300	KRIHA BOUCEK LLC	77,278	25,000	52,278
ED-Support Services - General Admin-Purchased Services	10-2300-300	MIDWEST COMPUTER PROD	31,527	25,000	6,527
ED-Support Services - General Admin-Purchased Services	10-2300-300	MILLER COOPER AND CO	51,600	25,000	26,600
ED-Support Services - General Admin-Purchased Services	10-2300-300	ROBBINS SCHWARTZ NICH	118,045	25,000	93,045
ED-Direction of Business Support Srv-Purchased Services	10-2510-300	FRONTLINE TECHNOLOGIE	27,540	25,000	2,540
ED-Fiscal Services-Purchased Services	10-2520-300	CSG FORTE PAYMENTS IN	38,931	25,000	13,931
ED-Fiscal Services-Purchased Services	10-2520-300	POINT BLVD LLC	92,108	25,000	67,108
ED-Fiscal Services-Purchased Services	10-2520-300	PUSHCOIN	30,458	25,000	5,458
ED-Food Services-Purchased Services	10-2560-300	ARAMARK CORPORATION	8,008,223	25,000	7,983,223
ED-Information Services-Purchased Services	10-2630-300	BLACKBOARD INC	57,335	25,000	32,335
ED-Staff Services-Purchased Services	10-2640-300	BMO HARRIS BANK	34,246	25,000	9,246
ED-Staff Services-Purchased Services	10-2640-300	ILLINOIS DEPT OF EMPL	37,167	25,000	12,167
ED-Staff Services-Purchased Services	10-2640-300	MIDAMERICA SOLUTIONS	35,102	25,000	10,102
ED-Data Processing Services-Purchased Services	10-2660-300	AMPLIFIED IT LLC	26,739	25,000	1,739
ED-Data Processing Services-Purchased Services	10-2660-300	AT&T	229,652	25,000	204,652
ED-Data Processing Services-Purchased Services	10-2660-300	B&B NETWORKS INC	93,244	25,000	68,244
ED-Data Processing Services-Purchased Services	10-2660-300	CALL ONE	96,419	25,000	71,419
ED-Data Processing Services-Purchased Services	10-2660-300	CDW-G	584,757	25,000	559,757
ED-Data Processing Services-Purchased Services	10-2660-300	CHICAGO OFFICE TECHNO	33,800	25,000	8,800
ED-Data Processing Services-Purchased Services	10-2660-300	COMCAST	90,000	25,000	65,000
ED-Data Processing Services-Purchased Services	10-2660-300	GOV CONNECTION INC	61,451	25,000	36,451
ED-Data Processing Services-Purchased Services	10-2660-300	IDENTITY AUTOMATION L	104,300	25,000	79,300

Enter Fund-Function-Object Name, Where the Expenditure was Recorded (Column A)	Fund- Function- Object Number (Column B)	Enter Contracted Company Name (Column C)	Enter Current Year Amount Paid on Contract (must be less than or equal to amount reported in the AFR's "Expenditures 16-24" tab) (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
ED-Data Processing Services-Purchased Services	10-2660-300	INFOR (US) INC.	314,097	25,000	289,097
ED-Data Processing Services-Purchased Services	10-2660-300	INTELLIAS INC	52,540	25,000	27,540
ED-Data Processing Services-Purchased Services	10-2660-300	KELLY SERVICES INC	72,517	25,000	47,517
ED-Data Processing Services-Purchased Services	10-2660-300	LEARNPLATFORM	28,427	25,000	3,427
ED-Data Processing Services-Purchased Services	10-2660-300	MARCIA BRENNER ASSOCI	27,888	25,000	2,888
ED-Data Processing Services-Purchased Services	10-2660-300	MHC SOFTWARE	36,800	25,000	11,800
ED-Data Processing Services-Purchased Services	10-2660-300	NORTHERN ILLINOIS UNI	37,200	25,000	12,200
ED-Data Processing Services-Purchased Services	10-2660-300	PEERLESS NETWORK	137,746	25,000	112,746
ED-Data Processing Services-Purchased Services	10-2660-300	PLANTE & MORAN PLLC	76,000	25,000	51,000
ED-Data Processing Services-Purchased Services	10-2660-300	POWERSCHOOL GROUP LLC	396,279	25,000	371,279
ED-Data Processing Services-Purchased Services	10-2660-300	RICOH USA INC	146,161	25,000	121,161
ED-Data Processing Services-Purchased Services	10-2660-300	SHI INTERNATIONAL COR	88,121	25,000	63,121
ED-Data Processing Services-Purchased Services	10-2660-300	SPLASHTOP INC.	41,445	25,000	16,445
ED-Data Processing Services-Purchased Services	10-2660-300	T-MOBILE USA INC	79,243	25,000	54,243
ED-Data Processing Services-Purchased Services	10-2660-300	VERIZON WIRELESS	373,429	25,000	348,429
ED-Data Processing Services-Purchased Services	10-2660-300	VIVACITY TECH PBC	67,571	25,000	42,571
ED-Data Processing Services-General Supplies	10-2660-400	AMERITEL	26,960	25,000	1,960
ED-Data Processing Services-General Supplies	10-2660-400	CDW-G	31,157	25,000	6,157
ED-Data Processing Services-General Supplies	10-2660-400	MOHAWK USA LLC	45,157	25,000	20,157
ED-Data Processing Services-General Supplies	10-2660-400	SCHOOL SPECIALTY INC	63,865	25,000	38,865
ED-Data Processing Services-General Supplies	10-2660-400	VIVACITY TECH PBC	27,480	25,000	2,480
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	CARRIER CORPORATION	76,462	25,000	51,462
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	CHAMPION PAVING CORP	26,300	25,000	1,300
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	COLLEY ELEVATOR	28,606	25,000	3,606
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	CORE MECHANICAL INC	134,483	25,000	109,483
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	ENTERPRISE FM TRUST	139,669	25,000	114,669
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	FLOLO CORPORATION	29,647	25,000	4,647
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	FOX VALLEY FIRE AND S	40,599	25,000	15,599
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	GROOT INC	162,757	25,000	137,757
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	JDK SERVICES	516,995	25,000	491,995
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	JOHNSON CONTROLS FIRE	27,360	25,000	2,360
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	MIDWEST SOLAR CONTROL	28,220	25,000	3,220
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	OAK FIRE & SECURITY S	47,126	25,000	22,126
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	PEERLESS ENTERPRISES	28,566	25,000	3,566
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	SCHOOLDUDE.COM	79,057	25,000	54,057
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	SUNBELT RENTALS	25,823	25,000	823
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	TRANE COMPANY	44,027	25,000	19,027
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	TRINITY LANDSCAPING	59,431	25,000	34,431
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	VILLAGE OF ALGONQUIN	499,514	25,000	474,514
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	VILLAGE OF CARPENTERS	377,477	25,000	352,477
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	VILLAGE OF HAMPSHIRE	218,944	25,000	193,944
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	VILLAGE OF WEST DUNDE	115,179	25,000	90,179
O&M-Operation and Maintenance of Plant Srv-Purchased Services	20-2540-300	WEATHERGUARD ROOFING	67,093	25,000	42,093
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	ACS ENTERPRISES	39,413	25,000	14,413
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	ANDERSON LOCK COMPANY	86,398	25,000	61,398
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	BMO HARRIS BANK	213,842	25,000	188,842
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	CINTAS CORPORATION	164,534	25,000	139,534
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	CONSERV FS	52,523	25,000	27,523
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	CONSTELLATION NEW ENE	3,048,799	25,000	3,023,799
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	EXELON CORPORATION	501,244	25,000	476,244
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	FLOLO CORPORATION	57,090	25,000	32,090
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	GRAINGER	74,145	25,000	49,145
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	LED RITE LLC	67,060	25,000	42,060
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	LIBERTYVILLE TILE AND	50,930	25,000	25,930
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	NORTH AMERICAN CORP	35,851	25,000	10,851
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	PIONEER RANDUSTRIAL	32,914	25,000	7,914
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	PRO-SOURCE DISTRIBUTO	178,683	25,000	153,683
O&M-Operation and Maintenance of Plant Srv-General Supplies	20-2540-400	TRANE COMPANY	79,589	25,000	54,589
TR-Pupil Transportation Services-Purchased Services	40-2550-300	ALC SCHOOLS LLC	218,368	25,000	193,368
TR-Pupil Transportation Services-Purchased Services	40-2550-300	AMERICAN TAXI DISPATC	406,673	25,000	381,673
TR-Pupil Transportation Services-Purchased Services	40-2550-300	AXESS TRANSPORTATION	571,536	25,000	546,536
TR-Pupil Transportation Services-Purchased Services	40-2550-300	COLLECTIVE LIABILITY	52,800	25,000	27,800
TR-Pupil Transportation Services-Purchased Services	40-2550-300	DURHAM SCHOOL SERVICE	13,487,680	25,000	13,462,680
TR-Pupil Transportation Services-Purchased Services	40-2550-300	EVERDRIVEN TECHNOLOGI	26,776	25,000	1,776
TR-Pupil Transportation Services-Purchased Services	40-2550-300	SCHOOLBELLS LTD	94,575	25,000	69,575
TR-Pupil Transportation Services-Purchased Services	40-2550-300	SPECIAL EDUCATION SYS	63,259	25,000	38,259
TR-Pupil Transportation Services-General Supplies	40-2550-400	MANSFIELD OIL COMPANY	1,267,955	25,000	1,242,955
TORT-Support Services - General Admin-Purchased Services	80-2300-300	COLLECTIVE LIABILITY	2,079,659	25,000	2,054,659
Total			63,011,270		58,136,270

ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p>ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L65)</i> 23,576							
11	Value of Commodities Received for Fiscal Year 2022 (Include the value of commodities when determining if a Single Audit is required). 610,870							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17				Restricted Program		Unrestricted Program		
18		Function		Indirect Costs	Direct Costs	Indirect Costs	Direct Costs	
19	Instruction	1000			157,669,465		157,669,465	
20	Support Services:							
21	Pupil	2100			27,834,070		27,834,070	
22	Instructional Staff	2200			12,602,635		12,602,635	
23	General Admin.	2300			3,927,054		3,927,054	
24	School Admin	2400			17,977,475		17,977,475	
25	Business:							
26	Direction of Business Spt. Srv.	2510		509,028	0	509,028	0	
27	Fiscal Services	2520		1,200,875	0	1,200,875	0	
28	Oper. & Maint. Plant Services	2540			20,175,106	20,175,106	0	
29	Pupil Transportation	2550			17,433,065		17,433,065	
30	Food Services	2560			8,193,560		8,193,560	
31	Internal Services	2570		486,568	0	486,568	0	
32	Central:							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			674,939		674,939	
36	Staff Services	2640		1,791,053	0	1,791,053	0	
37	Data Processing Services	2660		6,926,737	0	6,926,737	0	
38	Other:	2900			50,030		50,030	
39	Community Services	3000			1,345,086		1,345,086	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)							
41	Total			10,914,261	209,746,215	31,089,367	189,571,109	
42				Restricted Rate		Unrestricted Rate		
43				Total Indirect Costs:	10,914,261	Total Indirect Costs:	31,089,367	
44				Total Direct Costs:	209,746,215	Total Direct Costs:	189,571,109	
45				= 5.20%		= 16.40%		
46								

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department (N-330)
 100 North First Street
 Springfield, IL 62777-0001

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

School District Name: CUSD 300
 RCDT Number: 31045300026

Description	Funct. No.	Actual Expenditures, Fiscal Year 2022				Budgeted Expenditures, Fiscal Year 2023			
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund *	Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Tort Fund	Total
1. Executive Administration Services	2320	1,018,723		0	1,018,723	899,956			899,956
2. Special Area Administration Services	2330	226		0	226	0			0
3. Other Support Services - School Administration	2490	0		0	0	0			0
4. Direction of Business Support Services	2510	497,659	0	0	497,659	373,333			373,333
5. Internal Services	2570	427,338		0	427,338	427,024			427,024
6. Direction of Central Support Services	2610	0		0	0	0			0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
8. Totals		1,943,946	0	0	1,943,946	1,700,313	0	0	1,700,313
9. Percent Increase (Decrease) for FY2023 (Budgeted) over FY2022 (Actual)									-13%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2022, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2022.
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2023, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

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

- The district is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.
- The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2022, to ensure inclusion in the fall 2022 report or postmarked by January 15, 2023, to ensure inclusion in the spring 2023 report. Information on the waiver process can be found at the waiver's webpage below.
- <https://www.isbe.net/Pages/Waivers.aspx>
- The district will amend their budget to become in compliance with the limitation.

This page is provided for detailed itemizations as requested within the body of the report.

Type Below.

1. Rest Tax Levies-Tort Im 27 tab - Other Receipts - \$157,026 in workers' comp refund from prior years.
2. Page 26: \$471,846 - current year accretion on 2001 CAB; \$192,327 - current year accretion on 2002 CAB
3. Page 26: \$4,367,125 difference due to lease proceeds less \$11,878 of payments made from the Transportation Fund, not the Debt Service Fund, for a total difference reported of \$4,355,247
- 4.

INCOMPLETE
WORK
PRODUCT

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- ² GASB Statement No. 24; Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
- ³ Equals Line 8 minus Line 17
- ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" tra authority to O&M through June 30, 2013
- ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
- ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- ⁸ Educational Fund (10) - Computer Technology only.
- ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
- ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
- ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)
- ¹³ GASB Statement No. 87; all leases (both operational and capital) should be reflected on this line.

INCOMPLETE
WORK
PRODUCT

nsfer

INCOMPLETE
WORK
PRODUCT

Embed signed Audit Questionnaire below:

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

INCOMPLETE
WORK
PRODUCT

	A	B	C	D	E	F
1	DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)					
2	Instructions: If the Annual Financial Report (AFR) reflects that a Deficit Reduction Plan is required as calculated below, then the school district is to complete the Deficit Reduction Plan in the annual budget and submit the plan to Illinois State Board of Education (ISBE) within 30 days after accepting the audit report. This may require the FY2023 annual budget to be amended to include a Deficit Reduction Plan and narrative.					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell f11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY2023 school district budget already requires a Deficit Reduction Plan, and one was submitted, an updated (amended) budget is not required.					
5	- If the Annual Financial Report requires a deficit reduction plan even though the FY2023 budget does not, a completed deficit reduction plan is still required.					
6	DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only (All AFR pages must be completed to generate the following calculation)					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	256,587,386	28,114,049	18,537,074	86,116	303,324,625
9	Direct Expenditures	247,289,366	20,093,609	17,387,941		284,770,916
10	Difference	9,298,020	8,020,440	1,149,133	86,116	18,553,709
11	Fund Balance - June 30, 2022	58,240,538	7,281,618	8,739,116	39,016,514	113,277,786
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2022 Audit Checklist

RCDT: 31045300026
School District/Joint Agreement Name: CUSD 300
Auditor Name: Betsy Allen
License #: 065-046525 License Expiration Date (below): 09/30/2024
31-045-3000-26_AFR22 CUSD 300

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

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

Balancing Schedule

Check this Section for Error Messages

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

Description:	Error Message
1. Cover Page: The Accounting Basis must be Cash or Accrual.	
2. Cover Page: Choose School District or Joint Agreement.	
What Basis of Accounting is used?	ACCRUAL
Choose School District or Joint Agreement.	SCHOOL DISTRICT
Accounting for late payments (Audit Questionnaire Section D)	OK
Is Budget Deficit Reduction Plan Required?	Congratulations! You have a balanced AFR.
3. Page 3: Financial Information must be completed.	
Section A: Tax rates are not entered in the following format: [1.50 should be .0150]. Please enter with the correct decimal point.	OK
Section A: Tax Rates are not entered. Cells D10, F10, H10, L10 on tab 3 must have a tax rate or 0 entered.	OK
Section D: Check a or b that agrees with the school district type.	OK
Section E: Is there a material impact on the entity's financial position?	NO
4. Page 5: Cells C4:L4 Acct 111-115 - Cash Balances cannot be negative.	
Fund (10) ED: Cash balances cannot be negative.	OK
Fund (20) O&M: Cash balances cannot be negative.	OK
Fund (30) DS: Cash balances cannot be negative.	OK
Fund (40) TR: Cash balances cannot be negative.	OK
Fund (50) MR/SS: Cash balances cannot be negative.	OK
Fund (60) CP: Cash balances cannot be negative.	OK
Fund (70) WC: Cash balances cannot be negative.	OK
Fund (80) Tort: Cash balances cannot be negative.	OK
Fund (90) FP&S: Cash balances cannot be negative.	OK
5. Page 5 & 6: Total Current & Capital Assets must = Total Liabilities & Fund Balance.	
Fund 10, Cell C13 must = Cell C41.	OK
Fund 20, Cell D13 must = Cell D41.	OK
Fund 30, Cell E13 must = Cell E41.	OK
Fund 40, Cell F13 must = Cell F41.	OK
Fund 50, Cell G13 must = Cell G41.	OK
Fund 60, Cell H13 must = Cell H41.	OK
Fund 70, Cell I13 must = Cell I41.	OK
Fund 80, Cell J13 must = Cell J41.	OK
Fund 90, Cell K13 must = Cell K41.	OK
Agency Fund, Cell L13 must = Cell L41.	OK
General Fixed Assets, Cell M23 must = Cell M41.	OK
General Long-Term Debt, Cell N23 must = Cell N41.	OK
6. Page 5: Sum of Reserved & Unreserved Fund Balance must = Page 8, Ending Fund Balance.	
Fund 10, Cells C38+C39 must = Cell C81.	OK
Fund 20, Cells D38+D39 must = Cell D81.	OK
Fund 30, Cells E38+E39 must = Cell E81	OK
Fund 40, Cells F38+F39 must = Cell F81.	OK
Fund 50, Cells G38+G39 must = Cell G81.	OK
Fund 60, Cells H38+H39 must = Cell H81.	OK
Fund 70, Cells I38+I39 must = Cell I81.	OK
Fund 80, Cells J38+J39 must = Cell J81.	OK
Fund 90, Cells K38+K39 must = Cell K81.	OK
8. Page 26: Schedule of Long-Term Debt	
Note: Explain any unreconcilable differences in the Itemization sheet.	
Total Long-Term Debt Issued (P26, Cell F49) must = Principal on Long-Term Debt Sold (P7, Cells C33:K33).	OK
Total Long-Term Debt (Principal) Retired (P19, Cell H174) must = Debt Service - Long-Term Debt (Principal) Retired (P26, Cell H49).	OK
9. Page 7-9: Other Sources of Funds must = Other Uses of Funds	
Acct 7130 - Transfer Among Funds, Cells C27:K27 must = Acct 8130 Transfer Among Funds, Cells C49:K49	OK
Acct 7140 - Transfer of Interest, Cells C28:K28 must = Acct 8140 Transfer of Interest, Cells C50:K50.	OK
Acct 7900 - ISBE Loan Proceeds (Cells C42:K42) must = Acct 8910 - Transfers to Debt Service Fund to Pay Principal on ISBE Loans (Cells C74:K74)	OK
10. Restricted Tax Levies Page 27, Line 25 must = Reserved Fund Balance, Pages 5 & 6, Line 38.	
Reserved Fund Balance, Page 5, Cells C38:H38 must be >= Reserve Fund Balance Cell G25:K25.	OK
Unreserved Fund Balance, Page 5, Cells C39:H39 must be > 0	OK
11. Page 7: "On behalf" payments to the Educational Fund	
Fund (10) ED: Account 3998, cell C9 must be entered or Explain why this is zero on Itemization sheet.	OK
12. Page 37-39: The 9 Month ADA must be entered on Line 98.	OK
13. Page 37-39: The Special Education Contributions from EBF Funds (line 192) must be entered.	OK
14. Page 37-39: The English Learning (Bilingual) Contributions from EBF Funds (line 193) must be entered.	OK
15. Page 40: Contracts Paid in Current Year (CY) MUST be completed. If there are no contracts, state "no contracts" in cell A20 on Contacts Paid in CY tab.	OK
16. Page 42: SHARED OUTSOURCED SERVICES, Completed.	OK
17. Page 43: LIMITATION OF ADMINISTRATIVE COST, Budget Information must be completed and submitted to ISBE.	OK
18. Page 27: Rest Tax Levies-Tort Im 27, G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0	OK
19. Assets-Liab (C45,C48, C49), Acct Summary (C85), Revenues (C82), Expenditures (H33) -Enter Student Activity Funds	OK
20. Page 28-35: CARES CRRSA ARP Schedule - Revenue 4998 listed on schedule must equal Revenue 4998 listed on Revenue tab	OK
21. Page 28-35: CARES CRRSA ARP Schedule -check box yes or no if district/joint agreement received/expended funds	OK

INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

SINGLE AUDIT WORKPAPERS

In an effort to accommodate the increased reporting requirements for School Districts/Joint Agreements, the Single Audit workpapers are no longer required to be submitted by the Annual Financial Report (AFR) due date. School District / Joint Agreement Single Audits are due in accordance with 2 CFR 200.512(a).

All School Districts / Joint Agreements that have Federal grant expenditures greater than \$750,000 should use the workpapers found in the "Single Audit Workpaper Template" on our website at www.isbe.net/gata or via direct link:

[Single Audit Workpapers](#)

GATA REQUIREMENTS

All School Districts/Joint Agreements must also complete GATA reporting requirements on the GATA Grantee Portal (<https://grants.illinois.gov/portal>)

- 1) Audit Certification Form
- 2) Consolidated Year End Financial Report (with in-relation to opinion)
- 3) Audit Package Submission
- 4) Data Collection Form (NOT REQUIRED FOR SINGLE AUDITS)

Guidance for completing the GATA reporting requirements can be found on our website (www.isbe.net/gata) under the "What's new?" banner, or via the link below.

[Guidance for the AARR Requirements](#)





**COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO**

DATE: October 31, 2022

TO: Susan Harkin, Superintendent
Board of Education

FROM: Jennifer Porter
Chief Financial Officer

Presented at the following Board Meetings	
Construction/Facility	
Finance	11/07/2022
Policy/Legislative	
School Utilization	
BOE 1st Reading	11/15/2022
BOE 2nd Reading	11/15/2022

SUBJECT: Interfund Transfer Resolutions

- 1. From Education Fund to Operations & Maintenance Funds**
- 2. From Operations Fund to Capital Funds**

Background

Section 105 ILCS 5/17-2A of the School Code authorizes school districts, by proper resolution and following a public hearing, to permanently transfer monies from and between its three primary operating funds (Educational Fund, Operations & Maintenance Fund, and Transportation Fund) for non-recurring expenses. Transfers from the Education Fund to the Capital Project Fund need to occur through a sequence of transfers, first to the Operations & Maintenance Fund and then from the Operations & Maintenance Fund to the Capital Projects Fund. Fund balance transfers from the Operations & Maintenance Fund to Capital Projects Fund may be permanently transferred by proper resolution.

The Capital Projects Fund is used exclusively for ongoing construction and site improvement projects. The Illinois State Board of Education established accounting guidelines requiring school districts to utilize the Capital Projects fund exclusively for earmarked construction-related projects. This system was established to separate and distinguish designated construction project costs from standard operations costs.

The administration recommends transferring \$11M from the Education Fund to the Operations & Maintenance Fund and a transfer of \$6M from the Operations & Maintenance Fund to the Capital Projects Fund. These amounts represent the audited surplus for the Education and Operations & Maintenance Funds.

The request is for a \$17M transfer to the Capital Projects Fund. This transfer will allow us to fund capital projects authorized on the Master Facility Plan. The transfer of the Education fund balance would not adversely affect the instructional and operational program we currently support. To complete these transfers, the Board must approve two resolutions. These transfers still allow the District to comply with its Fund Balance Policy. In addition, the Board will be required to hold a public hearing to transfer the funds from the Education Fund to the Operations & Maintenance Fund.

Recommendation

The administration recommends that the Board hold a hearing and adopt the resolution to transfer \$11,000,000 from the Education Fund to the Operations Fund. The administration also recommends that the Board adopt the resolution to transfer \$6,000,000 from the Operations & Maintenance Fund to the Capital Projects Fund. This transfer does not require a public hearing. As indicated above, these funds will fund future capital improvements outlined in the Master Facility Plan.

**NOTICE OF PUBLIC HEARING
CONCERNING THE INTENT OF THE BOARD OF EDUCATION
OF COMMUNITY UNIT SCHOOL DISTRICT 300,
KANE, COOK, DEKALB, AND MCHENRY COUNTIES, ILLINOIS TO EFFECT
INTERFUND TRANSFER**

PUBLIC NOTICE IS HEREBY GIVEN that the Board of Education of Community Unit School District 300, Kane, Cook, DeKalb, and McHenry Counties (the "District") will hold a public hearing on the 13th day of December 2022, at 6:30 P.M. in the D300 Central Office Building, 2550 Harnish Drive, Algonquin, IL, 60102. The purpose of the hearing will be to receive public comments on the proposal to make a permanent transfer of funds from the Education Fund to the Operations & Maintenance Fund of the District pursuant to the School Code (105 ILCS 5/17-2A).

By order of the Board of Education of Community Unit School District 300, Kane, Cook, DeKalb, and McHenry Counties

DATED the 15th day of November 2022.

Leslie LaMarca
Secretary
Board of Education
Community Unit School District 300
Kane, Cook, DeKalb, and McHenry Counties

**RESOLUTION AUTHORIZING AN INTERFUND TRANSFER
FROM THE EDUCATION FUND
TO THE OPERATIONS AND MAINTENANCE FUND**

WHEREAS, pursuant to Section 17-2A of the *School Code* (105 ILCS 5/17-2A), the Board of Education (“Board”) of the Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois (“School District”), by proper resolution, may authorize the Treasurer of the School District to make interfund transfers between the Education, Operations and Maintenance, and Transportation Funds, and from the Tort Immunity to the Operations and Maintenance Fund; and

WHEREAS, the adoption of such resolution must follow a public hearing set by the Board or Board President; and

WHEREAS, the public hearing was required to be preceded by at least one published notice occurring at least seven (7) days and not more than thirty (30) days prior to the hearing in a newspaper of general circulation within the School District, and a notice posted at least forty-eight (48) hours before the hearing, at the Central Office, 2550 Harnish Drive, Algonquin, IL 60102, with both notices setting forth the time, date, place and subject matter of the hearing.

WHEREAS, such hearing was held on December 13, 2022, at 6:30 p.m., at the Central Office, 2550 Harnish Drive, Algonquin, IL 60102, pursuant to the notice published on November 16, 2022, in the Daily Herald and the notice posted on November 16, 2022, on the District Webpage; and

WHEREAS, the Board has determined that it is in the best interests of the School District to transfer money currently in the Education Fund to the Operations and Maintenance Fund.

NOW, THEREFORE, it is hereby resolved by the Board of Education of Community Unit School District 300 as follows:

Section 1. The Board has determined that it is in the best interests of the School District to transfer the following amounts between the following funds:

<u>Amount</u>	<u>Transfer From</u>	<u>Transfer To</u>
\$11,000,000	Education Fund	Operations and Maintenance Fund

Section 2. The Treasurer is authorized to transfer said amount and record the transfer on the books of the School District.

Section 3. This Resolution shall be in full force and effect immediately upon its adoption.

ADOPTED this 13th day of December 2022, by the following roll call vote:

AYE:

NAY:

ABSENT:

President, Board of Education

ATTEST:

Secretary, Board of Education

**RESOLUTION AUTHORIZING INTERFUND TRANSFERS FROM THE
OPERATIONS AND MAINTENANCE
TO THE CAPITAL PROJECTS FUND**

WHEREAS, pursuant to Sections 2-3, 2-3.27, and 2-3.28 of the *School Code*, the Illinois State Board of Education ("ISBE") has the power and duty to formulate and approve forms, procedures, and regulations for school district accounts and budgets; and

WHEREAS, ISBE Regulation Section 100.40(a), effective as of FY 2009, requires the establishment of a Capital Projects Fund to replace the fund formerly known as the Site and Construction Fund; and

WHEREAS, the Board of Education ("Board") of Community Unit School District 300, Kane, McHenry, Cook, and DeKalb Counties, Illinois ("School District"), has previously established a Capital Projects Fund in compliance with these regulations; and

WHEREAS, in addition to expenditures that were in previous fiscal years properly made out of the Site and Construction Fund, ISBE Regulation Section 100.50(d)(2) provides that when revenues or other sources of funds are pledged to pay for a capital project or acquisition, the moneys shall be transferred for accounting purposes into the Capital Projects Fund and expended from that Fund, except in case of acquisition of any equipment that must be financed from the transportation fund pursuant to Section 17-8 of the *School Code*; and

NOW, THEREFORE, it is hereby resolved by the Board of Education of Community Unit School District 300, Kane, McHenry, Cook, and Kane Counties, Illinois that:

Section 1. The accounting transfer of revenues and other sources of funds into the Capital Projects Fund by the Treasurer is hereby approved for the following funds, which are pledged for the projects described on Exhibit A:

<u>Amount</u> \$17,000,000	<u>Transfer From</u> Operations and Maintenance	<u>Transfer To</u> Capital Funds
-------------------------------	--	-------------------------------------

Section 2. Accounting transfers of revenues and other sources of funds into the Capital Projects Fund and Debt Service Fund by the Treasurer are hereby approved when and as necessary to comply with Sections 100.50(d)(1) and 100.50(d)(2) of the ISBE regulations, as long as such transfers are included in the School District's annual budget.

Section 3. All such accounting transfers shall be reflected in School District financial reports in accordance with ISBE regulations.

Section 4. All expenditures from School District funds shall continue to be approved by the Board in accordance with law and Board Policy.

Section 5. All inter-fund transfers expressly authorized by statute shall continue to be approved by the Board as provided in the applicable statute.

Section 6. The Treasurer is directed to implement this Resolution.

Section 7. This Resolution shall be in full force and effective December 13, 2022, immediately upon its adoption.

ADOPTED this 13th day of December 2022 by the following roll call vote:

AYE:

NAY:

ABSENT:

Attest:

Signature:

**Secretary
Board of Education Community School
District 300**

**Board President
Board of Education Community School
District 300**

EXHIBIT A
TO

RESOLUTION AUTHORIZING TRANSFER TO CAPITAL
PROJECTS AND DEBT SERVICE FUNDS

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Pledged For</u>
Operations and Maintenance	Capital Projects	\$17,000,000	Construction Projects



**COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO**

DATE: December 1, 2022

TO: Susan Harkin, Superintendent
Board of Education

FROM: Jennifer Porter
Chief Financial Officer

Presented at the following Board Meetings	
Construction/Facility	12/5/2022
Finance	12/5/2022
Policy/Legislative	
School Utilization	
BOE 1st Reading	11/15/2022
BOE 2nd Reading	12/13/2022

SUBJECT: Approval of 2022 Tax Levy

Background

The 2022 tax levy is the first step in the FY 2023-2024 budget cycle. The levy projections assist in the determination of the resources available for District programs in the upcoming budget cycle. The revenue used to create the FY 2023-2024 budget is based on the 2022 tax levy estimates.

Per School Code, the Board of Education must approve a tentative levy at least 20 days before the aggregate levy and adopt a final levy before the fourth Tuesday in December. If the tentative levy is 5% greater than the prior year's request, the Board of Education must publish a notice in a newspaper of general local circulation about their levy and hold a public hearing. This notice must be published no more than 14 days or less than seven days before the public hearing date.

The 2022 tentative levy request and hearing dates were:

- Presented to the Finance Committee on 11/7/2022
- Presented to and approved by the Board of Education on 11/15/2022
- Published legal ad to our community on 12/05/2022

Recommendation

Enclosed in your packet, you will find numerous resolutions that the administration is recommending the Board of Education adopt. Based upon the aforementioned information and as required by State law, it is my recommendation that the Board approves the:

- Resolution Adopting and Directing the Filing of the Certificate of Tax Levy;
- Certificate of Tax Levy (ISBE Form 50-02) for the amounts indicated;
- Resolution for Special Education Levy;
- Resolution for Working Cash Fund Levy; and
- Resolution Authorizing the Reduction of Certain Fund Levies.

Original:

X

 Amended:

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department
 (217) 785-8779

CERTIFICATE OF TAX LEVY

A copy of this Certificate of Tax Levy shall be filed with the County Clerk of each county in which the school district is located on or before the last Tuesday of December.

District Name Community Unit School District 300	District Number 31-045-3000-26	County Kane, McHenry, Cook, DeKalb
---	-----------------------------------	---------------------------------------

Amount of Levy

Educational	\$ <u>130,000,000</u>	Fire Prevention & Safety *	\$ <u>0</u>
Operations & Maintenance	\$ <u>38,000,000</u>	Tort Immunity	\$ <u>2,500,000</u>
Transportation	\$ <u>11,000,000</u>	Special Education	\$ <u>40,000,000</u>
Working Cash	\$ <u>5,000</u>	Leasing	\$ <u>0</u>
Municipal Retirement	\$ <u>3,000,000</u>	Other	\$ <u>0</u>
Social Security	\$ <u>4,000,000</u>	Other	\$ <u>0</u>
		Total Levy	\$ <u>228,505,000</u>

* Includes Fire Prevention, Safety, Energy Conservation, Disabled Accessibility, School Security, and Specified Repair Purposes.

See explanation on reverse side.

Note: Any district proposing to adopt a levy must comply with the provisions set forth in the Truth in Taxation Law.

We hereby certify that we require:

the sum of 130,000,000 dollars to be levied as a special tax for educational purposes; and
 the sum of 38,000,000 dollars to be levied as a special tax for operations and maintenance purposes; and
 the sum of 11,000,000 dollars to be levied as a special tax for transportation purposes; and
 the sum of 5,000 dollars to be levied as a special tax for a working cash fund; and
 the sum of 3,000,000 dollars to be levied as a special tax for municipal retirement purposes; and
 the sum of 4,000,000 dollars to be levied as a special tax for social security purposes; and
 the sum of 0 dollars to be levied as a special tax for fire prevention, safety, energy conservation, disabled accessibility, school security and specified repair purposes; and
 the sum of 2,500,000 dollars to be levied as a special tax for tort immunity purposes; and
 the sum of 40,000,000 dollars to be levied as a special tax for special education purposes; and
 the sum of 0 dollars to be levied as a special tax for leasing of educational facilities or computer technology or both, and temporary relocation expense purposes; and
 the sum of 0 dollars to be levied as a special tax for _____; and
 the sum of 0 dollars to be levied as a special tax for _____
 on the taxable property of our school district for the year _____.

Signed this 13th day of December 2022 . _____
(President)

 (Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies, the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full _____.

 (Detach and Return to School District)

This is to certify that the Certificate of Tax Levy for School District No. _____, _____ County, Illinois, on the equalized assessed value of all taxable property of said school district for the year _____, _____, was filed in the office of the County Clerk of this County on _____.

In addition to an extension of taxes authorized by levies made by the Board of Education (Directors), an additional extension(s) will be made, as authorized by resolution(s) on file in this office, to provide funds to retire bonds and pay interest thereon.

The total levy, as provided in the original resolution(s), for said purposes for the year _____, is \$ _____.

 (Signature of County Clerk)

 (Date)

 (County)

|

:

;

**COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION ADOPTING AND DIRECTING THE FILING OF THE CERTIFICATE
OF TAX LEVY**

WHEREAS, The Truth in Taxation Act requires all taxing districts in the State of Illinois to determine the estimated amounts necessary to be levied for all the year not less than 20 days prior to the official adoption of the aggregate tax levy of the Community Unit School District 300; and

WHEREAS, the estimated amounts to be levied for all the year were discussed and made known during a Board of Education meeting conducted on November 13, 2022; and

WHEREAS, the aggregate amount of property taxes extended for the year 2021 was:

Educational Purposes	\$116,398,010
Operations & Maintenance Purposes	30,622,093
Transportation Purposes	9,332,923
Working Cash Purposes	4,282
Municipal Retirement Purposes	2,767,554
Social Security Purposes	3,429,310
Tort Immunity Purposes	2,144,871
Special Education Purposes	32,663,534
Bond and Interest Purposes	28,007,772
Total	<u>\$225,370,349</u>

WHEREAS, it is hereby determined that the amount of taxes to be levied for the year 2022, to be levied against estimated budget totals as represented during the budget presentation, is as follows:

Educational Purposes	\$130,000,000
Operations & Maintenance Purposes	38,000,000
Transportation Purposes	11,000,000
Working Cash Purposes	5,000
Municipal Retirement Purposes	3,000,000
Social Security Purposes	4,000,000
Tort Immunity Purposes	2,500,000
Special Education Purposes	40,000,000
Bond and Interest Purposes	25,329,313
Total	<u>\$253,834,313</u>

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Unit School District 300, Counties of Kane, McHenry, Cook and DeKalb State of Illinois, as follows:

1. The aggregate amount of taxes estimated to be levied for the year 2022 is \$253,834,313.

2. The aggregate amount of taxes estimated to be levied for the year 2022 exceeds the amount of taxes extended by the District in 2021. The percentage change equals approximately 12.63%.

3. The Secretary, President, and Treasurer of School District 300 are hereby authorized and directed to execute the Certificate of Tax Levy for the 2022-2023 school year and such other documents as necessary to extend said levy to all taxable property of the District as equalized or assessed by the Department of Revenue.

4. The Treasurer is directed to forthwith file the duly executed Certificate of Tax Levy with the Clerk of Kane, McHenry, Cook and DeKalb Counties, Illinois, or such person designated to receive such Certificate.

5. This Resolution shall be in full force and effect its adoption forthwith.

ADOPTED this 13th day of December 2022

AYES:

NAYS:

ABSENT:

Board of Education
Community Unit School District 300
Algonquin,
Counties of Kane, McHenry, Cook and DeKalb
Illinois

BY: _____
President, Board of Education

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTIES OF KANE,
McHENRY, COOK AND DeKALB)

SECRETARY’S CERTIFICATE TRUTH IN TAXATION COMPLIANCE

I, Leslie LaMarca, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (“Board”) of Community Unit School District 300 (“School District”), Kane, McHenry, Cook, and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

I DO FURTHER CERTIFY that foregoing is a full, true and correct copy of a “Resolution Adopting and Directing the Filing of the Certificate of Tax Levy”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 13th day of December 2022, at which meeting a quorum of said Board of Education was present.

I DO FURTHER CERTIFY that 2022 tax levy resolution of said District, attached hereto, was adopted in full compliance with the provision of the Illinois Truth in Taxation Laws 35 ILCS 200/18-55 to 18-100 and 35 ILCS 200-18-101.1 to 101.60.

I DO FURTHER CERTIFY that the deliberations of the Board 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 at a specified time and place convenient to the public, that notice of said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions 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 and with all of the procedural rules of the Board in the passage of said Resolution.

IN WITNESS THEREOF, I have placed my official hand signature this 13th day of December 2022.

Leslie LaMarca
Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION TO APPLY FOR SPECIAL EDUCATION FUND LEVY**

WHEREAS, the Board of Education for Community Unit School District 300 is responsible by law for the education of handicapped persons age 0-22 years who are residents of this school district, and

WHEREAS, there are insufficient funds to defray the ordinary and reasonable expenses incurred and reasonably anticipated to be incurred for special education purposes, and

WHEREAS, the Illinois School Code authorizes a school district to pay the ordinary and necessary expenses for such programs and services as required pursuant to Article 5/14 *et. seq.* of the Illinois School Code, and

WHEREAS, Section 17-2.2a of the Illinois School Code authorizes school districts to levy an annual tax of .80% upon the value of all taxable real property located in this school district as equalized or assess by the Department of Revenue for special programs and purposes,

NOW, THEREFORE, BE IT RESOLVED that:

1. This Board of Education finds that it will incur ordinary, necessary, and reasonable expenses in connection with the providing of special education programs and services to the eligible residents of this school district.

2. There will be insufficient funds to pay the costs and expenses; thereof, requiring a levy not to exceed .80% on the full fair value of all taxable real property located in this school district as equalized or assessed by the Department of Revenue.

3. Pursuant to Section 17-2.2a as amended, the school district hereby adopts a levy that will not exceed .80% on the value of all taxable real property located in this school district as equalized or assessed by the Department of Revenue to provide funds to defray special education expenses.

4. The Treasurer and Secretary of this Board are hereby authorized and directed to certify, forthwith to the County Clerks of Kane, McHenry, Cook and DeKalb Counties, Illinois and file such papers as is necessary to extend taxes including the special education levy approved and authorized herewith in addition to all other valid necessary tax levies adopted, approved and authorized by this Board of Education in the amount \$40,000,000.

ADOPTED this 13th day of December 2022.

AYES:

NAYS:

ABSENT:

Board of Education
Community Unit School District 300
Algonquin
Counties of Kane, McHenry, Cook and DeKalb
Illinois

BY:

President, Board of Education

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTIES OF KANE,
McHENRY, COOK, AND DeKALB)

SECRETARY’S CERTIFICATE

I Leslie LaMarca, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (“Board”) of Community Unit School District 300 (“School District”, Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

I DO FURTHER CERTIFY that foregoing is a full, true and correct copy of a “Resolution to Apply for Special Education Fund Levy”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 13th day of December 2022 at which meeting a quorum of said Board of Education was present.

I DO FURTHER CERTIFY that there is hereby levied for Special Education purposes for Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, for the year 2022, a tax in the sum of \$40,000,000 to produce a tax rate not to exceed .80% on the full fair cash value of all taxable property within the District as equalized or assessed by the Department of Revenue.

I DO FURTHER CERTIFY that the deliberations of the Board 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 at a specified time and place convenient to the public, that notice of said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions 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 and with all of the procedural rules of the Board in the passage of said Resolution.

IN WITNESS THEREOF, I have placed my official hand signature this 13th day of December 2022.

Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION FOR THE CREATION, MAINTENANCE AND ADMINISTRATION OF
A WORKING CASH FUND LEVY**

WHEREAS, pursuant to the provisions of 105ILCS 5/20-1 - 5/20-8 of the Illinois Statutes, this Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, is authorized to create, maintain and administer a fund to be known as a “Working Cash Fund” and,

WHEREAS, pursuant to the terms of Section 5/20-8 thereof, it has been determined by this Board of Education that: (1) the amount of \$5,000 will not cause the total of the working cash fund to exceed 85% of the taxes last extended for education purposes of the District, and the rate does not exceed .05% of the full, fair cash value of all taxable property in this District as equalized or assessed by the Department of Revenue.

NOW, THEREFORE, BE IT, AND IT IS HEREBY RESOLVED by this Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, that for the purpose of providing monies for the Working Cash Fund, there is hereby levied upon all of the taxable property of this School District for the year 2021 a tax known as the “Working Cash fund” in the amount of \$5,000.

ADOPTED this 13th day of December 2022.

AYES:

NAYS:

ABSENT:

Board of Education
Community Unit School
District 300 Algonquin
Counties of Kane,
McHenry, Cook and
DeKalb Illinois

BY:
President, Board of Education

ATTEST:

Secretary, Board of Education

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTIES OF KANE,
McHENRY, COOK AND DeKALB)

SECRETARY’S CERTIFICATE

I, Leslie LaMarca, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

I DO FURTHER CERTIFY that foregoing is a full, true and correct copy of a “Resolution for the Creation, Maintenance and Administration of Work Cash Fund Levy”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 13th day of December 2022, at which meeting a quorum of said Board of Education was present.

I DO FURTHER CERTIFY that there is hereby levied for Working Cash purposes for Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, for the year 2022, a tax in the sum of \$5,000 to produce a tax rate not to exceed .05% on the full fair cash value of all taxable property within the District as equalized or assessed by the Department of Revenue.

I DO FURTHER CERTIFY that the deliberations of the Board 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 at a specified time and place convenient to the public, that notice of said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions 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 and with all of the procedural rules of the Board in the passage of said Resolution.

IN WITNESS THEREOF, I have placed my official hand signature this 13th day of December 2022.

Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION AUTHORIZING REDUCTION OF CERTAIN FUND LEVIES FOR THE
2022 LEVY YEAR**

WHEREAS, on December 13, 2022, the Board of Education of Community Unit School District 300 (School District), Kane, McHenry, Cook and DeKalb Counties, Illinois, did adopt the 2022 tax levy; and

WHEREAS, the Property Tax Extension Limitation Law (“PTELL”) limits the increases on tax extensions to 5% or the percentage increase in the Consumer Price Index (CPI) during the 13 month calendar year preceding the levy year, whichever is less; and

WHEREAS, the County Clerk has notified each Cook County taxing district now subject to the PTELL that it may direct to the County Clerk’s Office, by proper resolution, to make specific and necessary reductions to its tax levy for the 2022 levy year in accordance with the requirement of Section 18-195 of the PTELL (35 ILCS 200/18-195).

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of Community Unit School District 300, Kane, McHenry, Cook and DeKalb Counties, Illinois, as follows:

Section 1. That the Board of Education hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does hereby incorporate them into this Resolution by reference.

Section 2. That if the County Clerk is required to reduce the aggregate extension of the School District to meet the requirements of the PTELL, the Board of Education hereby authorizes and directs the County Clerk that if any reductions are required to be made to the School District’s tax levy for the 2022 levy year, that:

100% of such reduction shall be made from the Municipal Retirement Fund

Section 3. That the President and Secretary of the Board of Education be and are hereby authorized and directed to sign the Resolution on behalf of the Board of Education.

Section 4. That the Treasurer of Schools of the School District be and is hereby directed to file a certified copy of the Resolution with the County Clerk as soon as practicable following their adoptions and execution, on or before the last Tuesday in December.

Section 5. That all other resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed in this Resolution shall be in full force, effective immediately and forthwith upon its passage.

ADOPTED this 13th day of December 2022.

AYES:

NAYS:

ABSENT:

Board of Education
Community Unit School
District 300 Algonquin
Counties of Kane,
McHenry, Cook and
DeKalb Illinois

ATTEST:

BY:

President, Board of Education

Secretary, Board of Education

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTY OF COOK)

SECRETARY’S CERTIFICATE

I, Leslie LaMarca, DO HEREBY CERTIFY that I am the duly qualified and acting Secretary of the Board of Education (“Board”) of Community Unit School District 300 (“School District”, Kane, McHenry, Cook and DeKalb Counties, Illinois, and as such Secretary, I am keeper of the records and files of the Board of Education of said District.

I DO FURTHER CERTIFY that foregoing is a full, true and correct copy of a “Resolution Authorizing Reduction of Certain Fund Levies for the 2022 Levy Year”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 13th day of December 2022, at which meeting a quorum of said Board of Education was present.

I DO FURTHER CERTIFY that the deliberations of the Board 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 at a specified time and place convenient to the public, that notice of said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions 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 and with all of the procedural rules of the Board in the passage of said Resolution.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 13th day of December 2022.

Secretary, Board of Education



**COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO**

DATE: December 7, 2022

TO: Susan Harkin, Superintendent
Board of Education

FROM: Jennifer Porter
Chief Financial Officer

Presented at the following Board Meetings	
Construction/Facility	12/5/2022
Finance	12/5/2022
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/13/2022
BOE 2nd Reading	12/13/2022

SUBJECT: Approval to Negotiate an Intergovernmental Agreement with the Village of West Dundee

Background

As you are aware, the administration is working with the Village of West Dundee to develop an intergovernmental agreement (IGA) in relation to their proposed TIF. We are currently in negotiations with them on this topic. Because of the Joint Review Board meeting timeline and our scheduled upcoming Board meetings, this is the only board meeting that will occur between the final vote of the Joint Review Board meeting on the TIF.

We are working closely with our attorney and the Village of West Dundee on the components of the TIF; however, we do not have a final IGA for tonight's board meeting.

Recommendation

The administration recommends that the Board authorize the administration to develop an IGA in relation to the Village of West Dundee TIF. If the administration can reach an agreement with the Village of West Dundee on an IGA, the Board will authorize administration to vote yes to the TIF at the JRB meeting on December 28, 2022. Assuming an agreement can be reached on an IGA, the IGA will be brought forth to the Board for formal approval at January 10, 2023 board meeting.



**COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO**

DATE: TO: Susan Harkin, Superintendent Board of Education FROM: Colleen O'Keefe Chief Legal Counsel	Presented at the following Board Meetings	
	Construction/Facility	
	Finance	
	Policy/Legislative	
	School Utilization	
	BOE 1st Reading	11/15/2022
	BOE 2nd Reading	12/13/2022

SUBJECT: Proposed revisions to Board policy 2:230 *Public Participation at Board of Education Meetings and Petitions to the Board*

Background

Board policy 2:230 *Public Participation at Board of Education Meetings and Petitions to the Board* is revised for purposes of clarity, continuous improvements, and per the recommendation of the Board.

Per the revisions to the Board policy, attached is AP 2:230-E1-*Extended Public Participation Request Form* for your review.

Recommendation

It is recommended to approve the revisions to Board policy 2:230 *Public Participation at Board of Education Meetings and Petitions to the Board* as presented.

BOARD OF EDUCATION

2:230 Public Participation at Board of Education Meetings and Petitions to the Board

During each regular and special open meeting of the Board, any person may comment on or ask questions of the Board, subject to reasonable constraints established in this policy and in District Administrative Procedure. The Board listens to comments or questions during public participation; responses to comments to or questions of the Board are most often managed through policy 3:30, Chain of Command.

The individuals appearing before the Board are expected to follow these guidelines:

1. Address the Board only at the appropriate time as indicated on the agenda and when recognized by the Board President. This includes following the directives of the Board President to maintain order and decorum for all.
2. Use a sign-in sheet, if requested.
3. Total length of time at a regular Board of Education meeting for Public Participation will be limited to two hours. However, upon the vote of a majority of the Board such time may be increased. This limitation on time does not apply to special meetings for the specific purpose of public input.
4. Individuals may be heard during Public Participation without notice by requesting permission of the President (or President Pro Tempore). Request must be made prior to adoption of the agenda.
5. Individuals (up to 40) may speak to the Board for three minutes.
6. In unusual circumstances, and when the person has given advance notice of the need to speak for a longer period of time, the Board President may allow a person to speak for more than three minutes. To request additional speaking time, the individual must:
 - a. Complete an Extended Public Participation Request Form ~~within 48 hours of~~ **no later than 8:00 a.m. on the day prior to** the Board Meeting at which the individual will be speaking. This form can be requested by contacting the Board of Education's Executive Assistant.
 - b. Provide an explanation detailing why the allotted three minutes is not sufficient for the individual's public comment.
 - c. Requests for additional time may only be granted if the requester seeks to speak on a current or previous agenda topic. **The agenda topic and date discussed (or scheduled to be discussed) must be provided.** Requests for additional time to address topics of personal interest will be denied.
 - d. Following submission of the request, the completed form will be provided to all Board members for their review.
 - e. The Board President will be responsible for individually consulting each Board member to determine if there is an objection to the request.
 - f. The decision to grant or deny the request rests with the Board President and his/her decision shall be final.

Commented [OC1]: Change allows for the individual to submit the request after the meeting agenda has posted while also allowing the Board more than a full day to review the request.

Commented [OC2]: Change requires the individual requesting additional time to specifically detail the agenda topic on which he/she would like to comment.

7. If multiple individuals wish to address the Board on the same subject, the group is encouraged to appoint a spokesperson.
8. Identify oneself by name, relationship to District, state the concern, and limit comments to the designated minutes (as described above).
9. Observe, when necessary and appropriate, the Board President's authority to:
 - a. Shorten public comment to conserve time and give the maximum number of individuals an opportunity to speak; and/or
 - b. Determine procedural matters regarding public participation not otherwise covered in Board of Education policy.
10. Questions raised shall be assigned by the President to someone for an answer if it is determined that the question merits an answer.
11. Minors will not be heard by the Board of Education unless they are accompanied by the parent or guardian.
12. Charges, complaints, or challenges against staff members of the District will not be heard in open meeting. They shall be made in writing and discussed in closed session.
13. Conduct oneself with respect and civility toward others and otherwise abide by Board policy 8:30, *Visitors to and Conduct on School Property*.

Petitions or written correspondence to the Board shall be presented to the Board of Education at the next regularly scheduled Board meeting.

LEGAL REF.:

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

[5 ILCS 120/2.06](#), Open Meetings Act.

CROSS REF.: 2:220 (Board of Education Meeting Procedure)

ADOPTED: February 10, 2003

REVISED: August 8, 2011; July 13, 2021; November 9, 2021; June 28, 2022

Community Unit School District 300



2:230-E1 Exhibit – Extended Public Participation Request Form

Per Board policy 2:230 Public Participation at Board of Education Meetings and Petitions to the Board, this form is to be used when requesting to speak to the Board of Education for longer than the allotted three minutes and must be submitted no later than 8:00 a.m. on the day prior to the Board Meeting at which the individual will be speaking. Once complete, please return this form to board@d300.org.

Board Meeting Date:	
Speaker’s Name (print clearly):	
Relationship to the District:	
Agenda Topic:	
Date Agenda Topic Was Discussed or Scheduled to Be Discussed:	
Please provide an explanation detailing why the allotted three minutes is not sufficient for your comment:	

Signature

Date Submitted

FOR BOARD OF EDUCATION USE ONLY

- Received by the Board President on _____.
- Board President provided the completed form to all Board members for review on _____.
- Board President individually consulted with each Board member to determine if there is an objection to the request; therefore
- The request has been **GRANTED** to extend the speaking time from three minutes to _____ minutes.
- The request has been **DENIED** to extend the speaking time.

The above decision shall be final.

Board President’s Signature

Date

DATED: June 2022, December 2022



**COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO**

DATE: TO: Susan Harkin, Superintendent Board of Education FROM: Colleen O'Keefe Chief Legal Counsel	Presented at the following Board Meetings	
	Construction/Facility	
	Finance	
	Policy/Legislative	
	School Utilization	
	BOE 1st Reading	12/13/2022
	BOE 2nd Reading	

SUBJECT: Adopt revisions to Board policy 7:70 Attendance and Truancy

Background

Board policy 7:70 *Attendance and Truancy* is revised pursuant to State law.

Recommendation

It is recommended to approve the State mandated revisions to Board policy 7:70 *Attendance and Truancy* as presented to meet the required guidelines.

Document Status: Draft Update

STUDENTS

7:70 Attendance and Truancy

Definitions

Truant - A "truant" is a child subject to compulsory school attendance and who is absent without valid cause from such attendance for a school day or portion thereof.

Valid cause for absence - A child may be absent from school because of illness, observance of a religious holiday, death in the immediate family, family emergency, situations beyond the student's control as determined by the Board of Education or such other circumstances which cause reasonable concern to the parent for the safety or health of the student.

Chronic or habitual truant - A "chronic or habitual truant" is a child who is subject to compulsory school attendance and who is absent without valid cause from such attendance for 10 percent or more of the previous 180 regular attendance days.

Truant minor - A child to whom supportive services, including prevention, diagnostic, intervention and remedial services, alternative programs, and other school and community resources have been provided and have failed to result in the cessation of chronic truancy or have been offered and refused.

Compulsory School Attendance

This policy applies to individuals who have custody or control of a child: (a) between the ages of six (on or before September 1) and 17 years (unless the child has graduated from high school), or (b) who is enrolled in any of grades kindergarten through 12 in the public school regardless of age. This includes individuals aged 18 or older, unless emancipated, living independently, and/or appropriately qualified under the McKinney-Vento Homeless Assistance Act: Board Policy 6:140, *Education of Homeless Children*.

Subject to specific requirements in State law, the following children are not required to attend public school: (1) any child attending a private school (including a home school) or parochial school, (2) any child who is physically or mentally unable to attend school (including a pregnant student suffering medical complications as certified by her

physician), (3) any child lawfully and necessarily employed, (4) any child over 12 and under 14 years of age while in confirmation classes, (5) any child absent because of religious reasons, including to observe a religious holiday, for religious instruction, or because his or her religion forbids secular activity on a particular day(s) or time of day, and (6) any child 16 years of age or older who is employed and is enrolled in a graduation incentives program.

The parent/guardian of a student who is enrolled must authorize all absences from school and notify the school in advance or at the time of the student's absence. A valid cause for absence includes illness (including mental or behavioral health of the student), observance of a religious holiday, death in the immediate family, attendance at a civic event, family emergency, other situations beyond the control of the student as determined by the Board, voting pursuant to policy 7:90, *Release During School Hours* ([10 ILCS 5/7-42](#) and [5/17-15](#)), other circumstances that cause reasonable concern to the parent/guardian for the student's mental, emotional, or physical health or safety, or other reason as approved by the Superintendent or designee. Students absent for a valid cause may make up missed homework and classwork assignments in a reasonable timeframe.

Absenteeism and Truancy Program

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

1. A protocol for excusing a student from attendance who is necessarily and lawfully employed. The Superintendent or designee is authorized to determine when the student's absence is justified.
2. A protocol for excusing a student in grades 6 through 12 from attendance to sound *Taps* at a military honors funeral held in Illinois for a deceased veteran.
3. A protocol for excusing a student from attendance on a particular day(s) or at a particular time of day when his/her parent/guardian is an active duty member of the uniformed services and has been called to duty for, is on leave from, or has immediately returned from deployment to a combat zone or combat-support postings.
4. A process to telephone, within two hours after the first class, the parents/guardians of students in grade 8 or below who are absent without prior parent/guardian notification.
5. A process to identify and track students who are truants, chronic or habitual truants, or truant minors as defined in [105 ILCS 5/26-2a](#).
6. A description of diagnostic procedures for identifying the cause(s) of a student's unexcused absenteeism, including interviews with the student, his or her parent(s)/guardian(s), and staff members or other people who may have information about the reasons for the student's attendance problem.
7. The identification of supportive services that may be offered to truant, chronically truant, or chronically absent students, including parent-teacher conferences,

Commented [LC1]: Updated in response to 105 ILCS 5/26-1 and 5/26-2a, amended by P.A. 102-891, eff. 1-1-23, subject ISBE guidelines, middle and high school students be permitted one school day-long excused absence per school year to engage in a *civic event*, defined as "an event sponsored by a non-profit organization or governmental entity that is open to the public. *Civic event* includes, but is not limited to, an artistic or cultural performance or educational gathering that supports the mission of the sponsoring non-profit organization. Schools may require students to provide an appropriate administrator with reasonable advance notice of the intended absence and documentation of participation.

student and/or family counseling, or information about community agency services.

8. A process for the collection and review of chronic absence data and to:
 - a. Determine what systems of support and resources are needed to engage chronically absent students and their families, and
 - b. Encourage the habit of daily attendance and promote success.
9. Reasonable efforts to provide ongoing professional development to teachers, administrators, Board members, school resource officers, and staff on the appropriate and available supportive services for the promotion of student attendance and engagement.
10. A process to request the assistance and resources of outside agencies, such as, the juvenile officer of the local police department or the truant office of the appropriate Regional Office of Education, if truancy continues after supportive services have been offered.
11. A protocol for cooperating with non-District agencies including County or municipal authorities, the Regional Superintendent, truant officers, the Community Truancy Review Board, and a comprehensive community based youth service agency. Any disclosure of school student records must be consistent with Board policy 7:340, *Student Records*, as well as State and federal law concerning school student records.
12. An acknowledgement that no punitive action, including out-of-school suspensions, expulsions, or court action, shall be taken against a truant minor for his or her truancy unless available supportive services and other school resources have been provided to the student.
13. The criteria to determine whether a student's non-attendance is due to extraordinary circumstances shall include economic or medical necessity or family hardship and such other criteria that the Superintendent believes qualifies.
14. A process of a 17-year-old resident to participate in the District's various programs and resources for truants. The student must provide documentation of his/her dropout status for the previous 6 months. A request from an individual 19 years of age or older to re-enroll after having dropped out of school is handled according to provisions in 7:50 *School Admissions and Student Transfers To and From Non-District Schools*.
15. A process for the temporary exclusion of a student 17 years of age or older for failing to meet minimum attendance standards according to provisions in State law.

Monitoring²

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

LEGAL REF.:

105 ILCS 5/22-92 and 5/26-1 through 18.

Commented [LC2]: Updated in requiring that every two years a board update its absenteeism and truancy policy and file it with the Ill. State Board of Education and the regional superintendent of schools by September 30 each review year through ISBE's Web Application Security (IWAS) system. If, after review and re-evaluation and no updates are necessary, a signed statement from the board president indicating the policy was re-evaluated and no changes were deemed necessary must be submitted to IWAS.

The deadline is extended to 1-13-23 for the 22/23 SY and back to September 30 during the 23/24 SY.

Commented [LC3]: Legal references updated

[705 ILCS 405/3-33.5](#), Juvenile Court Act of 1987.

[23 Ill.Admin.Code §§1.242](#) and [1.290](#).

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