

Board of Education Workshop/Business Meeting

Tuesday, December 17, 2024 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. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees 2(c) (2); 3. Litigation 2(c) (11); 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, Lincoln Prairie Elementary School

5. Approval of the Agenda

6. Recognition

6.1. Fall Athletic Recognitions

6.2. Staff Recognition

7. 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.

8. **Public Hearing - 2024 Tax Levy**

9. **Superintendent Report**

9.1. Advertising Sponsorship Agreements

9.2. Space Utilization and Capacity Update

9.3. Cambridge Lakes Academic Update

10. **Board Discussion**

10.1. Board Committee Reports

10.2. Board Discussion

11. **Consent Items**

11.1. Approval of Board Meeting Minutes for
November 19, 2024

11.2. Approval of Disposal Report

11.3. Approval of Bills Payable

11.4. Approval of Treasurer's Report

11.5. Approval of Human Resources Report

11.6. Approval of Out of District Student
Travel

11.7. Approval of Archibald Settlement
Agreement and Release

11.8. Approval of Freedom of Information Act
Report

12. **Roll Call Action Items**

12.1. Approval of Advertising Sponsorship
Agreement

12.2. Approval of Time & Materials Bid

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

12.4. Approval of Instructional and Office
Supplies Contract (Extension)

12.5. Approval of Middle School Year-End Event
Contract

12.6. Acceptance of FY24 Annual Comprehensive
Financial Report

12.7. Approval of 2024 Levy & Resolutions

12.8. Approval of Recreation Drive Extension
and Development of Intergovernmental Agreement

12.9. Approval of Curriculum Materials
Adoptions

13. **Closed Session**

13.1. 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. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees 2(c) (2); 3. Litigation 2(c) (11); 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).

13.2. Motion to adjourn closed session and return to open session

14. Reconvene in Open Session

14.1. Roll Call

15. Adjournment

**Community Unit School District 300 Monthly
Fixed Asset Disposals
12/01/2024**

Date Submitted	Location	Type	Manufacturer / Publisher	Model/Title	Serial #	Tag	Reason for Disposal	Method of Disposal
11/12/2024	JHS	Chromebit	Asus	Chromebit	KBMACX009653LFA	T89913	Obsolete	Tech Recycle
11/12/2024	JHS	Chromebit	Asus	Chromebit	KBMACX010719SXF	T89911	Obsolete	Tech Recycle
11/21/2024	JHS	Document Camera	Avervision	U50	4010217040853.00	T60697	Broken	Tech Recycle
11/21/2024	JHS	Document Camera	Avervision	U50	4010215020926.00	T34476	Broken	Tech Recycle
11/21/2024	JHS	Document Camera	Avervision	U50	4010221051845.00	T108927	Broken	Tech Recycle
11/21/2024	JHS	Document Camera	Avervision	U50	4010221150845.00	T115494	Broken	Tech Recycle
11/21/2024	JHS	Document Camera	Avervision	U50	4010217032256.00	T60687	Broken	Tech Recycle
11/21/2024	JHS	EPSON Speaker (control)	Epson	ELPSP02	N/A	N/A	Broken	Tech Recycle
11/21/2024	JHS	EPSON Speaker (non control side)	Epson	ELPSP02	N/A	N/A	Broken	Tech Recycle
11/21/2024	JHS	EPSON Speaker (non control side)	Epson	ELPSP02	N/A	N/A	Broken	Tech Recycle
11/21/2024	JHS	Lenovo Basic Dock	Lenovo	40ag	M5G00P6B	N/A	Broken	Tech Recycle
11/21/2024	JHS	Lenovo Basic Dock	Lenovo	40ag	M5G0015M	N/A	Broken	Tech Recycle
11/21/2024	JHS	Lenovo Laptop	Lenovo	T490	N/A	T89982	Broken	Tech Recycle
11/21/2024	JHS	Lenovo Laptop	Lenovo	L480	N/A	T88889	Broken	Tech Recycle
11/21/2024	JHS	Router	Cisco Anatel	DMP-4400G	USI608003N	N/A	Broken	Tech Recycle
11/21/2024	JHS	Projector	Dell	2200MP	N/A	T003591	Broken	Tech Recycle
11/21/2024	JHS	Projector	Dell	2200MP	N/A	T004793	Broken	Tech Recycle
11/21/2024	JHS	Desk Phone	Mitel	5340e	1WFEW1712091	N/A	Broken	Tech Recycle
11/21/2024	JHS	Desk Phone	Mitel	5212	AVAFJ6676	N/A	Broken	Tech Recycle
11/21/2024	JHS	USB Hub	N/A	N/A	N/A	T103263	Broken	Tech Recycle
11/21/2024	JHS	Asus Charger	Asus	N/A	N/A	T90573	Broken	Tech Recycle
11/21/2024	JHS	Pen Mouse	N/A	N/A	N/A	T99100	Obsolete	Tech Recycle
11/21/2024	JHS	Pen Mouse	N/A	N/A	N/A	T99112	Obsolete	Tech Recycle
11/21/2024	JHS	Pen Mouse	N/A	N/A	N/A	T99122	Obsolete	Tech Recycle
11/21/2024	JHS	Asus Chromebook Charger	Asus	N/A	N/A	T62463	Obsolete	Tech Recycle
11/21/2024	JHS	Asus Chromebook Charger	Asus	N/A	N/A	T77282	Obsolete	Tech Recycle
11/21/2024	JHS	Asus Chromebook Charger	Asus	N/A	N/A	T82438	Obsolete	Tech Recycle
11/21/2024	JHS	Asus Chromebook Charger	Asus	N/A	N/A	T81205	Obsolete	Tech Recycle
11/21/2024	JHS	Asus Chromebook Charger	Asus	N/A	N/A	T81947	Obsolete	Tech Recycle
11/21/2024	JHS	Asus Chromebook Charger	Asus	N/A	N/A	T86019	Obsolete	Tech Recycle
11/21/2024	JHS	Asus Chromebook Charger (bad)	Asus	N/A	N/A	T98836	Broken	Tech Recycle
11/21/2024	JHS	Asus Chromebook Charger (old square ve	Asus	N/A	N/A	T77462	Obsolete	Tech Recycle
11/21/2024	JHS	Asus Chromebook Charger (old square ve	Asus	N/A	N/A	T73126	Obsolete	Tech Recycle
11/21/2024	JHS	Monitor	Dell	N/A	1707fpt	T002653	Broken	Tech Recycle
11/21/2024	JHS	Monitor	Dell	N/A	1707fpt	T004561	Broken	Tech Recycle
11/21/2024	JHS	Monitor	Dell	N/A	1707fpt	T003664	Broken	Tech Recycle
11/21/2024	JHS	Chromebook	Asus	C202S	N/A	T46870	Broken	Tech Recycle
11/21/2024	JHS	Chromebook	Asus	C202S	N/A	T44734	Broken	Tech Recycle
11/21/2024	JHS	Chromebook	Asus	C202S	N/A	T45076	Broken	Tech Recycle
11/21/2024	JHS	Chromebook	Asus	C202S	N/A	T45699	Broken	Tech Recycle
11/21/2024	JHS	Chromebook	Asus	C202S	N/A	T51804	Broken	Tech Recycle
11/21/2024	JHS	Chromebook	Asus	C202S	N/A	T46870	Broken	Tech Recycle
11/21/2024	JHS	Chromebook	Asus	C202S	N/A	T44724	Broken	Tech Recycle
11/21/2024	JHS	Chromebook	Asus	C202S	N/A	T59981	Broken	Tech Recycle
11/21/2024	JHS	iPad	Apple	N/A	N/A	T012617	Broken	Tech Recycle
11/21/2024	JHS	iPad	Apple	N/A	N/A	T012705	Broken	Tech Recycle
11/21/2024	JHS	iPad	Apple	N/A	N/A	T32564	Broken	Tech Recycle
11/21/2024	JHS	iPad	Apple	N/A	N/A	T34059	Broken	Tech Recycle

11/21/2024	JHS	iPad	Apple	N/A	N/A	T35980	Broken	Tech Recycle
11/21/2024	JHS	Headphones	Logitech	N/A	N/A	T117287	Broken	Tech Recycle
11/21/2024	JHS	USB CAM	Sebrent	N/A	N/A	T63789	Broken	Tech Recycle
11/21/2024	JHS	USB CAM	Sebrent	N/A	N/A	T61489	Broken	Tech Recycle
11/21/2024	JHS	USB CAM	Sebrent	N/A	N/A	T61661	Broken	Tech Recycle
11/21/2024	JHS	USB CAM	Sebrent	N/A	N/A	T61573	Broken	Tech Recycle
11/21/2024	JHS	USB CAM	Sebrent	N/A	N/A	T63785	Broken	Tech Recycle
11/21/2024	JHS	USB CAM	Sebrent	N/A	N/A	T61551	Broken	Tech Recycle
11/21/2024	JHS	USB CAM	Sebrent	N/A	N/A	T61571	Broken	Tech Recycle
11/21/2024	JHS	USB CAM	Sebrent	N/A	N/A	T61567	Broken	Tech Recycle
11/21/2024	JHS	USB CAM	Sebrent	N/A	N/A	T61545	Broken	Tech Recycle
11/21/2024	JHS	Chromebit	Asus	BCM4354	N/A	T61110	Obsolete	Tech Recycle
11/21/2024	JHS	Chromebit	Asus	BCM4354	N/A	T61109	Obsolete	Tech Recycle
11/5/2024	DCHS	Keyboard	Dell	Y-UK-DEL1	CN0TH8364475185D02BI	N/A	Broken	Tech Recycle
11/5/2024	DCHS	Keyboard	Lenovo	KU-0225	1S54Y94006393255E	N/A	Broken	Tech Recycle
11/11/2024	DCHS	Projector	Epson	H353A	MSUF030002L	22970	Broken	Tech Recycle
11/15/2024	DCHS	Laptop	Lenovo	L490	1S20Q6S2NS00PF1TLG8N	T101426	Broken	Tech Recycle
11/19/2024	DCHS	Laptop	Lenovo	L480	PF1HCGBE	T79815	Broken	Tech Recycle
11/22/2024	AMS	CD/DVD Duplicator	Acard	N/A	F06021340232	T004221	Broken	Tech Recycle
11/22/2024	AMS	Phone	Mitel	5340e IP PHONE	1WFEW14391D9	N/A	Broken	Tech Recycle
11/22/2024	AMS	LCD Display	Simplex	VSLCD-40	P291670070688365	N/A	Broken	Tech Recycle
11/22/2024	AMS	Videoconferencing Camera	Logitech	BCC950	2026LZ56G108	T104786	Broken	Tech Recycle
11/22/2024	AMS	Videoconferencing Camera	Logitech	BCC950	2026LZ56FN58	T104831	Broken	Tech Recycle
11/22/2024	AMS	Videoconferencing Camera	Logitech	BCC950	2026LZ53F148	T104812	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	IPEVO	iZiggi HD	131441BG03239	T37883	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	IPEVO	iZiggi HD	131441BG03234	T37886	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	IPEVO	iZiggi HD	131441BG03239	T37883	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	AVerMedia	AVerVision CP135	56109 09100P	22048	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	AVerMedia	AVerVision CP135	565997 09100P	22050	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	AVerMedia	AVerVision CP135	55999 09100P	T016824	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	AVerMedia	AVerVision CP135	56114 09100P	22056	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	AVerMedia	AVerVision CP135	56705 09100P	22052	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	AVerMedia	AVerVision CP135	56111 09100P	T016822	Broken	Tech Recycle
11/22/2024	AMS	Document Camera	AVerMedia	AVerVision CP135	56002 09100P	22054	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	2007FPb	MX0C95367426282J21TL	N/A	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	2007FPb	MX0C95367426282J21PL	N/A	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	2007WFPb	2747092.00	T24380	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	1708FPb	CN0FP8167426185R0JWA	T013224	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	1708FPf	CN0PM3727287285U308L	T011743	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	1708FPf	N/A	T26252	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	1708FPf	CN0PM372728727954WCS	T002403	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	E2011Hc	CN02H2VM641801AP0KQS	N/A	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	E2011Hc	CN02H2VM6418017M08WM	T28139	Broken	Tech Recycle
11/22/2024	AMS	Monitor	Dell	E2011Hc	CN02H2VM6418017M08KM	N/A	Broken	Tech Recycle
11/6/2024	EES	Hotspot	Verizon	MIFI 8800 L	N/A	T97482	Obsolete	Tech Recycle
11/6/2024	EES	Hotspot	Verizon	MIFI 8800 L	N/A	T97626	Obsolete	Tech Recycle
11/6/2024	EES	Hotspot	Verizon	MIFI 8800 L	N/A	T97628	Obsolete	Tech Recycle
11/6/2024	EES	Hotspot	Verizon	MIFI 8800 L	N/A	T97510	Obsolete	Tech Recycle
11/6/2024	EES	Hotspot	Verizon	MIFI 8800 L	N/A	T97597	Obsolete	Tech Recycle
11/7/2024	CMS	WD HDD	Western Digital	PURPLE	N/A	N/A	Broken	Tech Recycle
11/7/2024	WCS	NVR	EXAC	IP04-06T-R2A	er152815259	N/A	Broken	Tech Recycle
11/7/2024	WCS	NVR	EXAC	N/A	er1237018892	N/A	Broken	Tech Recycle
11/7/2024	CMS	Optical Disk Drive	EXAC	N/A	N/A	N/A	Broken	Tech Recycle
11/7/2024	CMS	HDD Chasis	EXAC	N/A	N/A	N/A	Broken	Tech Recycle
11/12/2024	CMS	DELL DataVault	Dell	E13S	303SRR1	T25856	Broken	Tech Recycle

11/15/2024	HHS	Cell Phone	Apple	iPhone	N/A	T101912	Obsolete	Tech Recycle
11/21/2024	CMS Trans	IP phone	Mitel	5340e	1WEFW18271LA	N/A	Broken	Tech Recycle
11/21/2024	BH Trans	IP phone	Mitel	5340	AVAGN0125	N/A	Broken	Tech Recycle
11/21/2024	N/A	Cordless Headset	Mitel	Earpiece and charger	56008569A	N/A	Obsolete	Tech Recycle
11/21/2024	LES	TrippLite UPS	TrippLite	SU10000RT3UPM	9743ALCPS593600064	T017963	Broken	Tech Recycle
11/21/2024	LES	TrippLite Transformer	TrippLite	AC5961	9745ALCAC596100231	N/A	Broken	Tech Recycle
11/21/2024	LES	TrippLite Transformer	TrippLite	AC5961	9745ALCAC596100233	T017964	Broken	Tech Recycle
11/21/2024	LES	TrippLite UPS Battery	TrippLite	BP240V10RT3U	9808BYOBP577400055	N/A	Broken	Tech Recycle
11/21/2024	LES	TrippLite UPS Battery	TrippLite	BP240V10RT3U	9808BYOBP577400059	N/A	Broken	Tech Recycle
11/21/2024	LES	TrippLite UPS Battery	TrippLite	BP240V10RT3U	9808BYOBP5774000570	N/A	Broken	Tech Recycle
11/21/2024	LES	TrippLite UPS Battery	TrippLite	BP240V10RT3U	N/A	N/A	Broken	Tech Recycle
11/21/2024	LES	Video Modulator	BlonderTongue	AM-60-550B	42480202260225833	N/A	Broken	Tech Recycle
11/21/2024	LES	Video Modulator	BlonderTongue	AM-60-550B	42480202260225831	N/A	Broken	Tech Recycle
11/21/2024	LES	Video Modulator	BlonderTongue	AD-1	55352.00	N/A	Broken	Tech Recycle
11/21/2024	LES	Video Modulator	BlonderTongue	AD-1	28218.00	N/A	Broken	Tech Recycle
11/21/2024	LES	Audio/Video Modulator	BlonderTongue	MAVM-863-3	4176430329027988	N/A	Broken	Tech Recycle
11/21/2024	LES	Audio/Video Modulator	BlonderTongue	MAVM-863-3	4176430329027981	N/A	Broken	Tech Recycle
11/21/2024	LES	Audio/Video Modulator	BlonderTongue	MAVM-863-3	4176430329027986	N/A	Broken	Tech Recycle
11/21/2024	LES	Audio/Video Modulator	BlonderTongue	MAVM-863-3	4191290329027926	N/A	Broken	Tech Recycle
11/21/2024	LES	Broadband Indoor Dist Amplifier	BlonderTongue	BIDA-ARP	28294.00	N/A	Broken	Tech Recycle
11/21/2024	LES	Audio/Video Demodulator Rack	BlonderTongue	MIDM-750B (6 total)	N/A	N/A	Broken	Tech Recycle
11/21/2024	LES	Output Combiner	BlonderTongue	OC-12d	4255250320025455	N/A	Broken	Tech Recycle
11/21/2024	EVES	TrippLite UPS	TrippLite	SU10000RT3UPM	N/A	N/A	Broken	Tech Recycle
11/21/2024	EVES	TrippLite Transformer	TrippLite	AC5961	9745ALCAC596100256	N/A	Broken	Tech Recycle
11/21/2024	EVES	TrippLite Transformer	TrippLite	AC5961	9745ALCAC596100253	N/A	Broken	Tech Recycle
11/21/2024	EVES	TrippLite UPS Battery	TrippLite	BP240V10RT3U	9808BYOBP577400031	N/A	Broken	Tech Recycle
11/21/2024	EVES	TrippLite UPS Battery	TrippLite	BP240V10RT3U	9808BYOBP577400040	N/A	Broken	Tech Recycle
11/21/2024	EVES	TrippLite UPS Battery	TrippLite	BP240V10RT3U	9808BYOBP577400033	N/A	Broken	Tech Recycle
11/21/2024	EVES	TrippLite UPS Battery	TrippLite	BP240V10RT3U	9808BYOBP577400353	N/A	Broken	Tech Recycle
11/21/2024	EVES	PDU- SURGE PROTECTOR	Lowell Mfg	U 180-20A	N/A	N/A	Broken	Tech Recycle
11/21/2024	EVES	Desktop Video Card	nVidia	e-GeForce N6201	92240023012410.00	N/A	Broken	Tech Recycle
11/21/2024	EVES	Cable Converter/Tuner	ITEC	8188	1383620.00	N/A	Broken	Tech Recycle
11/21/2024	EVES	Cable Converter/Tuner	ITEC	8188	1383611.00	N/A	Broken	Tech Recycle
11/21/2024	EVES	Cable Converter/Tuner	ITEC	8188	1383876.00	N/A	Broken	Tech Recycle
11/21/2024	EVES	Cable Converter/Tuner	ITEC	8188	1383619.00	N/A	Broken	Tech Recycle
11/21/2024	EVES	Cable Converter/Tuner	ITEC	8188	1383612.00	N/A	Broken	Tech Recycle
11/21/2024	EVES	Cable Converter/Tuner	ITEC	8188	1383892.00	N/A	Broken	Tech Recycle
11/21/2024	EVES	Phillips DVD Player	Phillips	DVP3140/37	NW2B0728222416	N/A	Broken	Tech Recycle
11/21/2024	EVES	Panasonic DVD Player	Panasonic	DVD-RV32	VA2FA005484	N/A	Broken	Tech Recycle
11/21/2024	EVES	Blonder Tongue Output Combiner	Blonder Tongue	OC-8d	42554904240214764	N/A	Broken	Tech Recycle
11/21/2024	EVES	Blonder Tongue Output Combiner	Blonder Tongue	OC-12d	4255250323026641	N/A	Broken	Tech Recycle
11/21/2024	EVES	Blonder Tongue Agile processor	Blonder Tongue	AP60-450A	N/A	N/A	Broken	Tech Recycle
11/21/2024	EVES	Blonder Tongue Agile processor	Blonder Tongue	AP60-450A	42335901310219836	N/A	Broken	Tech Recycle
11/21/2024	EVES	Blonder Tongue Broadband Amplifier	Blonder Tongue	BIDA 550-50	N/A	N/A	Broken	Tech Recycle
11/21/2024	EVES	Blonder Tongue Power Supply	Blonder Tongue	MIRC-12(V)	N/A	N/A	Broken	Tech Recycle
11/21/2024	EVES	Box of bulbs	NA	N/A	N/A	N/A	Broken	Tech Recycle
11/21/2024	EVES	TrippLite power strip	TrippLite	N/A	N/A	N/A	Broken	Tech Recycle
11/21/2024	EVES	Peavey Speaker	Peavey	115DL	7028342.00	N/A	Broken	Tech Recycle
11/21/2024	EVES	Peavey Speaker	Peavey	115DL	7028343.00	N/A	Broken	Tech Recycle
11/21/2024	Admin	Hotspot	T-Mobile	T9 Franklin	TTKC1261875	T163699	Broken	Tech Recycle
11/21/2024	B&G	Cell Phone	Samsung	Samsung Galaxy A32 5G	N/A	T163190	Broken	Tech Recycle
11/22/2024	CO	Slide Deck	Lenovo	40AG	M5G01L05	N/A	Broken	Tech Recycle
11/22/2024	CO	Slide Deck	Lenovo	40AG	M5G00P5X	N/A	Broken	Tech Recycle
11/22/2024	CO	Laptop	Lenovo	L14	PF-2ZSJLY	T115326	Broken	Tech Recycle
11/25/2024	CMS	UPS Battery Backup	APC	SURT8000RMLX16U	QS1222250933	N/A	Broken	Tech Recycle

11/25/2024	CMS	UPS External Battery Pack	APC	SURT192RMXLBP3U	8S1324F11635	N/A	Broken	Tech Recycle
11/25/2024	CMS	UPS Step Down Transformer	APC	AP9626	5S1321T17159	N/A	Broken	Tech Recycle
11/25/2024	CMS	UPS Step Down Transformer	APC	AP9626	NS0749009986	N/A	Broken	Tech Recycle
11/25/2024	CMS	UPS Battery Backup	TrippLite	SMART3000RM2U	281JY0SM820900348	N/A	Broken	Tech Recycle
11/25/2024	CMS	UPS Battery Backup	TrippLite	SU2200RTXL2Ua	9732ALCPS578200201	N/A	Broken	Tech Recycle
11/25/2024	CMS	UPS External Battery Pack	TrippLite	BP48V60RT-3U	9730AY0BP606400168	N/A	Broken	Tech Recycle
11/25/2024	GES	UPS Battery	APC	APCRBC140	7A1708L13729	N/A	Broken	Tech Recycle
11/25/2024	GES	UPS Battery	APC	APCRBC140	7A1708L13726	N/A	Broken	Tech Recycle
11/25/2024	GES	UPS Battery	APC	APCRBC140	7A1625L40947	N/A	Broken	Tech Recycle
11/25/2024	GES	UPS Battery	APC	APCRBC140	5A1434T24887	N/A	Broken	Tech Recycle
11/25/2024	GES	UPS Battery	APC	APCRBC140	7A1829L57399	N/A	Broken	Tech Recycle
11/25/2024	GES	UPS Battery	APC	APCRBC140	7A1829L57398	N/A	Broken	Tech Recycle
11/25/2024	GES	UPS Battery	APC	APCRBC140	5A1434T24884	N/A	Broken	Tech Recycle
11/25/2024	GES	UPS Battery	APC	APCRBC140	5A1434T24882	N/A	Broken	Tech Recycle
11/25/2024	HMS	UPS Battery	APC	RBC43	7A1742L18899	N/A	Broken	Tech Recycle
11/25/2024	HHS	Switch	Cisco	C3560G-48PS-S	F0C1210Y2LC	T017122	Obsolete	Tech Recycle
11/25/2024	HHS	Switch	Cisco	C2960S-24PS-L	F0C1538Y4BY	T89879	Obsolete	Tech Recycle
11/25/2024	CMS	Cisco Core Switch	Cisco	WS-C6506-E	N/A	N/A	Broken	Tech Recycle
11/1/2024	HHS	Volleyball Cart	Sports Imports	N/A	None	N/A	Obsolete	Metal Recycle
11/4/2024	WCS	Curriculum	Various	3905 weeded novels	Various	Various	Obsolete	Recycle
11/6/2024	HHS	Aamco 4000 brake lathe	Aamco	4000	1004600461.00	106231	Obsolete	Metal Recycle
11/6/2024	HHS	2005 Chrysler Pacifica	Chrysler	Pacifica	2c4gm68405r671386	N/A	Broken	Scrap Vehicle
11/11/2024	JHS	Baritone Saxophone	Buescher	Baritone Saxophone	690825 S	118334	Broken	Refuse
11/12/2024	HES	Windsor Cadet carpet cleaner	Windsor	1008-022.0	10080220005331.00	106797	Obsolete	Recycle
11/12/2024	HES	Nilfisk Advanced carpet cleaner	Nilfisk	AuaClean 16ST	1834421.00	N/A	Obsolete	Recycle
11/12/2024	WAREHOUSE	ELA Intervention Kits (19)	Fountas &Pinnell	Middle School Levels	NA	NA	Obsolete	Donation
11/12/2024	JHS	Pitching machine	Iron Mike	MP-6	4597.00	N/A	Broken	Metal Recycle

*Supporting documentation available in the Purchasing Department.

Diane C. White

 Diane C. White, Director of Purchasing

12/1/2024

 Date

Community Unit School District 300
A/P Board Bill Listing for December 17,2024

<u>Fund</u>	<u>Amount</u>
Educational	\$ 4,647,558.61
Health Insurance Fund	\$ 3,180,054.77
Grant Fund	\$ 365,369.20
COVID 19 Fund	\$ 11,250.00
Operations & Maintenance	\$ 1,255,813.06
Bond & Interest	\$ 24,028,037.50
Transportation	\$ 1,862,820.43
Site & Construction	\$ 598,453.17
Impact Fees	
Tort Immunity Fund	
Total All Funds	<u>\$ 35,949,356.74</u>

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

Date: _____

Signed: _____
President

Secretary

AP Check Register

AP Run: 20241217 AP — Post Date: 2024-12-17 — AP Run Type: R

COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	0127	Wire Transfer	AMALGAMATED BANK OF CHICAGO	24,026,784.00
12/17/2024	0128	Wire Transfer	CSG FORTE PAYMENTS INC	10,474.27
12/17/2024	3096	Check	1-800MD LLC	1,508.10
12/17/2024	3097	Check	ABLENET INC	265.00
12/17/2024	3098	Check	ADESTA LLC	1,307.78
12/17/2024	3099	Check	ADKINS, KASEY R	20.10
12/17/2024	3100	Check	ADVENTIST GLENOAKS HOSPITAL	15,305.18
12/17/2024	3101	Check	AGI REPAIR	29,000.00
12/17/2024	3102	Check	AHW LLC	7,561.92
12/17/2024	3103	Check	AL WARREN OIL COMPANY INC	39,115.50
12/17/2024	3104	Check	ALIGNMENT COLLABORATIVE FOR ED	20,000.00
12/17/2024	3105	Check	AMELIO, BRIDGET A	118.46
12/17/2024	3106	Check	AMERICAN TAXI DISPATCH INC	43,502.00
12/17/2024	3107	Check	AMERICAN WELDING SOCIETY	1,379.95
12/17/2024	3108	Check	AMPLIFY EDUCATION INC	1,485.00
12/17/2024	3109	Check	AMPLIFY EDUCATION INC	8,944.56
12/17/2024	3110	Check	AMS STORE AND SHRED LLC	1,285.00
12/17/2024	3111	Check	ANCHOR MUSIC PUBLICATIONS	100.00
12/17/2024	3112	Check	ANTHEM SPORTS	4,662.13
12/17/2024	3113	Check	APPLE COMPUTER INC	11,452.00
12/17/2024	3114	Check	ASSURED HEALTHCARE STAFFING	4,177.85
12/17/2024	3115	Check	ATI HOLDINGS LLC	19,957.00
12/17/2024	3116	Check	AUTHORIZED FOOD EQUIPMENT	1,334.61
12/17/2024	3117	Check	B AND H PHOTO-VIDEO	1,234.59
12/17/2024	3118	Check	BALCAZAR, KATHY A	28.62
12/17/2024	3119	Check	BARNES AND NOBLE BOOKSELLERS	6.99
12/17/2024	3120	Check	BATTERIES PLUS	877.50
12/17/2024	3121	Check	BATTERIES PLUS 1028	808.32
12/17/2024	3122	Check	BIO CORPORATION	3,014.98
12/17/2024	3123	Check	BODY, CLINTON J	46.08
12/17/2024	3124	Check	BOTTS WELDING & TRUCK SVC INC	216.00
12/17/2024	3125	Check	BREAKOUT EDU	61.00
12/17/2024	3126	Check	BRIDGES FOR LANGUAGE	2,666.59

AP Check Register

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COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	3127	Check	BRIGHTER BOOTH	10,956.40
12/17/2024	3128	Check	BRIGHTMONT ACADEMY	17,577.23
12/17/2024	3129	Check	BRITO, JAZMIN	176.72
12/17/2024	3130	Check	BSN SPORTS LLC	793.92
12/17/2024	3131	Check	BSN SPORTS LLC	7,194.75
12/17/2024	3132	Check	BURLINGTON CENTRAL HIGH SCHOOL	330.00
12/17/2024	3133	Check	CABRERA-COLOMER, MIREIA	61.64
12/17/2024	3134	Check	CANA KIT CORPORATION	299.95
12/17/2024	3135	Check	CANDOR HEALTH EDUCATION	5,310.00
12/17/2024	3136	Check	CANTEEN REFRESHMENTS	1,072.87
12/17/2024	3137	Check	CARAHSOFT TECHNOLOGY CORPORATION	12,054.00
12/17/2024	3138	Check	CAROLINA BIOLOGICAL SUPPLY CO	33.50
12/17/2024	3139	Check	CARY GROVE HIGH SCHOOL	408.60
12/17/2024	3140	Check	CASSANDRA STRINGS	1,217.73
12/17/2024	3141	Check	CASSIDY TIRE	2,278.92
12/17/2024	3142	Check	CDI CORPORATION	255.00
12/17/2024	3143	Check	CENTER FOR PSYCHOLOGICAL SVCS	1,750.00
12/17/2024	3144	Check	CENTRAL TREE & LANDSCAPE MULCH	17,390.00
12/17/2024	3145	Check	CENTURY PRINT AND GRAPHICS	464.41
12/17/2024	3146	Check	CERAMIC SUPPLY CHICAGO	16.87
12/17/2024	3147	Check	CHEER ZONE	677.86
12/17/2024	3148	Check	CHICAGO HEARING SOCIETY	360.00
12/17/2024	3149	Check	CINTAS CORPORATION	16,550.47
12/17/2024	3150	Check	CITICARE SERVICES LLC	929.25
12/17/2024	3151	Check	CLARE WOODS ACADEMY	64,528.56
12/17/2024	3152	Check	CLASSROOM CONNECTION DAY SCHOO	28,398.03
12/17/2024	3153	Check	COLLEY ELEVATOR	13,533.00
12/17/2024	3154	Check	COMMUNITY CONSOLIDATED SCHOOL	1,555.00
12/17/2024	3155	Check	COMPASS HEALTH CENTER	201.33
12/17/2024	3156	Check	CONANT HIGH SCHOOL	192.00
12/17/2024	3157	Check	CONNECTION DAY SCHOOL	31,024.00
12/17/2024	3158	Check	CORE MECHANICAL INC	121,389.62
12/17/2024	3159	Check	COUNCIL FOR EXCEPTIONAL CHILDR	2,016.00

AP Check Register

AP Run: 20241217 AP — Post Date: 2024-12-17 — AP Run Type: R

COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	3160	Check	COWEN HOLDINGS DBA TECH SOLUTIONS GROUP LLC	1,335.00
12/17/2024	3161	Check	CROWLEY, SHONDA MARIE	349.27
12/17/2024	3162	Check	CURRICULUM ASSOCIATES INC	4,400.00
12/17/2024	3163	Check	DCG ROOFING SOLUTIONS INC	152,302.50
12/17/2024	3164	Check	DCM4 ENTERPRISES LLC	5,100.00
12/17/2024	3165	Check	DECKER INC	3,094.01
12/17/2024	3166	Check	DELTA DENTAL PLAN OF ILLINOIS	94,447.62
12/17/2024	3167	Check	DELTA DENTAL PLAN OF ILLINOIS	2,248.82
12/17/2024	3168	Check	DOUGLAS EQUIPMENT	16,068.65
12/17/2024	3169	Check	DUNDEE TOWNSHIP ROTARY CLUB	200.00
12/17/2024	3170	Check	EAI EDUCATION	103.95
12/17/2024	3171	Check	EASTER SEALS METROPOLITAN CHIC	19,307.48
12/17/2024	3172	Check	EDS RENTAL AND SALES INC	1,472.00
12/17/2024	3173	Check	EHARDT, JEFFREY M	93.80
12/17/2024	3174	Check	ETA HAND2MIND	1,872.89
12/17/2024	3175	Check	FACILISERV	297.00
12/17/2024	3176	Check	FEDERAL SUPPLY USA	7,447.00
12/17/2024	3177	Check	FELICITY SCHOOLS	23,223.20
12/17/2024	3178	Check	FERGUSON ENTERPRISES INC	317.19
12/17/2024	3179	Check	FERGUSON ENTERPRISES LLC	5,135.67
12/17/2024	3180	Check	FISCHER, ALEXANDER J	465.52
12/17/2024	3181	Check	FITNESS FINDERS	658.85
12/17/2024	3182	Check	FLINN SCIENTIFIC INC	1,253.28
12/17/2024	3183	Check	FLOLO CORPORATION	1,913.70
12/17/2024	3184	Check	FLUID CHOREOGRAPHY	2,859.45
12/17/2024	3185	Check	FOLLETT CONTENT SOLUTIONS LLC	371.45
12/17/2024	3186	Check	FOLLETT SCHOOL SOLUTIONS LLC	240.70
12/17/2024	3187	Check	FOX TECH CENTER	9,711.84
12/17/2024	3188	Check	FREEMAN, PATRICIA L	115.91
12/17/2024	3189	Check	FREUNDLY DESIGNS	1,233.00
12/17/2024	3190	Check	FUN AND FUNCTION	201.69
12/17/2024	3191	Check	GALLS	2,569.73
12/17/2024	3192	Check	GARVEY'S OFFICE PRODUCTS	26,998.06

AP Check Register

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COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	3193	Check	GECAN, MATTHEW ALEXANDER	111.00
12/17/2024	3194	Check	GENESIS TECHNOLOGIES	627.84
12/17/2024	3195	Check	GERTZ, STEVEN L	107.87
12/17/2024	3196	Check	GOETZ PRINTING CO.	770.85
12/17/2024	3197	Check	GOLD MEDAL PRODUCTS	789.31
12/17/2024	3198	Check	GOODEN, JENNIFER L	74.37
12/17/2024	3199	Check	GRAND SLAM INDUSTRIES	1,200.00
12/17/2024	3200	Check	GRAND STAGE COMPANY	324.60
12/17/2024	3201	Check	GRANDZIEL, VICTORIA L	31.97
12/17/2024	3202	Check	GREAT MINDS PBC	23,056.80
12/17/2024	3203	Check	GREEN, MATTHEW B	4.02
12/17/2024	3204	Check	GRIMCO	184.68
12/17/2024	3205	Check	GUSTAVE A LARSON COMPANY	1,004.32
12/17/2024	3206	Check	GUTIERREZ, INEABELLE	107.71
12/17/2024	3207	Check	HAASE, TONYA M	62.31
12/17/2024	3208	Check	HAL LEONARD CO DBA SHEET MUSIC	71.98
12/17/2024	3209	Check	HEINEMANN	62.60
12/17/2024	3210	Check	HENNESSY, PATRICIA L	38.22
12/17/2024	3211	Check	HERITAGE CRYSTAL CLEAN LLC	1,174.95
12/17/2024	3212	Check	HERNANDEZ, ANGELA C	209.44
12/17/2024	3213	Check	HESTER, COLLEEN E	40.20
12/17/2024	3214	Check	HOPE LEARNING ACADEMY	19,086.00
12/17/2024	3215	Check	HOWARD CUSTOM TRANSFERS INC	500.00
12/17/2024	3216	Check	HOWARD, JEANNE L	179.84
12/17/2024	3217	Check	HUDSON BOILER & TANK CO.	3,662.00
12/17/2024	3218	Check	HUNTER MIDWEST INC	1,470.76
12/17/2024	3219	Check	HUNTLEY FORD	3,880.79
12/17/2024	3220	Check	IL SCHOOL VISUALLY IMPAIRED	1,930.00
12/17/2024	3221	Check	ILLINOIS HIGH SCHOOL ASSN	1,046.18
12/17/2024	3222	Check	ILLINOIS MUSIC EDUCATION ASSOC	1,220.00
12/17/2024	3223	Check	IMPERIAL DADE	551.36
12/17/2024	3224	Check	INFINITY TRANSPORTATION MANAGE	6,995.52
12/17/2024	3225	Check	ITR SYSTEMS	2,660.00

AP Check Register

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COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	3226	Check	J AND D ENTERPRISES	3,400.00
12/17/2024	3227	Check	JOHNSBURG CCUSD 12	500.00
12/17/2024	3228	Check	JOHNSON CONTROLS	1,207.94
12/17/2024	3229	Check	JUGS SPORTS INC	2,545.00
12/17/2024	3230	Check	JW PEPPER	276.36
12/17/2024	3231	Check	KANE COUNTY REGIONAL OFFICE ED	1,960.00
12/17/2024	3232	Check	KAPLAN COMPANIES INC	322.45
12/17/2024	3233	Check	KEEN, BETH A	130.65
12/17/2024	3234	Check	KEN KESSELER	314.00
12/17/2024	3235	Check	KENNEDY, NICOLE M	160.29
12/17/2024	3236	Check	KERRY MARSH	160.00
12/17/2024	3237	Check	KINASTHETICS INC	4,524.00
12/17/2024	3238	Check	KINSEY AND KINSEY	1,544.12
12/17/2024	3239	Check	KIRHOFERS SPORTS INC	5,430.25
12/17/2024	3240	Check	KNAPHEIDE EQUIPMENT CO	9,733.39
12/17/2024	3241	Check	KOLAKOWSKI, BARBARA MARY	243.21
12/17/2024	3242	Check	KOS, ALISON E	302.17
12/17/2024	3243	Check	KRUEGER INTERNATIONAL, INC	3,829.50
12/17/2024	3244	Check	KYLLOE, JUSTINE M	113.64
12/17/2024	3245	Check	LAKESHORE LEARNING MATERIALS	1,298.83
12/17/2024	3246	Check	LEARNWELL	43,300.84
12/17/2024	3247	Check	LED RITE LLC	19,505.91
12/17/2024	3248	Check	LERETTE-KAUFFMAN, HEIDI A	373.19
12/17/2024	3249	Check	LICHTENBERG, CHRISTINA L	138.79
12/17/2024	3250	Check	LIPPERER, JESSICA L	48.78
12/17/2024	3251	Check	LITTLE CITY FOUNDATION	20,702.01
12/17/2024	3252	Check	LOCKDOWN MAGNET.COM	325.00
12/17/2024	3253	Check	LOUIS, SHARON	28.14
12/17/2024	3254	Check	LOVE YOUR CLASSROOM LLC	5,628.23
12/17/2024	3255	Check	MANELLA, MEGHANN M	279.86
12/17/2024	3256	Check	MARKLUND	22,789.80
12/17/2024	3257	Check	MCCLOYN, DEBRA R	153.10
12/17/2024	3258	Check	MCGRAW-HILL SCHOOL EDUCATION	20,119.02

AP Check Register

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COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	3259	Check	MCHENRY COMMUNITY HIGH SCHOOL	25.00
12/17/2024	3260	Check	MEDICALESHP, INC	257.88
12/17/2024	3261	Check	MEDIMPEX UNITED, INC	222.00
12/17/2024	3262	Check	MICKLE, JONATHAN W	1,074.05
12/17/2024	3263	Check	MID VALLEY GLASS AND SERVICE	788.25
12/17/2024	3264	Check	MILLER, DANIEL J	36.18
12/17/2024	3265	Check	MOBILE MINI	1,085.43
12/17/2024	3266	Check	MOTLEY, JOSHUA S	160.33
12/17/2024	3267	Check	MOULTON, ROB F	104.52
12/17/2024	3268	Check	MSC INDUSTRIAL DIRECT CO INC	863.05
12/17/2024	3269	Check	MUSIC AND ARTS CENTER	687.00
12/17/2024	3270	Check	MUSIC THEATRE INTERNATIONAL	905.00
12/17/2024	3271	Check	NAPA ELGIN HAWKS AUTO PARTS	1,082.02
12/17/2024	3272	Check	NATIONAL COUNCIL OF TEACHERS	599.00
12/17/2024	3273	Check	NATIONAL SCHOOL FORMS	308.90
12/17/2024	3274	Check	NEUCO INC	1,064.58
12/17/2024	3275	Check	NEURORESTORATIVE CHICAGO	33,061.15
12/17/2024	3276	Check	NEW CONNECTIONS ACADEMY	26,904.18
12/17/2024	3277	Check	NEWHOPE ACADEMY LTD	7,212.87
12/17/2024	3278	Check	NICOR GAS	606.03
12/17/2024	3279	Check	NIEVES, MARIA L	80.40
12/17/2024	3280	Check	NORTH AMERICAN CORPORATION	8,642.68
12/17/2024	3281	Check	NORTHWEST SUBURBAN SPECIAL	179.60
12/17/2024	3282	Check	NORTHWESTERN ILLINOIS ASSOCIAT	469.14
12/17/2024	3283	Check	NOW ARENA	5,047.50
12/17/2024	3284	Check	NUTOYS LEISURE PRODUCTS	46,776.50
12/17/2024	3285	Check	OAK FIRE & SECURITY SYSTEMS	15,852.00
12/17/2024	3286	Check	OLVERA, MANDY M	13.40
12/17/2024	3287	Check	ON TARGET SALES	6,566.00
12/17/2024	3288	Check	ORIENTAL TRADING CO.	1,008.58
12/17/2024	3289	Check	PALERMO, LUILIA E	57.51
12/17/2024	3290	Check	PARTS TOWN LLC	2,335.33
12/17/2024	3291	Check	PAULY'S CUSTOM APPAREL COMPANY	7,727.83

AP Check Register

AP Run: 20241217 AP — Post Date: 2024-12-17 — AP Run Type: R

COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	3292	Check	PEERLESS ENTERPRISES INC	16,450.00
12/17/2024	3293	Check	PEERLESS NETWORK	729.96
12/17/2024	3294	Check	PLATT HILL NURSERY INC	1,959.81
12/17/2024	3295	Check	POLLOCK, VICTORIA R	38.43
12/17/2024	3296	Check	PORTER PIPE AND SUPPLY CO	4,930.17
12/17/2024	3297	Check	PRAIRIE RIDGE HIGH SCHOOL	350.00
12/17/2024	3298	Check	PREHN, ROBERT J	317.31
12/17/2024	3299	Check	PRINT TRANSFORMATIONS	13,145.80
12/17/2024	3300	Check	PRO GRAPHICS CUSTOM SCREEN PRI	501.00
12/17/2024	3301	Check	PRO-ED	118.80
12/17/2024	3302	Check	PUSHCOIN	4,207.10
12/17/2024	3303	Check	QUINLAN AND FABISH MUSIC CO	9,772.28
12/17/2024	3304	Check	RAKOWSKI, ANDY T	38.19
12/17/2024	3305	Check	RALPH HELM INC	153.50
12/17/2024	3306	Check	RAPTOR TECHNOLOGIES LLC	20,800.00
12/17/2024	3307	Check	RICOH USA INC	936.79
12/17/2024	3308	Check	RICOH USA INC	153,301.33
12/17/2024	3309	Check	RICOH-SAVIN BUSINESS SYSTEMS	493.21
12/17/2024	3310	Check	RILCO INC	2,475.00
12/17/2024	3311	Check	ROBBINS SCHWARTZ	152.50
12/17/2024	3312	Check	ROMERO, LAURA A	52.88
12/17/2024	3313	Check	RUSSELL, SONJA	105.86
12/17/2024	3314	Check	RUSSO POWER EQUIPMENT	607.84
12/17/2024	3315	Check	SALGADO, CINDY	129.45
12/17/2024	3316	Check	SANCHEZ, ADRIAN	38.34
12/17/2024	3317	Check	SARGENTS EQUIPMENT AND REPAIR	287.27
12/17/2024	3318	Check	SAVAGE PRO AUDIO INC	1,699.00
12/17/2024	3319	Check	SCHEURICH, MARK J	192.06
12/17/2024	3320	Check	SCHOLASTIC BOOK CLUBS	65.89
12/17/2024	3321	Check	SCHOLASTIC INC	760.13
12/17/2024	3322	Check	SCHOOL HEALTH CORPORATION	3,122.09
12/17/2024	3323	Check	SCHOOL NURSE SUPPLY	262.80
12/17/2024	3324	Check	SCHOOL SPECIALTY, LLC	121,888.06

AP Check Register

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COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	3325	Check	SCHOOLBELLS LTD	1,255.00
12/17/2024	3326	Check	SEAL OF ILLINOIS	188,963.84
12/17/2024	3327	Check	SECOND CHANCE CARDIAC SOLUTION	14,312.40
12/17/2024	3328	Check	SERVICEWEAR APPAREL INC	18,640.35
12/17/2024	3329	Check	SITEONE LANDSCAPE SUPPLY LLC	1,463.46
12/17/2024	3330	Check	SITEONE LANDSCAPE SUPPLY LLC	994.40
12/17/2024	3331	Check	SITTER, MICHAEL C	164.82
12/17/2024	3332	Check	SKYWARD USERS GROUP NFP	2,400.00
12/17/2024	3333	Check	SMITHEREEN COMPANY	2,060.00
12/17/2024	3334	Check	SOCIAL THINKING/SOCIAL THINKIN	589.31
12/17/2024	3335	Check	SOLUTION TREE	31,200.00
12/17/2024	3336	Check	SPECIAL EDUCATION SERVICES	79,726.80
12/17/2024	3337	Check	SPECIAL EDUCATION SERVICES	4,654.44
12/17/2024	3338	Check	SPECIAL EDUCATION SYSTEMS	10,090.74
12/17/2024	3339	Check	SPECIAL EDUCATION SYSTEMS	1,830.62
12/17/2024	3340	Check	SPIRIT PRODUCTS INC	924.14
12/17/2024	3341	Check	STA-KLEEN INC	210.00
12/17/2024	3342	Check	STAPLES	851.81
12/17/2024	3343	Check	STAR AUTISM SUPPORT INC	11,000.00
12/17/2024	3344	Check	STATE INDUSTRIAL PRODUCTS	5,595.16
12/17/2024	3345	Check	STEGGE, KIMBERLY D	32.04
12/17/2024	3346	Check	STENSTROM PETROLEUM SERVICES G	640.00
12/17/2024	3347	Check	STREAMWOOD BEHAVIORAL HEALTH	53,478.15
12/17/2024	3348	Check	STRINGS BY MAIL	215.54
12/17/2024	3349	Check	SUMMIT SCHOOL INC	58,363.80
12/17/2024	3350	Check	SUPERIOR CHEER	83.80
12/17/2024	3351	Check	SWEETWATER SOUND INC	48.66
12/17/2024	3352	Check	T S LIVINGSTON INC	825.00
12/17/2024	3353	Check	TALKTOOLS LLC	1,533.60
12/17/2024	3354	Check	TEAM FITZ GRAPHICS LLC	965.00
12/17/2024	3355	Check	THE AWARD FACTORY RAPID RIBBON	72.30
12/17/2024	3356	Check	THE EDGE SPORTS APPAREL	4,684.00
12/17/2024	3357	Check	THE HORTON GROUP	14,000.00

AP Check Register

AP Run: 20241217 AP — Post Date: 2024-12-17 — AP Run Type: R

COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	3358	Check	THE JUICE PLUS+ COMPANY LLC	1,105.00
12/17/2024	3359	Check	THE RESPONSIVE MAILROOM INC	211.04
12/17/2024	3360	Check	THE STEPPING STONES GROUP	228,547.00
12/17/2024	3361	Check	THOMPSON ELEVATOR INSPECTION	300.00
12/17/2024	3362	Check	THOUGHTEXCHANGE	34,999.00
12/17/2024	3363	Check	THYFAULT, JACLYN E	63.22
12/17/2024	3364	Check	TODAYS UNIFORMS INC	496.85
12/17/2024	3365	Check	TOMS PRODUCTIONS LLC	8,110.00
12/17/2024	3366	Check	TRADUCCIONNOW	794.04
12/17/2024	3367	Check	TRANE COMPANY	11,731.12
12/17/2024	3368	Check	TREES R US INC	3,800.00
12/17/2024	3369	Check	TRINITY LANDSCAPING	5,489.15
12/17/2024	3370	Check	TROPHIES BY GEORGE	796.25
12/17/2024	3371	Check	TROY, JENNIFER E	73.08
12/17/2024	3372	Check	TURF TANK	241.41
12/17/2024	3373	Check	UHS OF HARTGROVE INC	178.96
12/17/2024	3374	Check	ULINE SHIPPING SUPPLY	9,445.59
12/17/2024	3375	Check	US PIGMENT CORPORATION	1,240.00
12/17/2024	3376	Check	VARSITY YEARBOOK	195.95
12/17/2024	3377	Check	VENTRIS LEARNING LLC	1,204.00
12/17/2024	3378	Check	VEX ROBOTICS INC	3,082.74
12/17/2024	3379	Check	VILLAGE OF ALGONQUIN	75.00
12/17/2024	3380	Check	VILLAGE OF CARPENTERSVILLE	100.00
12/17/2024	3381	Check	VILLAGE OF CARPENTERSVILLE	500.00
12/17/2024	3382	Check	VILLAGE OF HAMPSHIRE	2,398.37
12/17/2024	3383	Check	VILLAGE OF LAKE IN THE HILLS	499.12
12/17/2024	3384	Check	VISION SERVICE PLAN	41,427.23
12/17/2024	3385	Check	VISUAL IMAGE PHOTOGRAPHY INC	150.00
12/17/2024	3386	Check	WAPOLE, ERICA L	127.58
12/17/2024	3387	Check	WARDS NATURAL SCIENCE EST IN	23.13
12/17/2024	3388	Check	WAREHOUSE DIRECT INC	16,260.61
12/17/2024	3389	Check	WARREN TOWNSHIP HIGH SCHOOL	755.00
12/17/2024	3390	Check	WASHINGTON, RACQUEL W	812.04

AP Check Register

AP Run: 20241217 AP — Post Date: 2024-12-17 — AP Run Type: R

COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	3391	Check	WEATHERGUARD ROOFING COMPANY	1,432.42
12/17/2024	3392	Check	WEST A THOMSON REUTERS BUSINES	1,033.85
12/17/2024	3393	Check	WEST SIDE ELECTRIC SUPPLY INC.	8,499.92
12/17/2024	3394	Check	WESTERN PSYCHOLOGICAL SERVICES	264.00
12/17/2024	3395	Check	WHITEWATER HIGH SCHOOL	375.00
12/17/2024	3396	Check	WHITEY'S TOWING	750.00
12/17/2024	3397	Check	WIPEBOOK CORP	1,807.20
12/17/2024	3398	Check	WOOD, KATIE L	139.72
12/17/2024	3399	Check	ZAKER VIDEO PRODUCTIONS INC	300.00
12/17/2024	3400	Check	ZYER, JILL E	179.31
12/17/2024	9000000264	ACH	AIRGAS USA, LLC	97.94
12/17/2024	9000000265	ACH	ALLIED BENEFIT SYSTEMS, LLC	397.65
12/17/2024	9000000266	ACH	AMAZON CAPITAL SERVICES INC	78,645.42
12/17/2024	9000000267	ACH	AMERICAN CAPITAL FINANCIAL SER	41,715.00
12/17/2024	9000000268	ACH	ANDERSON LOCK COMPANY	15,281.11
12/17/2024	9000000269	ACH	ANTOINETTE MORALES	12,000.00
12/17/2024	9000000270	ACH	APEX3 SYSTEMS LLC	25,747.10
12/17/2024	9000000271	ACH	ATSCO	11,312.19
12/17/2024	9000000272	ACH	AXESS TRANSPORTATION	23,548.00
12/17/2024	9000000273	ACH	BADGER SPORTING GOODS CO., INC	4,900.00
12/17/2024	9000000274	ACH	BLICK ART MATERIALS LLC	123.83
12/17/2024	9000000275	ACH	BLUE CROSS	3,040,423.00
12/17/2024	9000000276	ACH	BRODERICK, SANDRA L	54.37
12/17/2024	9000000277	ACH	CDW-G	174,784.92
12/17/2024	9000000278	ACH	COMMUNICATIONS DIRECT INC	25,309.21
12/17/2024	9000000279	ACH	CONSTELLATION NEW ENERGY	177,951.16
12/17/2024	9000000280	ACH	COVE SCHOOL	12,938.10
12/17/2024	9000000281	ACH	CREATIVE PROMOTIONAL APPAREL	2,418.24
12/17/2024	9000000282	ACH	DEWBERRY ARCHITECTS INC	52,736.78
12/17/2024	9000000283	ACH	DIAMOND GRAPHICS OF ALGONQUIN	1,340.00
12/17/2024	9000000284	ACH	DURHAM SCHOOL SERVICES	1,725,920.50
12/17/2024	9000000285	ACH	EDUSTAFF LLC	281,268.59
12/17/2024	9000000286	ACH	ELENCO ELECTRONICS INC	101.66

AP Check Register

AP Run: 20241217 AP — Post Date: 2024-12-17 — AP Run Type: R

COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/17/2024	9000000287	ACH	ENRIQUEZ, FLOR	95.14
12/17/2024	9000000288	ACH	ENTERPRISE FM TRUST	34,963.62
12/17/2024	9000000289	ACH	FASTSIGNS OF CARPENTERSVILLE	14,236.62
12/17/2024	9000000290	ACH	FRANCZEK PC	31.00
12/17/2024	9000000291	ACH	GRAINGER	4,116.45
12/17/2024	9000000292	ACH	JDK SERVICES	67,515.00
12/17/2024	9000000293	ACH	KRAUSE, GARY A	58.96
12/17/2024	9000000294	ACH	LAMP INC	280,521.00
12/17/2024	9000000295	ACH	LEGAT ARCHITECTS INC	112,892.89
12/17/2024	9000000296	ACH	MILLER COOPER AND CO LTD	5,725.00
12/17/2024	9000000297	ACH	NETWORK CRAZE TECHNOLOGIES INC	22,820.00
12/17/2024	9000000298	ACH	ORGANIC LIFE LLC	2,114,040.76
12/17/2024	9000000299	ACH	PORTER, JENNIFER A	113.23
12/17/2024	9000000300	ACH	SHANNON TAMPA	2,160.00
12/17/2024	9000000301	ACH	SHRUB OAK INTERNATIONAL SCHOOL	35,067.50
12/17/2024	9000000302	ACH	SOLUTION TREE	10,400.00
12/17/2024	9000000303	ACH	SUNRISE SOUTHWEST LLC	2,015.64
12/17/2024	9000000304	ACH	SUPERIOR OVERHEAD DOOR	3,605.00
12/17/2024	9000000305	ACH	TEM ENVIRONMENTAL INC	41,675.00
12/17/2024	9000000306	ACH	THE WINSTON KNOLLS SCHOOL	92,267.42
12/17/2024	9000000307	ACH	VOYA FINANCIAL	42,358.36
12/17/2024	9000000308	ACH	WEST MUSIC COMPANY	93.95

Total: 35,281,291.03

20241217 AP Summary

Type	Count	Amount
Regular Checks:	305	2,648,245.45
ACH Checks:	45	8,595,787.31
Wire Transfers:	2	24,037,258.27
Epayables:	0	0.00
Total:	352	35,281,291.03

AP Check Register

COMMUNITY UNIT SCHOOL DIST 300

Fund	Total
10 - EDUCATION FUND	4,583,545.30
11 - HEALTH INSURANCE FUND	3,180,054.77
14 - GRANT FUND	171,320.97
19 - COVID 19 FUND	11,250.00
20 - OPERATIONS & MAINTENANCE FUND	850,163.23
30 - BOND & INTEREST FUND	24,026,784.00
40 - TRANSPORTATION FUND	1,859,719.59
60 - SITE & CONSTRUCTION FUND	598,453.17
	35,281,291.03

AP Check Register

AP Run: 20241205 OFFCYCLE — Post Date: 2024-12-05 — AP Run Type: R

COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
12/05/2024	0126	Wire Transfer	AMALGAMATED BANK OF CHICAGO	1,253.50
12/05/2024	3085	Check	ALLDATA LLC	975.00
12/05/2024	3086	Check	BUILT RITE BR INC	1,915.80
12/05/2024	3087	Check	FOLLETT CONTENT SOLUTIONS LLC	1,685.70
12/05/2024	3088	Check	GOLF CLUB OF ILLINOIS	8,638.00
12/05/2024	3089	Check	HERITAGE CRYSTAL CLEAN LLC	50.00
12/05/2024	3090	Check	IMPACT APPLICATIONS INC	1,025.00
12/05/2024	3091	Check	PEERLESS NETWORK	13,683.40
12/05/2024	3092	Check	VILLAGE OF GILBERTS	1,047.00
12/05/2024	3093	Check	VILLAGE OF HAMPSHIRE	18,253.72
12/05/2024	3094	Check	VILLAGE OF WEST DUNDEE	3,918.88
12/05/2024	9000000261	ACH	AIRGAS USA, LLC	760.79
12/05/2024	9000000262	ACH	CONSTELLATION NEW ENERGY	242,354.51
12/05/2024	9000000263	ACH	SPEECH KIDZ LLC	8,700.00
Total:				304,261.30

20241205 OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	10	51,192.50
ACH Checks:	3	251,815.30
Wire Transfers:	1	1,253.50
Epayables:	0	0.00
Total:	14	304,261.30

AP Check Register

COMMUNITY UNIT SCHOOL DIST 300

Fund	Total
10 - EDUCATION FUND	27,922.90
14 - GRANT FUND	8,700.00
20 - OPERATIONS & MAINTENANCE FUND	265,574.11
30 - BOND & INTEREST FUND	1,253.50
40 - TRANSPORTATION FUND	810.79
	304,261.30

AP Check Register

AP Run: 20241129 OFFCYCLE — Post Date: 2024-11-29 — AP Run Type: R

COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
11/29/2024	3075	Check	ALPINE ACOUSTICS	28,000.00
11/29/2024	3076	Check	ASSOCIATED ELECTRICAL CONTRACT	36,592.00
11/29/2024	3077	Check	CONSERV FS	2,021.80
11/29/2024	3078	Check	CRAIG R ELLIOTT	405.00
11/29/2024	3079	Check	DOUGLAS FLOOR COVERING INC	28,604.00
11/29/2024	3080	Check	FOLLETT CONTENT SOLUTIONS LLC	2,612.42
11/29/2024	3081	Check	FOLLETT SCHOOL SOLUTIONS LLC	2,218.06
11/29/2024	3082	Check	FOLLETT SCHOOL SOLUTIONS LLC	23.95
11/29/2024	3083	Check	HARGRAVE BUILDERS INC	78,510.00
11/29/2024	3084	Check	VILLAGE OF SLEEPY HOLLOW	1,107.56
11/29/2024	9000000258	ACH	AMAZON CAPITAL SERVICES INC	1,088.30
11/29/2024	9000000259	ACH	JDK SERVICES	18,115.00
11/29/2024	9000000260	ACH	ORGANIC LIFE LLC	31,722.50
Total:				231,020.59

20241129 OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	10	180,094.79
ACH Checks:	3	50,925.80
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	13	231,020.59

AP Check Register

COMMUNITY UNIT SCHOOL DIST 300

Fund	Total
10 - EDUCATION FUND	31,941.10
14 - GRANT FUND	177,835.13
20 - OPERATIONS & MAINTENANCE FUND	21,244.36
	231,020.59

AP Check Register

AP Run: 20241122 OFFCYCLE — Post Date: 2024-11-22 — AP Run Type: R

COMMUNITY UNIT SCHOOL DIST 300

Check Date	Check Number	Payment Type	Name	Check Amount
11/22/2024	3043	Check	BRAND ADVANTAGE GROUP	909.99
11/22/2024	3044	Check	CINTAS CORPORATION	18,083.19
11/22/2024	3045	Check	ETA HAND2MIND	42.48
11/22/2024	3046	Check	GROOT INC	20,515.41
11/22/2024	3047	Check	HINCKLEY SPRINGS	3,114.66
11/22/2024	3048	Check	KAPLAN COMPANIES INC	325.28
11/22/2024	3049	Check	LEARNING RESOURCES	18.94
11/22/2024	3050	Check	PETERSEN FUELS INC.	1,706.01
11/22/2024	3051	Check	SCHOOL SPECIALTY, LLC	7,126.40
11/22/2024	3052	Check	VILLAGE OF CARPENTERSVILLE	16,451.24
11/22/2024	3053	Check	VILLAGE OF LAKE IN THE HILLS	354.43
11/22/2024	9000000256	ACH	EXELON CORPORATION	64,135.79
Total:				132,783.82

20241122 OFFCYCLE Summary

Type	Count	Amount
Regular Checks:	11	68,648.03
ACH Checks:	1	64,135.79
Wire Transfers:	0	0.00
Epayables:	0	0.00
Total:	12	132,783.82

AP Check Register

COMMUNITY UNIT SCHOOL DIST 300

Fund	Total
10 - EDUCATION FUND	4,149.31
14 - GRANT FUND	7,513.10
20 - OPERATIONS & MAINTENANCE FUND	118,831.36
40 - TRANSPORTATION FUND	2,290.05
	132,783.82

Your board package includes the August 2024 Unaudited Treasurer and Financial Report. Report highlights are as follows:

Treasurer Report

As of August 31, 2024, the District had \$ 195,021,374.48 of cash on hand. The cash balance by fund was:

Operating Fund	\$118,353,855.44
Bond & Interest Fund	\$ 14,079,243.72
Site & Construction Fund	\$62,588,275.32
Total	\$ 195,021,374.48

Financial Report Analysis-All Funds

Expenditures- If the District were to spend their dollars evenly each month, costs through August should be 17% of total spending. Listed below is a summary of cash expenditures as a percentage of total spending by fund.

Fund	% of Budget	Comment
Education	7.73%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2024.
Operations & Maintenance	9.51%	This fund is on trend.
Bond & Interest	8.25%	The bond & interest fund is used to pay our debt payments made in December and June.
Transportation	0.17%	This fund is on trend.
IMRF/Social Security	8.15%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2024.
Capital Projects	22.41%	This fund is used to pay for our capital projects.
Tort	99.20%	The tort fund is used to pay our insurance premiums. These premiums are paid in July.

Revenues- The district has received 7.76% of its budgeted revenue compared to 7.88% prior YTD.

Financial Reporting Analysis- Operating Funds

Operating Fund Revenue Summary by Source- 7.66% compared to 8.56% prior YTD.

- Local Revenues are on-trend at 6.44%;
- State Revenues are on-trend at 4.87%;
- Federal Revenues are on-trend at 31.19% and are in line with federal grant expenditures.

Operating Fund Expenditure Summary by Object- 8.29% compared to 7.75% prior YTD.

- Salaries are at 6.69%;
- Benefits are at 4.41%;
- Purchase Services are at 9.62%;
- Supplies/Materials are at 20.11%;
- Capital Outlay is at 23.53%;
- Other/Tuition are at 6.77%;
- Non-capitalized equipment is at 11.47%.

Monthly Notes:

- Short-term interest rates have decreased slightly from 5.097% in July to 5.086%. Total interest for the year is \$1,348,988, or 19.7% of the budget.
- The Tort Fund has a deficit balance of (\$1,058,440) 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's final financial statements.

TREASURER'S REPORT FOR THE MONTH OF AUGUST 2024

INVESTMENTS AT COST: \$ 195,021,374.48

(See attached schedule for investment detail)

MONTHLY PAYROLL:

Educational Fund	\$ 7,424,943.62	
O&M Fund	\$ 747,381.32	
Transportation Fund	<u>\$ 13,112.98</u>	\$ 8,185,437.92

PAYROLL RELATED EXPENDITURES:

(Not reflected in A/P Bill Listing)

Educational and Transportation Funds;

Teachers, Retirement System	<u>\$ 658,643.43</u>	
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Total Teachers, Retirement System		\$ 658,643.43
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Illinois Municipal Retirement Fund

IMRF	\$ 109,949.52	
FICA	\$ 111,130.42	
Medicare	<u>\$ 115,873.55</u>	

Total IMRF/FICA/Medicare Fund		\$ 336,953.49
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Total Payroll and Related Expenditures		<u><u>\$ 9,181,034.84</u></u>
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COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 2

August 31, 2024

By Fund, By Object

	FY25	FY25	% of FY25
All Funds	Budget	Actual	Budget
Local	273,356,052	18,642,039	6.82%
State	104,857,430	4,942,355	4.71%
Federal	24,606,150	7,674,995	31.19%
Other Source	-	-	
Total Revenues	<u>402,819,632</u>	<u>31,259,389</u>	<u>7.76%</u>
Salaries	181,062,435	12,121,232	6.69%
Benefits	56,681,518	2,497,285	4.41%
Purchased Services	70,986,953	6,830,302	9.62%
Supplies/Materials	15,770,781	3,171,954	20.11%
Capital Outlay	23,191,373	5,360,453	23.11%
Other	40,481,963	3,131,725	7.74%
Non-Capitalized Equipment	24,660,885	2,828,103	11.47%
Total Expenditures	<u>412,835,908</u>	<u>35,941,055</u>	<u>8.71%</u>
Revenues Over Disbursements	(10,016,276)	(4,681,665)	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>(10,016,276)</u>	<u>(4,681,665)</u>	
	FY25	FY25	% of FY25
Operating Funds	Budget	Actual	Budget
Local	243,726,119	15,700,380	6.44%
State	101,405,503	4,942,355	4.87%
Federal	24,606,150	7,674,995	31.19%
Other Sources	-	-	
Total Revenues	<u>369,737,772</u>	<u>28,317,730</u>	<u>7.66%</u>
Salaries	181,062,435	12,121,232	6.69%
Benefits	56,681,518	2,497,285	4.41%
Purchased Services	70,966,953	6,830,302	9.62%
Supplies/Materials	15,770,781	3,171,954	20.11%
Capital Outlay	4,618,502	1,086,574	23.53%
Other/Tuition	14,215,822	962,319	6.77%
Non-Capitalized Equipment	24,660,885	2,828,103	11.47%
Total Expenditures	<u>367,976,896</u>	<u>29,497,769</u>	<u>8.02%</u>
Revenues Over Disbursements	1,760,876	(1,180,039)	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>1,760,876</u>	<u>(1,180,039)</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 2
August 31, 2024
By Fund, By Object

	FY25 Budget	FY25 Actual	% of FY25 Budget
Fund 1-Educational			
Local	179,305,608	9,456,632	5.27%
State	89,687,970	7,385,093	8.23%
Federal	24,606,150	7,674,995	31.19%
Other Sources	-	-	
Total Revenues	<u>293,599,728</u>	<u>24,516,720</u>	<u>8.35%</u>
Salaries	171,480,736	10,614,683	6.19%
Benefits	47,565,000	1,606,828	3.38%
Purchased Services	42,556,532	4,289,398	10.08%
Supplies/Materials	8,370,055	2,633,760	31.47%
Capital Outlay	168,444	102,616	60.92%
Other/Tuition	11,713,042	946,551	8.08%
Non-Capitalized Equipment	11,697,361	2,506,685	21.43%
Total Expenditures	<u>293,551,170</u>	<u>22,700,521</u>	<u>7.73%</u>
Revenues Over Disbursements	48,558	1,816,199	
Other Financing Source Transfers	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>48,558</u>	<u>1,816,199</u>	
Fund 2-Operations & Maintenance			
Local	39,483,741	4,033,286	10.22%
State	-	-	
Other Sources	-	-	
Total Revenues	<u>39,483,741</u>	<u>4,033,286</u>	<u>10.22%</u>
Salaries	8,933,120	1,480,392	16.57%
Benefits	1,668,996	280,994	16.84%
Purchased Services	5,976,875	153,205	2.56%
Supplies/Materials	5,991,558	536,499	8.95%
Capital Outlay	1,467,850	983,958	67.03%
Other	2,502,780	-	0.00%
Non-Capitalized Equipment	12,959,813	321,418	2.48%
Total Expenditures	<u>39,500,992</u>	<u>3,756,466</u>	<u>9.51%</u>
Revenues Over Disbursements	(17,251)	276,820	
Other Financing Source Transfers	(14,493,780)	-	
Net Change to Fund Balance	<u>(14,511,031)</u>	<u>276,820</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 2
August 31, 2024
By Fund, By Object

	FY24	FY24	% of FY24
	Budget	Actual	Budget
Fund 3-Bond & Interest			
Local	25,983,345	2,296,868	8.84%
Other Sources	2,493,780	466,060	18.69%
Total Revenues	<u>25,983,345</u>	<u>2,296,868</u>	<u>8.84%</u>
Purchased Services	20,000	-	0.00%
Other	26,266,141	2,169,406	8.26%
Total Expenditures	<u>26,286,141</u>	<u>2,169,406</u>	<u>8.25%</u>
Revenues Over Disbursements	(302,796)	127,462	
Other Financing Sources/(Uses)	2,493,780	-	
Net Change to Fund Balance	<u>2,190,984</u>	<u>127,462</u>	
Fund 4-Transportation			
Local	13,944,943	1,144,315	8.21%
State	11,717,533	(2,442,738)	-20.85%
Other Sources	-	-	
Total Revenues	<u>25,662,476</u>	<u>(1,298,423)</u>	<u>-5.06%</u>
Salaries	648,579	26,157	4.03%
Benefits	48,517	6,159	12.69%
Purchased Services	20,019,546	(6,919)	-0.03%
Supplies/Materials	1,409,168	1,695	0.12%
Capital Outlay	2,982,208	-	0.00%
Other	-	15,768	0.00%
Non-Capitalized Equipment	3,711	-	0.00%
Total Expenditures	<u>25,111,729</u>	<u>42,860</u>	<u>0.17%</u>
Revenues Over Disbursements	550,747	(1,341,284)	
Other Financing Sources	-	-	
Net Change to Fund Balance	<u>550,747</u>	<u>(1,341,284)</u>	
Fund 5-IMRF/Social Security			
Local	5,982,134	553,934	9.26%
Total Revenues	<u>5,982,134</u>	<u>553,934</u>	<u>9.26%</u>
Benefits	7,399,005	603,304	8.15%
Total Expenditures	<u>7,399,005</u>	<u>603,304</u>	<u>8.15%</u>
Revenues Over Disbursements	(1,416,871)	(49,370)	
Other Financing Sources	-	-	
Net Change to Fund Balance	<u>(1,416,871)</u>	<u>(49,370)</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300
 Financial Report 2
 August 31, 2024
 By Fund, By Object

	FY25 Budget	FY25 Actual	% of FY25 Budget
Fund 6-Capital Projects			
Local	3,646,588	644,791	17.68%
State	3,451,927	-	0.00%
Federal	-	-	0.00%
Total Revenues	<u>7,098,515</u>	<u>644,791</u>	<u>9.08%</u>
Salaries	-	-	
Benefits	-	-	
Purchased Services	500,000	-	
Supplies/Materials	-	-	
Capital Outlay	18,572,871	4,273,879	23.01%
Other	-	-	
Total Expenditures	<u>19,072,871</u>	<u>4,273,879</u>	<u>22.41%</u>
Revenues Over Disbursements	(11,974,356)	(3,629,089)	
Other Financing Sources	-	-	
Fund Balance Transfer	12,000,000	-	
Net Change to Fund Balance	<u>25,644</u>	<u>(3,629,089)</u>	
Fund 7-Working Cash			
Local	2,231,669	285,635	12.80%
Total Revenues	<u>2,231,669</u>	<u>285,635</u>	<u>12.80%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>0.00%</u>
Revenues Over Disbursements	2,231,669	285,635	
Other Financing Uses	-	-	
Net Change to Fund Balance	<u>2,231,669</u>	<u>285,635</u>	
Fund 8-Tort			
Local	2,778,024	226,578	8.16%
Total Revenues	<u>2,778,024</u>	<u>226,578</u>	<u>8.16%</u>
Purchase Services	2,414,000	2,394,618	99.20%
Total Expenditures	<u>2,414,000</u>	<u>2,394,618</u>	<u>99.20%</u>
Revenues Over Disbursements	364,024	(2,168,040)	
Other Financing Uses	-	-	
Net Change to Fund Balance	<u>364,024</u>	<u>(2,168,040)</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 @ 08/31/24
OPERATING FUND INVESTMENTS											
PONCE BANK	SDA				8/31/2024		5.220%	427	427	-	427
NEXBANK, SSB-ICS	SDA				8/31/2024		5.230%	654,787	654,787	-	654,787
Bank of China 1285997-1	SDA				8/31/2024		5.320%	50,261,127	50,261,127	-	50,261,127
Bank of China 1285906-1	SDA				8/31/2024		5.320%	39,136	39,136	-	39,136
Congressional Bank	SDA				8/31/2024		5.230%	719,660	719,660	-	719,660
US TREASURY N/B, 912797LK1	SEC	365		7/16/2024	10/1/2024	77	5.180%	5,053,000	4,999,076	53,923.93	4,999,076.07
ISDLAF+ Term Series, IL	TS	365		2/2/2024	8/2/2024	182	5.100%	3,086,545	3,010,000	-	0.00
ISDLAF+ Term Series, IL	TS	365		4/8/2024	8/7/2024	121	5.320%	5,596,999	5,500,000	-	0.00
ISDLAF+ Term Series, IL	TS	365		3/21/2024	11/14/2024	238	5.150%	5,167,904	5,000,000	167,904.11	5,000,000.00
First Internet Bank of Indiana, IN	CD	365		5/17/2023	11/7/2024	540	4.509%	247,652	232,100	15,551.50	232,100.00
Bank Hapoalim B.M., NY	CD	365		5/17/2023	11/7/2024	540	4.643%	249,859	233,800	16,058.77	233,800.00
ServisFirst Bank, FL	CD	365		5/17/2023	11/7/2024	540	5.302%	249,879	231,750	18,128.93	231,750.00
Schertz Bank & Trust, TX	CD	365		5/17/2023	11/7/2024	540	4.643%	249,859	233,800	16,058.77	233,800.00
The First National Bank of McGregor, TX	CD	365		5/17/2023	11/7/2024	540	4.700%	249,683	233,450	16,232.77	233,450.00
TREASURY BILL, 912797LC9	SEC	365		6/21/2024	11/7/2024	139	5.192%	12,237,000	11,999,766	237,234.30	11,999,765.70
First Western Bank & Tru, 33749VBQ0	DTC	365		5/23/2023	11/22/2024	549	4.762%	248,000	248,316		248,316.17
Morgan Stanley PVT Bank, 61768ETZ6	DTC	365		5/24/2023	11/25/2024	551	5.005%	243,000	243,157		243,157.10
Western Alliance Bank, CA	CD	365		1/26/2024	1/24/2025	364	5.108%	4,203,760	4,000,000	203,760.22	4,000,000.00
Bank of Camilla, GA	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
CS Bank, AR	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Commercial Capital Bank, LA	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Exchange Band and Trust Company, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
First National Bank, TX	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
First Security Bank & Trust Company, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
First State Bank, TX	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Fortress Bank, IL	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Frontier Bank, NE	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Great Plains National Bank, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Great Plains State Bank, NE	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Habib American Bank, NY	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Keystone Bank, National Association, TX	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Morgantown Bank & Trust Co, Inc., KY	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Security Bank, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Stearns Bank N.A., MN	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00

The Tri-County Bank, NE	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
United Fidelity Bank, fsb, IN	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Waterford Bank, N.A., OH	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.42	242,500.00
OMB Bank, MO	CDR	365	8/1/2024	1/30/2025	182	5.264%	150,937	147,076	3,860.64	147,076.39
BankVista, MN	CDR	365	8/1/2024	1/30/2025	182	5.264%	124,866	121,672	3,193.80	121,672.38
Farmers & Merchants Bank of Colby, KS	CDR	365	8/1/2024	1/30/2025	182	5.264%	61,575	60,000	1,574.95	60,000.00
Sterling Bank, MO	CDR	365	8/1/2024	1/30/2025	182	5.264%	54,050	52,667	1,382.48	52,667.49
West Gate Bank, NE	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,367.02	243,171.80
Bank of Central Florida, FL	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Community Bank of Santa Maria, CA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Decatur County Bank, TN	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
First Texas National Bank	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Nebraska Bank of Commerce, NE	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Oakstar Bank, MO	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
River City Bank, CA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
RiverBank, WA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Royal Business Bnak, CA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Today's Bank, AR	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Blue Sky Bank, OK	CDR	365	8/22/2024	2/20/2025	182	5.251%	181,401	176,772	4,628.45	176,772.49
The Bank of Herrin, IL	CDR	365	8/22/2024	2/20/2025	182	5.251%	152,222	148,338	3,883.94	148,337.81
Western Alliance Bank, CA	CD	365	5/22/2024	3/4/2025	286	5.161%	7,491,165	7,200,000	291,165.24	7,200,000.00
American Plus Bank, N.A., CA	CD	365	6/20/2024	3/18/2025	271	5.090%	249,848	240,750	9,098.35	240,750.00
Customers Bank, NY	CD	365	6/20/2024	3/18/2025	271	5.071%	17,640,060	17,000,000	640,060.42	17,000,000.00
NBT Bank, 628779HG8	DTC	365	6/27/2024	3/27/2025	273	5.170%	239,000	239,310		239,309.79
MOUNTAINONE BANK, 62452AFW5	DTC	365	6/27/2024	3/27/2025	273	5.170%	239,000	239,310		239,309.79
ALLY BANK, 02007G2M4	DTC	365	6/27/2024	3/27/2025	273	5.170%	239,000	239,310		239,309.79
Bank of America NA, 06051XEY4	DTC	365	6/27/2024	3/27/2025	273	5.120%	239,000	239,310		239,309.90
COGENT BANK, 19240XAU1	DTC	365	6/28/2024	3/28/2025	273	5.220%	239,000	239,310		239,309.68
PRIMARY BANK, 74166JAL7	DTC	365	6/28/2024	3/28/2025	273	5.068%	248,000	248,330		248,329.98
Wintrust Bank, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Old Plank Trail Community Bank, National Asso	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Schaumburg Bank & Trust Company	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
CrossFirst Bank, KS	CD	365	6/10/2024	4/15/2025	309	5.091%	249,874	239,550	10,324.00	239,550.00
Beverly Bank & Trust Company, National Assoc	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Hinsdale Bank & Trust Company, National Asso	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Financial Federal Bank, TN	CD	365	6/10/2024	4/15/2025	309	5.100%	249,893	239,550	10,342.65	239,550.00
Lake Forest Bank & Trust Company, National A	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Crystal Lake Bank and Trust Company, Nationa	CD	365	6/10/2024	4/15/2025	309	5.080%	208,810	200,200	8,609.84	200,200.00
Town Bank, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Northbrook Bank and Trust Company, National	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Wheaton Bank & Trust, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Village Bank and Trust, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00

St. Charles Bank & Trust Company, National As	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00	
Libertyville Bank & Trust Company, National As	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00	
Barrington Bank & Trust Company, National Ass	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00	
State Bank of the Lakes, National Association, Il	CD	365	6/10/2024	4/15/2025	309	5.080%	215,433	206,550	8,882.93	206,550.00	
Customers Bank, NY	CD	365	6/20/2024	4/15/2025	299	5.011%	10,254,311	9,850,000	404,311.14	9,850,000.00	
BOM Bank, LA	CD	365	8/19/2024	5/13/2025	267	4.821%	249,913	241,400	8,512.79	241,400.00	
Third Coast Bank, TX	CD	365	8/19/2024	5/13/2025	267	4.832%	249,933	241,400	8,532.62	241,400.00	
Cornerstone Bank, NE	CD	365	5/17/2023	5/16/2025	730	5.060%	249,883	226,500	23,383.07	226,500.00	
Baxter Credit Union, IL	CD	365	5/17/2023	5/16/2025	730	4.718%	249,888	228,000	21,887.54	228,000.00	
BAC Community Bank, CA	CD	365	5/22/2024	5/22/2025	365	5.058%	249,881	237,850	12,031.38	237,850.00	
T Bank, National Association, TX	CD	365	5/22/2024	5/22/2025	365	5.108%	249,893	237,750	12,143.38	237,750.00	
Western Alliance Bank, CA	CD	365	5/22/2024	5/22/2025	365	5.212%	249,879	237,500	12,378.50	237,500.00	
Wells Fargo Bank NA, 949764CT9	DTC	365	5/23/2023	5/23/2025	731	4.855%	248,000	248,213		248,212.57	
Customers Bank, NY	CD	365	6/20/2024	5/27/2025	341	5.001%	13,083,993	12,500,000	583,993.43	12,500,000.00	
US TREASURY N/B, 91282CAB7	SEC	365	7/15/2021	7/31/2025	1477	0.530%	2,020,000	1,997,433	22,567.19	1,997,432.81	
First National Bank, ME	CD	365	8/19/2024	8/19/2025	365	4.544%	249,859	239,000	10,859.30	239,000.00	
Preferred Bank, NY	CD	365	8/19/2024	8/19/2025	365	4.636%	249,871	238,800	11,071.44	238,800.00	
US TREASURY N/B, 912828Y95	SEC	365	7/15/2021	7/31/2026	1842	0.700%	1,874,000	1,982,926		1,982,926.25	
PMA/ISDLAF Liquid #10254-101	Short term trust deposit	365		as needed	n/a	5.086%		4,518	-	4,517.71	
PMA/ISDLAF Max #10254-101	Short term trust deposit	365		as needed	n/a	5.190%		10,217,689	-	10,217,688.67	
PMA/ISDLAF LTD #10254-101	LTD Account	365	1/19/2021	8/31/2024			26,967,500	26,967,500	-	26,967,500.00	
PMA/ISDLAF Liquid #10254-104	Short term trust deposit	365		as needed	n/a	5.086%		5,313,672	-	5,313,671.58	
PMA/ISDLAF Max #10254-104	Short term trust deposit	365		as needed	n/a	5.190%		87		87.48	
Total Operating Investments with PMA										188,415,134	
										Outstanding Items	(5,313,759)
										Bond & Interest Fund Transfers	(2,159,796)
										Capital Fund Cash Balance	(62,588,275)
TOTAL OPERATING FUNDS AS OF			31-Aug-24								118,353,304
TOTAL BOND AND INTEREST FUND INVESTMENTS AS OF (see page 5 for details):			31-Aug-24								14,079,795
TOTAL CAPITAL FUND INVESTMENTS AS OF			31-Aug-24								62,588,275
TOTAL FUNDS INVESTED (Including Bond & Interest Fund)			31-Aug-24								\$ 195,021,374

August 31, 2024

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 @ 08/31/24
BOND AND INTEREST FUND INVESTMENTS											
NEXBANK, SSB-ICS, TX	SDA	365		8/31/2024			5.250%	131,750	131,750	-	131,750
PMA 1994 Escrow Fund; #10254-103-Liquid	Short term trust deposit	365			as needed	n/a	5.086%		0	-	0
PMA 1994 Escrow Fund; #10254-103-Max	Short term trust deposit	365			as needed	n/a	5.190%		11,788,249	-	11,788,249
Total B&I Investments with PMA									11,919,999		11,919,999
TOTAL BOND AND INTEREST FUNDS INVESTMENTS AS OF:					31-Aug-24				11,919,999		11,919,999
										Outstanding Items	
										Operating Fund Transfers	2,159,796
										Cash Balance Per General Ledger	<u>14,079,795</u>

CUSD 300 Income Statement

For Period Ending August 2024

EDUCATION FUND 10

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	(\$5,172,040.00)	\$65,912,147.00	-8%
1112	FIRST PR YR GENERAL LEVY	\$4,110,617.34	\$11,267,817.21	\$64,452,733.00	17%
1113	1113	\$0.00	\$0.00	\$0.00	0%
1141	CUR YR SPECIAL EDUCATION LEVY	\$0.00	\$1,332,796.00	\$20,535,086.00	6%
1142	FIRST PR YR SPECIAL EDUCATION LEVY	\$916,087.51	\$1,893,442.81	\$19,877,485.00	10%
1195	PROPERTY TAX REVENUE RECAPTURE	\$0.00	\$0.00	\$0.00	0%
1311	TUITION FROM PUPILS OR PARENTS	\$88.50	\$138.50	\$0.00	0%
1321	1321	\$0.00	\$0.00	\$0.00	0%
1342	SPECIAL EDUCATION TUITION FROM OTHER LEAS	\$0.00	\$3,450.00	\$0.00	0%
1511	INTEREST ON INVESTMENTS	\$252,876.78	\$480,051.05	\$2,703,377.00	18%
1611	SALES TO PUPILS - LUNCH	\$141,250.46	(\$45,644.59)	\$1,770,000.00	-3%
1612	SALES TO PUPILS - BREAKFAST	\$5,720.20	(\$16,572.30)	\$115,000.00	-14%
1613	SALES TO PUPILS - A LA CARTE	\$8,717.10	\$2,965.72	\$398,000.00	1%
1621	SALES TO ADULTS	\$16.40	\$16.40	\$0.00	0%
1691	OTHER FOOD SERVICE REVENUE	\$0.00	\$3,372.30	\$46,000.00	7%
1726	MUSICAL INSTRUMENT RENTAL	\$0.00	\$25.00	\$0.00	0%
1727	ATHLETIC FEES	\$18,168.39	\$34,167.46	\$423,000.00	8%
1728	DRIVER EDUCATION BEHIND THE WHEEL	\$8,673.28	\$13,122.71	\$61,000.00	22%
1729	FLEX PE FEES	\$7,975.56	\$10,445.65	\$27,000.00	39%
1791	PARKING PERMITS	\$0.00	\$0.00	\$0.00	0%
1792	MUSIC SPECIAL EVENTS	\$0.25	\$5.00	\$29,000.00	0%
1793	CTE SPECIAL EVENTS	\$0.00	\$0.00	\$29,000.00	0%
1811	REGULAR TEXTBOOK RENTAL	\$16,168.51	\$27,672.55	\$174,000.00	16%
1812	SUMMER SCHOOL TEXTBOOK RENTAL	\$150.00	\$150.00	\$0.00	0%
1819	OTHER TEXTBOOK RENTAL	\$0.00	\$0.00	\$3,900.00	0%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1892	HEART RATE MONITORS FEE	\$1,278.00	\$1,628.00	\$3,700.00	44%
1898	MERCHANT PROCESSING FEE	\$8,284.51	\$11,412.86	\$85,000.00	13%
1910	BUILDING RENTAL	\$0.00	\$2,375.00	\$0.00	0%
1921	CONTRIBUTIONS & DONATIONS FROM PRIVATE	\$0.00	\$0.00	\$0.00	0%
1941	TECHNOLOGY E-RATE REVENUE	\$0.00	(\$853,168.00)	\$950,000.00	-90%
1951	REFUND OF PR YRS' EXPENDITIURES	\$102,555.26	\$102,587.16	\$100,000.00	103%
1990	P-CARD INADVERTENT	\$0.00	\$0.00	\$0.00	0%
1991	PAYMENT FROM OTHER LEAS	\$4,377.09	\$134,105.36	\$215,000.00	62%
1993	OTHER LOCAL FEES	\$168.00	\$291.00	\$0.00	0%
1995	SEARS EDA	\$0.00	\$0.00	\$0.00	0%
1997	REVENUE FROM SALE OF ASSETS	\$0.00	\$32.00	\$0.00	0%
1998	1998	\$0.00	\$0.00	\$0.00	0%
1999	OTHER REVENUE-GENERAL	\$18,204.79	\$221,986.79	\$1,381,680.00	16%
1000 LOCAL SUBTOTAL		\$5,621,377.93	\$9,456,631.64	\$179,292,108.00	5%
3001	EVIDENCE BASED FUNDING (EBF)	\$7,284,146.00	\$7,284,146.00	\$76,723,688.00	9%
3100	SPECIAL ED-PVT FACILITY TUITION	\$0.00	(\$960,539.00)	\$3,327,267.00	-29%
3120	SPECIAL ED-ORPHANAGE INDIVIDUAL	\$0.00	\$0.00	\$118,028.00	0%
3130	SPECIAL ED-ORPHANAGE SUMMER	\$0.00	\$0.00	\$2,566.00	0%
3360	STATE FREE LUNCH & BREAKFAST	\$0.00	\$8,883.00	\$58,000.00	15%
3370	DRIVER EDUCATION	\$0.00	(\$22,445.00)	\$83,000.00	-27%
3696	SAFE SCHOOL GRANT	\$0.00	\$0.00	\$167,000.00	0%
3999	MISC STATE REVENUE	\$0.00	\$196,761.41	\$2,000,000.00	10%
3000 STATE SUBTOTAL		\$7,284,146.00	\$6,506,806.41	\$82,479,549.00	8%
4210	NATIONAL SCHOOL LUNCH PROGRAM	\$0.00	\$713,319.03	\$6,000,000.00	12%
4211	NSLP SUPPLY CHAIN ASSISTANCE	\$0.00	\$0.00	\$0.00	0%
4220	SCHOOL BREAKFAST PROGRAM	\$0.00	\$291,553.85	\$1,549,000.00	19%
4225	SUMMER FOOD PROGRAM	\$32,533.50	\$147,776.15	\$80,000.00	185%
4226	CHILD & ADULT FOOD CARE PROGRAM	\$0.00	\$60,868.74	\$250,000.00	24%
4240	FRESH FRUIT AND VEG. PROGRAM	\$11,934.70	\$20,989.70	\$83,760.00	25%
4625	SPECIAL ED-IDEA ROOM & BOARD	\$0.00	\$159,584.50	\$200,000.00	80%
4905	TITLE III IMMIGRANT	\$0.00	\$0.00	\$0.00	0%
4950	DEPT OF REHAB SVCS	\$0.00	\$0.00	\$50,000.00	0%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
4991	MEDICAID ADMIN OUTREACH	\$164,138.10	\$135,997.10	\$750,000.00	18%
4992	MEDICAID FFS	\$525,714.08	\$518,919.08	\$3,000,000.00	17%
4000 FEDERAL SUBTOTAL		\$734,320.38	\$2,049,008.15	\$11,962,760.00	17%
TOTAL REVENUE		\$13,639,844.31	\$18,012,446.20	\$273,734,417.00	7%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
0000	NON-EXPENSE	\$0.00	\$0.00	\$0.00	0%
0000 NON-EXPENSE SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
1110	CERTIFIED ADMINISTRATOR	\$1,076,010.86	\$2,204,997.45	\$13,531,475.00	16%
1120	CERTIFIED	\$413,190.33	\$812,708.13	\$4,997,779.00	16%
1130	CERTIFIED TEACHERS	\$3,994,720.69	\$4,044,764.73	\$103,137,847.00	4%
1140	OTHER CERTIFIED	\$528,842.90	\$579,819.94	\$12,859,217.00	5%
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$259,600.75	\$529,837.55	\$3,570,718.00	15%
1160	NON-CERTIFIED SEC/SPEC	\$542,160.36	\$1,067,151.83	\$7,318,494.00	15%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$118,731.62	\$161,891.26	\$10,952,209.00	1%
1180	OTHER NON-CERTIFIED	\$40,162.98	\$68,510.62	\$2,817,001.00	2%
1190	OTHER	\$33,681.68	\$45,180.84	\$1,347,020.00	3%
1210	SUBSTITUTE-TEACHER	\$0.00	\$0.00	\$0.00	0%
1220	SUBSTITUTE-PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	0%
1320	1.5 OVERTIME	(\$237.78)	(\$237.78)	\$182,003.00	0%
1330	2.0 OVERTIME	(\$359.50)	(\$359.50)	\$0.00	0%
1430	OVERLOAD	\$0.00	\$0.00	\$333,202.00	0%
1470	OFFICIALS- IHSA D300 EMPLOYEES	\$0.00	\$0.00	\$0.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$31,182.74	\$57,059.22	\$144,452.00	40%
1490	EXTRA PAY-CERTIFIED	\$109,021.71	\$265,324.40	\$4,184,097.00	6%
1610	MILEAGE STIPEND	\$27,475.81	\$41,357.98	\$258,957.00	16%
1000 SALARIES SUBTOTAL		\$7,174,185.15	\$9,878,006.67	\$165,634,471.00	6%
2110	TEACHERS RETIREMENT (TRS)	\$635,012.22	\$800,597.54	\$14,295,185.00	6%
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$0.00	0%
2140	MEDICARE ONLY	\$0.00	\$0.00	\$0.00	0%
2150	ONE-TIME TRS EARLY RETIREMENT CONTRIBUTION	\$0.00	\$37,339.96	\$0.00	0%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
2170	TRS FEDERAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	0%
2180	THIS FUND EMPLOYER CONTRIBUTION	\$60,107.96	\$87,807.71	\$925,945.00	9%
2210	LIFE INSURANCE	\$3,161.43	\$4,404.39	\$121,206.00	4%
2220	MEDICAL INSURANCE	\$421,203.86	\$753,060.21	\$27,906,751.00	3%
2230	DENTAL INSURANCE	\$19,180.42	(\$195,844.57)	\$1,138,295.00	-17%
2240	VISION INSURANCE	\$3,426.16	(\$24,817.84)	\$218,842.00	-11%
2250	DISABILITY INSURANCE	\$2,487.78	\$4,903.93	\$25,705.00	19%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$3,875.00	\$69,950.00	\$1,516,999.00	5%
2270	403B/457 CONTRIBUTION	\$0.00	\$0.00	\$0.00	0%
2310	CERTIFIED TUITION REIMBURSEMENT	\$0.00	\$1,435.00	\$91,356.00	2%
2370	ADMIN CASH-IN-LIEU	\$0.00	\$0.00	\$38,703.00	0%
2990	PAYROLL DEDUCTIONS DEFAULT (HR)	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$1,148,454.83	\$1,538,836.33	\$46,278,987.00	3%
3100	PROF & TECH SRV - EDUSTAFF	\$0.00	\$0.00	\$0.00	0%
3110	Professional Services-Administration	\$0.00	\$0.00	\$0.00	0%
3120	3120	\$0.00	\$0.00	\$0.00	0%
3130	STAFF DEVELOPMENT SERVICES	\$447.08	\$447.08	\$421,311.00	0%
3140	PROF & TECH SRV - EDUSTAFF	\$0.00	\$1,061.92	\$2,520,420.00	0%
3150	FOOD-CONTRACTED	\$3,219.50	\$1,750.75	\$210,389.00	1%
3160	CHARTER SCHOOL PAYMENT	\$0.00	\$0.00	\$9,616,383.00	0%
3170	AUDIT/FINANCIAL SERVICES	\$3,000.00	\$3,000.00	\$77,625.00	4%
3180	LEGAL SERVICES	\$26,202.32	\$3,432.45	\$155,250.00	2%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$35,494.57	\$15,165.38	\$3,210,056.00	0%
3210	SANITATION SERVICES	\$0.00	\$0.00	\$1,035.00	0%
3220	CLEANING SERVICES	\$0.00	\$0.00	\$0.00	0%
3230	REPAIR & MAINTENANCE	\$15,263.89	\$15,400.70	\$243,019.00	6%
3250	RENTALS	\$15,206.89	\$28,064.74	\$206,642.00	14%
3270	COMPUTER MAINTENANCE	\$0.00	\$0.00	\$0.00	0%
3310	PUPIL TRANSPORTATION-GENERAL	\$0.00	\$0.00	\$0.00	0%
3330	DISTRICT TRAVEL	\$2,942.89	\$3,853.63	\$340,713.00	1%
3340	PROFESSIONAL MEETINGS	\$0.00	\$200.33	\$37,259.00	1%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$0.00	\$399.70	\$0.00	0%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
3380	PUPIL TRANSPORTATION - ATHLETICS	\$0.00	\$0.00	\$0.00	0%
3390	OTHER TRANSPORTATION SERVICES	\$0.00	\$0.00	\$518.00	0%
3410	POSTAGE & SHIPPING CHARGES	\$14,350.00	\$14,350.00	\$29,439.00	49%
3420	TELEPHONE-LOCAL	\$26,712.32	\$26,712.32	\$305,583.00	9%
3460	TELEPHONE - WAN AND INTERNET	\$15,000.00	\$15,000.00	\$209,729.00	7%
3470	TELEPHONE-CELLULAR	\$18,043.40	\$8,712.43	\$114,784.00	8%
3510	RECRUITING	\$0.00	\$0.00	\$14,800.00	0%
3520	LEGAL NOTICES	\$150.65	\$150.65	\$26,393.00	1%
3530	LICENSE & REGISTRATION	\$0.00	\$0.00	\$0.00	0%
3610	PRINTING & BINDING	\$1,477.07	\$1,477.07	\$60,961.00	2%
3850	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$36,225.00	0%
3890	INSURANCE-FIRE-THEFT-ALL OTHER	\$0.00	\$0.00	\$0.00	0%
3900	OFFICIALS-TOURNAMENTS	\$0.00	\$0.00	\$0.00	0%
3910	OFFICIALS-IHSA SPONSORED	\$0.00	\$0.00	\$230,259.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$2,898.00	0%
3930	INVESTIGATIONS	\$1,480.00	\$1,480.00	\$0.00	0%
3950	MANAGEMENT FEES	\$158,123.98	\$0.00	\$10,117,045.00	0%
3960	BILINGUAL RECRUITMENT	\$0.00	\$0.00	\$0.00	0%
3970	SOFTWARE LICENSING	\$1,222,110.14	\$3,889,952.47	\$3,775,660.00	103%
3980	BANKING/CREDIT CARD FEES	\$10,156.55	\$15,679.00	\$159,375.00	10%
3990	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$0.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$1,569,381.25	\$4,046,290.62	\$32,123,771.00	13%
4110	SUPPLIES-GENERAL	\$339,122.06	\$319,825.85	\$4,429,686.00	7%
4120	SUPPLIES-TESTING MATERIALS	\$0.00	\$0.00	\$203,481.00	0%
4150	SUPPLIES-COMPUTER	\$856.44	\$856.44	\$0.00	0%
4160	SUPPLIES-ATHLETIC FIELDS	\$0.00	\$0.00	\$0.00	0%
4170	SUPPLIES-UNIFORM	\$30,927.27	\$13,656.89	\$0.00	0%
4210	TEXTBOOKS-APPROVED STANDARD	\$1,043,764.52	\$1,893,281.95	\$1,856,175.00	102%
4220	TEXTBOOK-CONSUMABLES	\$0.00	\$0.00	\$0.00	0%
4240	4240	\$0.00	\$0.00	\$0.00	0%
4250	4250	\$0.00	\$0.00	\$0.00	0%
4310	LIBRARY BOOKS	\$11,523.89	\$11,523.89	\$182,071.00	6%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
4410	PERIODICALS	\$21,398.65	\$21,398.65	\$10,557.00	203%
4640	GASOLINE	\$26.45	\$26.45	\$18,630.00	0%
4710	SOFTWARE < \$500	\$0.00	\$0.00	\$103.00	0%
4720	INSTRUCTIONAL SOFTWARE	\$0.00	\$0.00	\$8,280.00	0%
4810	Equipment < \$500	\$24,992.20	\$23,717.20	\$64,393.00	37%
4820	PARTS-TRANSPORTATION	\$0.00	\$0.00	\$2,898.00	0%
4840	COMPUTER EQUIPMENT < \$500	\$211,114.83	\$211,114.83	\$218,437.00	97%
4910	MAT & SUP-SHIPPING	\$0.00	\$0.00	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$1,683,726.31	\$2,495,402.15	\$6,994,711.00	36%
5410	EQUIPMENT > \$5000	\$76,032.20	\$76,032.20	\$46,000.00	165%
5450	COMPUTER EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5460	SOFTWARE > \$5000	\$0.00	\$0.00	\$0.00	0%
5470	NETWORK EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$76,032.20	\$76,032.20	\$46,000.00	165%
6120	LEASE PURCHASE-PRINCIPLE	\$0.00	\$466,060.00	\$0.00	0%
6410	DUES & FEES	\$99,084.79	\$99,634.79	\$158,460.00	63%
6420	FR FIELD TRIP COSTS	\$0.00	(\$41,485.88)	\$0.00	0%
6510	JUDGMENTS/CLAIMS	\$0.00	\$0.00	\$0.00	0%
6710	PRIVATE FACILITY TUITION	\$643,361.07	\$382,826.34	\$9,895,753.00	4%
6720	ROOM AND BOARD	\$64,124.39	\$38,643.11	\$708,750.00	5%
6730	GENERAL TUITION	\$0.00	\$0.00	\$783,500.00	0%
6910	MISCELLANEOUS OBJECTS	\$92.99	\$92.99	\$109,725.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$806,663.24	\$945,771.35	\$11,656,188.00	8%
7010	TRANSFER INTEREST	\$0.00	\$165,080.00	\$0.00	0%
7020	TRANSFER PRINCIPAL	\$0.00	\$1,225,721.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$55,700.66	\$52,724.52	\$8,164,339.00	1%
7550	COMPUTER EQUIPMENT < \$5000	\$2,254,714.76	\$863,913.76	\$2,818,692.00	31%
7570	NETWORK EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$2,310,415.42	\$2,307,439.28	\$10,983,031.00	21%
9020	HANDLING FEES (PO)	(\$261,692.45)	(\$261,692.45)	\$0.00	0%
9000 SYSTEM ACCOUNTS SUBTOTAL		(\$261,692.45)	(\$261,692.45)	\$0.00	0%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
TOTAL EXPENDITURE		\$14,507,165.95	\$21,026,086.15	\$273,717,159.00	8%
TOTAL CHANGE IN FUND BALANCE		(\$867,321.64)	(\$3,013,639.95)	\$17,258.00	

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Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1511	INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	0%
1921	CONTRIBUTIONS & DONATIONS FROM PRIVATE	\$0.00	\$0.00	\$2,500.00	0%
1922	FOUNDATION DONATIONS	\$0.00	\$16,035.27	\$5,000.00	321%
1951	REFUND OF PR YRS' EXPENDITURES	\$0.00	\$0.00	\$0.00	0%
1991	PAYMENT FROM OTHER LEAS	\$0.00	\$0.00	\$0.00	0%
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$6,000.00	0%
1000 LOCAL SUBTOTAL		\$0.00	\$16,035.27	\$13,500.00	119%
3220	VOC ED SCHOOL IMPROVEMENT	\$42,059.00	\$4,497.00	\$428,519.00	1%
3275	VOC ED ELEM CAREER	\$2,635.00	(\$1,615.00)	\$11,500.00	-14%
3305	BILINGUAL ED - DOWNSTATE - TPI/TBE	\$0.00	\$0.00	\$2,559,410.00	0%
3621	SCHOOL LIBRARY	\$0.00	\$0.00	\$33,250.00	0%
3705	EARLY CHILDHOOD-STATE PREK	\$208,000.00	\$599,864.00	\$2,505,000.00	24%
3706	EARLY CHILDHOOD-PREVENTION	\$20,000.00	\$20,000.00	\$335,696.00	6%
3707	EARLY CHILDHOOD-PRESCHOOL FOR ALL-	\$64,044.00	\$64,044.00	\$799,044.00	8%
3992	AFTER SCHOOL PROGRAM GRANT	\$0.00	\$191,497.00	\$95,700.00	200%
3996	TEACHER VACANCY GRANT	\$0.00	\$0.00	\$440,302.00	0%
3997	SCHOOL STEAM REVENUE	\$0.00	\$0.00	\$0.00	0%
3000 STATE SUBTOTAL		\$336,738.00	\$878,287.00	\$7,208,421.00	12%
4300	TITLE I-LOW INCOME	\$60,018.00	\$1,529,167.00	\$3,481,956.00	44%
4331	TITLE I-SCHOOL IMPROVEMENT	\$9,950.00	\$28,716.00	\$78,420.00	37%
4332	TITLE I-SCHOOL IMPROVEMENT PLANNING	\$0.00	\$356.00	\$0.00	0%
4400	TITLE IV-SAFE & DRUG FREE SCHOOL	\$638.00	\$254,795.00	\$387,456.00	66%
4600	SPECIAL ED-PRESCHOOL FLOW THROUGH	\$4,098.00	\$76,658.00	\$75,465.00	102%
4620	SPECIAL ED-IDEA FLOW THROUGH	\$79,823.00	\$1,922,637.00	\$4,618,560.00	42%
4745	PERKINS-III	\$13,858.00	\$5,254.00	\$140,705.00	4%
4905	TITLE III IMMIGRANT	\$0.00	\$0.00	\$156,500.00	0%
4908	EL-BILINGUAL ED AWARD (4909)	\$0.00	\$0.00	\$0.00	0%
4909	LIPLEPS-III	\$22,709.00	\$91,004.00	\$432,270.00	21%
4932	TITLE II-TEACHER QUALITY	\$3,847.00	\$175,776.00	\$527,738.00	33%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
4943	ESSER III	\$0.00	\$0.00	\$0.00	0%
4944	MCKINNEY-VENTO HOMELESS	\$0.00	\$12,836.00	\$0.00	0%
4986	ELEVATING EDUCATORS BILINGUAL	\$0.00	\$0.00	\$47,007.00	0%
4988	IDEA ARP PREK GRANT	\$0.00	\$0.00	\$0.00	0%
4989	IDEA ARP GRANT	\$0.00	\$0.00	\$0.00	0%
4990	EARLY CHILDHOOD K-1ST JUMP START GRANT	\$0.00	(\$1,080,894.00)	\$0.00	0%
4991	MEDICAID ADMIN OUTREACH	\$0.00	\$0.00	\$0.00	0%
4998	OTHER RESTRICTED REVENUE - FEDERAL	\$0.00	\$0.00	\$1,638,350.00	0%
4000 FEDERAL SUBTOTAL		\$194,941.00	\$3,016,305.00	\$11,584,427.00	26%
TOTAL REVENUE		\$531,679.00	\$3,910,627.27	\$18,806,348.00	21%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1120	CERTIFIED	\$8,246.46	\$16,492.92	\$0.00	0%
1130	CERTIFIED TEACHERS	\$92,124.80	\$92,194.80	\$4,254,879.00	2%
1140	OTHER CERTIFIED	\$8,431.55	(\$17,178.85)	\$120,482.00	-14%
1160	NON-CERTIFIED SEC/SPEC	\$13,094.98	\$25,530.12	\$150,513.00	17%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$7,882.85	\$7,882.85	\$248,642.00	3%
1180	OTHER NON-CERTIFIED	\$70,525.27	\$139,122.30	\$36,752.00	379%
1210	SUBSTITUTE-TEACHER	\$0.00	\$0.00	\$0.00	0%
1220	SUBSTITUTE-PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	0%
1320	1.5 OVERTIME	\$0.00	\$0.00	\$150.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$137.50	\$86,752.91	\$719,364.00	12%
1490	EXTRA PAY-CERTIFIED	\$10,940.00	\$123,892.50	\$315,483.00	39%
1610	MILEAGE STIPEND	\$0.00	\$0.00	\$0.00	0%
1000 SALARIES SUBTOTAL		\$211,383.41	\$474,689.55	\$5,846,265.00	8%
2110	TEACHERS RETIREMENT (TRS)	\$11,521.28	\$10,810.91	\$1,134,754.00	1%
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$90,970.00	0%
2130	FEDERAL INSURANCE CONTRIBUTION ACT (SOC	\$0.00	\$0.00	\$0.00	0%
2140	MEDICARE ONLY	\$0.00	\$0.00	\$12,848.00	0%
2170	TRS FEDERAL CONTRIBUTION	\$5,056.64	\$9,937.63	\$46,398.00	21%
2180	THIS FUND EMPLOYER CONTRIBUTION	\$956.63	\$1,391.94	\$1,043.00	133%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
2210	LIFE INSURANCE	\$106.34	\$144.58	\$0.00	0%
2220	MEDICAL INSURANCE	\$15,798.88	\$27,341.50	\$0.00	0%
2230	DENTAL INSURANCE	\$1,345.38	\$2,343.72	\$0.00	0%
2240	VISION INSURANCE	\$194.80	\$360.99	\$0.00	0%
2250	DISABILITY INSURANCE	\$11.74	\$23.48	\$0.00	0%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0%
2310	CERTIFIED TUITION REIMBURSEMENT	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$34,991.69	\$52,354.75	\$1,286,013.00	4%
3130	STAFF DEVELOPMENT SERVICES	\$24,506.26	\$12,000.00	\$15,529.00	77%
3140	PROF & TECH SRV - EDUSTAFF	\$0.00	\$0.00	\$8,338,759.00	0%
3150	FOOD-CONTRACTED	\$0.00	\$3,372.30	\$124,584.00	3%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$3,407.00	\$18,153.55	\$324,556.00	6%
3220	CLEANING SERVICES	\$0.00	\$0.00	\$0.00	0%
3230	REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	0%
3270	COMPUTER MAINTENANCE	\$0.00	\$0.00	\$5,837.00	0%
3310	PUPIL TRANSPORTATION-GENERAL	\$0.00	\$0.00	\$84,676.00	0%
3330	DISTRICT TRAVEL	\$76.38	\$3,086.23	\$26,360.00	12%
3340	PROFESSIONAL MEETINGS	\$15,375.38	\$11,575.38	\$132,003.00	9%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$720.00	\$320.30	\$1,619.00	20%
3410	POSTAGE & SHIPPING CHARGES	\$0.00	\$0.00	\$19.00	0%
3610	PRINTING & BINDING	\$0.00	\$0.00	\$0.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$64,493.00	0%
3970	SOFTWARE LICENSING	\$189,363.10	\$189,363.10	\$251,870.00	75%
3990	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$3,493.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$233,448.12	\$237,870.86	\$9,373,798.00	3%
4110	SUPPLIES-GENERAL	\$76,215.77	\$69,612.01	\$451,044.00	15%
4120	SUPPLIES-TESTING MATERIALS	\$0.00	\$0.00	\$214.00	0%
4150	SUPPLIES-COMPUTER	\$0.00	\$0.00	\$28,866.00	0%
4210	TEXTBOOKS-APPROVED STANDARD	\$44,758.80	\$44,758.80	\$764,373.00	6%
4220	TEXTBOOK-CONSUMABLES	\$0.00	\$0.00	\$0.00	0%
4310	LIBRARY BOOKS	\$2,006.46	\$2,006.46	\$111,291.00	2%
4720	INSTRUCTIONAL SOFTWARE	\$0.00	\$0.00	\$0.00	0%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
4810	Equipment < \$500	\$27,153.56	\$18,303.84	\$19,556.00	94%
4840	COMPUTER EQUIPMENT < \$500	\$5,349.25	\$3,676.25	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$155,483.84	\$138,357.36	\$1,375,344.00	10%
5220		\$0.00	\$0.00	\$0.00	0%
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$2,500.00	0%
5410	EQUIPMENT > \$5000	\$36,583.60	\$36,583.60	\$119,944.00	31%
5450	COMPUTER EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$36,583.60	\$36,583.60	\$122,444.00	30%
6410	DUES & FEES	\$1,000.00	\$780.00	\$56,854.00	1%
6000 OTHER OBJECTS SUBTOTAL		\$1,000.00	\$780.00	\$56,854.00	1%
7510	EQUIPMENT < \$5000	\$215,269.54	\$199,222.04	\$679,712.00	29%
7550	COMPUTER EQUIPMENT < \$5000	\$3,918.25	\$23.25	\$34,618.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$219,187.79	\$199,245.29	\$714,330.00	28%
9020	HANDLING FEES (PO)	(\$5,700.00)	(\$5,700.00)	\$0.00	0%
9000 SYSTEM ACCOUNTS SUBTOTAL		(\$5,700.00)	(\$5,700.00)	\$0.00	0%
TOTAL EXPENDITURE		\$886,378.45	\$1,134,181.41	\$18,775,048.00	6%
TOTAL CHANGE IN FUND BALANCE		(\$354,699.45)	\$2,776,445.86	\$31,300.00	

COVID 19 FUND 19

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
3190	3190	\$0.00	\$0.00	\$0.00	0%
3000 STATE SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
4942	ESSER II	\$0.00	\$0.00	\$0.00	0%
4943	ESSER III	\$244,834.00	\$2,612,682.00	\$1,058,963.00	247%
4987	DISTRICT-LED HIGH IMPACT TUTORING	\$0.00	\$0.00	\$0.00	0%
4997	ESSER I	\$0.00	\$0.00	\$0.00	0%
4000 FEDERAL SUBTOTAL		\$244,834.00	\$2,612,682.00	\$1,058,963.00	247%
TOTAL REVENUE		\$244,834.00	\$2,612,682.00	\$1,058,963.00	247%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1120	CERTIFIED	\$150.00	\$5,587.31	\$0.00	0%
1130	CERTIFIED TEACHERS	\$24,922.07	\$24,922.07	\$0.00	0%
1140	OTHER CERTIFIED	\$7,505.08	\$7,505.08	\$0.00	0%
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$6,039.83	\$11,921.17	\$0.00	0%
1160	NON-CERTIFIED SEC/SPEC	\$0.00	\$0.00	\$0.00	0%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$0.00	\$0.00	\$0.00	0%
1180	OTHER NON-CERTIFIED	\$598.08	\$598.08	\$0.00	0%
1320	1.5 OVERTIME	\$0.00	\$0.00	\$0.00	0%
1430	OVERLOAD	\$0.00	\$0.00	\$0.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$0.00	\$24,542.18	\$0.00	0%
1490	EXTRA PAY-CERTIFIED	\$160.00	\$186,911.18	\$0.00	0%
1000 SALARIES SUBTOTAL		\$39,375.06	\$261,987.07	\$0.00	0%
2110	TEACHERS RETIREMENT (TRS)	\$3,430.50	\$5,074.70	\$0.00	0%
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$0.00	0%
2130	FEDERAL INSURANCE CONTRIBUTION ACT (SOC	\$0.00	\$0.00	\$0.00	0%
2140	MEDICARE ONLY	\$0.00	\$0.00	\$0.00	0%
2170	TRS FEDERAL CONTRIBUTION	\$3,622.79	\$8,944.72	\$0.00	0%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
2180	THIS FUND EMPLOYER CONTRIBUTION	\$242.41	\$1,586.09	\$0.00	0%
2210	LIFE INSURANCE	\$18.80	\$23.99	\$0.00	0%
2220	MEDICAL INSURANCE	\$0.00	\$0.00	\$0.00	0%
2230	DENTAL INSURANCE	\$0.00	\$0.00	\$0.00	0%
2240	VISION INSURANCE	\$0.00	\$0.00	\$0.00	0%
2250	DISABILITY INSURANCE	\$0.00	\$7.48	\$0.00	0%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$7,314.50	\$15,636.98	\$0.00	0%
3140	PROF & TECH SRV - EDUSTAFF	\$0.00	\$0.00	\$0.00	0%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$1,248.00	\$1,248.00	\$1,058,963.00	0%
3210	SANITATION SERVICES	\$0.00	\$0.00	\$0.00	0%
3250	RENTALS	\$0.00	\$0.00	\$0.00	0%
3310	PUPIL TRANSPORTATION-GENERAL	\$0.00	\$0.00	\$0.00	0%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$0.00	\$3,988.82	\$0.00	0%
3970	SOFTWARE LICENSING	\$0.00	\$0.00	\$0.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$1,248.00	\$5,236.82	\$1,058,963.00	0%
4110	SUPPLIES-GENERAL	\$0.00	\$0.00	\$0.00	0%
4210	TEXTBOOKS-APPROVED STANDARD	\$0.00	\$0.00	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL EXPENDITURE		\$47,937.56	\$282,860.87	\$1,058,963.00	27%
TOTAL CHANGE IN FUND BALANCE		\$196,896.44	\$2,329,821.13	\$0.00	

OPERATIONS & MAINTENANCE FUND 20

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$1,805,463.00	\$19,251,643.00	9%
1112	FIRST PR YR GENERAL LEVY	\$873,117.74	\$1,802,106.01	\$18,635,099.00	10%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$0.00	\$0.00	0%
1390	TRANSITION FEES	\$123,749.12	\$171,064.96	\$838,000.00	20%
1511	INTEREST ON INVESTMENTS	\$23,235.98	\$38,874.53	\$389,000.00	10%
1791	PARKING PERMITS	\$86,639.12	\$134,153.06	\$156,999.00	85%
1910	BUILDING RENTAL	\$4,935.00	\$5,875.00	\$51,000.00	12%
1951	REFUND OF PR YRS' EXPENDITIURES	\$0.00	\$0.00	\$0.00	0%
1997	REVENUE FROM SALE OF ASSETS	\$0.00	\$0.00	\$100,000.00	0%
1999	OTHER REVENUE-GENERAL	\$4,560.29	\$75,749.89	\$62,000.00	122%
1000 LOCAL SUBTOTAL		\$1,116,237.25	\$4,033,286.45	\$39,483,741.00	10%
TOTAL REVENUE		\$1,116,237.25	\$4,033,286.45	\$39,483,741.00	10%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1130	CERTIFIED TEACHERS	\$0.00	\$0.00	\$38,642.00	0%
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$178,638.61	\$350,948.42	\$2,069,573.00	17%
1160	NON-CERTIFIED SEC/SPEC	\$4,699.05	\$9,603.95	\$133,187.00	7%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$563,231.25	\$1,118,923.16	\$6,187,830.00	18%
1180	OTHER NON-CERTIFIED	\$0.00	\$0.00	\$0.00	0%
1190	OTHER	\$0.00	\$0.00	\$230,000.00	0%
1320	1.5 OVERTIME	\$245.21	\$245.21	\$156,130.00	0%
1330	2.0 OVERTIME	\$359.50	\$359.50	\$115,058.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$0.00	\$0.00	\$0.00	0%
1610	MILEAGE STIPEND	\$207.70	\$311.55	\$2,700.00	12%
1000 SALARIES SUBTOTAL		\$747,381.32	\$1,480,391.79	\$8,933,120.00	17%
2210	LIFE INSURANCE	\$367.56	\$737.28	\$6,477.00	11%
2220	MEDICAL INSURANCE	\$130,936.55	\$261,268.42	\$1,569,057.00	17%
2230	DENTAL INSURANCE	\$8,259.08	\$16,553.99	\$75,527.00	22%
2240	VISION INSURANCE	\$1,180.48	\$2,352.19	\$15,425.00	15%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
2250	DISABILITY INSURANCE	\$40.86	\$81.72	\$510.00	16%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$2,000.00	0%
2370	ADMIN CASH-IN-LIEU	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$140,784.53	\$280,993.60	\$1,668,996.00	17%
3130	STAFF DEVELOPMENT SERVICES	\$0.00	\$0.00	\$21,597.00	0%
3150	FOOD-CONTRACTED	\$0.00	\$0.00	\$20,597.00	0%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$22,363.57	\$876.12	\$1,280,064.00	0%
3210	SANITATION SERVICES	\$57,318.05	\$48,169.34	\$206,182.00	23%
3220	CLEANING SERVICES	\$8,985.08	\$5,291.74	\$141,093.00	4%
3230	REPAIR & MAINTENANCE	\$512,363.25	\$207,870.81	\$997,345.00	21%
3250	RENTALS	\$60,205.78	(\$252,339.22)	\$484,141.00	-52%
3260	ALARM SYSTEM SERVICES	\$13,508.19	\$10,488.44	\$111,946.00	9%
3330	DISTRICT TRAVEL	\$0.00	\$0.00	\$7,000.00	0%
3340	PROFESSIONAL MEETINGS	\$0.00	\$0.00	\$13,000.00	0%
3410	POSTAGE & SHIPPING CHARGES	\$0.00	\$0.00	\$0.00	0%
3470	TELEPHONE-CELLULAR	\$824.70	\$824.70	\$3,735.00	22%
3530	LICENSE & REGISTRATION	\$0.00	\$0.00	\$12,500.00	0%
3620	REPAIR & MAINT-LIFE SAFETY	\$120.00	\$120.00	\$6,501.00	2%
3630	REPAIR & MAINT-EQUIP ELEC	\$18,140.00	\$18,140.00	\$56,389.00	32%
3640	REPAIR & MAINT-FINISHING MATL	\$31,523.90	\$31,523.90	\$167,743.00	19%
3650	REPAIR & MAINT-PLUMBING	\$88.53	\$88.53	\$413,178.00	0%
3660	REPAIR & MAINT-ROOFING	\$2,127.22	\$2,127.22	\$75,079.00	3%
3670	REPAIR & MAINT-HVAC	\$59,934.92	\$59,456.72	\$549,646.00	11%
3680	REPAIR & MAINT-SNOWPLOWING	\$0.00	\$0.00	\$650,000.00	0%
3690	REPAIR & MAINT-ATHLETIC FIELDS	\$0.00	\$0.00	\$0.00	0%
3710	WATER/SEWER SERVICES	\$28,919.06	\$15,166.64	\$372,701.00	4%
3850	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$0.00	0%
3970	SOFTWARE LICENSING	\$0.00	\$5,400.00	\$129,609.00	4%
3990	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$256,829.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$816,422.25	\$153,204.94	\$5,976,875.00	3%
4110	SUPPLIES-GENERAL	\$60,323.40	\$62,719.65	\$942,968.00	7%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
4150	SUPPLIES-COMPUTER	\$0.00	\$0.00	\$0.00	0%
4160	SUPPLIES-ATHLETIC FIELDS	\$3,061.17	\$3,061.17	\$40,002.00	8%
4170	SUPPLIES-UNIFORM	\$2,583.87	\$2,583.87	\$23,137.00	11%
4180	4180	\$0.00	\$0.00	\$0.00	0%
4640	GASOLINE	\$0.00	\$0.00	\$59,251.00	0%
4650	NATURAL GAS	\$24,738.06	\$24,738.06	\$700,001.00	4%
4660	ELECTRICITY	\$415,653.18	\$415,653.18	\$3,063,143.00	14%
4810	Equipment < \$500	\$7,994.51	\$8,336.51	\$119,654.00	7%
4820	PARTS-TRANSPORTATION	\$0.00	\$0.00	\$0.00	0%
4840	COMPUTER EQUIPMENT < \$500	\$0.00	\$0.00	\$0.00	0%
4850	SUPPLIES - AIR FILTERS	\$0.00	\$0.00	\$50,000.00	0%
4860	SUPPLIES - MOP HEADS TOWELS MATS	\$0.00	\$0.00	\$16,984.00	0%
4870	SUPPLIES -SECURITY CAMERA RELATED	\$0.00	\$0.00	\$200,000.00	0%
4910	MAT & SUP-SHIPPING	\$0.00	\$0.00	\$0.00	0%
4930	SUPPLIES-EQUIP ELEC	\$0.00	\$0.00	\$115,000.00	0%
4940	SUPPLIES-FINISHING MATL	\$11,153.36	\$11,153.36	\$253,782.00	4%
4950	SUPPLIES-PLUMBING	\$0.00	\$0.00	\$132,839.00	0%
4970	SUPPLIES-HVAC	\$8,253.52	\$8,253.52	\$235,837.00	3%
4980	SUPPLIES-BAGGED SALT	\$0.00	\$0.00	\$13,584.00	0%
4990	SUPPLIES-BULK SALT	\$0.00	\$0.00	\$25,376.00	0%
4000 SUPPLIES SUBTOTAL		\$533,761.07	\$536,499.32	\$5,991,558.00	9%
5210	BUILDINGS	\$0.00	\$498,653.00	\$414,771.00	120%
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	0%
5410	EQUIPMENT > \$5000	(\$136.80)	\$485,305.20	\$983,950.00	49%
5450	COMPUTER EQUIPMENT > \$5000	\$0.00	\$0.00	\$69,129.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		(\$136.80)	\$983,958.20	\$1,467,850.00	67%
6410	DUES & FEES	\$0.00	\$0.00	\$9,000.00	0%
6510	JUDGMENTS/CLAIMS	\$0.00	\$0.00	\$0.00	0%
6610	TRANSFERS	\$0.00	\$0.00	\$2,493,780.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$0.00	\$0.00	\$2,502,780.00	0%
7010	TRANSFER INTEREST	\$0.00	\$40,618.00	\$0.00	0%
7020	TRANSFER PRINCIPAL	\$0.00	\$266,287.00	\$0.00	0%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
7030	TRANSFER FUND BALANCE	\$0.00	\$0.00	\$12,000,000.00	0%
7510	EQUIPMENT < \$5000	\$23,270.39	\$14,513.33	\$959,813.00	2%
7550	COMPUTER EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$23,270.39	\$321,418.33	\$12,959,813.00	2%
TOTAL EXPENDITURE		\$2,261,482.76	\$3,756,466.18	\$39,500,992.00	10%
TOTAL CHANGE IN FUND BALANCE		(\$1,145,245.51)	\$276,820.27	(\$17,251.00)	

BOND & INTEREST FUND 30

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$980,186.00	\$12,788,379.00	8%
1112	FIRST PR YR GENERAL LEVY	\$587,458.47	\$1,215,958.87	\$12,708,966.00	10%
1511	INTEREST ON INVESTMENTS	\$50,809.51	\$100,723.23	\$486,000.00	21%
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$638,267.98	\$2,296,868.10	\$25,983,345.00	9%
7211	PRINCIPAL ON BONDS SOLD	\$0.00	\$0.00	\$0.00	0%
7992	OTHER SOURCES NOT CLASSIFIED ELSEWHERE	\$0.00	\$466,060.00	\$2,493,780.00	19%
7000 OTHER SOURCES SUBTOTAL		\$0.00	\$466,060.00	\$2,493,780.00	19%
TOTAL REVENUE		\$638,267.98	\$2,762,928.10	\$28,477,125.00	10%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
3190	PROFESSIONAL & TECHNICAL SERVICES	\$0.00	\$0.00	\$20,000.00	0%
3980	BANKING/CREDIT CARD FEES	\$0.00	\$0.00	\$0.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$0.00	\$0.00	\$20,000.00	0%
6110	REDEMPTION OF PRINCIPLE	\$0.00	\$0.00	\$18,435,000.00	0%
6120	LEASE PURCHASE-PRINCIPLE	\$0.00	\$1,958,068.00	\$0.00	0%
6210	INTEREST	\$0.00	\$211,338.00	\$7,831,141.00	3%
6910	MISCELLANEOUS OBJECTS	\$0.00	\$0.00	\$0.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$0.00	\$2,169,406.00	\$26,266,141.00	8%
7010	TRANSFER INTEREST	\$0.00	(\$205,698.00)	\$0.00	0%
7020	TRANSFER PRINCIPAL	\$0.00	(\$1,492,008.00)	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	(\$1,697,706.00)	\$0.00	0%
TOTAL EXPENDITURE		\$0.00	\$471,700.00	\$26,286,141.00	2%
TOTAL CHANGE IN FUND BALANCE		\$638,267.98	\$2,291,228.10	\$2,190,984.00	

TRANSPORTATION FUND 40

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$443,585.00	\$6,757,775.00	7%
1112	FIRST PR YR GENERAL LEVY	\$297,983.94	\$615,725.48	\$6,472,168.00	10%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$0.00	\$0.00	0%
1511	INTEREST ON INVESTMENTS	\$34,806.26	\$62,277.13	\$312,000.00	20%
1994	FIELD TRIPS	\$4,878.17	\$22,415.32	\$403,000.00	6%
1999	OTHER REVENUE-GENERAL	\$184.48	\$311.62	\$0.00	0%
1000 LOCAL SUBTOTAL		\$337,852.85	\$1,144,314.55	\$13,944,943.00	8%
3500	TRANSPORTATION-REGULAR	\$0.00	(\$1,113,876.00)	\$4,310,718.00	-26%
3510	TRANSPORTATION-SPECIAL ED	\$0.00	(\$1,328,862.00)	\$7,406,815.00	-18%
3000 STATE SUBTOTAL		\$0.00	(\$2,442,738.00)	\$11,717,533.00	-21%
4745	PERKINS-III	\$0.00	\$0.00	\$0.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL REVENUE		\$337,852.85	(\$1,298,423.45)	\$25,662,476.00	-5%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$9,390.08	\$18,884.01	\$121,593.00	16%
1160	NON-CERTIFIED SEC/SPEC	\$3,515.20	\$6,961.60	\$46,131.00	15%
1320	1.5 OVERTIME	\$0.00	\$0.00	\$150.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$0.00	\$0.00	\$5,005.00	0%
1490	EXTRA PAY-CERTIFIED	\$0.00	\$0.00	\$473,000.00	0%
1610	MILEAGE STIPEND	\$207.70	\$311.55	\$2,700.00	12%
1000 SALARIES SUBTOTAL		\$13,112.98	\$26,157.16	\$648,579.00	4%
2110	TEACHERS RETIREMENT (TRS)	\$0.00	\$0.00	\$2,856.00	0%
2180	THIS FUND EMPLOYER CONTRIBUTION	\$0.00	\$0.00	\$3,111.00	0%
2210	LIFE INSURANCE	\$7.66	\$15.32	\$498.00	3%
2220	MEDICAL INSURANCE	\$2,876.82	\$5,753.64	\$39,996.00	14%
2230	DENTAL INSURANCE	\$151.64	\$303.28	\$1,513.00	20%
2240	VISION INSURANCE	\$29.80	\$59.60	\$373.00	16%
2250	DISABILITY INSURANCE	\$13.56	\$27.12	\$170.00	16%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$3,079.48	\$6,158.96	\$48,517.00	13%
3130	STAFF DEVELOPMENT SERVICES	\$0.00	\$0.00	\$0.00	0%
3150	FOOD-CONTRACTED	\$0.00	\$0.00	\$5,614.00	0%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$0.00	\$289.12	\$10,150.00	3%
3210	SANITATION SERVICES	\$5,530.78	\$1,754.36	\$11,045.00	16%
3230	REPAIR & MAINTENANCE	\$1,776.81	\$1,886.81	\$29,233.00	6%
3250	RENTALS	\$3,125.82	\$3,125.82	\$32,727.00	10%
3310	PUPIL TRANSPORTATION-GENERAL	\$10,987.63	\$911.01	\$937,744.00	0%
3330	DISTRICT TRAVEL	\$830.00	\$830.00	\$5,680.00	15%
3340	PROFESSIONAL MEETINGS	\$0.00	\$0.00	\$0.00	0%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$0.00	\$0.00	\$644,980.00	0%
3460	TELEPHONE - WAN AND INTERNET	\$0.00	\$0.00	\$0.00	0%
3470	TELEPHONE-CELLULAR	\$52.00	\$52.00	\$321.00	16%
3530	LICENSE & REGISTRATION	\$0.00	\$0.00	\$40.00	0%
3610	PRINTING & BINDING	\$0.00	\$0.00	\$1,721.00	0%
3710	WATER/SEWER SERVICES	\$0.00	\$0.00	\$2,564.00	0%
3890	INSURANCE-FIRE-THEFT-ALL OTHER	\$0.00	\$0.00	\$49,200.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$46.00	0%
3940	MANAGMENT FEES-TRANSPORTATION	\$0.00	(\$15,768.00)	\$18,288,481.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$22,303.04	(\$6,918.88)	\$20,019,546.00	0%
4110	SUPPLIES-GENERAL	\$6,698.10	\$6.57	\$11,577.00	0%
4620	OIL	\$387.80	\$387.80	\$23,770.00	2%
4640	GASOLINE	\$0.00	\$0.00	\$1,350,000.00	0%
4650	NATURAL GAS	\$590.89	\$590.89	\$12,148.00	5%
4710	SOFTWARE < \$500	\$0.00	\$0.00	\$643.00	0%
4820	PARTS-TRANSPORTATION	\$0.00	\$709.84	\$11,030.00	6%
4840	COMPUTER EQUIPMENT < \$500	\$0.00	\$0.00	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$7,676.79	\$1,695.10	\$1,409,168.00	0%
5210	BUILDINGS	\$0.00	\$0.00	\$0.00	0%
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$2,934,707.00	0%
5410	EQUIPMENT > \$5000	\$0.00	\$0.00	\$47,501.00	0%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
5000 CAPITAL OUTLAY SUBTOTAL		\$0.00	\$0.00	\$2,982,208.00	0%
6120	LEASE PURCHASE-PRINCIPLE	\$0.00	\$14,807.00	\$0.00	0%
6210	INTEREST	\$0.00	\$961.00	\$0.00	0%
6410	DUES & FEES	\$0.00	\$0.00	\$0.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$0.00	\$15,768.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$0.00	\$0.00	\$3,711.00	0%
7550	COMPUTER EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	\$0.00	\$3,711.00	0%
9020	HANDLING FEES (PO)	(\$6.57)	(\$6.57)	\$0.00	0%
9000 SYSTEM ACCOUNTS SUBTOTAL		(\$6.57)	(\$6.57)	\$0.00	0%
TOTAL EXPENDITURE		\$46,165.72	\$42,853.77	\$25,111,729.00	0%
TOTAL CHANGE IN FUND BALANCE		\$291,687.13	(\$1,341,277.22)	\$550,747.00	

MUNICIPAL RETIREMENT FUND 50

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	(\$3,740.00)	\$306,330.00	-1%
1112	FIRST PR YR GENERAL LEVY	\$16,842.84	\$30,774.67	\$293,383.00	10%
1151	CUR YR SOC SEC/MEDICARE LEVY	\$0.00	\$169,979.00	\$0.00	0%
1511	INTEREST ON INVESTMENTS	\$12,572.01	\$22,140.13	\$126,581.00	17%
1000 LOCAL SUBTOTAL		\$29,414.85	\$219,153.80	\$726,294.00	30%
TOTAL REVENUE		\$29,414.85	\$219,153.80	\$726,294.00	30%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
2120	MUNICIPAL RETIREMENT (IMRF)	\$109,949.52	\$216,414.25	\$2,358,004.00	9%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$109,949.52	\$216,414.25	\$2,358,004.00	9%
TOTAL EXPENDITURE		\$109,949.52	\$216,414.25	\$2,358,004.00	9%
TOTAL CHANGE IN FUND BALANCE		(\$80,534.67)	\$2,739.55	(\$1,631,710.00)	

SOCIAL SECURITY/MEDICARE FUND 51

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1151	CUR YR SOC SEC/MEDICARE LEVY	\$0.00	(\$1,178.00)	\$2,411,418.00	0%
1152	FIRST PR YR SOC SEC/MEDICARE LEVY	\$108,236.70	\$220,208.75	\$2,309,503.00	10%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$107,932.36	\$107,932.36	\$500,000.00	22%
1511	INTEREST ON INVESTMENTS	\$4,682.48	\$7,816.68	\$34,919.00	22%
1000 LOCAL SUBTOTAL		\$220,851.54	\$334,779.79	\$5,255,840.00	6%
TOTAL REVENUE		\$220,851.54	\$334,779.79	\$5,255,840.00	6%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$0.00	0%
2130	FEDERAL INSURANCE CONTRIBUTION ACT (SOC	\$111,130.42	\$216,143.30	\$2,385,000.00	9%
2140	MEDICARE ONLY	\$115,873.55	\$170,746.46	\$2,656,001.00	6%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$227,003.97	\$386,889.76	\$5,041,001.00	8%
TOTAL EXPENDITURE		\$227,003.97	\$386,889.76	\$5,041,001.00	8%
TOTAL CHANGE IN FUND BALANCE		(\$6,152.43)	(\$52,109.97)	\$214,839.00	

SITE & CONSTRUCTION FUND 60

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$0.00	\$0.00	0%
1112	FIRST PR YR GENERAL LEVY	\$0.00	\$0.00	\$0.00	0%
1192	FIRST PR YR OTHER TAX LEVY	\$0.00	\$0.00	\$0.00	0%
1195	PROPERTY TAX REVENUE RECAPTURE	\$0.00	\$0.00	\$0.00	0%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$263,227.27	\$2,014,588.00	13%
1511	INTEREST ON INVESTMENTS	\$155,333.93	\$284,901.00	\$1,008,001.00	28%
1960	SURPLUS FROM TIF FUNDS	\$0.00	\$0.00	\$0.00	0%
1997	REVENUE FROM SALE OF ASSETS	\$0.00	\$0.00	\$0.00	0%
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$155,333.93	\$548,128.27	\$3,022,589.00	18%
3001	EVIDENCE BASED FUNDING (EBF)	\$0.00	\$0.00	\$3,451,927.00	0%
3925	MAINTENCE PROJECT GRANTS	\$0.00	\$0.00	\$0.00	0%
3999	MISC STATE REVENUE	\$0.00	\$0.00	\$0.00	0%
3000 STATE SUBTOTAL		\$0.00	\$0.00	\$3,451,927.00	0%
4942	ESSER II	\$0.00	\$0.00	\$0.00	0%
4943	ESSER III	\$0.00	\$0.00	\$0.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
7800	TRANSFER TO CAPITAL PROJECTS FUND	\$0.00	\$0.00	\$12,000,000.00	0%
7000 OTHER SOURCES SUBTOTAL		\$0.00	\$0.00	\$12,000,000.00	0%
TOTAL REVENUE		\$155,333.93	\$548,128.27	\$18,474,516.00	3%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
3190	PROFESSIONAL & TECHNICAL SERVICES	\$52,087.50	\$0.00	\$500,000.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$52,087.50	\$0.00	\$500,000.00	0%
5210	BUILDINGS	\$4,369,972.07	\$4,257,928.98	\$18,572,871.00	23%
5220		\$0.00	\$0.00	\$0.00	0%
5320	IMPROVEMENTS-MASTER FACILITY PLAN	\$29,622.06	\$15,950.34	\$0.00	0%
5410	EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$4,399,594.13	\$4,273,879.32	\$18,572,871.00	23%

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
7030	TRANSFER FUND BALANCE	\$0.00	\$0.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL EXPENDITURE		\$4,451,681.63	\$4,273,879.32	\$19,072,871.00	22%
TOTAL CHANGE IN FUND BALANCE		(\$4,296,347.70)	(\$3,725,751.05)	(\$598,355.00)	

IMPACT FEES FUND 61

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1511	INTEREST ON INVESTMENTS	\$55,996.73	\$96,662.48	\$223,999.00	43%
1931	1931	\$0.00	\$0.00	\$100,000.00	0%
1937	IMPACT FEES-HAMPSHIRE	\$0.00	\$0.00	\$100,000.00	0%
1938	IMPACT FEES-GILBERTS	\$0.00	\$0.00	\$100,000.00	0%
1939	1939	\$0.00	\$0.00	\$100,000.00	0%
1941	TECHNOLOGY E-RATE REVENUE	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$55,996.73	\$96,662.48	\$623,999.00	15%
TOTAL REVENUE		\$55,996.73	\$96,662.48	\$623,999.00	15%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL EXPENDITURE		\$0.00	\$0.00	\$0.00	0%
TOTAL CHANGE IN FUND BALANCE		\$55,996.73	\$96,662.48	\$623,999.00	

WORKING CAPITAL FUND 70

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$38.00	\$339,532.00	0%
1112	FIRST PR YR GENERAL LEVY	\$11,561.03	\$30,055.15	\$325,182.00	9%
1511	INTEREST ON INVESTMENTS	\$143,457.35	\$255,542.00	\$1,566,955.00	16%
1000 LOCAL SUBTOTAL		\$155,018.38	\$285,635.15	\$2,231,669.00	13%
TOTAL REVENUE		\$155,018.38	\$285,635.15	\$2,231,669.00	13%
TOTAL CHANGE IN FUND BALANCE		\$155,018.38	\$285,635.15	\$2,231,669.00	

TORT IMMUNITY FUND 80

Revenue

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
1121	CUR YR TORT IMMUNITY LEVY	\$0.00	\$96,981.00	\$1,417,967.00	7%
1122	FIRST PR YR TORT IMMUNITY LEVY	\$62,906.61	\$129,296.47	\$1,358,039.00	10%
1511	INTEREST ON INVESTMENTS	\$0.00	\$301.00	\$2,018.00	15%
1000 LOCAL SUBTOTAL		\$62,906.61	\$226,578.47	\$2,778,024.00	8%
TOTAL REVENUE		\$62,906.61	\$226,578.47	\$2,778,024.00	8%

Expenditure

Account	Description	August Activity	YTD Amount	2024-2025 Budget	% Budget
3820	BOND PREMIUMS	\$30,032.00	\$32,182.00	\$50,000.00	64%
3830	WORKER'S COMPENSATION INSURANCE	\$0.00	\$1,144,311.00	\$1,145,000.00	100%
3890	INSURANCE-FIRE-THEFT-ALL OTHER	\$0.00	\$1,218,125.00	\$1,219,000.00	100%
3000 PURCHASED SERVICES SUBTOTAL		\$30,032.00	\$2,394,618.00	\$2,414,000.00	99%
TOTAL EXPENDITURE		\$30,032.00	\$2,394,618.00	\$2,414,000.00	99%
TOTAL CHANGE IN FUND BALANCE		\$32,874.61	(\$2,168,039.53)	\$364,024.00	

Your board package includes the September 2024 Unaudited Treasurer and Financial Report. Report highlights are as follows:

Treasurer Report

As of September 30, 2024, the District had \$ 270,474,862.75 of cash on hand. The cash balance by fund was:

Operating Fund	\$183,834,456.20
Bond & Interest Fund	\$ 23,951,399.98
Site & Construction Fund	\$62,689,006.57
Total	\$ 270,474,862.75

Financial Report Analysis-All Funds

Expenditures- If the District were to spend their dollars evenly each month, costs through September should be 25% of total spending. Listed below is a summary of cash expenditures as a percentage of total spending by fund.

Fund	% of Budget	Comment
Education	16.38%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2024.
Operations & Maintenance	14.20%	This fund is on trend.
Bond & Interest	8.25%	The bond & interest fund is used to pay our debt payments made in December and June.
Transportation	7.24%	This fund is on trend.
IMRF/Social Security	15.76%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2024.
Capital Projects	35.72%	This fund is used to pay for our capital projects.
Tort	99.20%	The tort fund is used to pay our insurance premiums. These premiums are paid in July.

Revenues- The district has received 34.04% of its budgeted revenue compared to 31.71% prior YTD.

Financial Reporting Analysis- Operating Funds

Operating Fund Revenue Summary by Source- 33.50% compared to 31.60% prior YTD.

- Local Revenues are on-trend at 42.15%;
- State Revenues are on-trend at 13.02%;
- Federal Revenues are on-trend at 32.33% and are in line with federal grant expenditures.

Operating Fund Expenditure Summary by Object- 16.06% compared to 16.35% prior YTD.

- Salaries are at 14.84%;
- Benefits are at 12.16%;
- Purchase Services are at 20.20%;
- Supplies/Materials are at 30.90%;
- Capital Outlay is at 24.48%;
- Other/Tuition are at 8.67%;
- Non-capitalized equipment is at 15.21%.

Monthly Notes:

- Short-term interest rates have decreased slightly from 5.086% in August to 4.970%. Total interest for the year is \$1,871,334, or 27.3% of the budget.
- The Tort Fund has a deficit balance of (\$19,388) 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's final financial statements.

TREASURER'S REPORT FOR THE MONTH OF SEPTEMBER 2024

INVESTMENTS AT COST: \$ 270,474,862.75

(See attached schedule for investment detail)

MONTHLY PAYROLL:

Educational Fund	\$ 14,010,610.80	
O&M Fund	\$ 719,123.87	
Transportation Fund	<u>\$ 21,749.91</u>	\$ 14,751,484.58

PAYROLL RELATED EXPENDITURES:

(Not reflected in A/P Bill Listing)

Educational and Transportation Funds;

Teachers, Retirement System	<u>\$ 1,242,706.64</u>	
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Total Teachers, Retirement System		\$ 1,242,706.64
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Illinois Municipal Retirement Fund

IMRF	\$ 181,212.83	
FICA	\$ 183,597.76	
Medicare	<u>\$ 198,118.55</u>	

Total IMRF/FICA/Medicare Fund		\$ 562,929.14
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Total Payroll and Related Expenditures		<u><u>\$ 16,557,120.36</u></u>
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COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 3

September 30, 2024

By Fund, By Object

	FY25	FY25	% of FY25
All Funds	Budget	Actual	Budget
Local	273,356,052	115,663,670	42.31%
State	104,857,430	13,498,397	12.87%
Federal	24,606,150	7,955,062	32.33%
Other Source	-	-	
Total Revenues	<u>402,819,632</u>	<u>137,117,129</u>	<u>34.04%</u>
Salaries	181,062,435	26,872,717	14.84%
Benefits	56,681,518	6,891,021	12.16%
Purchased Services	70,986,953	14,336,831	20.20%
Supplies/Materials	15,770,781	4,872,534	30.90%
Capital Outlay	23,191,373	7,911,634	34.11%
Other	40,481,963	3,402,011	8.40%
Non-Capitalized Equipment	24,660,885	3,750,539	15.21%
Total Expenditures	<u>412,835,908</u>	<u>68,037,288</u>	<u>16.48%</u>
Revenues Over Disbursements	(10,016,276)	69,079,842	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>(10,016,276)</u>	<u>69,079,842</u>	

	FY25	FY25	% of FY25
Operating Funds	Budget	Actual	Budget
Local	243,726,119	102,723,661	42.15%
State	101,405,503	13,198,397	13.02%
Federal	24,606,150	7,955,062	32.33%
Other Sources	-	-	
Total Revenues	<u>369,737,772</u>	<u>123,877,121</u>	<u>33.50%</u>
Salaries	181,062,435	26,872,717	14.84%
Benefits	56,681,518	6,891,021	12.16%
Purchased Services	70,966,953	14,336,831	20.20%
Supplies/Materials	15,770,781	4,872,534	30.90%
Capital Outlay	4,618,502	1,130,714	24.48%
Other/Tuition	14,215,822	1,232,605	8.67%
Non-Capitalized Equipment	24,660,885	3,750,539	15.21%
Total Expenditures	<u>367,976,896</u>	<u>59,086,961</u>	<u>16.06%</u>
Revenues Over Disbursements	1,760,876	64,790,159	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>(12,732,904)</u>	<u>64,790,159</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 3

September 30, 2024

By Fund, By Object

	FY25	FY25	% of FY25
	Budget	Actual	Budget
Fund 1-Educational			
Local	179,305,608	73,554,662	41.02%
State	89,687,970	15,641,135	17.44%
Federal	24,606,150	7,955,062	32.33%
Other Sources	-	-	
Total Revenues	<u>293,599,728</u>	<u>97,150,860</u>	<u>33.09%</u>
Salaries	171,480,736	24,625,294	14.36%
Benefits	47,565,000	5,298,544	11.14%
Purchased Services	42,556,532	9,642,359	22.66%
Supplies/Materials	8,370,055	3,750,082	44.80%
Capital Outlay	168,444	137,192	81.45%
Other/Tuition	11,713,042	1,216,837	10.39%
Non-Capitalized Equipment	11,697,361	3,426,916	29.30%
Total Expenditures	<u>293,551,170</u>	<u>48,097,224</u>	<u>16.38%</u>
Revenues Over Disbursements	48,558	49,053,636	
Other Financing Source Transfers	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>48,558</u>	<u>49,053,636</u>	
Fund 2-Operations & Maintenance			
Local	39,483,741	18,581,207	47.06%
State	-	-	
Other Sources	-	-	
Total Revenues	<u>39,483,741</u>	<u>18,581,207</u>	<u>47.06%</u>
Salaries	8,933,120	2,199,516	24.62%
Benefits	1,668,996	417,020	24.99%
Purchased Services	5,976,875	702,542	11.75%
Supplies/Materials	5,991,558	974,107	16.26%
Capital Outlay	1,467,850	993,521	67.69%
Other	2,502,780	-	0.00%
Non-Capitalized Equipment	12,959,813	323,623	2.50%
Total Expenditures	<u>39,500,992</u>	<u>5,610,330</u>	<u>14.20%</u>
Revenues Over Disbursements	(17,251)	12,970,877	
Other Financing Source Transfers	(14,493,780)	-	
Net Change to Fund Balance	<u>(14,511,031)</u>	<u>12,970,877</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 3

September 30, 2024

By Fund, By Object

	FY24	FY24	% of FY24
	Budget	Actual	Budget
Fund 3-Bond & Interest			
Local	25,983,345	12,169,025	46.83%
Other Sources	2,493,780	466,060	18.69%
Total Revenues	<u>25,983,345</u>	<u>12,169,025</u>	<u>46.83%</u>
Purchased Services	20,000	-	0.00%
Other	26,266,141	2,169,406	8.26%
Total Expenditures	<u>26,286,141</u>	<u>2,169,406</u>	<u>8.25%</u>
Revenues Over Disbursements	(302,796)	9,999,619	
Other Financing Sources/(Uses)	2,493,780	-	
Net Change to Fund Balance	<u>2,190,984</u>	<u>9,999,619</u>	
Fund 4-Transportation			
Local	13,944,943	6,143,226	44.05%
State	11,717,533	(2,442,738)	-20.85%
Other Sources	-	-	
Total Revenues	<u>25,662,476</u>	<u>3,700,488</u>	<u>14.42%</u>
Salaries	648,579	47,907	7.39%
Benefits	48,517	9,225	19.01%
Purchased Services	20,019,546	1,597,311	7.98%
Supplies/Materials	1,409,168	148,345	10.53%
Capital Outlay	2,982,208	-	0.00%
Other	-	15,768	0.00%
Non-Capitalized Equipment	3,711	-	0.00%
Total Expenditures	<u>25,111,729</u>	<u>1,818,556</u>	<u>7.24%</u>
Revenues Over Disbursements	550,747	1,881,931	
Other Financing Sources	-	-	
Net Change to Fund Balance	<u>550,747</u>	<u>1,881,931</u>	
Fund 5-IMRF/Social Security			
Local	5,982,134	2,563,443	42.85%
Total Revenues	<u>5,982,134</u>	<u>2,563,443</u>	<u>42.85%</u>
Benefits	7,399,005	1,166,233	15.76%
Total Expenditures	<u>7,399,005</u>	<u>1,166,233</u>	<u>15.76%</u>
Revenues Over Disbursements	(1,416,871)	1,397,210	
Other Financing Sources	-	-	
Net Change to Fund Balance	<u>(1,416,871)</u>	<u>1,397,210</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 3

September 30, 2024

By Fund, By Object

	FY25	FY25	% of FY25
	Budget	Actual	Budget
Fund 6-Capital Projects			
Local	3,646,588	770,984	21.14%
State	3,451,927	300,000	8.69%
Federal	-	-	0.00%
Total Revenues	<u>7,098,515</u>	<u>1,070,984</u>	<u>15.09%</u>
Salaries	-	-	
Benefits	-	-	
Purchased Services	500,000	31,253	
Supplies/Materials	-	-	
Capital Outlay	18,572,871	6,780,920	36.51%
Other	-	-	
Total Expenditures	<u>19,072,871</u>	<u>6,812,173</u>	<u>35.72%</u>
Revenues Over Disbursements	(11,974,356)	(5,741,189)	
Other Financing Sources	-	-	
Fund Balance Transfer	12,000,000	-	
Net Change to Fund Balance	<u>25,644</u>	<u>(5,741,189)</u>	
Fund 7-Working Cash			
Local	2,231,669	615,493	27.58%
Total Revenues	<u>2,231,669</u>	<u>615,493</u>	<u>27.58%</u>
Total Expenditures	-	-	0.00%
Revenues Over Disbursements	2,231,669	615,493	
Other Financing Uses	-	-	
Net Change to Fund Balance	<u>2,231,669</u>	<u>615,493</u>	
Fund 8-Tort			
Local	2,778,024	1,265,631	45.56%
Total Revenues	<u>2,778,024</u>	<u>1,265,631</u>	<u>45.56%</u>
Purchase Services	2,414,000	2,394,618	99.20%
Total Expenditures	<u>2,414,000</u>	<u>2,394,618</u>	<u>99.20%</u>
Revenues Over Disbursements	364,024	(1,128,987)	
Other Financing Uses	-	-	
Net Change to Fund Balance	<u>364,024</u>	<u>(1,128,987)</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 @ 09/30/24
OPERATING FUND INVESTMENTS											
PONCE BANK	SDA				9/30/2024		4.830%	428	428	-	428
NEXBANK, SSB-ICS	SDA				9/30/2024		4.830%	657,492	657,492	-	657,492
Bank of China 1285997-1	SDA				9/30/2024		4.920%	38,349,171	38,349,171	-	38,349,171
Bank of China 1285906-1	SDA				9/30/2024		4.920%	39,301	39,301	-	39,301
Congressional Bank	SDA				9/30/2024		4.830%	722,634	722,634	-	722,634
US TREASURY N/B, 912797LK1	SEC	365		7/16/2024	10/1/2024	77	5.180%	5,053,000	4,999,076	53,923.93	4,999,076.07
ISDLAF+ Term Series, IL	TS	365		2/2/2024	8/2/2024	182	5.100%	3,086,545	3,010,000	-	0.00
ISDLAF+ Term Series, IL	TS	365		4/8/2024	8/7/2024	121	5.320%	5,596,999	5,500,000	-	0.00
ISDLAF+ Term Series, IL	TS	365		3/21/2024	11/14/2024	238	5.150%	5,167,904	5,000,000	167,904.11	5,000,000.00
First Internet Bank of Indiana, IN	CD	365		5/17/2023	11/7/2024	540	4.509%	247,652	232,100	15,551.50	232,100.00
Bank Hapoalim B.M., NY	CD	365		5/17/2023	11/7/2024	540	4.643%	249,859	233,800	16,058.77	233,800.00
ServisFirst Bank, FL	CD	365		5/17/2023	11/7/2024	540	5.302%	249,879	231,750	18,128.93	231,750.00
Schertz Bank & Trust, TX	CD	365		5/17/2023	11/7/2024	540	4.643%	249,859	233,800	16,058.77	233,800.00
The First National Bank of McGregor, TX	CD	365		5/17/2023	11/7/2024	540	4.700%	249,683	233,450	16,232.77	233,450.00
TREASURY BILL, 912797LC9	SEC	365		6/21/2024	11/7/2024	139	5.192%	12,237,000	11,999,766	237,234.30	11,999,765.70
First Western Bank & Tru, 33749VBQ0	DTC	365		5/23/2023	11/22/2024	549	4.762%	248,000	248,316		248,316.17
Morgan Stanley PVT Bank, 61768ETZ6	DTC	365		5/24/2023	11/25/2024	551	5.005%	243,000	243,157		243,157.10
TREASURY BILL, 912797LF2	SEC	365		9/12/2024	12/5/2024	84	4.840%	23,556,000	23,299,550	256,450.25	23,299,549.75
TREASURY BILL, 912797MW4	SEC	365		9/12/2024	1/7/2025	117	4.750%	9,135,000	8,999,157	135,842.52	8,999,157.48
TREASURY BILL, 912797LY1	SEC	365		9/12/2024	1/16/2025	126	4.705%	9,043,000	8,899,599	143,400.63	8,899,599.37
Western Alliance Bank, CA	CD	365		1/26/2024	1/24/2025	364	5.108%	4,203,760	4,000,000	203,760.22	4,000,000.00
Bank of Camilla, GA	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
CS Bank, AR	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Commercial Capital Bank, LA	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Exchange Band and Trust Company, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
First National Bank, TX	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
First Security Bank & Trust Company, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
First State Bank, TX	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Fortress Bank, IL	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Frontier Bank, NE	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Great Plains National Bank, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Great Plains State Bank, NE	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Habib American Bank, NY	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Keystone Bank, National Association, TX	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00

Morgantown Bank & Trust Co, Inc., KY	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Security Bank, OK	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Stearns Bank N.A., MN	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
The Tri-County Bank, NE	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
United Fidelity Bank, fsb, IN	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Waterford Bank, N.A., OH	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.42	242,500.00
OMB Bank, MO	CDR	365	8/1/2024	1/30/2025	182	5.264%	150,937	147,076	3,860.64	147,076.39
BankVista, MN	CDR	365	8/1/2024	1/30/2025	182	5.264%	124,866	121,672	3,193.80	121,672.38
Farmers & Merchants Bank of Colby, KS	CDR	365	8/1/2024	1/30/2025	182	5.264%	61,575	60,000	1,574.95	60,000.00
Sterling Bank, MO	CDR	365	8/1/2024	1/30/2025	182	5.264%	54,050	52,667	1,382.48	52,667.49
TREASURY BILL, 912797LZ8	SEC	365	9/13/2024	1/30/2025	139	4.698%	8,855,000	8,699,366	155,633.51	8,699,366.49
TREASURY BILL, 912797LZ8	SEC	365	9/16/2024	1/30/2025	136	4.600%	2,034,000	1,999,722	34,278.32	1,999,721.68
ISDLAF+ Term Series, IL	TS	365	9/16/2024	2/11/2025	148	4.720%	12,229,664	12,000,000	229,663.57	12,000,000.00
West Gate Bank, NE	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,367.02	243,171.80
Bank of Central Florida, FL	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Community Bank of Santa Maria, CA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Decatur County Bank, TN	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
First Texas National Bank	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Nebraska Bank of Commerce, NE	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Oakstar Bank, MO	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
River City Bank, CA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
RiverBank, WA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Royal Business Bnak, CA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Today's Bank, AR	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Blue Sky Bank, OK	CDR	365	8/22/2024	2/20/2025	182	5.251%	181,401	176,772	4,628.45	176,772.49
The Bank of Herrin, IL	CDR	365	8/22/2024	2/20/2025	182	5.251%	152,222	148,338	3,883.94	148,337.81
Western Alliance Bank, CA	CD	365	5/22/2024	3/4/2025	286	5.161%	7,491,165	7,200,000	291,165.24	7,200,000.00
Alva State Bank & Trust Company, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Cattlemens Bank, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Ciera Bank, TX	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Northern Bank & Trust Company, MA	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Panhandle First Bank, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Payne County Bank, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Summit State Bank, CA	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Texas Bank and Trust Company, TX	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Unico Bank, MO	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
United Bank, VA	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.79	243,172.23
Farmers and Merchants Union Bank, WI	CDR	365	9/12/2024	3/13/2025	182	5.252%	246,968	240,665	6,303.10	240,665.34
Meridian Bank, PA	CDR	365	9/12/2024	3/13/2025	182	5.252%	156,599	152,602	3,996.70	152,602.13
Bank of Belleville, IL	CDR	365	9/12/2024	3/13/2025	182	5.252%	111,455	108,610	2,844.54	108,610.44
Blue Sky Bank, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	68,138	66,399	1,739.02	66,399.43
American Plus Bank, N.A., CA	CD	365	6/20/2024	3/18/2025	271	5.090%	249,848	240,750	9,098.35	240,750.00

Customers Bank, NY	CD	365	6/20/2024	3/18/2025	271	5.071%	17,640,060	17,000,000	640,060.42	17,000,000.00
NBT Bank, 628779HG8	DTC	365	6/27/2024	3/27/2025	273	5.170%	239,000	239,310		239,309.79
MOUNTAINONE BANK, 62452AFW5	DTC	365	6/27/2024	3/27/2025	273	5.170%	239,000	239,310		239,309.79
ALLY BANK, 02007G2M4	DTC	365	6/27/2024	3/27/2025	273	5.170%	239,000	239,310		239,309.79
Bank of America NA, 06051XEY4	DTC	365	6/27/2024	3/27/2025	273	5.120%	239,000	239,310		239,309.90
COGENT BANK, 19240XAU1	DTC	365	6/28/2024	3/28/2025	273	5.220%	239,000	239,310		239,309.68
PRIMARY BANK, 74166JAL7	DTC	365	6/28/2024	3/28/2025	273	5.068%	248,000	248,330		248,329.98
ISDLAF+ TERM SERIES, IL	TS	365	9/18/2024	4/3/2025	197	4.350%	511,739	500,000	11,739.04	500,000.00
Wintrust Bank, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Old Plank Trail Community Bank, National Asso	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Schaumburg Bank & Trust Company	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
CrossFirst Bank, KS	CD	365	6/10/2024	4/15/2025	309	5.091%	249,874	239,550	10,324.00	239,550.00
Beverly Bank & Trust Company, National Assoc	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Hinsdale Bank & Trust Company, National Asso	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Financial Federal Bank, TN	CD	365	6/10/2024	4/15/2025	309	5.100%	249,893	239,550	10,342.65	239,550.00
Lake Forest Bank & Trust Company, National A	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Crystal Lake Bank and Trust Company, Nationa	CD	365	6/10/2024	4/15/2025	309	5.080%	208,810	200,200	8,609.84	200,200.00
Town Bank, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Northbrook Bank and Trust Company, National ,	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Wheaton Bank & Trust, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Village Bank and Trust, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
St. Charles Bank & Trust Company, National As	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Libertyville Bank & Trust Company, National As	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Barrington Bank & Trust Company, National Ass	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
State Bank of the Lakes, National Association, Il	CD	365	6/10/2024	4/15/2025	309	5.080%	215,433	206,550	8,882.93	206,550.00
Customers Bank, NY	CD	365	6/20/2024	4/15/2025	299	5.011%	10,254,311	9,850,000	404,311.14	9,850,000.00
BOM Bank, LA	CD	365	8/19/2024	5/13/2025	267	4.821%	249,913	241,400	8,512.79	241,400.00
Third Coast Bank, TX	CD	365	8/19/2024	5/13/2025	267	4.832%	249,933	241,400	8,532.62	241,400.00
ISDLAF+ TERM SERIES, IL	TS	365	9/18/2024	5/16/2025	240	4.250%	12,331,151	12,000,000	331,150.69	12,000,000.00
Cornerstone Bank, NE	CD	365	5/17/2023	5/16/2025	730	5.060%	249,883	226,500	23,383.07	226,500.00
Baxter Credit Union, IL	CD	365	5/17/2023	5/16/2025	730	4.718%	249,888	228,000	21,887.54	228,000.00
BAC Community Bank, CA	CD	365	5/22/2024	5/22/2025	365	5.058%	249,881	237,850	12,031.38	237,850.00
T Bank, National Association, TX	CD	365	5/22/2024	5/22/2025	365	5.108%	249,893	237,750	12,143.38	237,750.00
Western Alliance Bank, CA	CD	365	5/22/2024	5/22/2025	365	5.212%	249,879	237,500	12,378.50	237,500.00
Wells Fargo Bank NA, 949764CT9	DTC	365	5/23/2023	5/23/2025	731	4.855%	248,000	248,213		248,212.57
Customers Bank, NY	CD	365	6/20/2024	5/27/2025	341	5.001%	13,083,993	12,500,000	583,993.43	12,500,000.00
US TREASURY N/B, 91282CAB7	SEC	365	7/15/2021	7/31/2025	1477	0.530%	2,020,000	1,997,433	22,567.19	1,997,432.81
First National Bank, ME	CD	365	8/19/2024	8/19/2025	365	4.544%	249,859	239,000	10,859.30	239,000.00
Preferred Bank, NY	CD	365	8/19/2024	8/19/2025	365	4.636%	249,871	238,800	11,071.44	238,800.00
US TREASURY N/B, 912828Y95	SEC	365	7/15/2021	7/31/2026	1842	0.700%	1,874,000	1,982,926		1,982,926.25
PMA/ISDLAF Liquid #10254-101	Short term trust deposit	365		as needed	n/a	4.970%		1,841	-	1,841.35
PMA/ISDLAF Max #10254-101	Short term trust deposit	365		as needed	n/a	5.071%		5,420,935	-	5,420,934.61

PMA/ISDLAF LTD #10254-101	LTD Account	365	1/19/2021	9/30/2024		26,967,500	27,130,000	-	27,130,000.00
PMA/ISDLAF Liquid #10254-104	Short term trust deposit	365		as needed	n/a	4.970%	10,268,495	-	10,268,495.42
PMA/ISDLAF Max #10254-104	Short term trust deposit	365		as needed	n/a	5.071%	88		87.78
Total Operating Investments with PMA									256,224,311
									Outstanding Items (7,541,052)
									Bond & Interest Fund Transfers (2,159,796)
									Capital Fund Cash Balance (62,689,007)
TOTAL OPERATING FUNDS AS OF			30-Sep-24		183,834,456				
TOTAL BOND AND INTEREST FUND INVESTMENTS AS OF (see page 5 for details):			30-Sep-24		23,951,400				
TOTAL CAPITAL FUND INVESTMENTS AS OF			30-Sep-24		62,689,007				
TOTAL FUNDS INVESTED (Including Bond & Interest Fund)			30-Sep-24		\$ 270,474,863				

September 30, 2024

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 @ 09/30/24
BOND AND INTEREST FUND INVESTMENTS											
NEXBANK, SSB-ICS, TX	SDA	365		9/30/2024			4.830%	132,294	132,294	-	132,294
PMA 1994 Escrow Fund; #10254-103-Liquid	Short term trust deposit	365			as needed	n/a	4.970%		0	-	0
PMA 1994 Escrow Fund; #10254-103-Max	Short term trust deposit	365			as needed	n/a	5.071%		21,659,310	-	21,659,310
Total B&I Investments with PMA									21,791,604		21,791,604
TOTAL BOND AND INTEREST FUNDS INVESTMENTS AS OF:					30-Sep-24				21,791,604		21,791,604
										Outstanding Items	
										Operating Fund Transfers	2,159,796.06
										Cash Balance Per General Ledger	<u>23,951,400</u>

CUSD 300 Income Statement

For Period Ending September 2024

EDUCATION FUND 10

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	(\$5,172,040.00)	\$65,912,147.00	-8%
1112	FIRST PR YR GENERAL LEVY	\$48,207,686.76	\$59,475,503.97	\$64,452,733.00	92%
1113	1113	\$0.00	\$0.00	\$0.00	0%
1141	CUR YR SPECIAL EDUCATION LEVY	\$0.00	\$1,332,796.00	\$20,535,086.00	6%
1142	FIRST PR YR SPECIAL EDUCATION LEVY	\$15,248,805.76	\$17,142,248.57	\$19,877,485.00	86%
1195	PROPERTY TAX REVENUE RECAPTURE	\$0.00	\$0.00	\$0.00	0%
1311	TUITION FROM PUPILS OR PARENTS	\$0.00	\$138.50	\$0.00	0%
1321	1321	\$0.00	\$0.00	\$0.00	0%
1342	SPECIAL EDUCATION TUITION FROM OTHER LEAS	\$17,400.00	\$20,850.00	\$0.00	0%
1511	INTEREST ON INVESTMENTS	\$208,352.81	\$688,403.86	\$2,703,377.00	25%
1611	SALES TO PUPILS - LUNCH	\$203,660.61	\$158,016.02	\$1,770,000.00	9%
1612	SALES TO PUPILS - BREAKFAST	\$12,663.40	(\$3,908.90)	\$115,000.00	-3%
1613	SALES TO PUPILS - A LA CARTE	\$58,033.45	\$60,999.17	\$398,000.00	15%
1621	SALES TO ADULTS	\$816.80	\$833.20	\$0.00	0%
1691	OTHER FOOD SERVICE REVENUE	\$0.00	\$3,372.30	\$46,000.00	7%
1726	MUSICAL INSTRUMENT RENTAL	\$0.00	\$25.00	\$0.00	0%
1727	ATHLETIC FEES	\$84,899.54	\$119,067.00	\$423,000.00	28%
1728	DRIVER EDUCATION BEHIND THE WHEEL	\$2,830.78	\$15,953.49	\$61,000.00	26%
1729	FLEX PE FEES	\$719.20	\$11,164.85	\$27,000.00	41%
1791	PARKING PERMITS	\$0.00	\$0.00	\$0.00	0%
1792	MUSIC SPECIAL EVENTS	\$0.00	\$5.00	\$29,000.00	0%
1793	CTE SPECIAL EVENTS	\$0.00	\$0.00	\$29,000.00	0%
1811	REGULAR TEXTBOOK RENTAL	\$12,675.75	\$40,348.30	\$174,000.00	23%
1812	SUMMER SCHOOL TEXTBOOK RENTAL	\$0.00	\$150.00	\$0.00	0%
1819	OTHER TEXTBOOK RENTAL	\$0.00	\$0.00	\$3,900.00	0%

1892	HEART RATE MONITORS FEE	\$200.00	\$1,828.00	\$3,700.00	49%
1898	MERCHANT PROCESSING FEE	\$8,914.00	\$20,326.86	\$85,000.00	24%
1910	BUILDING RENTAL	\$0.00	\$2,375.00	\$0.00	0%
1921	CONTRIBUTIONS & DONATIONS FROM PRIVATE	\$0.00	\$0.00	\$0.00	0%
1941	TECHNOLOGY E-RATE REVENUE	\$0.00	(\$853,168.00)	\$950,000.00	-90%
1951	REFUND OF PR YRS' EXPENDITURES	\$225.42	\$102,812.58	\$100,000.00	103%
1990	P-CARD INADVERTENT	\$0.00	\$0.00	\$0.00	0%
1991	PAYMENT FROM OTHER LEAS	\$0.00	\$134,105.36	\$215,000.00	62%
1993	OTHER LOCAL FEES	(\$98.00)	\$193.00	\$0.00	0%
1995	SEARS EDA	\$0.00	\$0.00	\$0.00	0%
1997	REVENUE FROM SALE OF ASSETS	\$0.00	\$32.00	\$0.00	0%
1998	1998	\$0.00	\$0.00	\$0.00	0%
1999	OTHER REVENUE-GENERAL	\$14,209.25	\$236,196.04	\$1,381,680.00	17%
1000 LOCAL SUBTOTAL		\$64,081,995.53	\$73,538,627.17	\$179,292,108.00	41%
3001	EVIDENCE BASED FUNDING (EBF)	\$7,284,146.00	\$14,568,292.00	\$76,723,688.00	19%
3100	SPECIAL ED-PVT FACILITY TUITION	\$0.00	(\$960,539.00)	\$3,327,267.00	-29%
3120	SPECIAL ED-ORPHANAGE INDIVIDUAL	\$462,786.48	\$462,786.48	\$118,028.00	392%
3130	SPECIAL ED-ORPHANAGE SUMMER	\$0.00	\$0.00	\$2,566.00	0%
3360	STATE FREE LUNCH & BREAKFAST	\$13,458.52	\$22,341.52	\$58,000.00	39%
3370	DRIVER EDUCATION	\$20,633.57	(\$1,811.43)	\$83,000.00	-2%
3696	SAFE SCHOOL GRANT	\$0.00	\$0.00	\$167,000.00	0%
3999	MISC STATE REVENUE	\$0.00	\$196,761.41	\$2,000,000.00	10%
3000 STATE SUBTOTAL		\$7,781,024.57	\$14,287,830.98	\$82,479,549.00	17%
4210	NATIONAL SCHOOL LUNCH PROGRAM	\$0.00	\$713,319.03	\$6,000,000.00	12%
4211	NSLP SUPPLY CHAIN ASSISTANCE	\$31,313.23	\$31,313.23	\$0.00	0%
4220	SCHOOL BREAKFAST PROGRAM	\$0.00	\$291,553.85	\$1,549,000.00	19%
4225	SUMMER FOOD PROGRAM	\$0.00	\$147,776.15	\$80,000.00	185%
4226	CHILD & ADULT FOOD CARE PROGRAM	\$29,670.63	\$90,539.37	\$250,000.00	36%
4240	FRESH FRUIT AND VEG. PROGRAM	\$0.00	\$20,989.70	\$83,760.00	25%
4625	SPECIAL ED-IDEA ROOM & BOARD	\$0.00	\$159,584.50	\$200,000.00	80%
4905	TITLE III IMMIGRANT	\$0.00	\$0.00	\$0.00	0%
4950	DEPT OF REHAB SVCS	\$0.00	\$0.00	\$50,000.00	0%
4991	MEDICAID ADMIN OUTREACH	\$0.00	\$135,997.10	\$750,000.00	18%

4992	MEDICAID FFS	\$216,083.34	\$735,002.42	\$3,000,000.00	25%
4000 FEDERAL SUBTOTAL		\$277,067.20	\$2,326,075.35	\$11,962,760.00	19%
TOTAL REVENUE		\$72,140,087.30	\$90,152,533.50	\$273,734,417.00	33%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
0000	NON-EXPENSE	\$0.00	\$0.00	\$0.00	0%
0000 NON-EXPENSE SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
1110	CERTIFIED ADMINISTRATOR	\$1,073,728.18	\$3,278,725.63	\$13,531,475.00	24%
1120	CERTIFIED	\$398,668.36	\$1,211,376.49	\$4,997,779.00	24%
1130	CERTIFIED TEACHERS	\$8,018,209.66	\$12,062,974.39	\$103,137,847.00	12%
1140	OTHER CERTIFIED	\$1,029,707.02	\$1,609,526.96	\$12,859,217.00	13%
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$256,504.10	\$786,341.65	\$3,570,718.00	22%
1160	NON-CERTIFIED SEC/SPEC	\$632,773.36	\$1,699,925.19	\$7,318,494.00	23%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$1,012,096.98	\$1,173,988.24	\$10,952,209.00	11%
1180	OTHER NON-CERTIFIED	\$141,216.95	\$209,727.57	\$2,817,001.00	7%
1190	OTHER	\$143,482.69	\$188,663.53	\$1,347,020.00	14%
1210	SUBSTITUTE-TEACHER	\$32,614.80	\$32,614.80	\$0.00	0%
1220	SUBSTITUTE-PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	0%
1320	1.5 OVERTIME	\$539.41	\$301.63	\$182,003.00	0%
1330	2.0 OVERTIME	\$0.00	(\$359.50)	\$0.00	0%
1430	OVERLOAD	\$0.00	\$0.00	\$333,202.00	0%
1470	OFFICIALS- IHSA D300 EMPLOYEES	\$0.00	\$0.00	\$0.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$25,620.59	\$82,679.81	\$144,452.00	57%
1490	EXTRA PAY-CERTIFIED	\$774,279.74	\$1,039,604.14	\$4,184,097.00	25%
1610	MILEAGE STIPEND	\$27,467.73	\$68,825.71	\$258,957.00	27%
1000 SALARIES SUBTOTAL		\$13,566,909.57	\$23,444,916.24	\$165,634,471.00	14%
2110	TEACHERS RETIREMENT (TRS)	\$1,109,994.35	\$1,910,591.89	\$14,295,185.00	13%
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$0.00	0%
2140	MEDICARE ONLY	\$0.00	\$0.00	\$0.00	0%
2150	ONE-TIME TRS EARLY RETIREMENT CONTRIBUTION	\$0.00	\$37,339.96	\$0.00	0%
2170	TRS FEDERAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	0%
2180	THIS FUND EMPLOYER CONTRIBUTION	\$97,038.61	\$184,846.32	\$925,945.00	20%

2210	LIFE INSURANCE	\$5,419.68	\$9,824.07	\$121,206.00	8%
2220	MEDICAL INSURANCE	\$2,229,507.74	\$2,982,567.95	\$27,906,751.00	11%
2230	DENTAL INSURANCE	\$102,834.79	(\$93,009.78)	\$1,138,295.00	-8%
2240	VISION INSURANCE	\$19,322.32	(\$5,495.52)	\$218,842.00	-3%
2250	DISABILITY INSURANCE	\$2,549.60	\$7,453.53	\$25,705.00	29%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$5,625.00	\$75,575.00	\$1,516,999.00	5%
2270	403B/457 CONTRIBUTION	\$0.00	\$0.00	\$0.00	0%
2310	CERTIFIED TUITION REIMBURSEMENT	\$0.00	\$1,435.00	\$91,356.00	2%
2370	ADMIN CASH-IN-LIEU	\$0.00	\$0.00	\$38,703.00	0%
2990	PAYROLL DEDUCTIONS DEFAULT (HR)	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$3,572,292.09	\$5,111,128.42	\$46,278,987.00	11%
3100	PROF & TECH SRV - EDUSTAFF	\$0.00	\$0.00	\$0.00	0%
3110	Professional Services-Administration	\$0.00	\$0.00	\$0.00	0%
3120	3120	\$0.00	\$0.00	\$0.00	0%
3130	STAFF DEVELOPMENT SERVICES	\$6,453.14	\$6,900.22	\$421,311.00	2%
3140	PROF & TECH SRV - EDUSTAFF	\$231,449.66	\$232,511.58	\$2,520,420.00	9%
3150	FOOD-CONTRACTED	\$3,477.76	\$5,228.51	\$210,389.00	2%
3160	CHARTER SCHOOL PAYMENT	\$2,727,531.97	\$2,727,531.97	\$9,616,383.00	28%
3170	AUDIT/FINANCIAL SERVICES	\$0.00	\$3,000.00	\$77,625.00	4%
3180	LEGAL SERVICES	\$20,625.90	\$24,058.35	\$155,250.00	15%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$223,390.11	\$238,555.49	\$3,210,056.00	7%
3210	SANITATION SERVICES	\$0.00	\$0.00	\$1,035.00	0%
3220	CLEANING SERVICES	\$0.00	\$0.00	\$0.00	0%
3230	REPAIR & MAINTENANCE	\$5,644.36	\$21,045.06	\$243,019.00	9%
3250	RENTALS	\$4,995.00	\$33,059.74	\$206,642.00	16%
3270	COMPUTER MAINTENANCE	\$0.00	\$0.00	\$0.00	0%
3310	PUPIL TRANSPORTATION-GENERAL	\$0.00	\$0.00	\$0.00	0%
3330	DISTRICT TRAVEL	\$4,103.68	\$7,957.31	\$340,713.00	2%
3340	PROFESSIONAL MEETINGS	\$12.00	\$212.33	\$37,259.00	1%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$529.80	\$929.50	\$0.00	0%
3380	PUPIL TRANSPORTATION - ATHLETICS	\$0.00	\$0.00	\$0.00	0%
3390	OTHER TRANSPORTATION SERVICES	\$0.00	\$0.00	\$518.00	0%
3410	POSTAGE & SHIPPING CHARGES	\$100.00	\$14,450.00	\$29,439.00	49%

3420	TELEPHONE-LOCAL	\$21,856.05	\$48,568.37	\$305,583.00	16%
3460	TELEPHONE - WAN AND INTERNET	\$7,500.00	\$22,500.00	\$209,729.00	11%
3470	TELEPHONE-CELLULAR	\$10,612.09	\$19,324.52	\$114,784.00	17%
3510	RECRUITING	\$0.00	\$0.00	\$14,800.00	0%
3520	LEGAL NOTICES	\$113.85	\$264.50	\$26,393.00	1%
3530	LICENSE & REGISTRATION	\$0.00	\$0.00	\$0.00	0%
3610	PRINTING & BINDING	\$527.00	\$2,004.07	\$60,961.00	3%
3850	UNEMPLOYMENT INSURANCE	\$4,713.00	\$4,713.00	\$36,225.00	13%
3890	INSURANCE-FIRE-THEFT-ALL OTHER	\$0.00	\$0.00	\$0.00	0%
3900	OFFICIALS-TOURNAMENTS	\$0.00	\$0.00	\$0.00	0%
3910	OFFICIALS-IHSA SPONSORED	\$0.00	\$0.00	\$230,259.00	0%
3920	LICENSE & REGISTRATIONS	\$110,173.35	\$110,173.35	\$2,898.00	3,802%
3930	INVESTIGATIONS	\$2,660.00	\$4,140.00	\$0.00	0%
3950	MANAGEMENT FEES	\$0.00	\$0.00	\$10,117,045.00	0%
3960	BILINGUAL RECRUITMENT	\$0.00	\$0.00	\$0.00	0%
3970	SOFTWARE LICENSING	\$211,039.22	\$4,100,991.69	\$3,775,660.00	109%
3980	BANKING/CREDIT CARD FEES	\$1,248.97	\$16,927.97	\$159,375.00	11%
3990	OTHER PURCHASED SERVICES	\$700.00	\$700.00	\$0.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$3,599,456.91	\$7,645,747.53	\$32,123,771.00	24%
4110	SUPPLIES-GENERAL	\$238,251.22	\$558,077.07	\$4,429,686.00	13%
4120	SUPPLIES-TESTING MATERIALS	\$0.00	\$0.00	\$203,481.00	0%
4150	SUPPLIES-COMPUTER	\$4,932.48	\$5,788.92	\$0.00	0%
4160	SUPPLIES-ATHLETIC FIELDS	\$0.00	\$0.00	\$0.00	0%
4170	SUPPLIES-UNIFORM	\$12,512.50	\$26,169.39	\$0.00	0%
4210	TEXTBOOKS-APPROVED STANDARD	\$707,881.60	\$2,601,163.55	\$1,856,175.00	140%
4220	TEXTBOOK-CONSUMABLES	\$0.00	\$0.00	\$0.00	0%
4240	4240	\$0.00	\$0.00	\$0.00	0%
4250	4250	\$0.00	\$0.00	\$0.00	0%
4310	LIBRARY BOOKS	\$1,577.53	\$13,101.42	\$182,071.00	7%
4410	PERIODICALS	\$577.50	\$21,976.15	\$10,557.00	208%
4640	GASOLINE	\$0.00	\$26.45	\$18,630.00	0%
4710	SOFTWARE < \$500	\$0.00	\$0.00	\$103.00	0%
4720	INSTRUCTIONAL SOFTWARE	\$1,000.00	\$1,000.00	\$8,280.00	12%

4810	Equipment < \$500	\$6,846.47	\$30,563.67	\$64,393.00	47%
4820	PARTS-TRANSPORTATION	\$0.00	\$0.00	\$2,898.00	0%
4840	COMPUTER EQUIPMENT < \$500	\$30,424.46	\$241,539.29	\$218,437.00	111%
4910	MAT & SUP-SHIPPING	\$0.00	\$0.00	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$1,004,003.76	\$3,499,405.91	\$6,994,711.00	50%
5410	EQUIPMENT > \$5000	\$5,428.00	\$81,460.20	\$46,000.00	177%
5450	COMPUTER EQUIPMENT > \$5000	(\$49.56)	(\$49.56)	\$0.00	0%
5460	SOFTWARE > \$5000	\$0.00	\$0.00	\$0.00	0%
5470	NETWORK EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$5,378.44	\$81,410.64	\$46,000.00	177%
6120	LEASE PURCHASE-PRINCIPLE	\$0.00	\$466,060.00	\$0.00	0%
6410	DUES & FEES	\$40,118.98	\$139,753.77	\$158,460.00	88%
6420	FR FIELD TRIP COSTS	\$77,500.00	\$36,014.12	\$0.00	0%
6510	JUDGMENTS/CLAIMS	\$0.00	\$0.00	\$0.00	0%
6710	PRIVATE FACILITY TUITION	\$131,362.68	\$514,189.02	\$9,895,753.00	5%
6720	ROOM AND BOARD	\$17,857.92	\$56,501.03	\$708,750.00	8%
6730	GENERAL TUITION	\$0.00	\$0.00	\$783,500.00	0%
6910	MISCELLANEOUS OBJECTS	\$146.49	\$239.48	\$109,725.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$266,986.07	\$1,212,757.42	\$11,656,188.00	10%
7010	TRANSFER INTEREST	\$0.00	\$165,080.00	\$0.00	0%
7020	TRANSFER PRINCIPAL	\$0.00	\$1,225,721.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$103,766.39	\$156,490.91	\$8,164,339.00	2%
7550	COMPUTER EQUIPMENT < \$5000	\$708,411.23	\$1,572,324.99	\$2,818,692.00	56%
7570	NETWORK EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$812,177.62	\$3,119,616.90	\$10,983,031.00	28%
9020	HANDLING FEES (PO)	\$0.00	(\$261,692.45)	\$0.00	0%
9000 SYSTEM ACCOUNTS SUBTOTAL		\$0.00	(\$261,692.45)	\$0.00	0%
TOTAL EXPENDITURE		\$22,827,204.46	\$43,853,290.61	\$273,717,159.00	16%
TOTAL CHANGE IN FUND BALANCE		\$49,312,882.84	\$46,299,242.89	\$17,258.00	

GRANT FUND 14

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1511	INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	0%
1921	CONTRIBUTIONS & DONATIONS FROM PRIVATE	\$0.00	\$0.00	\$2,500.00	0%
1922	FOUNDATION DONATIONS	\$0.00	\$16,035.27	\$5,000.00	321%
1951	REFUND OF PR YRS' EXPENDITURES	\$0.00	\$0.00	\$0.00	0%
1991	PAYMENT FROM OTHER LEAS	\$0.00	\$0.00	\$0.00	0%
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$6,000.00	0%
1000 LOCAL SUBTOTAL		\$0.00	\$16,035.27	\$13,500.00	119%
3220	VOC ED SCHOOL IMPROVEMENT	\$0.00	\$4,497.00	\$428,519.00	1%
3275	VOC ED ELEM CAREER	\$0.00	(\$1,615.00)	\$11,500.00	-14%
3305	BILINGUAL ED - DOWNSTATE - TPI/TBE	\$0.00	\$0.00	\$2,559,410.00	0%
3621	SCHOOL LIBRARY	\$0.00	\$0.00	\$33,250.00	0%
3705	EARLY CHILDHOOD-STATE PREK	\$380,017.00	\$979,881.00	\$2,505,000.00	39%
3706	EARLY CHILDHOOD-PREVENTION	\$30,000.00	\$50,000.00	\$335,696.00	15%
3707	EARLY CHILDHOOD-PRESCHOOL FOR ALL-	\$65,000.00	\$129,044.00	\$799,044.00	16%
3992	AFTER SCHOOL PROGRAM GRANT	\$0.00	\$191,497.00	\$95,700.00	200%
3996	TEACHER VACANCY GRANT	\$0.00	\$0.00	\$440,302.00	0%
3997	SCHOOL STEAM REVENUE	\$0.00	\$0.00	\$0.00	0%
3000 STATE SUBTOTAL		\$475,017.00	\$1,353,304.00	\$7,208,421.00	19%
4300	TITLE I-LOW INCOME	\$0.00	\$1,529,167.00	\$3,481,956.00	44%
4331	TITLE I-SCHOOL IMPROVEMENT	\$0.00	\$28,716.00	\$78,420.00	37%
4332	TITLE I-SCHOOL IMPROVEMENT PLANNING	\$0.00	\$356.00	\$0.00	0%
4400	TITLE IV-SAFE & DRUG FREE SCHOOL	\$0.00	\$254,795.00	\$387,456.00	66%
4600	SPECIAL ED-PRESCHOOL FLOW THROUGH	\$0.00	\$76,658.00	\$75,465.00	102%
4620	SPECIAL ED-IDEA FLOW THROUGH	\$0.00	\$1,922,637.00	\$4,618,560.00	42%
4745	PERKINS-III	\$0.00	\$5,254.00	\$140,705.00	4%
4905	TITLE III IMMIGRANT	\$0.00	\$0.00	\$156,500.00	0%
4908	EL-BILINGUAL ED AWARD (4909)	\$0.00	\$0.00	\$0.00	0%
4909	LIPLEPS-III	\$0.00	\$91,004.00	\$432,270.00	21%
4932	TITLE II-TEACHER QUALITY	\$0.00	\$175,776.00	\$527,738.00	33%

4943	ESSER III	\$0.00	\$0.00	\$0.00	0%
4944	MCKINNEY-VENTO HOMELESS	\$0.00	\$12,836.00	\$0.00	0%
4986	ELEVATING EDUCATORS BILINGUAL	\$0.00	\$0.00	\$47,007.00	0%
4988	IDEA ARP PREK GRANT	\$0.00	\$0.00	\$0.00	0%
4989	IDEA ARP GRANT	\$0.00	\$0.00	\$0.00	0%
4990	EARLY CHILDHOOD K-1ST JUMP START GRANT	\$0.00	(\$1,080,894.00)	\$0.00	0%
4991	MEDICAID ADMIN OUTREACH	\$0.00	\$0.00	\$0.00	0%
4998	OTHER RESTRICTED REVENUE - FEDERAL	\$0.00	\$0.00	\$1,638,350.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$3,016,305.00	\$11,584,427.00	26%
TOTAL REVENUE		\$475,017.00	\$4,385,644.27	\$18,806,348.00	23%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1120	CERTIFIED	\$8,246.46	\$24,739.38	\$0.00	0%
1130	CERTIFIED TEACHERS	\$179,188.90	\$271,383.70	\$4,254,879.00	6%
1140	OTHER CERTIFIED	\$16,265.78	(\$913.07)	\$120,482.00	-1%
1160	NON-CERTIFIED SEC/SPEC	\$12,166.62	\$37,696.74	\$150,513.00	25%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$88,585.59	\$96,468.44	\$248,642.00	39%
1180	OTHER NON-CERTIFIED	\$74,410.29	\$213,532.59	\$36,752.00	581%
1210	SUBSTITUTE-TEACHER	\$0.00	\$0.00	\$0.00	0%
1220	SUBSTITUTE-PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	0%
1320	1.5 OVERTIME	\$0.00	\$0.00	\$150.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$2,106.25	\$88,859.16	\$719,364.00	12%
1490	EXTRA PAY-CERTIFIED	\$17,363.50	\$141,256.00	\$315,483.00	45%
1610	MILEAGE STIPEND	\$0.00	\$0.00	\$0.00	0%
1000 SALARIES SUBTOTAL		\$398,333.39	\$873,022.94	\$5,846,265.00	15%
2110	TEACHERS RETIREMENT (TRS)	\$21,506.67	\$32,317.58	\$1,134,754.00	3%
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$90,970.00	0%
2130	FEDERAL INSURANCE CONTRIBUTION ACT (SOC	\$0.00	\$0.00	\$0.00	0%
2140	MEDICARE ONLY	\$0.00	\$0.00	\$12,848.00	0%
2170	TRS FEDERAL CONTRIBUTION	\$8,635.23	\$18,572.86	\$46,398.00	40%
2180	THIS FUND EMPLOYER CONTRIBUTION	\$1,697.30	\$3,089.24	\$1,043.00	296%
2210	LIFE INSURANCE	\$207.35	\$351.93	\$0.00	0%

2220	MEDICAL INSURANCE	\$67,999.84	\$95,341.34	\$0.00	0%
2230	DENTAL INSURANCE	\$4,681.24	\$7,024.96	\$0.00	0%
2240	VISION INSURANCE	\$821.07	\$1,182.06	\$0.00	0%
2250	DISABILITY INSURANCE	\$11.74	\$35.22	\$0.00	0%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0%
2310	CERTIFIED TUITION REIMBURSEMENT	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$105,560.44	\$157,915.19	\$1,286,013.00	12%
3130	STAFF DEVELOPMENT SERVICES	\$0.00	\$12,000.00	\$15,529.00	77%
3140	PROF & TECH SRV - EDUSTAFF	\$1,591,256.54	\$1,591,256.54	\$8,338,759.00	19%
3150	FOOD-CONTRACTED	\$597.50	\$3,969.80	\$124,584.00	3%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$13,096.90	\$31,250.45	\$324,556.00	10%
3220	CLEANING SERVICES	\$0.00	\$0.00	\$0.00	0%
3230	REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	0%
3270	COMPUTER MAINTENANCE	\$0.00	\$0.00	\$5,837.00	0%
3310	PUPIL TRANSPORTATION-GENERAL	\$5,983.36	\$5,983.36	\$84,676.00	7%
3330	DISTRICT TRAVEL	\$315.27	\$3,401.50	\$26,360.00	13%
3340	PROFESSIONAL MEETINGS	\$287.13	\$11,862.51	\$132,003.00	9%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$0.00	\$320.30	\$1,619.00	20%
3410	POSTAGE & SHIPPING CHARGES	\$0.00	\$0.00	\$19.00	0%
3610	PRINTING & BINDING	\$0.00	\$0.00	\$0.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$64,493.00	0%
3970	SOFTWARE LICENSING	\$141,968.10	\$331,331.20	\$251,870.00	132%
3990	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$3,493.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$1,753,504.80	\$1,991,375.66	\$9,373,798.00	21%
4110	SUPPLIES-GENERAL	\$54,989.68	\$124,601.69	\$451,044.00	28%
4120	SUPPLIES-TESTING MATERIALS	\$0.00	\$0.00	\$214.00	0%
4150	SUPPLIES-COMPUTER	\$0.00	\$0.00	\$28,866.00	0%
4210	TEXTBOOKS-APPROVED STANDARD	\$40,213.74	\$84,972.54	\$764,373.00	11%
4220	TEXTBOOK-CONSUMABLES	\$622.60	\$622.60	\$0.00	0%
4310	LIBRARY BOOKS	\$0.00	\$2,006.46	\$111,291.00	2%
4720	INSTRUCTIONAL SOFTWARE	\$0.00	\$0.00	\$0.00	0%
4810	Equipment < \$500	\$16,492.49	\$34,796.33	\$19,556.00	178%
4840	COMPUTER EQUIPMENT < \$500	\$0.00	\$3,676.25	\$0.00	0%

4000 SUPPLIES SUBTOTAL		\$112,318.51	\$250,675.87	\$1,375,344.00	18%
5220		\$19,197.92	\$19,197.92	\$0.00	0%
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$2,500.00	0%
5410	EQUIPMENT > \$5000	\$0.00	\$36,583.60	\$119,944.00	31%
5450	COMPUTER EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$19,197.92	\$55,781.52	\$122,444.00	46%
6410	DUES & FEES	\$3,300.00	\$4,080.00	\$56,854.00	7%
6000 OTHER OBJECTS SUBTOTAL		\$3,300.00	\$4,080.00	\$56,854.00	7%
7510	EQUIPMENT < \$5000	\$104,294.15	\$303,516.19	\$679,712.00	45%
7550	COMPUTER EQUIPMENT < \$5000	\$3,759.50	\$3,782.75	\$34,618.00	11%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$108,053.65	\$307,298.94	\$714,330.00	43%
9020	HANDLING FEES (PO)	(\$4.90)	(\$5,704.90)	\$0.00	0%
9000 SYSTEM ACCOUNTS SUBTOTAL		(\$4.90)	(\$5,704.90)	\$0.00	0%
TOTAL EXPENDITURE		\$2,500,263.81	\$3,634,445.22	\$18,775,048.00	19%
TOTAL CHANGE IN FUND BALANCE		(\$2,025,246.81)	\$751,199.05	\$31,300.00	

COVID 19 FUND 19

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
3190	3190	\$0.00	\$0.00	\$0.00	0%
3000 STATE SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
4942	ESSER II	\$0.00	\$0.00	\$0.00	0%
4943	ESSER III	\$0.00	\$2,612,682.00	\$1,058,963.00	247%
4987	DISTRICT-LED HIGH IMPACT TUTORING	\$0.00	\$0.00	\$0.00	0%
4997	ESSER I	\$0.00	\$0.00	\$0.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$2,612,682.00	\$1,058,963.00	247%
TOTAL REVENUE		\$0.00	\$2,612,682.00	\$1,058,963.00	247%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1120	CERTIFIED	\$150.00	\$5,737.31	\$0.00	0%
1130	CERTIFIED TEACHERS	\$24,980.57	\$49,902.64	\$0.00	0%
1140	OTHER CERTIFIED	\$7,505.08	\$15,010.16	\$0.00	0%
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$6,072.80	\$17,993.97	\$0.00	0%
1160	NON-CERTIFIED SEC/SPEC	\$0.00	\$0.00	\$0.00	0%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$0.00	\$0.00	\$0.00	0%
1180	OTHER NON-CERTIFIED	\$6,179.39	\$6,777.47	\$0.00	0%
1320	1.5 OVERTIME	\$0.00	\$0.00	\$0.00	0%
1430	OVERLOAD	\$0.00	\$0.00	\$0.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$0.00	\$24,542.18	\$0.00	0%
1490	EXTRA PAY-CERTIFIED	\$480.00	\$187,391.18	\$0.00	0%
1000 SALARIES SUBTOTAL		\$45,367.84	\$307,354.91	\$0.00	0%
2110	TEACHERS RETIREMENT (TRS)	\$3,432.69	\$8,507.39	\$0.00	0%
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$0.00	0%
2130	FEDERAL INSURANCE CONTRIBUTION ACT (SOC	\$0.00	\$0.00	\$0.00	0%
2140	MEDICARE ONLY	\$0.00	\$0.00	\$0.00	0%
2170	TRS FEDERAL CONTRIBUTION	\$49.64	\$8,994.36	\$0.00	0%

2180	THIS FUND EMPLOYER CONTRIBUTION	\$244.94	\$1,831.03	\$0.00	0%
2210	LIFE INSURANCE	\$21.42	\$45.41	\$0.00	0%
2220	MEDICAL INSURANCE	\$9,657.90	\$9,657.90	\$0.00	0%
2230	DENTAL INSURANCE	\$388.56	\$388.56	\$0.00	0%
2240	VISION INSURANCE	\$67.91	\$67.91	\$0.00	0%
2250	DISABILITY INSURANCE	\$0.00	\$7.48	\$0.00	0%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$13,863.06	\$29,500.04	\$0.00	0%
3140	PROF & TECH SRV - EDUSTAFF	\$0.00	\$0.00	\$0.00	0%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$0.00	\$1,248.00	\$1,058,963.00	0%
3210	SANITATION SERVICES	\$0.00	\$0.00	\$0.00	0%
3250	RENTALS	\$0.00	\$0.00	\$0.00	0%
3310	PUPIL TRANSPORTATION-GENERAL	\$0.00	\$0.00	\$0.00	0%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$0.00	\$3,988.82	\$0.00	0%
3970	SOFTWARE LICENSING	\$0.00	\$0.00	\$0.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$0.00	\$5,236.82	\$1,058,963.00	0%
4110	SUPPLIES-GENERAL	\$0.00	\$0.00	\$0.00	0%
4210	TEXTBOOKS-APPROVED STANDARD	\$0.00	\$0.00	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL EXPENDITURE		\$59,230.90	\$342,091.77	\$1,058,963.00	32%
TOTAL CHANGE IN FUND BALANCE		(\$59,230.90)	\$2,270,590.23	\$0.00	

OPERATIONS & MAINTENANCE FUND 20

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$1,805,463.00	\$19,251,643.00	9%
1112	FIRST PR YR GENERAL LEVY	\$14,505,421.98	\$16,307,527.99	\$18,635,099.00	88%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$0.00	\$0.00	0%
1390	TRANSITION FEES	\$0.00	\$171,064.96	\$838,000.00	20%
1511	INTEREST ON INVESTMENTS	\$34,420.90	\$73,295.43	\$389,000.00	19%
1791	PARKING PERMITS	\$7,408.50	\$141,561.56	\$156,999.00	90%
1910	BUILDING RENTAL	\$365.00	\$6,240.00	\$51,000.00	12%
1951	REFUND OF PR YRS' EXPENDITIURES	\$0.00	\$0.00	\$0.00	0%
1997	REVENUE FROM SALE OF ASSETS	\$0.00	\$0.00	\$100,000.00	0%
1999	OTHER REVENUE-GENERAL	\$303.80	\$76,053.69	\$62,000.00	123%
1000 LOCAL SUBTOTAL		\$14,547,920.18	\$18,581,206.63	\$39,483,741.00	47%
TOTAL REVENUE		\$14,547,920.18	\$18,581,206.63	\$39,483,741.00	47%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1130	CERTIFIED TEACHERS	\$0.00	\$0.00	\$38,642.00	0%
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$171,633.37	\$522,581.79	\$2,069,573.00	25%
1160	NON-CERTIFIED SEC/SPEC	\$4,841.27	\$14,445.22	\$133,187.00	11%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$542,441.53	\$1,661,364.69	\$6,187,830.00	27%
1180	OTHER NON-CERTIFIED	\$0.00	\$0.00	\$0.00	0%
1190	OTHER	\$0.00	\$0.00	\$230,000.00	0%
1320	1.5 OVERTIME	\$0.00	\$245.21	\$156,130.00	0%
1330	2.0 OVERTIME	\$0.00	\$359.50	\$115,058.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$0.00	\$0.00	\$0.00	0%
1610	MILEAGE STIPEND	\$207.70	\$519.25	\$2,700.00	19%
1000 SALARIES SUBTOTAL		\$719,123.87	\$2,199,515.66	\$8,933,120.00	25%
2210	LIFE INSURANCE	\$360.00	\$1,097.28	\$6,477.00	17%
2220	MEDICAL INSURANCE	\$126,330.96	\$387,599.38	\$1,569,057.00	25%
2230	DENTAL INSURANCE	\$8,156.14	\$24,710.13	\$75,527.00	33%
2240	VISION INSURANCE	\$1,138.01	\$3,490.20	\$15,425.00	23%

2250	DISABILITY INSURANCE	\$40.86	\$122.58	\$510.00	24%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$2,000.00	0%
2370	ADMIN CASH-IN-LIEU	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$136,025.97	\$417,019.57	\$1,668,996.00	25%
3130	STAFF DEVELOPMENT SERVICES	\$0.00	\$0.00	\$21,597.00	0%
3150	FOOD-CONTRACTED	\$0.00	\$0.00	\$20,597.00	0%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$63,763.02	\$64,639.14	\$1,280,064.00	5%
3210	SANITATION SERVICES	\$21,064.24	\$69,233.58	\$206,182.00	34%
3220	CLEANING SERVICES	\$17,543.83	\$22,835.57	\$141,093.00	16%
3230	REPAIR & MAINTENANCE	\$152,804.51	\$360,675.32	\$997,345.00	36%
3250	RENTALS	\$65,734.94	(\$186,604.28)	\$484,141.00	-39%
3260	ALARM SYSTEM SERVICES	\$57,112.00	\$67,600.44	\$111,946.00	60%
3330	DISTRICT TRAVEL	\$979.42	\$979.42	\$7,000.00	14%
3340	PROFESSIONAL MEETINGS	\$0.00	\$0.00	\$13,000.00	0%
3410	POSTAGE & SHIPPING CHARGES	\$0.00	\$0.00	\$0.00	0%
3470	TELEPHONE-CELLULAR	\$412.35	\$1,237.05	\$3,735.00	33%
3530	LICENSE & REGISTRATION	\$0.00	\$0.00	\$12,500.00	0%
3620	REPAIR & MAINT-LIFE SAFETY	\$0.00	\$120.00	\$6,501.00	2%
3630	REPAIR & MAINT-EQUIP ELEC	\$6,697.80	\$24,837.80	\$56,389.00	44%
3640	REPAIR & MAINT-FINISHING MATL	\$18,310.00	\$49,833.90	\$167,743.00	30%
3650	REPAIR & MAINT-PLUMBING	\$32,642.76	\$32,731.29	\$413,178.00	8%
3660	REPAIR & MAINT-ROOFING	\$800.05	\$2,927.27	\$75,079.00	4%
3670	REPAIR & MAINT-HVAC	\$82,986.35	\$142,443.07	\$549,646.00	26%
3680	REPAIR & MAINT-SNOWPLOWING	\$0.00	\$0.00	\$650,000.00	0%
3690	REPAIR & MAINT-ATHLETIC FIELDS	\$0.00	\$0.00	\$0.00	0%
3710	WATER/SEWER SERVICES	\$28,486.23	\$43,652.87	\$372,701.00	12%
3850	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$0.00	0%
3970	SOFTWARE LICENSING	\$0.00	\$5,400.00	\$129,609.00	4%
3990	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$256,829.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$549,337.50	\$702,542.44	\$5,976,875.00	12%
4110	SUPPLIES-GENERAL	\$28,639.20	\$91,358.85	\$942,968.00	10%
4150	SUPPLIES-COMPUTER	\$392.00	\$392.00	\$0.00	0%

4160	SUPPLIES-ATHLETIC FIELDS	\$8,655.96	\$11,717.13	\$40,002.00	29%
4170	SUPPLIES-UNIFORM	\$2,266.90	\$4,850.77	\$23,137.00	21%
4180	4180	\$0.00	\$0.00	\$0.00	0%
4640	GASOLINE	\$562.95	\$562.95	\$59,251.00	1%
4650	NATURAL GAS	\$69,080.58	\$93,818.64	\$700,001.00	13%
4660	ELECTRICITY	\$307,357.00	\$723,010.18	\$3,063,143.00	24%
4810	Equipment < \$500	\$615.68	\$8,952.19	\$119,654.00	7%
4820	PARTS-TRANSPORTATION	\$0.00	\$0.00	\$0.00	0%
4840	COMPUTER EQUIPMENT < \$500	\$430.00	\$430.00	\$0.00	0%
4850	SUPPLIES - AIR FILTERS	\$837.46	\$837.46	\$50,000.00	2%
4860	SUPPLIES - MOP HEADS TOWELS MATS	\$0.00	\$0.00	\$16,984.00	0%
4870	SUPPLIES -SECURITY CAMERA RELATED	\$277.91	\$277.91	\$200,000.00	0%
4910	MAT & SUP-SHIPPING	\$0.00	\$0.00	\$0.00	0%
4930	SUPPLIES-EQUIP ELEC	\$159.49	\$159.49	\$115,000.00	0%
4940	SUPPLIES-FINISHING MATL	\$9,195.34	\$20,348.70	\$253,782.00	8%
4950	SUPPLIES-PLUMBING	\$407.54	\$407.54	\$132,839.00	0%
4970	SUPPLIES-HVAC	\$8,730.07	\$16,983.59	\$235,837.00	7%
4980	SUPPLIES-BAGGED SALT	\$0.00	\$0.00	\$13,584.00	0%
4990	SUPPLIES-BULK SALT	\$0.00	\$0.00	\$25,376.00	0%
4000 SUPPLIES SUBTOTAL		\$437,608.08	\$974,107.40	\$5,991,558.00	16%
5210	BUILDINGS	\$0.00	\$498,653.00	\$414,771.00	120%
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	0%
5410	EQUIPMENT > \$5000	\$9,563.26	\$494,868.46	\$983,950.00	50%
5450	COMPUTER EQUIPMENT > \$5000	\$0.00	\$0.00	\$69,129.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$9,563.26	\$993,521.46	\$1,467,850.00	68%
6410	DUES & FEES	\$0.00	\$0.00	\$9,000.00	0%
6510	JUDGMENTS/CLAIMS	\$0.00	\$0.00	\$0.00	0%
6610	TRANSFERS	\$0.00	\$0.00	\$2,493,780.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$0.00	\$0.00	\$2,502,780.00	0%
7010	TRANSFER INTEREST	\$0.00	\$40,618.00	\$0.00	0%
7020	TRANSFER PRINCIPAL	\$0.00	\$266,287.00	\$0.00	0%
7030	TRANSFER FUND BALANCE	\$0.00	\$0.00	\$12,000,000.00	0%
7510	EQUIPMENT < \$5000	\$2,205.00	\$16,718.33	\$959,813.00	2%

7550	COMPUTER EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$2,205.00	\$323,623.33	\$12,959,813.00	2%
TOTAL EXPENDITURE		\$1,853,863.68	\$5,610,329.86	\$39,500,992.00	14%
TOTAL CHANGE IN FUND BALANCE		\$12,694,056.50	\$12,970,876.77	(\$17,251.00)	

BOND & INTEREST FUND 30

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$980,186.00	\$12,788,379.00	8%
1112	FIRST PR YR GENERAL LEVY	\$9,798,136.92	\$11,014,095.79	\$12,708,966.00	87%
1511	INTEREST ON INVESTMENTS	\$74,019.64	\$174,742.87	\$486,000.00	36%
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$9,872,156.56	\$12,169,024.66	\$25,983,345.00	47%
7211	PRINCIPAL ON BONDS SOLD	\$0.00	\$0.00	\$0.00	0%
7992	OTHER SOURCES NOT CLASSIFIED ELSEWHERE	\$0.00	\$466,060.00	\$2,493,780.00	19%
7000 OTHER SOURCES SUBTOTAL		\$0.00	\$466,060.00	\$2,493,780.00	19%
TOTAL REVENUE		\$9,872,156.56	\$12,635,084.66	\$28,477,125.00	44%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
3190	PROFESSIONAL & TECHNICAL SERVICES	\$0.00	\$0.00	\$20,000.00	0%
3980	BANKING/CREDIT CARD FEES	\$0.00	\$0.00	\$0.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$0.00	\$0.00	\$20,000.00	0%
6110	REDEMPTION OF PRINCIPLE	\$0.00	\$0.00	\$18,435,000.00	0%
6120	LEASE PURCHASE-PRINCIPLE	\$0.00	\$1,958,068.00	\$0.00	0%
6210	INTEREST	\$0.00	\$211,338.00	\$7,831,141.00	3%
6910	MISCELLANEOUS OBJECTS	\$0.00	\$0.00	\$0.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$0.00	\$2,169,406.00	\$26,266,141.00	8%
7010	TRANSFER INTEREST	\$0.00	(\$205,698.00)	\$0.00	0%
7020	TRANSFER PRINCIPAL	\$0.00	(\$1,492,008.00)	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	(\$1,697,706.00)	\$0.00	0%
TOTAL EXPENDITURE		\$0.00	\$471,700.00	\$26,286,141.00	2%
TOTAL CHANGE IN FUND BALANCE		\$9,872,156.56	\$12,163,384.66	\$2,190,984.00	

TRANSPORTATION FUND 40

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$443,585.00	\$6,757,775.00	7%
1112	FIRST PR YR GENERAL LEVY	\$4,958,204.06	\$5,573,929.54	\$6,472,168.00	86%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$0.00	\$0.00	0%
1511	INTEREST ON INVESTMENTS	\$24,581.13	\$86,858.26	\$312,000.00	28%
1994	FIELD TRIPS	\$16,125.82	\$38,541.14	\$403,000.00	10%
1999	OTHER REVENUE-GENERAL	\$0.00	\$311.62	\$0.00	0%
1000 LOCAL SUBTOTAL		\$4,998,911.01	\$6,143,225.56	\$13,944,943.00	44%
3500	TRANSPORTATION-REGULAR	\$0.00	(\$1,113,876.00)	\$4,310,718.00	-26%
3510	TRANSPORTATION-SPECIAL ED	\$0.00	(\$1,328,862.00)	\$7,406,815.00	-18%
3000 STATE SUBTOTAL		\$0.00	(\$2,442,738.00)	\$11,717,533.00	-21%
4745	PERKINS-III	\$0.00	\$0.00	\$0.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL REVENUE		\$4,998,911.01	\$3,700,487.56	\$25,662,476.00	14%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$9,390.08	\$28,274.09	\$121,593.00	23%
1160	NON-CERTIFIED SEC/SPEC	\$3,564.63	\$10,526.23	\$46,131.00	23%
1320	1.5 OVERTIME	\$0.00	\$0.00	\$150.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$0.00	\$0.00	\$5,005.00	0%
1490	EXTRA PAY-CERTIFIED	\$8,587.50	\$8,587.50	\$473,000.00	2%
1610	MILEAGE STIPEND	\$207.70	\$519.25	\$2,700.00	19%
1000 SALARIES SUBTOTAL		\$21,749.91	\$47,907.07	\$648,579.00	7%
2110	TEACHERS RETIREMENT (TRS)	\$49.77	\$49.77	\$2,856.00	2%
2180	THIS FUND EMPLOYER CONTRIBUTION	\$57.44	\$57.44	\$3,111.00	2%
2210	LIFE INSURANCE	\$7.66	\$22.98	\$498.00	5%
2220	MEDICAL INSURANCE	\$2,756.22	\$8,509.86	\$39,996.00	21%
2230	DENTAL INSURANCE	\$151.64	\$454.92	\$1,513.00	30%
2240	VISION INSURANCE	\$29.80	\$89.40	\$373.00	24%
2250	DISABILITY INSURANCE	\$13.56	\$40.68	\$170.00	24%

2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$3,066.09	\$9,225.05	\$48,517.00	19%
3130	STAFF DEVELOPMENT SERVICES	\$0.00	\$0.00	\$0.00	0%
3150	FOOD-CONTRACTED	\$0.00	\$0.00	\$5,614.00	0%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$877.40	\$1,166.52	\$10,150.00	11%
3210	SANITATION SERVICES	\$481.23	\$2,235.59	\$11,045.00	20%
3230	REPAIR & MAINTENANCE	\$1,790.50	\$3,677.31	\$29,233.00	13%
3250	RENTALS	\$6,364.11	\$9,489.93	\$32,727.00	29%
3310	PUPIL TRANSPORTATION-GENERAL	\$58,762.23	\$59,673.24	\$937,744.00	6%
3330	DISTRICT TRAVEL	\$0.00	\$830.00	\$5,680.00	15%
3340	PROFESSIONAL MEETINGS	\$0.00	\$0.00	\$0.00	0%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$26,211.41	\$26,211.41	\$644,980.00	4%
3460	TELEPHONE - WAN AND INTERNET	\$0.00	\$0.00	\$0.00	0%
3470	TELEPHONE-CELLULAR	\$26.00	\$78.00	\$321.00	24%
3530	LICENSE & REGISTRATION	\$0.00	\$0.00	\$40.00	0%
3610	PRINTING & BINDING	\$1,224.89	\$1,224.89	\$1,721.00	71%
3710	WATER/SEWER SERVICES	\$0.00	\$0.00	\$2,564.00	0%
3890	INSURANCE-FIRE-THEFT-ALL OTHER	\$0.00	\$0.00	\$49,200.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$46.00	0%
3940	MANAGMENT FEES-TRANSPORTATION	\$1,508,492.29	\$1,492,724.29	\$18,288,481.00	8%
3000 PURCHASED SERVICES SUBTOTAL		\$1,604,230.06	\$1,597,311.18	\$20,019,546.00	8%
4110	SUPPLIES-GENERAL	\$0.00	\$6.57	\$11,577.00	0%
4620	OIL	\$3,424.71	\$3,812.51	\$23,770.00	16%
4640	GASOLINE	\$138,717.70	\$138,717.70	\$1,350,000.00	10%
4650	NATURAL GAS	\$1,739.66	\$2,330.55	\$12,148.00	19%
4710	SOFTWARE < \$500	\$0.00	\$0.00	\$643.00	0%
4820	PARTS-TRANSPORTATION	\$2,767.60	\$3,477.44	\$11,030.00	32%
4840	COMPUTER EQUIPMENT < \$500	\$0.00	\$0.00	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$146,649.67	\$148,344.77	\$1,409,168.00	11%
5210	BUILDINGS	\$0.00	\$0.00	\$0.00	0%
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$2,934,707.00	0%
5410	EQUIPMENT > \$5000	\$0.00	\$0.00	\$47,501.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$0.00	\$0.00	\$2,982,208.00	0%

6120	LEASE PURCHASE-PRINCIPLE	\$0.00	\$14,807.00	\$0.00	0%
6210	INTEREST	\$0.00	\$961.00	\$0.00	0%
6410	DUES & FEES	\$0.00	\$0.00	\$0.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$0.00	\$15,768.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$0.00	\$0.00	\$3,711.00	0%
7550	COMPUTER EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	\$0.00	\$3,711.00	0%
9020	HANDLING FEES (PO)	\$0.00	(\$6.57)	\$0.00	0%
9000 SYSTEM ACCOUNTS SUBTOTAL		\$0.00	(\$6.57)	\$0.00	0%
TOTAL EXPENDITURE		\$1,775,695.73	\$1,818,549.50	\$25,111,729.00	7%
TOTAL CHANGE IN FUND BALANCE		\$3,223,215.28	\$1,881,938.06	\$550,747.00	

MUNICIPAL RETIREMENT FUND 50

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	(\$3,740.00)	\$306,330.00	-1%
1112	FIRST PR YR GENERAL LEVY	\$235,433.87	\$266,208.54	\$293,383.00	91%
1151	CUR YR SOC SEC/MEDICARE LEVY	\$0.00	\$169,979.00	\$0.00	0%
1511	INTEREST ON INVESTMENTS	\$6,371.39	\$28,511.52	\$126,581.00	23%
1000 LOCAL SUBTOTAL		\$241,805.26	\$460,959.06	\$726,294.00	63%
TOTAL REVENUE		\$241,805.26	\$460,959.06	\$726,294.00	63%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
2120	MUNICIPAL RETIREMENT (IMRF)	\$181,212.83	\$397,627.08	\$2,358,004.00	17%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$181,212.83	\$397,627.08	\$2,358,004.00	17%
TOTAL EXPENDITURE		\$181,212.83	\$397,627.08	\$2,358,004.00	17%
TOTAL CHANGE IN FUND BALANCE		\$60,592.43	\$63,331.98	(\$1,631,710.00)	

SOCIAL SECURITY/MEDICARE FUND 51

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1151	CUR YR SOC SEC/MEDICARE LEVY	\$0.00	(\$1,178.00)	\$2,411,418.00	0%
1152	FIRST PR YR SOC SEC/MEDICARE LEVY	\$1,762,635.23	\$1,982,843.98	\$2,309,503.00	86%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$107,932.36	\$500,000.00	22%
1511	INTEREST ON INVESTMENTS	\$5,068.75	\$12,885.43	\$34,919.00	37%
1000 LOCAL SUBTOTAL		\$1,767,703.98	\$2,102,483.77	\$5,255,840.00	40%
TOTAL REVENUE		\$1,767,703.98	\$2,102,483.77	\$5,255,840.00	40%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$0.00	0%
2130	FEDERAL INSURANCE CONTRIBUTION ACT (SOC	\$183,597.76	\$399,741.06	\$2,385,000.00	17%
2140	MEDICARE ONLY	\$198,118.55	\$368,865.01	\$2,656,001.00	14%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$381,716.31	\$768,606.07	\$5,041,001.00	15%
TOTAL EXPENDITURE		\$381,716.31	\$768,606.07	\$5,041,001.00	15%
TOTAL CHANGE IN FUND BALANCE		\$1,385,987.67	\$1,333,877.70	\$214,839.00	

SITE & CONSTRUCTION FUND 60

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$0.00	\$0.00	0%
1112	FIRST PR YR GENERAL LEVY	\$0.00	\$0.00	\$0.00	0%
1192	FIRST PR YR OTHER TAX LEVY	\$0.00	\$0.00	\$0.00	0%
1195	PROPERTY TAX REVENUE RECAPTURE	\$0.00	\$0.00	\$0.00	0%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$263,227.27	\$2,014,588.00	13%
1511	INTEREST ON INVESTMENTS	\$74,040.28	\$358,941.28	\$1,008,001.00	36%
1960	SURPLUS FROM TIF FUNDS	\$0.00	\$0.00	\$0.00	0%
1997	REVENUE FROM SALE OF ASSETS	\$0.00	\$0.00	\$0.00	0%
1999	OTHER REVENUE-GENERAL	\$25,462.08	\$25,462.08	\$0.00	0%
1000 LOCAL SUBTOTAL		\$99,502.36	\$647,630.63	\$3,022,589.00	21%
3001	EVIDENCE BASED FUNDING (EBF)	\$0.00	\$0.00	\$3,451,927.00	0%
3925	MAINTENCE PROJECT GRANTS	\$0.00	\$0.00	\$0.00	0%
3999	MISC STATE REVENUE	\$300,000.00	\$300,000.00	\$0.00	0%
3000 STATE SUBTOTAL		\$300,000.00	\$300,000.00	\$3,451,927.00	9%
4942	ESSER II	\$0.00	\$0.00	\$0.00	0%
4943	ESSER III	\$0.00	\$0.00	\$0.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
7800	TRANSFER TO CAPITAL PROJECTS FUND	\$0.00	\$0.00	\$12,000,000.00	0%
7000 OTHER SOURCES SUBTOTAL		\$0.00	\$0.00	\$12,000,000.00	0%
TOTAL REVENUE		\$399,502.36	\$947,630.63	\$18,474,516.00	5%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
3190	PROFESSIONAL & TECHNICAL SERVICES	\$31,252.50	\$31,252.50	\$500,000.00	6%
3000 PURCHASED SERVICES SUBTOTAL		\$31,252.50	\$31,252.50	\$500,000.00	6%
5210	BUILDINGS	\$2,487,672.78	\$6,745,601.76	\$18,572,871.00	36%
5220		\$0.00	\$0.00	\$0.00	0%
5320	IMPROVEMENTS-MASTER FACILITY PLAN	\$19,368.27	\$35,318.61	\$0.00	0%
5410	EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$2,507,041.05	\$6,780,920.37	\$18,572,871.00	37%

7030	TRANSFER FUND BALANCE	\$0.00	\$0.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL EXPENDITURE		\$2,538,293.55	\$6,812,172.87	\$19,072,871.00	36%
TOTAL CHANGE IN FUND BALANCE		(\$2,138,791.19)	(\$5,864,542.24)	(\$598,355.00)	

IMPACT FEES FUND 61

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1511	INTEREST ON INVESTMENTS	\$26,690.97	\$123,353.45	\$223,999.00	55%
1931	1931	\$0.00	\$0.00	\$100,000.00	0%
1937	IMPACT FEES-HAMPSHIRE	\$0.00	\$0.00	\$100,000.00	0%
1938	IMPACT FEES-GILBERTS	\$0.00	\$0.00	\$100,000.00	0%
1939	1939	\$0.00	\$0.00	\$100,000.00	0%
1941	TECHNOLOGY E-RATE REVENUE	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$26,690.97	\$123,353.45	\$623,999.00	20%
TOTAL REVENUE		\$26,690.97	\$123,353.45	\$623,999.00	20%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL EXPENDITURE		\$0.00	\$0.00	\$0.00	0%
TOTAL CHANGE IN FUND BALANCE		\$26,690.97	\$123,353.45	\$623,999.00	

WORKING CAPITAL FUND 70

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$38.00	\$339,532.00	0%
1112	FIRST PR YR GENERAL LEVY	\$261,058.17	\$291,113.32	\$325,182.00	90%
1511	INTEREST ON INVESTMENTS	\$68,799.43	\$324,341.43	\$1,566,955.00	21%
1000 LOCAL SUBTOTAL		\$329,857.60	\$615,492.75	\$2,231,669.00	28%
TOTAL REVENUE		\$329,857.60	\$615,492.75	\$2,231,669.00	28%
TOTAL CHANGE IN FUND BALANCE		\$329,857.60	\$615,492.75	\$2,231,669.00	

TORT IMMUNITY FUND 80

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1121	CUR YR TORT IMMUNITY LEVY	\$0.00	\$96,981.00	\$1,417,967.00	7%
1122	FIRST PR YR TORT IMMUNITY LEVY	\$1,039,052.63	\$1,168,349.10	\$1,358,039.00	86%
1511	INTEREST ON INVESTMENTS	\$0.00	\$301.00	\$2,018.00	15%
1000 LOCAL SUBTOTAL		\$1,039,052.63	\$1,265,631.10	\$2,778,024.00	46%
TOTAL REVENUE		\$1,039,052.63	\$1,265,631.10	\$2,778,024.00	46%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
3820	BOND PREMIUMS	\$0.00	\$32,182.00	\$50,000.00	64%
3830	WORKER'S COMPENSATION INSURANCE	\$0.00	\$1,144,311.00	\$1,145,000.00	100%
3890	INSURANCE-FIRE-THEFT-ALL OTHER	\$0.00	\$1,218,125.00	\$1,219,000.00	100%
3000 PURCHASED SERVICES SUBTOTAL		\$0.00	\$2,394,618.00	\$2,414,000.00	99%
TOTAL EXPENDITURE		\$0.00	\$2,394,618.00	\$2,414,000.00	99%
TOTAL CHANGE IN FUND BALANCE		\$1,039,052.63	(\$1,128,986.90)	\$364,024.00	

TREASURER'S REPORT FOR THE MONTH OF SEPTEMBER 2024

INVESTMENTS AT COST: \$ 270,474,862.75

(See attached schedule for investment detail)

MONTHLY PAYROLL:

Educational Fund	\$ 14,010,610.80	
O&M Fund	\$ 719,123.87	
Transportation Fund	<u>\$ 21,749.91</u>	\$ 14,751,484.58

PAYROLL RELATED EXPENDITURES:

(Not reflected in A/P Bill Listing)

Educational and Transportation Funds;

Teachers, Retirement System	<u>\$ 1,242,706.64</u>	
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Total Teachers, Retirement System		\$ 1,242,706.64
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Illinois Municipal Retirement Fund

IMRF	\$ 181,212.83	
FICA	\$ 183,597.76	
Medicare	<u>\$ 198,118.55</u>	

Total IMRF/FICA/Medicare Fund		\$ 562,929.14
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Total Payroll and Related Expenditures		<u><u>\$ 16,557,120.36</u></u>
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COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 3

September 30, 2024

By Fund, By Object

	FY25	FY25	% of FY25
All Funds	Budget	Actual	Budget
Local	273,356,052	115,663,670	42.31%
State	104,857,430	13,498,397	12.87%
Federal	24,606,150	7,955,062	32.33%
Other Source	-	-	
Total Revenues	402,819,632	137,117,129	34.04%
Salaries	181,062,435	26,872,717	14.84%
Benefits	56,681,518	6,891,021	12.16%
Purchased Services	70,986,953	14,336,831	20.20%
Supplies/Materials	15,770,781	4,872,534	30.90%
Capital Outlay	23,191,373	7,911,634	34.11%
Other	40,481,963	3,402,011	8.40%
Non-Capitalized Equipment	24,660,885	3,750,539	15.21%
Total Expenditures	412,835,908	68,037,288	16.48%
Revenues Over Disbursements	(10,016,276)	69,079,842	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	(10,016,276)	69,079,842	

	FY25	FY25	% of FY25
Operating Funds	Budget	Actual	Budget
Local	243,726,119	102,723,661	42.15%
State	101,405,503	13,198,397	13.02%
Federal	24,606,150	7,955,062	32.33%
Other Sources	-	-	
Total Revenues	369,737,772	123,877,121	33.50%
Salaries	181,062,435	26,872,717	14.84%
Benefits	56,681,518	6,891,021	12.16%
Purchased Services	70,966,953	14,336,831	20.20%
Supplies/Materials	15,770,781	4,872,534	30.90%
Capital Outlay	4,618,502	1,130,714	24.48%
Other/Tuition	14,215,822	1,232,605	8.67%
Non-Capitalized Equipment	24,660,885	3,750,539	15.21%
Total Expenditures	367,976,896	59,086,961	16.06%
Revenues Over Disbursements	1,760,876	64,790,159	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	(12,732,904)	64,790,159	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 3

September 30, 2024

By Fund, By Object

	FY25	FY25	% of FY25
Fund 1-Educational	Budget	Actual	Budget
Local	179,305,608	73,554,662	41.02%
State	89,687,970	15,641,135	17.44%
Federal	24,606,150	7,955,062	32.33%
Other Sources	-	-	
Total Revenues	<u>293,599,728</u>	<u>97,150,860</u>	<u>33.09%</u>
Salaries	171,480,736	24,625,294	14.36%
Benefits	47,565,000	5,298,544	11.14%
Purchased Services	42,556,532	9,642,359	22.66%
Supplies/Materials	8,370,055	3,750,082	44.80%
Capital Outlay	168,444	137,192	81.45%
Other/Tuition	11,713,042	1,216,837	10.39%
Non-Capitalized Equipment	11,697,361	3,426,916	29.30%
Total Expenditures	<u>293,551,170</u>	<u>48,097,224</u>	<u>16.38%</u>
Revenues Over Disbursements	48,558	49,053,636	
Other Financing Source Transfers	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	<u>48,558</u>	<u>49,053,636</u>	
Fund 2-Operations & Maintenance			
Local	39,483,741	18,581,207	47.06%
State	-	-	
Other Sources	-	-	
Total Revenues	<u>39,483,741</u>	<u>18,581,207</u>	<u>47.06%</u>
Salaries	8,933,120	2,199,516	24.62%
Benefits	1,668,996	417,020	24.99%
Purchased Services	5,976,875	702,542	11.75%
Supplies/Materials	5,991,558	974,107	16.26%
Capital Outlay	1,467,850	993,521	67.69%
Other	2,502,780	-	0.00%
Non-Capitalized Equipment	12,959,813	323,623	2.50%
Total Expenditures	<u>39,500,992</u>	<u>5,610,330</u>	<u>14.20%</u>
Revenues Over Disbursements	(17,251)	12,970,877	
Other Financing Source Transfers	(14,493,780)	-	
Net Change to Fund Balance	<u>(14,511,031)</u>	<u>12,970,877</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 3

September 30, 2024

By Fund, By Object

	FY24	FY24	% of FY24
	Budget	Actual	Budget
Fund 3-Bond & Interest			
Local	25,983,345	12,169,025	46.83%
Other Sources	2,493,780	466,060	18.69%
Total Revenues	<u>25,983,345</u>	<u>12,169,025</u>	<u>46.83%</u>
Purchased Services	20,000	-	0.00%
Other	26,266,141	2,169,406	8.26%
Total Expenditures	<u>26,286,141</u>	<u>2,169,406</u>	<u>8.25%</u>
Revenues Over Disbursements	(302,796)	9,999,619	
Other Financing Sources/(Uses)	2,493,780	-	
Net Change to Fund Balance	<u>2,190,984</u>	<u>9,999,619</u>	
Fund 4-Transportation			
Local	13,944,943	6,143,226	44.05%
State	11,717,533	(2,442,738)	-20.85%
Other Sources	-	-	
Total Revenues	<u>25,662,476</u>	<u>3,700,488</u>	<u>14.42%</u>
Salaries	648,579	47,907	7.39%
Benefits	48,517	9,225	19.01%
Purchased Services	20,019,546	1,597,311	7.98%
Supplies/Materials	1,409,168	148,345	10.53%
Capital Outlay	2,982,208	-	0.00%
Other	-	15,768	0.00%
Non-Capitalized Equipment	3,711	-	0.00%
Total Expenditures	<u>25,111,729</u>	<u>1,818,556</u>	<u>7.24%</u>
Revenues Over Disbursements	550,747	1,881,931	
Other Financing Sources	-	-	
Net Change to Fund Balance	<u>550,747</u>	<u>1,881,931</u>	
Fund 5-IMRF/Social Security			
Local	5,982,134	2,563,443	42.85%
Total Revenues	<u>5,982,134</u>	<u>2,563,443</u>	<u>42.85%</u>
Benefits	7,399,005	1,166,233	15.76%
Total Expenditures	<u>7,399,005</u>	<u>1,166,233</u>	<u>15.76%</u>
Revenues Over Disbursements	(1,416,871)	1,397,210	
Other Financing Sources	-	-	
Net Change to Fund Balance	<u>(1,416,871)</u>	<u>1,397,210</u>	

COMMUNITY UNIT SCHOOL DISTRICT #300

Financial Report 3

September 30, 2024

By Fund, By Object

	FY25	FY25	% of FY25
	Budget	Actual	Budget
Fund 6-Capital Projects			
Local	3,646,588	770,984	21.14%
State	3,451,927	300,000	8.69%
Federal	-	-	0.00%
Total Revenues	<u>7,098,515</u>	<u>1,070,984</u>	<u>15.09%</u>
Salaries	-	-	
Benefits	-	-	
Purchased Services	500,000	31,253	
Supplies/Materials	-	-	
Capital Outlay	18,572,871	6,780,920	36.51%
Other	-	-	
Total Expenditures	<u>19,072,871</u>	<u>6,812,173</u>	<u>35.72%</u>
Revenues Over Disbursements	(11,974,356)	(5,741,189)	
Other Financing Sources	-	-	
Fund Balance Transfer	12,000,000	-	
Net Change to Fund Balance	<u>25,644</u>	<u>(5,741,189)</u>	
Fund 7-Working Cash			
Local	2,231,669	615,493	27.58%
Total Revenues	<u>2,231,669</u>	<u>615,493</u>	<u>27.58%</u>
Total Expenditures	-	-	0.00%
Revenues Over Disbursements	2,231,669	615,493	
Other Financing Uses	-	-	
Net Change to Fund Balance	<u>2,231,669</u>	<u>615,493</u>	
Fund 8-Tort			
Local	2,778,024	1,265,631	45.56%
Total Revenues	<u>2,778,024</u>	<u>1,265,631</u>	<u>45.56%</u>
Purchase Services	2,414,000	2,394,618	99.20%
Total Expenditures	<u>2,414,000</u>	<u>2,394,618</u>	<u>99.20%</u>
Revenues Over Disbursements	364,024	(1,128,987)	
Other Financing Uses	-	-	
Net Change to Fund Balance	<u>364,024</u>	<u>(1,128,987)</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 @ 09/30/24
OPERATING FUND INVESTMENTS											
PONCE BANK	SDA				9/30/2024		4.830%	428	428	-	428
NEXBANK, SSB-ICS	SDA				9/30/2024		4.830%	657,492	657,492	-	657,492
Bank of China 1285997-1	SDA				9/30/2024		4.920%	38,349,171	38,349,171	-	38,349,171
Bank of China 1285906-1	SDA				9/30/2024		4.920%	39,301	39,301	-	39,301
Congressional Bank	SDA				9/30/2024		4.830%	722,634	722,634	-	722,634
US TREASURY N/B, 912797LK1	SEC	365		7/16/2024	10/1/2024	77	5.180%	5,053,000	4,999,076	53,923.93	4,999,076.07
ISDLAF+ Term Series, IL	TS	365		2/2/2024	8/2/2024	182	5.100%	3,086,545	3,010,000	-	0.00
ISDLAF+ Term Series, IL	TS	365		4/8/2024	8/7/2024	121	5.320%	5,596,999	5,500,000	-	0.00
ISDLAF+ Term Series, IL	TS	365		3/21/2024	11/14/2024	238	5.150%	5,167,904	5,000,000	167,904.11	5,000,000.00
First Internet Bank of Indiana, IN	CD	365		5/17/2023	11/7/2024	540	4.509%	247,652	232,100	15,551.50	232,100.00
Bank Hapoalim B.M., NY	CD	365		5/17/2023	11/7/2024	540	4.643%	249,859	233,800	16,058.77	233,800.00
ServisFirst Bank, FL	CD	365		5/17/2023	11/7/2024	540	5.302%	249,879	231,750	18,128.93	231,750.00
Schertz Bank & Trust, TX	CD	365		5/17/2023	11/7/2024	540	4.643%	249,859	233,800	16,058.77	233,800.00
The First National Bank of McGregor, TX	CD	365		5/17/2023	11/7/2024	540	4.700%	249,683	233,450	16,232.77	233,450.00
TREASURY BILL, 912797LC9	SEC	365		6/21/2024	11/7/2024	139	5.192%	12,237,000	11,999,766	237,234.30	11,999,765.70
First Western Bank & Tru, 33749VBQ0	DTC	365		5/23/2023	11/22/2024	549	4.762%	248,000	248,316		248,316.17
Morgan Stanley PVT Bank, 61768ETZ6	DTC	365		5/24/2023	11/25/2024	551	5.005%	243,000	243,157		243,157.10
TREASURY BILL, 912797LF2	SEC	365		9/12/2024	12/5/2024	84	4.840%	23,556,000	23,299,550	256,450.25	23,299,549.75
TREASURY BILL, 912797MW4	SEC	365		9/12/2024	1/7/2025	117	4.750%	9,135,000	8,999,157	135,842.52	8,999,157.48
TREASURY BILL, 912797LY1	SEC	365		9/12/2024	1/16/2025	126	4.705%	9,043,000	8,899,599	143,400.63	8,899,599.37
Western Alliance Bank, CA	CD	365		1/26/2024	1/24/2025	364	5.108%	4,203,760	4,000,000	203,760.22	4,000,000.00
Bank of Camilla, GA	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
CS Bank, AR	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Commercial Capital Bank, LA	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Exchange Band and Trust Company, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
First National Bank, TX	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
First Security Bank & Trust Company, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
First State Bank, TX	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Fortress Bank, IL	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Frontier Bank, NE	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Great Plains National Bank, OK	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Great Plains State Bank, NE	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Habib American Bank, NY	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Keystone Bank, National Association, TX	CDR	365		8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00

Morgantown Bank & Trust Co, Inc., KY	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Security Bank, OK	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Stearns Bank N.A., MN	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
The Tri-County Bank, NE	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
United Fidelity Bank, fsb, IN	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.43	242,500.00
Waterford Bank, N.A., OH	CDR	365	8/1/2024	1/30/2025	182	5.264%	248,865	242,500	6,365.42	242,500.00
OMB Bank, MO	CDR	365	8/1/2024	1/30/2025	182	5.264%	150,937	147,076	3,860.64	147,076.39
BankVista, MN	CDR	365	8/1/2024	1/30/2025	182	5.264%	124,866	121,672	3,193.80	121,672.38
Farmers & Merchants Bank of Colby, KS	CDR	365	8/1/2024	1/30/2025	182	5.264%	61,575	60,000	1,574.95	60,000.00
Sterling Bank, MO	CDR	365	8/1/2024	1/30/2025	182	5.264%	54,050	52,667	1,382.48	52,667.49
TREASURY BILL, 912797LZ8	SEC	365	9/13/2024	1/30/2025	139	4.698%	8,855,000	8,699,366	155,633.51	8,699,366.49
TREASURY BILL, 912797LZ8	SEC	365	9/16/2024	1/30/2025	136	4.600%	2,034,000	1,999,722	34,278.32	1,999,721.68
ISDLAF+ Term Series, IL	TS	365	9/16/2024	2/11/2025	148	4.720%	12,229,664	12,000,000	229,663.57	12,000,000.00
West Gate Bank, NE	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,367.02	243,171.80
Bank of Central Florida, FL	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Community Bank of Santa Maria, CA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Decatur County Bank, TN	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
First Texas National Bank	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Nebraska Bank of Commerce, NE	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Oakstar Bank, MO	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
River City Bank, CA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
RiverBank, WA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Royal Business Bnak, CA	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Today's Bank, AR	CDR	365	8/22/2024	2/20/2025	182	5.251%	249,539	243,172	6,366.98	243,171.79
Blue Sky Bank, OK	CDR	365	8/22/2024	2/20/2025	182	5.251%	181,401	176,772	4,628.45	176,772.49
The Bank of Herrin, IL	CDR	365	8/22/2024	2/20/2025	182	5.251%	152,222	148,338	3,883.94	148,337.81
Western Alliance Bank, CA	CD	365	5/22/2024	3/4/2025	286	5.161%	7,491,165	7,200,000	291,165.24	7,200,000.00
Alva State Bank & Trust Company, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Cattlemens Bank, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Ciera Bank, TX	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Northern Bank & Trust Company, MA	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Panhandle First Bank, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Payne County Bank, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Summit State Bank, CA	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Texas Bank and Trust Company, TX	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
Unico Bank, MO	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.76	243,172.27
United Bank, VA	CDR	365	9/12/2024	3/13/2025	182	5.252%	249,541	243,172	6,368.79	243,172.23
Farmers and Merchants Union Bank, WI	CDR	365	9/12/2024	3/13/2025	182	5.252%	246,968	240,665	6,303.10	240,665.34
Meridian Bank, PA	CDR	365	9/12/2024	3/13/2025	182	5.252%	156,599	152,602	3,996.70	152,602.13
Bank of Belleville, IL	CDR	365	9/12/2024	3/13/2025	182	5.252%	111,455	108,610	2,844.54	108,610.44
Blue Sky Bank, OK	CDR	365	9/12/2024	3/13/2025	182	5.252%	68,138	66,399	1,739.02	66,399.43
American Plus Bank, N.A., CA	CD	365	6/20/2024	3/18/2025	271	5.090%	249,848	240,750	9,098.35	240,750.00

Customers Bank, NY	CD	365	6/20/2024	3/18/2025	271	5.071%	17,640,060	17,000,000	640,060.42	17,000,000.00
NBT Bank, 628779HG8	DTC	365	6/27/2024	3/27/2025	273	5.170%	239,000	239,310		239,309.79
MOUNTAINONE BANK, 62452AFW5	DTC	365	6/27/2024	3/27/2025	273	5.170%	239,000	239,310		239,309.79
ALLY BANK, 02007G2M4	DTC	365	6/27/2024	3/27/2025	273	5.170%	239,000	239,310		239,309.79
Bank of America NA, 06051XEY4	DTC	365	6/27/2024	3/27/2025	273	5.120%	239,000	239,310		239,309.90
COGENT BANK, 19240XAU1	DTC	365	6/28/2024	3/28/2025	273	5.220%	239,000	239,310		239,309.68
PRIMARY BANK, 74166JAL7	DTC	365	6/28/2024	3/28/2025	273	5.068%	248,000	248,330		248,329.98
ISDLAF+ TERM SERIES, IL	TS	365	9/18/2024	4/3/2025	197	4.350%	511,739	500,000	11,739.04	500,000.00
Wintrust Bank, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Old Plank Trail Community Bank, National Asso	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Schaumburg Bank & Trust Company	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
CrossFirst Bank, KS	CD	365	6/10/2024	4/15/2025	309	5.091%	249,874	239,550	10,324.00	239,550.00
Beverly Bank & Trust Company, National Assoc	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Hinsdale Bank & Trust Company, National Asso	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Financial Federal Bank, TN	CD	365	6/10/2024	4/15/2025	309	5.100%	249,893	239,550	10,342.65	239,550.00
Lake Forest Bank & Trust Company, National A	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Crystal Lake Bank and Trust Company, Nationa	CD	365	6/10/2024	4/15/2025	309	5.080%	208,810	200,200	8,609.84	200,200.00
Town Bank, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Northbrook Bank and Trust Company, National ,	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Wheaton Bank & Trust, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Village Bank and Trust, National Association, IL	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
St. Charles Bank & Trust Company, National As	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Libertyville Bank & Trust Company, National As	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
Barrington Bank & Trust Company, National Ass	CD	365	6/10/2024	4/15/2025	309	5.080%	249,852	239,550	10,302.14	239,550.00
State Bank of the Lakes, National Association, Il	CD	365	6/10/2024	4/15/2025	309	5.080%	215,433	206,550	8,882.93	206,550.00
Customers Bank, NY	CD	365	6/20/2024	4/15/2025	299	5.011%	10,254,311	9,850,000	404,311.14	9,850,000.00
BOM Bank, LA	CD	365	8/19/2024	5/13/2025	267	4.821%	249,913	241,400	8,512.79	241,400.00
Third Coast Bank, TX	CD	365	8/19/2024	5/13/2025	267	4.832%	249,933	241,400	8,532.62	241,400.00
ISDLAF+ TERM SERIES, IL	TS	365	9/18/2024	5/16/2025	240	4.250%	12,331,151	12,000,000	331,150.69	12,000,000.00
Cornerstone Bank, NE	CD	365	5/17/2023	5/16/2025	730	5.060%	249,883	226,500	23,383.07	226,500.00
Baxter Credit Union, IL	CD	365	5/17/2023	5/16/2025	730	4.718%	249,888	228,000	21,887.54	228,000.00
BAC Community Bank, CA	CD	365	5/22/2024	5/22/2025	365	5.058%	249,881	237,850	12,031.38	237,850.00
T Bank, National Association, TX	CD	365	5/22/2024	5/22/2025	365	5.108%	249,893	237,750	12,143.38	237,750.00
Western Alliance Bank, CA	CD	365	5/22/2024	5/22/2025	365	5.212%	249,879	237,500	12,378.50	237,500.00
Wells Fargo Bank NA, 949764CT9	DTC	365	5/23/2023	5/23/2025	731	4.855%	248,000	248,213		248,212.57
Customers Bank, NY	CD	365	6/20/2024	5/27/2025	341	5.001%	13,083,993	12,500,000	583,993.43	12,500,000.00
US TREASURY N/B, 91282CAB7	SEC	365	7/15/2021	7/31/2025	1477	0.530%	2,020,000	1,997,433	22,567.19	1,997,432.81
First National Bank, ME	CD	365	8/19/2024	8/19/2025	365	4.544%	249,859	239,000	10,859.30	239,000.00
Preferred Bank, NY	CD	365	8/19/2024	8/19/2025	365	4.636%	249,871	238,800	11,071.44	238,800.00
US TREASURY N/B, 912828Y95	SEC	365	7/15/2021	7/31/2026	1842	0.700%	1,874,000	1,982,926		1,982,926.25
PMA/ISDLAF Liquid #10254-101	Short term trust deposit	365		as needed	n/a	4.970%		1,841	-	1,841.35
PMA/ISDLAF Max #10254-101	Short term trust deposit	365		as needed	n/a	5.071%		5,420,935	-	5,420,934.61

PMA/ISDLAF LTD #10254-101	LTD Account	365	1/19/2021	9/30/2024		26,967,500	27,130,000	-	27,130,000.00
PMA/ISDLAF Liquid #10254-104	Short term trust deposit	365		as needed	n/a	4.970%	10,268,495	-	10,268,495.42
PMA/ISDLAF Max #10254-104	Short term trust deposit	365		as needed	n/a	5.071%	88		87.78
Total Operating Investments with PMA									256,224,311
									Outstanding Items (7,541,052)
									Bond & Interest Fund Transfers (2,159,796)
									Capital Fund Cash Balance (62,689,007)
TOTAL OPERATING FUNDS AS OF			30-Sep-24		183,834,456				
TOTAL BOND AND INTEREST FUND INVESTMENTS AS OF (see page 5 for details):			30-Sep-24		23,951,400				
TOTAL CAPITAL FUND INVESTMENTS AS OF			30-Sep-24		62,689,007				
TOTAL FUNDS INVESTED (Including Bond & Interest Fund)			30-Sep-24		\$ 270,474,863				

September 30, 2024

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 @ 09/30/24
BOND AND INTEREST FUND INVESTMENTS											
NEXBANK, SSB-ICS, TX	SDA	365		9/30/2024			4.830%	132,294	132,294	-	132,294
PMA 1994 Escrow Fund; #10254-103-Liquid	Short term trust deposit	365			as needed	n/a	4.970%		0	-	0
PMA 1994 Escrow Fund; #10254-103-Max	Short term trust deposit	365			as needed	n/a	5.071%		21,659,310	-	21,659,310
Total B&I Investments with PMA									21,791,604		21,791,604
TOTAL BOND AND INTEREST FUNDS INVESTMENTS AS OF:					30-Sep-24				21,791,604		21,791,604
										Outstanding Items	
										Operating Fund Transfers	2,159,796.06
										Cash Balance Per General Ledger	<u>23,951,400</u>

CUSD 300 Income Statement

For Period Ending September 2024

EDUCATION FUND 10

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	(\$5,172,040.00)	\$65,912,147.00	-8%
1112	FIRST PR YR GENERAL LEVY	\$48,207,686.76	\$59,475,503.97	\$64,452,733.00	92%
1113	1113	\$0.00	\$0.00	\$0.00	0%
1141	CUR YR SPECIAL EDUCATION LEVY	\$0.00	\$1,332,796.00	\$20,535,086.00	6%
1142	FIRST PR YR SPECIAL EDUCATION LEVY	\$15,248,805.76	\$17,142,248.57	\$19,877,485.00	86%
1195	PROPERTY TAX REVENUE RECAPTURE	\$0.00	\$0.00	\$0.00	0%
1311	TUITION FROM PUPILS OR PARENTS	\$0.00	\$138.50	\$0.00	0%
1321	1321	\$0.00	\$0.00	\$0.00	0%
1342	SPECIAL EDUCATION TUITION FROM OTHER LEAS	\$17,400.00	\$20,850.00	\$0.00	0%
1511	INTEREST ON INVESTMENTS	\$208,352.81	\$688,403.86	\$2,703,377.00	25%
1611	SALES TO PUPILS - LUNCH	\$203,660.61	\$158,016.02	\$1,770,000.00	9%
1612	SALES TO PUPILS - BREAKFAST	\$12,663.40	(\$3,908.90)	\$115,000.00	-3%
1613	SALES TO PUPILS - A LA CARTE	\$58,033.45	\$60,999.17	\$398,000.00	15%
1621	SALES TO ADULTS	\$816.80	\$833.20	\$0.00	0%
1691	OTHER FOOD SERVICE REVENUE	\$0.00	\$3,372.30	\$46,000.00	7%
1726	MUSICAL INSTRUMENT RENTAL	\$0.00	\$25.00	\$0.00	0%
1727	ATHLETIC FEES	\$84,899.54	\$119,067.00	\$423,000.00	28%
1728	DRIVER EDUCATION BEHIND THE WHEEL	\$2,830.78	\$15,953.49	\$61,000.00	26%
1729	FLEX PE FEES	\$719.20	\$11,164.85	\$27,000.00	41%
1791	PARKING PERMITS	\$0.00	\$0.00	\$0.00	0%
1792	MUSIC SPECIAL EVENTS	\$0.00	\$5.00	\$29,000.00	0%
1793	CTE SPECIAL EVENTS	\$0.00	\$0.00	\$29,000.00	0%
1811	REGULAR TEXTBOOK RENTAL	\$12,675.75	\$40,348.30	\$174,000.00	23%
1812	SUMMER SCHOOL TEXTBOOK RENTAL	\$0.00	\$150.00	\$0.00	0%
1819	OTHER TEXTBOOK RENTAL	\$0.00	\$0.00	\$3,900.00	0%

1892	HEART RATE MONITORS FEE	\$200.00	\$1,828.00	\$3,700.00	49%
1898	MERCHANT PROCESSING FEE	\$8,914.00	\$20,326.86	\$85,000.00	24%
1910	BUILDING RENTAL	\$0.00	\$2,375.00	\$0.00	0%
1921	CONTRIBUTIONS & DONATIONS FROM PRIVATE	\$0.00	\$0.00	\$0.00	0%
1941	TECHNOLOGY E-RATE REVENUE	\$0.00	(\$853,168.00)	\$950,000.00	-90%
1951	REFUND OF PR YRS' EXPENDITURES	\$225.42	\$102,812.58	\$100,000.00	103%
1990	P-CARD INADVERTENT	\$0.00	\$0.00	\$0.00	0%
1991	PAYMENT FROM OTHER LEAS	\$0.00	\$134,105.36	\$215,000.00	62%
1993	OTHER LOCAL FEES	(\$98.00)	\$193.00	\$0.00	0%
1995	SEARS EDA	\$0.00	\$0.00	\$0.00	0%
1997	REVENUE FROM SALE OF ASSETS	\$0.00	\$32.00	\$0.00	0%
1998	1998	\$0.00	\$0.00	\$0.00	0%
1999	OTHER REVENUE-GENERAL	\$14,209.25	\$236,196.04	\$1,381,680.00	17%
1000 LOCAL SUBTOTAL		\$64,081,995.53	\$73,538,627.17	\$179,292,108.00	41%
3001	EVIDENCE BASED FUNDING (EBF)	\$7,284,146.00	\$14,568,292.00	\$76,723,688.00	19%
3100	SPECIAL ED-PVT FACILITY TUITION	\$0.00	(\$960,539.00)	\$3,327,267.00	-29%
3120	SPECIAL ED-ORPHANAGE INDIVIDUAL	\$462,786.48	\$462,786.48	\$118,028.00	392%
3130	SPECIAL ED-ORPHANAGE SUMMER	\$0.00	\$0.00	\$2,566.00	0%
3360	STATE FREE LUNCH & BREAKFAST	\$13,458.52	\$22,341.52	\$58,000.00	39%
3370	DRIVER EDUCATION	\$20,633.57	(\$1,811.43)	\$83,000.00	-2%
3696	SAFE SCHOOL GRANT	\$0.00	\$0.00	\$167,000.00	0%
3999	MISC STATE REVENUE	\$0.00	\$196,761.41	\$2,000,000.00	10%
3000 STATE SUBTOTAL		\$7,781,024.57	\$14,287,830.98	\$82,479,549.00	17%
4210	NATIONAL SCHOOL LUNCH PROGRAM	\$0.00	\$713,319.03	\$6,000,000.00	12%
4211	NSLP SUPPLY CHAIN ASSISTANCE	\$31,313.23	\$31,313.23	\$0.00	0%
4220	SCHOOL BREAKFAST PROGRAM	\$0.00	\$291,553.85	\$1,549,000.00	19%
4225	SUMMER FOOD PROGRAM	\$0.00	\$147,776.15	\$80,000.00	185%
4226	CHILD & ADULT FOOD CARE PROGRAM	\$29,670.63	\$90,539.37	\$250,000.00	36%
4240	FRESH FRUIT AND VEG. PROGRAM	\$0.00	\$20,989.70	\$83,760.00	25%
4625	SPECIAL ED-IDEA ROOM & BOARD	\$0.00	\$159,584.50	\$200,000.00	80%
4905	TITLE III IMMIGRANT	\$0.00	\$0.00	\$0.00	0%
4950	DEPT OF REHAB SVCS	\$0.00	\$0.00	\$50,000.00	0%
4991	MEDICAID ADMIN OUTREACH	\$0.00	\$135,997.10	\$750,000.00	18%

4992	MEDICAID FFS	\$216,083.34	\$735,002.42	\$3,000,000.00	25%
4000 FEDERAL SUBTOTAL		\$277,067.20	\$2,326,075.35	\$11,962,760.00	19%
TOTAL REVENUE		\$72,140,087.30	\$90,152,533.50	\$273,734,417.00	33%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
0000	NON-EXPENSE	\$0.00	\$0.00	\$0.00	0%
0000 NON-EXPENSE SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
1110	CERTIFIED ADMINISTRATOR	\$1,073,728.18	\$3,278,725.63	\$13,531,475.00	24%
1120	CERTIFIED	\$398,668.36	\$1,211,376.49	\$4,997,779.00	24%
1130	CERTIFIED TEACHERS	\$8,018,209.66	\$12,062,974.39	\$103,137,847.00	12%
1140	OTHER CERTIFIED	\$1,029,707.02	\$1,609,526.96	\$12,859,217.00	13%
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$256,504.10	\$786,341.65	\$3,570,718.00	22%
1160	NON-CERTIFIED SEC/SPEC	\$632,773.36	\$1,699,925.19	\$7,318,494.00	23%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$1,012,096.98	\$1,173,988.24	\$10,952,209.00	11%
1180	OTHER NON-CERTIFIED	\$141,216.95	\$209,727.57	\$2,817,001.00	7%
1190	OTHER	\$143,482.69	\$188,663.53	\$1,347,020.00	14%
1210	SUBSTITUTE-TEACHER	\$32,614.80	\$32,614.80	\$0.00	0%
1220	SUBSTITUTE-PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	0%
1320	1.5 OVERTIME	\$539.41	\$301.63	\$182,003.00	0%
1330	2.0 OVERTIME	\$0.00	(\$359.50)	\$0.00	0%
1430	OVERLOAD	\$0.00	\$0.00	\$333,202.00	0%
1470	OFFICIALS- IHSA D300 EMPLOYEES	\$0.00	\$0.00	\$0.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$25,620.59	\$82,679.81	\$144,452.00	57%
1490	EXTRA PAY-CERTIFIED	\$774,279.74	\$1,039,604.14	\$4,184,097.00	25%
1610	MILEAGE STIPEND	\$27,467.73	\$68,825.71	\$258,957.00	27%
1000 SALARIES SUBTOTAL		\$13,566,909.57	\$23,444,916.24	\$165,634,471.00	14%
2110	TEACHERS RETIREMENT (TRS)	\$1,109,994.35	\$1,910,591.89	\$14,295,185.00	13%
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$0.00	0%
2140	MEDICARE ONLY	\$0.00	\$0.00	\$0.00	0%
2150	ONE-TIME TRS EARLY RETIREMENT CONTRIBUTION	\$0.00	\$37,339.96	\$0.00	0%
2170	TRS FEDERAL CONTRIBUTION	\$0.00	\$0.00	\$0.00	0%
2180	THIS FUND EMPLOYER CONTRIBUTION	\$97,038.61	\$184,846.32	\$925,945.00	20%

2210	LIFE INSURANCE	\$5,419.68	\$9,824.07	\$121,206.00	8%
2220	MEDICAL INSURANCE	\$2,229,507.74	\$2,982,567.95	\$27,906,751.00	11%
2230	DENTAL INSURANCE	\$102,834.79	(\$93,009.78)	\$1,138,295.00	-8%
2240	VISION INSURANCE	\$19,322.32	(\$5,495.52)	\$218,842.00	-3%
2250	DISABILITY INSURANCE	\$2,549.60	\$7,453.53	\$25,705.00	29%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$5,625.00	\$75,575.00	\$1,516,999.00	5%
2270	403B/457 CONTRIBUTION	\$0.00	\$0.00	\$0.00	0%
2310	CERTIFIED TUITION REIMBURSEMENT	\$0.00	\$1,435.00	\$91,356.00	2%
2370	ADMIN CASH-IN-LIEU	\$0.00	\$0.00	\$38,703.00	0%
2990	PAYROLL DEDUCTIONS DEFAULT (HR)	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$3,572,292.09	\$5,111,128.42	\$46,278,987.00	11%
3100	PROF & TECH SRV - EDUSTAFF	\$0.00	\$0.00	\$0.00	0%
3110	Professional Services-Administration	\$0.00	\$0.00	\$0.00	0%
3120	3120	\$0.00	\$0.00	\$0.00	0%
3130	STAFF DEVELOPMENT SERVICES	\$6,453.14	\$6,900.22	\$421,311.00	2%
3140	PROF & TECH SRV - EDUSTAFF	\$231,449.66	\$232,511.58	\$2,520,420.00	9%
3150	FOOD-CONTRACTED	\$3,477.76	\$5,228.51	\$210,389.00	2%
3160	CHARTER SCHOOL PAYMENT	\$2,727,531.97	\$2,727,531.97	\$9,616,383.00	28%
3170	AUDIT/FINANCIAL SERVICES	\$0.00	\$3,000.00	\$77,625.00	4%
3180	LEGAL SERVICES	\$20,625.90	\$24,058.35	\$155,250.00	15%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$223,390.11	\$238,555.49	\$3,210,056.00	7%
3210	SANITATION SERVICES	\$0.00	\$0.00	\$1,035.00	0%
3220	CLEANING SERVICES	\$0.00	\$0.00	\$0.00	0%
3230	REPAIR & MAINTENANCE	\$5,644.36	\$21,045.06	\$243,019.00	9%
3250	RENTALS	\$4,995.00	\$33,059.74	\$206,642.00	16%
3270	COMPUTER MAINTENANCE	\$0.00	\$0.00	\$0.00	0%
3310	PUPIL TRANSPORTATION-GENERAL	\$0.00	\$0.00	\$0.00	0%
3330	DISTRICT TRAVEL	\$4,103.68	\$7,957.31	\$340,713.00	2%
3340	PROFESSIONAL MEETINGS	\$12.00	\$212.33	\$37,259.00	1%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$529.80	\$929.50	\$0.00	0%
3380	PUPIL TRANSPORTATION - ATHLETICS	\$0.00	\$0.00	\$0.00	0%
3390	OTHER TRANSPORTATION SERVICES	\$0.00	\$0.00	\$518.00	0%
3410	POSTAGE & SHIPPING CHARGES	\$100.00	\$14,450.00	\$29,439.00	49%

3420	TELEPHONE-LOCAL	\$21,856.05	\$48,568.37	\$305,583.00	16%
3460	TELEPHONE - WAN AND INTERNET	\$7,500.00	\$22,500.00	\$209,729.00	11%
3470	TELEPHONE-CELLULAR	\$10,612.09	\$19,324.52	\$114,784.00	17%
3510	RECRUITING	\$0.00	\$0.00	\$14,800.00	0%
3520	LEGAL NOTICES	\$113.85	\$264.50	\$26,393.00	1%
3530	LICENSE & REGISTRATION	\$0.00	\$0.00	\$0.00	0%
3610	PRINTING & BINDING	\$527.00	\$2,004.07	\$60,961.00	3%
3850	UNEMPLOYMENT INSURANCE	\$4,713.00	\$4,713.00	\$36,225.00	13%
3890	INSURANCE-FIRE-THEFT-ALL OTHER	\$0.00	\$0.00	\$0.00	0%
3900	OFFICIALS-TOURNAMENTS	\$0.00	\$0.00	\$0.00	0%
3910	OFFICIALS-IHSA SPONSORED	\$0.00	\$0.00	\$230,259.00	0%
3920	LICENSE & REGISTRATIONS	\$110,173.35	\$110,173.35	\$2,898.00	3,802%
3930	INVESTIGATIONS	\$2,660.00	\$4,140.00	\$0.00	0%
3950	MANAGEMENT FEES	\$0.00	\$0.00	\$10,117,045.00	0%
3960	BILINGUAL RECRUITMENT	\$0.00	\$0.00	\$0.00	0%
3970	SOFTWARE LICENSING	\$211,039.22	\$4,100,991.69	\$3,775,660.00	109%
3980	BANKING/CREDIT CARD FEES	\$1,248.97	\$16,927.97	\$159,375.00	11%
3990	OTHER PURCHASED SERVICES	\$700.00	\$700.00	\$0.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$3,599,456.91	\$7,645,747.53	\$32,123,771.00	24%
4110	SUPPLIES-GENERAL	\$238,251.22	\$558,077.07	\$4,429,686.00	13%
4120	SUPPLIES-TESTING MATERIALS	\$0.00	\$0.00	\$203,481.00	0%
4150	SUPPLIES-COMPUTER	\$4,932.48	\$5,788.92	\$0.00	0%
4160	SUPPLIES-ATHLETIC FIELDS	\$0.00	\$0.00	\$0.00	0%
4170	SUPPLIES-UNIFORM	\$12,512.50	\$26,169.39	\$0.00	0%
4210	TEXTBOOKS-APPROVED STANDARD	\$707,881.60	\$2,601,163.55	\$1,856,175.00	140%
4220	TEXTBOOK-CONSUMABLES	\$0.00	\$0.00	\$0.00	0%
4240	4240	\$0.00	\$0.00	\$0.00	0%
4250	4250	\$0.00	\$0.00	\$0.00	0%
4310	LIBRARY BOOKS	\$1,577.53	\$13,101.42	\$182,071.00	7%
4410	PERIODICALS	\$577.50	\$21,976.15	\$10,557.00	208%
4640	GASOLINE	\$0.00	\$26.45	\$18,630.00	0%
4710	SOFTWARE < \$500	\$0.00	\$0.00	\$103.00	0%
4720	INSTRUCTIONAL SOFTWARE	\$1,000.00	\$1,000.00	\$8,280.00	12%

4810	Equipment < \$500	\$6,846.47	\$30,563.67	\$64,393.00	47%
4820	PARTS-TRANSPORTATION	\$0.00	\$0.00	\$2,898.00	0%
4840	COMPUTER EQUIPMENT < \$500	\$30,424.46	\$241,539.29	\$218,437.00	111%
4910	MAT & SUP-SHIPPING	\$0.00	\$0.00	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$1,004,003.76	\$3,499,405.91	\$6,994,711.00	50%
5410	EQUIPMENT > \$5000	\$5,428.00	\$81,460.20	\$46,000.00	177%
5450	COMPUTER EQUIPMENT > \$5000	(\$49.56)	(\$49.56)	\$0.00	0%
5460	SOFTWARE > \$5000	\$0.00	\$0.00	\$0.00	0%
5470	NETWORK EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$5,378.44	\$81,410.64	\$46,000.00	177%
6120	LEASE PURCHASE-PRINCIPLE	\$0.00	\$466,060.00	\$0.00	0%
6410	DUES & FEES	\$40,118.98	\$139,753.77	\$158,460.00	88%
6420	FR FIELD TRIP COSTS	\$77,500.00	\$36,014.12	\$0.00	0%
6510	JUDGMENTS/CLAIMS	\$0.00	\$0.00	\$0.00	0%
6710	PRIVATE FACILITY TUITION	\$131,362.68	\$514,189.02	\$9,895,753.00	5%
6720	ROOM AND BOARD	\$17,857.92	\$56,501.03	\$708,750.00	8%
6730	GENERAL TUITION	\$0.00	\$0.00	\$783,500.00	0%
6910	MISCELLANEOUS OBJECTS	\$146.49	\$239.48	\$109,725.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$266,986.07	\$1,212,757.42	\$11,656,188.00	10%
7010	TRANSFER INTEREST	\$0.00	\$165,080.00	\$0.00	0%
7020	TRANSFER PRINCIPAL	\$0.00	\$1,225,721.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$103,766.39	\$156,490.91	\$8,164,339.00	2%
7550	COMPUTER EQUIPMENT < \$5000	\$708,411.23	\$1,572,324.99	\$2,818,692.00	56%
7570	NETWORK EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$812,177.62	\$3,119,616.90	\$10,983,031.00	28%
9020	HANDLING FEES (PO)	\$0.00	(\$261,692.45)	\$0.00	0%
9000 SYSTEM ACCOUNTS SUBTOTAL		\$0.00	(\$261,692.45)	\$0.00	0%
TOTAL EXPENDITURE		\$22,827,204.46	\$43,853,290.61	\$273,717,159.00	16%
TOTAL CHANGE IN FUND BALANCE		\$49,312,882.84	\$46,299,242.89	\$17,258.00	

GRANT FUND 14

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1511	INTEREST ON INVESTMENTS	\$0.00	\$0.00	\$0.00	0%
1921	CONTRIBUTIONS & DONATIONS FROM PRIVATE	\$0.00	\$0.00	\$2,500.00	0%
1922	FOUNDATION DONATIONS	\$0.00	\$16,035.27	\$5,000.00	321%
1951	REFUND OF PR YRS' EXPENDITURES	\$0.00	\$0.00	\$0.00	0%
1991	PAYMENT FROM OTHER LEAS	\$0.00	\$0.00	\$0.00	0%
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$6,000.00	0%
1000 LOCAL SUBTOTAL		\$0.00	\$16,035.27	\$13,500.00	119%
3220	VOC ED SCHOOL IMPROVEMENT	\$0.00	\$4,497.00	\$428,519.00	1%
3275	VOC ED ELEM CAREER	\$0.00	(\$1,615.00)	\$11,500.00	-14%
3305	BILINGUAL ED - DOWNSTATE - TPI/TBE	\$0.00	\$0.00	\$2,559,410.00	0%
3621	SCHOOL LIBRARY	\$0.00	\$0.00	\$33,250.00	0%
3705	EARLY CHILDHOOD-STATE PREK	\$380,017.00	\$979,881.00	\$2,505,000.00	39%
3706	EARLY CHILDHOOD-PREVENTION	\$30,000.00	\$50,000.00	\$335,696.00	15%
3707	EARLY CHILDHOOD-PRESCHOOL FOR ALL-	\$65,000.00	\$129,044.00	\$799,044.00	16%
3992	AFTER SCHOOL PROGRAM GRANT	\$0.00	\$191,497.00	\$95,700.00	200%
3996	TEACHER VACANCY GRANT	\$0.00	\$0.00	\$440,302.00	0%
3997	SCHOOL STEAM REVENUE	\$0.00	\$0.00	\$0.00	0%
3000 STATE SUBTOTAL		\$475,017.00	\$1,353,304.00	\$7,208,421.00	19%
4300	TITLE I-LOW INCOME	\$0.00	\$1,529,167.00	\$3,481,956.00	44%
4331	TITLE I-SCHOOL IMPROVEMENT	\$0.00	\$28,716.00	\$78,420.00	37%
4332	TITLE I-SCHOOL IMPROVEMENT PLANNING	\$0.00	\$356.00	\$0.00	0%
4400	TITLE IV-SAFE & DRUG FREE SCHOOL	\$0.00	\$254,795.00	\$387,456.00	66%
4600	SPECIAL ED-PRESCHOOL FLOW THROUGH	\$0.00	\$76,658.00	\$75,465.00	102%
4620	SPECIAL ED-IDEA FLOW THROUGH	\$0.00	\$1,922,637.00	\$4,618,560.00	42%
4745	PERKINS-III	\$0.00	\$5,254.00	\$140,705.00	4%
4905	TITLE III IMMIGRANT	\$0.00	\$0.00	\$156,500.00	0%
4908	EL-BILINGUAL ED AWARD (4909)	\$0.00	\$0.00	\$0.00	0%
4909	LIPLEPS-III	\$0.00	\$91,004.00	\$432,270.00	21%
4932	TITLE II-TEACHER QUALITY	\$0.00	\$175,776.00	\$527,738.00	33%

4943	ESSER III	\$0.00	\$0.00	\$0.00	0%
4944	MCKINNEY-VENTO HOMELESS	\$0.00	\$12,836.00	\$0.00	0%
4986	ELEVATING EDUCATORS BILINGUAL	\$0.00	\$0.00	\$47,007.00	0%
4988	IDEA ARP PREK GRANT	\$0.00	\$0.00	\$0.00	0%
4989	IDEA ARP GRANT	\$0.00	\$0.00	\$0.00	0%
4990	EARLY CHILDHOOD K-1ST JUMP START GRANT	\$0.00	(\$1,080,894.00)	\$0.00	0%
4991	MEDICAID ADMIN OUTREACH	\$0.00	\$0.00	\$0.00	0%
4998	OTHER RESTRICTED REVENUE - FEDERAL	\$0.00	\$0.00	\$1,638,350.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$3,016,305.00	\$11,584,427.00	26%
TOTAL REVENUE		\$475,017.00	\$4,385,644.27	\$18,806,348.00	23%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1120	CERTIFIED	\$8,246.46	\$24,739.38	\$0.00	0%
1130	CERTIFIED TEACHERS	\$179,188.90	\$271,383.70	\$4,254,879.00	6%
1140	OTHER CERTIFIED	\$16,265.78	(\$913.07)	\$120,482.00	-1%
1160	NON-CERTIFIED SEC/SPEC	\$12,166.62	\$37,696.74	\$150,513.00	25%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$88,585.59	\$96,468.44	\$248,642.00	39%
1180	OTHER NON-CERTIFIED	\$74,410.29	\$213,532.59	\$36,752.00	581%
1210	SUBSTITUTE-TEACHER	\$0.00	\$0.00	\$0.00	0%
1220	SUBSTITUTE-PARAPROFESSIONALS	\$0.00	\$0.00	\$0.00	0%
1320	1.5 OVERTIME	\$0.00	\$0.00	\$150.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$2,106.25	\$88,859.16	\$719,364.00	12%
1490	EXTRA PAY-CERTIFIED	\$17,363.50	\$141,256.00	\$315,483.00	45%
1610	MILEAGE STIPEND	\$0.00	\$0.00	\$0.00	0%
1000 SALARIES SUBTOTAL		\$398,333.39	\$873,022.94	\$5,846,265.00	15%
2110	TEACHERS RETIREMENT (TRS)	\$21,506.67	\$32,317.58	\$1,134,754.00	3%
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$90,970.00	0%
2130	FEDERAL INSURANCE CONTRIBUTION ACT (SOC	\$0.00	\$0.00	\$0.00	0%
2140	MEDICARE ONLY	\$0.00	\$0.00	\$12,848.00	0%
2170	TRS FEDERAL CONTRIBUTION	\$8,635.23	\$18,572.86	\$46,398.00	40%
2180	THIS FUND EMPLOYER CONTRIBUTION	\$1,697.30	\$3,089.24	\$1,043.00	296%
2210	LIFE INSURANCE	\$207.35	\$351.93	\$0.00	0%

2220	MEDICAL INSURANCE	\$67,999.84	\$95,341.34	\$0.00	0%
2230	DENTAL INSURANCE	\$4,681.24	\$7,024.96	\$0.00	0%
2240	VISION INSURANCE	\$821.07	\$1,182.06	\$0.00	0%
2250	DISABILITY INSURANCE	\$11.74	\$35.22	\$0.00	0%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0%
2310	CERTIFIED TUITION REIMBURSEMENT	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$105,560.44	\$157,915.19	\$1,286,013.00	12%
3130	STAFF DEVELOPMENT SERVICES	\$0.00	\$12,000.00	\$15,529.00	77%
3140	PROF & TECH SRV - EDUSTAFF	\$1,591,256.54	\$1,591,256.54	\$8,338,759.00	19%
3150	FOOD-CONTRACTED	\$597.50	\$3,969.80	\$124,584.00	3%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$13,096.90	\$31,250.45	\$324,556.00	10%
3220	CLEANING SERVICES	\$0.00	\$0.00	\$0.00	0%
3230	REPAIR & MAINTENANCE	\$0.00	\$0.00	\$0.00	0%
3270	COMPUTER MAINTENANCE	\$0.00	\$0.00	\$5,837.00	0%
3310	PUPIL TRANSPORTATION-GENERAL	\$5,983.36	\$5,983.36	\$84,676.00	7%
3330	DISTRICT TRAVEL	\$315.27	\$3,401.50	\$26,360.00	13%
3340	PROFESSIONAL MEETINGS	\$287.13	\$11,862.51	\$132,003.00	9%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$0.00	\$320.30	\$1,619.00	20%
3410	POSTAGE & SHIPPING CHARGES	\$0.00	\$0.00	\$19.00	0%
3610	PRINTING & BINDING	\$0.00	\$0.00	\$0.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$64,493.00	0%
3970	SOFTWARE LICENSING	\$141,968.10	\$331,331.20	\$251,870.00	132%
3990	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$3,493.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$1,753,504.80	\$1,991,375.66	\$9,373,798.00	21%
4110	SUPPLIES-GENERAL	\$54,989.68	\$124,601.69	\$451,044.00	28%
4120	SUPPLIES-TESTING MATERIALS	\$0.00	\$0.00	\$214.00	0%
4150	SUPPLIES-COMPUTER	\$0.00	\$0.00	\$28,866.00	0%
4210	TEXTBOOKS-APPROVED STANDARD	\$40,213.74	\$84,972.54	\$764,373.00	11%
4220	TEXTBOOK-CONSUMABLES	\$622.60	\$622.60	\$0.00	0%
4310	LIBRARY BOOKS	\$0.00	\$2,006.46	\$111,291.00	2%
4720	INSTRUCTIONAL SOFTWARE	\$0.00	\$0.00	\$0.00	0%
4810	Equipment < \$500	\$16,492.49	\$34,796.33	\$19,556.00	178%
4840	COMPUTER EQUIPMENT < \$500	\$0.00	\$3,676.25	\$0.00	0%

4000 SUPPLIES SUBTOTAL		\$112,318.51	\$250,675.87	\$1,375,344.00	18%
5220		\$19,197.92	\$19,197.92	\$0.00	0%
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$2,500.00	0%
5410	EQUIPMENT > \$5000	\$0.00	\$36,583.60	\$119,944.00	31%
5450	COMPUTER EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$19,197.92	\$55,781.52	\$122,444.00	46%
6410	DUES & FEES	\$3,300.00	\$4,080.00	\$56,854.00	7%
6000 OTHER OBJECTS SUBTOTAL		\$3,300.00	\$4,080.00	\$56,854.00	7%
7510	EQUIPMENT < \$5000	\$104,294.15	\$303,516.19	\$679,712.00	45%
7550	COMPUTER EQUIPMENT < \$5000	\$3,759.50	\$3,782.75	\$34,618.00	11%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$108,053.65	\$307,298.94	\$714,330.00	43%
9020	HANDLING FEES (PO)	(\$4.90)	(\$5,704.90)	\$0.00	0%
9000 SYSTEM ACCOUNTS SUBTOTAL		(\$4.90)	(\$5,704.90)	\$0.00	0%
TOTAL EXPENDITURE		\$2,500,263.81	\$3,634,445.22	\$18,775,048.00	19%
TOTAL CHANGE IN FUND BALANCE		(\$2,025,246.81)	\$751,199.05	\$31,300.00	

COVID 19 FUND 19

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
3190	3190	\$0.00	\$0.00	\$0.00	0%
3000 STATE SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
4942	ESSER II	\$0.00	\$0.00	\$0.00	0%
4943	ESSER III	\$0.00	\$2,612,682.00	\$1,058,963.00	247%
4987	DISTRICT-LED HIGH IMPACT TUTORING	\$0.00	\$0.00	\$0.00	0%
4997	ESSER I	\$0.00	\$0.00	\$0.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$2,612,682.00	\$1,058,963.00	247%
TOTAL REVENUE		\$0.00	\$2,612,682.00	\$1,058,963.00	247%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1120	CERTIFIED	\$150.00	\$5,737.31	\$0.00	0%
1130	CERTIFIED TEACHERS	\$24,980.57	\$49,902.64	\$0.00	0%
1140	OTHER CERTIFIED	\$7,505.08	\$15,010.16	\$0.00	0%
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$6,072.80	\$17,993.97	\$0.00	0%
1160	NON-CERTIFIED SEC/SPEC	\$0.00	\$0.00	\$0.00	0%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$0.00	\$0.00	\$0.00	0%
1180	OTHER NON-CERTIFIED	\$6,179.39	\$6,777.47	\$0.00	0%
1320	1.5 OVERTIME	\$0.00	\$0.00	\$0.00	0%
1430	OVERLOAD	\$0.00	\$0.00	\$0.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$0.00	\$24,542.18	\$0.00	0%
1490	EXTRA PAY-CERTIFIED	\$480.00	\$187,391.18	\$0.00	0%
1000 SALARIES SUBTOTAL		\$45,367.84	\$307,354.91	\$0.00	0%
2110	TEACHERS RETIREMENT (TRS)	\$3,432.69	\$8,507.39	\$0.00	0%
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$0.00	0%
2130	FEDERAL INSURANCE CONTRIBUTION ACT (SOC	\$0.00	\$0.00	\$0.00	0%
2140	MEDICARE ONLY	\$0.00	\$0.00	\$0.00	0%
2170	TRS FEDERAL CONTRIBUTION	\$49.64	\$8,994.36	\$0.00	0%

2180	THIS FUND EMPLOYER CONTRIBUTION	\$244.94	\$1,831.03	\$0.00	0%
2210	LIFE INSURANCE	\$21.42	\$45.41	\$0.00	0%
2220	MEDICAL INSURANCE	\$9,657.90	\$9,657.90	\$0.00	0%
2230	DENTAL INSURANCE	\$388.56	\$388.56	\$0.00	0%
2240	VISION INSURANCE	\$67.91	\$67.91	\$0.00	0%
2250	DISABILITY INSURANCE	\$0.00	\$7.48	\$0.00	0%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$13,863.06	\$29,500.04	\$0.00	0%
3140	PROF & TECH SRV - EDUSTAFF	\$0.00	\$0.00	\$0.00	0%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$0.00	\$1,248.00	\$1,058,963.00	0%
3210	SANITATION SERVICES	\$0.00	\$0.00	\$0.00	0%
3250	RENTALS	\$0.00	\$0.00	\$0.00	0%
3310	PUPIL TRANSPORTATION-GENERAL	\$0.00	\$0.00	\$0.00	0%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$0.00	\$3,988.82	\$0.00	0%
3970	SOFTWARE LICENSING	\$0.00	\$0.00	\$0.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$0.00	\$5,236.82	\$1,058,963.00	0%
4110	SUPPLIES-GENERAL	\$0.00	\$0.00	\$0.00	0%
4210	TEXTBOOKS-APPROVED STANDARD	\$0.00	\$0.00	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL EXPENDITURE		\$59,230.90	\$342,091.77	\$1,058,963.00	32%
TOTAL CHANGE IN FUND BALANCE		(\$59,230.90)	\$2,270,590.23	\$0.00	

OPERATIONS & MAINTENANCE FUND 20

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$1,805,463.00	\$19,251,643.00	9%
1112	FIRST PR YR GENERAL LEVY	\$14,505,421.98	\$16,307,527.99	\$18,635,099.00	88%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$0.00	\$0.00	0%
1390	TRANSITION FEES	\$0.00	\$171,064.96	\$838,000.00	20%
1511	INTEREST ON INVESTMENTS	\$34,420.90	\$73,295.43	\$389,000.00	19%
1791	PARKING PERMITS	\$7,408.50	\$141,561.56	\$156,999.00	90%
1910	BUILDING RENTAL	\$365.00	\$6,240.00	\$51,000.00	12%
1951	REFUND OF PR YRS' EXPENDITIURES	\$0.00	\$0.00	\$0.00	0%
1997	REVENUE FROM SALE OF ASSETS	\$0.00	\$0.00	\$100,000.00	0%
1999	OTHER REVENUE-GENERAL	\$303.80	\$76,053.69	\$62,000.00	123%
1000 LOCAL SUBTOTAL		\$14,547,920.18	\$18,581,206.63	\$39,483,741.00	47%
TOTAL REVENUE		\$14,547,920.18	\$18,581,206.63	\$39,483,741.00	47%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1130	CERTIFIED TEACHERS	\$0.00	\$0.00	\$38,642.00	0%
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$171,633.37	\$522,581.79	\$2,069,573.00	25%
1160	NON-CERTIFIED SEC/SPEC	\$4,841.27	\$14,445.22	\$133,187.00	11%
1170	NON-CERTIFIED PARAS/CUSTODIAL	\$542,441.53	\$1,661,364.69	\$6,187,830.00	27%
1180	OTHER NON-CERTIFIED	\$0.00	\$0.00	\$0.00	0%
1190	OTHER	\$0.00	\$0.00	\$230,000.00	0%
1320	1.5 OVERTIME	\$0.00	\$245.21	\$156,130.00	0%
1330	2.0 OVERTIME	\$0.00	\$359.50	\$115,058.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$0.00	\$0.00	\$0.00	0%
1610	MILEAGE STIPEND	\$207.70	\$519.25	\$2,700.00	19%
1000 SALARIES SUBTOTAL		\$719,123.87	\$2,199,515.66	\$8,933,120.00	25%
2210	LIFE INSURANCE	\$360.00	\$1,097.28	\$6,477.00	17%
2220	MEDICAL INSURANCE	\$126,330.96	\$387,599.38	\$1,569,057.00	25%
2230	DENTAL INSURANCE	\$8,156.14	\$24,710.13	\$75,527.00	33%
2240	VISION INSURANCE	\$1,138.01	\$3,490.20	\$15,425.00	23%

2250	DISABILITY INSURANCE	\$40.86	\$122.58	\$510.00	24%
2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$2,000.00	0%
2370	ADMIN CASH-IN-LIEU	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$136,025.97	\$417,019.57	\$1,668,996.00	25%
3130	STAFF DEVELOPMENT SERVICES	\$0.00	\$0.00	\$21,597.00	0%
3150	FOOD-CONTRACTED	\$0.00	\$0.00	\$20,597.00	0%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$63,763.02	\$64,639.14	\$1,280,064.00	5%
3210	SANITATION SERVICES	\$21,064.24	\$69,233.58	\$206,182.00	34%
3220	CLEANING SERVICES	\$17,543.83	\$22,835.57	\$141,093.00	16%
3230	REPAIR & MAINTENANCE	\$152,804.51	\$360,675.32	\$997,345.00	36%
3250	RENTALS	\$65,734.94	(\$186,604.28)	\$484,141.00	-39%
3260	ALARM SYSTEM SERVICES	\$57,112.00	\$67,600.44	\$111,946.00	60%
3330	DISTRICT TRAVEL	\$979.42	\$979.42	\$7,000.00	14%
3340	PROFESSIONAL MEETINGS	\$0.00	\$0.00	\$13,000.00	0%
3410	POSTAGE & SHIPPING CHARGES	\$0.00	\$0.00	\$0.00	0%
3470	TELEPHONE-CELLULAR	\$412.35	\$1,237.05	\$3,735.00	33%
3530	LICENSE & REGISTRATION	\$0.00	\$0.00	\$12,500.00	0%
3620	REPAIR & MAINT-LIFE SAFETY	\$0.00	\$120.00	\$6,501.00	2%
3630	REPAIR & MAINT-EQUIP ELEC	\$6,697.80	\$24,837.80	\$56,389.00	44%
3640	REPAIR & MAINT-FINISHING MATL	\$18,310.00	\$49,833.90	\$167,743.00	30%
3650	REPAIR & MAINT-PLUMBING	\$32,642.76	\$32,731.29	\$413,178.00	8%
3660	REPAIR & MAINT-ROOFING	\$800.05	\$2,927.27	\$75,079.00	4%
3670	REPAIR & MAINT-HVAC	\$82,986.35	\$142,443.07	\$549,646.00	26%
3680	REPAIR & MAINT-SNOWPLOWING	\$0.00	\$0.00	\$650,000.00	0%
3690	REPAIR & MAINT-ATHLETIC FIELDS	\$0.00	\$0.00	\$0.00	0%
3710	WATER/SEWER SERVICES	\$28,486.23	\$43,652.87	\$372,701.00	12%
3850	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$0.00	0%
3970	SOFTWARE LICENSING	\$0.00	\$5,400.00	\$129,609.00	4%
3990	OTHER PURCHASED SERVICES	\$0.00	\$0.00	\$256,829.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$549,337.50	\$702,542.44	\$5,976,875.00	12%
4110	SUPPLIES-GENERAL	\$28,639.20	\$91,358.85	\$942,968.00	10%
4150	SUPPLIES-COMPUTER	\$392.00	\$392.00	\$0.00	0%

4160	SUPPLIES-ATHLETIC FIELDS	\$8,655.96	\$11,717.13	\$40,002.00	29%
4170	SUPPLIES-UNIFORM	\$2,266.90	\$4,850.77	\$23,137.00	21%
4180	4180	\$0.00	\$0.00	\$0.00	0%
4640	GASOLINE	\$562.95	\$562.95	\$59,251.00	1%
4650	NATURAL GAS	\$69,080.58	\$93,818.64	\$700,001.00	13%
4660	ELECTRICITY	\$307,357.00	\$723,010.18	\$3,063,143.00	24%
4810	Equipment < \$500	\$615.68	\$8,952.19	\$119,654.00	7%
4820	PARTS-TRANSPORTATION	\$0.00	\$0.00	\$0.00	0%
4840	COMPUTER EQUIPMENT < \$500	\$430.00	\$430.00	\$0.00	0%
4850	SUPPLIES - AIR FILTERS	\$837.46	\$837.46	\$50,000.00	2%
4860	SUPPLIES - MOP HEADS TOWELS MATS	\$0.00	\$0.00	\$16,984.00	0%
4870	SUPPLIES -SECURITY CAMERA RELATED	\$277.91	\$277.91	\$200,000.00	0%
4910	MAT & SUP-SHIPPING	\$0.00	\$0.00	\$0.00	0%
4930	SUPPLIES-EQUIP ELEC	\$159.49	\$159.49	\$115,000.00	0%
4940	SUPPLIES-FINISHING MATL	\$9,195.34	\$20,348.70	\$253,782.00	8%
4950	SUPPLIES-PLUMBING	\$407.54	\$407.54	\$132,839.00	0%
4970	SUPPLIES-HVAC	\$8,730.07	\$16,983.59	\$235,837.00	7%
4980	SUPPLIES-BAGGED SALT	\$0.00	\$0.00	\$13,584.00	0%
4990	SUPPLIES-BULK SALT	\$0.00	\$0.00	\$25,376.00	0%
4000 SUPPLIES SUBTOTAL		\$437,608.08	\$974,107.40	\$5,991,558.00	16%
5210	BUILDINGS	\$0.00	\$498,653.00	\$414,771.00	120%
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	0%
5410	EQUIPMENT > \$5000	\$9,563.26	\$494,868.46	\$983,950.00	50%
5450	COMPUTER EQUIPMENT > \$5000	\$0.00	\$0.00	\$69,129.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$9,563.26	\$993,521.46	\$1,467,850.00	68%
6410	DUES & FEES	\$0.00	\$0.00	\$9,000.00	0%
6510	JUDGMENTS/CLAIMS	\$0.00	\$0.00	\$0.00	0%
6610	TRANSFERS	\$0.00	\$0.00	\$2,493,780.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$0.00	\$0.00	\$2,502,780.00	0%
7010	TRANSFER INTEREST	\$0.00	\$40,618.00	\$0.00	0%
7020	TRANSFER PRINCIPAL	\$0.00	\$266,287.00	\$0.00	0%
7030	TRANSFER FUND BALANCE	\$0.00	\$0.00	\$12,000,000.00	0%
7510	EQUIPMENT < \$5000	\$2,205.00	\$16,718.33	\$959,813.00	2%

7550	COMPUTER EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$2,205.00	\$323,623.33	\$12,959,813.00	2%
TOTAL EXPENDITURE		\$1,853,863.68	\$5,610,329.86	\$39,500,992.00	14%
TOTAL CHANGE IN FUND BALANCE		\$12,694,056.50	\$12,970,876.77	(\$17,251.00)	

BOND & INTEREST FUND 30

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$980,186.00	\$12,788,379.00	8%
1112	FIRST PR YR GENERAL LEVY	\$9,798,136.92	\$11,014,095.79	\$12,708,966.00	87%
1511	INTEREST ON INVESTMENTS	\$74,019.64	\$174,742.87	\$486,000.00	36%
1999	OTHER REVENUE-GENERAL	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$9,872,156.56	\$12,169,024.66	\$25,983,345.00	47%
7211	PRINCIPAL ON BONDS SOLD	\$0.00	\$0.00	\$0.00	0%
7992	OTHER SOURCES NOT CLASSIFIED ELSEWHERE	\$0.00	\$466,060.00	\$2,493,780.00	19%
7000 OTHER SOURCES SUBTOTAL		\$0.00	\$466,060.00	\$2,493,780.00	19%
TOTAL REVENUE		\$9,872,156.56	\$12,635,084.66	\$28,477,125.00	44%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
3190	PROFESSIONAL & TECHNICAL SERVICES	\$0.00	\$0.00	\$20,000.00	0%
3980	BANKING/CREDIT CARD FEES	\$0.00	\$0.00	\$0.00	0%
3000 PURCHASED SERVICES SUBTOTAL		\$0.00	\$0.00	\$20,000.00	0%
6110	REDEMPTION OF PRINCIPLE	\$0.00	\$0.00	\$18,435,000.00	0%
6120	LEASE PURCHASE-PRINCIPLE	\$0.00	\$1,958,068.00	\$0.00	0%
6210	INTEREST	\$0.00	\$211,338.00	\$7,831,141.00	3%
6910	MISCELLANEOUS OBJECTS	\$0.00	\$0.00	\$0.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$0.00	\$2,169,406.00	\$26,266,141.00	8%
7010	TRANSFER INTEREST	\$0.00	(\$205,698.00)	\$0.00	0%
7020	TRANSFER PRINCIPAL	\$0.00	(\$1,492,008.00)	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	(\$1,697,706.00)	\$0.00	0%
TOTAL EXPENDITURE		\$0.00	\$471,700.00	\$26,286,141.00	2%
TOTAL CHANGE IN FUND BALANCE		\$9,872,156.56	\$12,163,384.66	\$2,190,984.00	

TRANSPORTATION FUND 40

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$443,585.00	\$6,757,775.00	7%
1112	FIRST PR YR GENERAL LEVY	\$4,958,204.06	\$5,573,929.54	\$6,472,168.00	86%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$0.00	\$0.00	0%
1511	INTEREST ON INVESTMENTS	\$24,581.13	\$86,858.26	\$312,000.00	28%
1994	FIELD TRIPS	\$16,125.82	\$38,541.14	\$403,000.00	10%
1999	OTHER REVENUE-GENERAL	\$0.00	\$311.62	\$0.00	0%
1000 LOCAL SUBTOTAL		\$4,998,911.01	\$6,143,225.56	\$13,944,943.00	44%
3500	TRANSPORTATION-REGULAR	\$0.00	(\$1,113,876.00)	\$4,310,718.00	-26%
3510	TRANSPORTATION-SPECIAL ED	\$0.00	(\$1,328,862.00)	\$7,406,815.00	-18%
3000 STATE SUBTOTAL		\$0.00	(\$2,442,738.00)	\$11,717,533.00	-21%
4745	PERKINS-III	\$0.00	\$0.00	\$0.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL REVENUE		\$4,998,911.01	\$3,700,487.56	\$25,662,476.00	14%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1150	NON-CERTIFIED SUPERVISION/HEAD MANAGERS	\$9,390.08	\$28,274.09	\$121,593.00	23%
1160	NON-CERTIFIED SEC/SPEC	\$3,564.63	\$10,526.23	\$46,131.00	23%
1320	1.5 OVERTIME	\$0.00	\$0.00	\$150.00	0%
1480	EXTRA PAY-NON-CERTIFIED	\$0.00	\$0.00	\$5,005.00	0%
1490	EXTRA PAY-CERTIFIED	\$8,587.50	\$8,587.50	\$473,000.00	2%
1610	MILEAGE STIPEND	\$207.70	\$519.25	\$2,700.00	19%
1000 SALARIES SUBTOTAL		\$21,749.91	\$47,907.07	\$648,579.00	7%
2110	TEACHERS RETIREMENT (TRS)	\$49.77	\$49.77	\$2,856.00	2%
2180	THIS FUND EMPLOYER CONTRIBUTION	\$57.44	\$57.44	\$3,111.00	2%
2210	LIFE INSURANCE	\$7.66	\$22.98	\$498.00	5%
2220	MEDICAL INSURANCE	\$2,756.22	\$8,509.86	\$39,996.00	21%
2230	DENTAL INSURANCE	\$151.64	\$454.92	\$1,513.00	30%
2240	VISION INSURANCE	\$29.80	\$89.40	\$373.00	24%
2250	DISABILITY INSURANCE	\$13.56	\$40.68	\$170.00	24%

2260	HRA/HSA BOARD CONTRIBUTIONS	\$0.00	\$0.00	\$0.00	0%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$3,066.09	\$9,225.05	\$48,517.00	19%
3130	STAFF DEVELOPMENT SERVICES	\$0.00	\$0.00	\$0.00	0%
3150	FOOD-CONTRACTED	\$0.00	\$0.00	\$5,614.00	0%
3190	PROFESSIONAL & TECHNICAL SERVICES	\$877.40	\$1,166.52	\$10,150.00	11%
3210	SANITATION SERVICES	\$481.23	\$2,235.59	\$11,045.00	20%
3230	REPAIR & MAINTENANCE	\$1,790.50	\$3,677.31	\$29,233.00	13%
3250	RENTALS	\$6,364.11	\$9,489.93	\$32,727.00	29%
3310	PUPIL TRANSPORTATION-GENERAL	\$58,762.23	\$59,673.24	\$937,744.00	6%
3330	DISTRICT TRAVEL	\$0.00	\$830.00	\$5,680.00	15%
3340	PROFESSIONAL MEETINGS	\$0.00	\$0.00	\$0.00	0%
3360	PUPIL TRANSPORTATION FIELD TRIPS	\$26,211.41	\$26,211.41	\$644,980.00	4%
3460	TELEPHONE - WAN AND INTERNET	\$0.00	\$0.00	\$0.00	0%
3470	TELEPHONE-CELLULAR	\$26.00	\$78.00	\$321.00	24%
3530	LICENSE & REGISTRATION	\$0.00	\$0.00	\$40.00	0%
3610	PRINTING & BINDING	\$1,224.89	\$1,224.89	\$1,721.00	71%
3710	WATER/SEWER SERVICES	\$0.00	\$0.00	\$2,564.00	0%
3890	INSURANCE-FIRE-THEFT-ALL OTHER	\$0.00	\$0.00	\$49,200.00	0%
3920	LICENSE & REGISTRATIONS	\$0.00	\$0.00	\$46.00	0%
3940	MANAGMENT FEES-TRANSPORTATION	\$1,508,492.29	\$1,492,724.29	\$18,288,481.00	8%
3000 PURCHASED SERVICES SUBTOTAL		\$1,604,230.06	\$1,597,311.18	\$20,019,546.00	8%
4110	SUPPLIES-GENERAL	\$0.00	\$6.57	\$11,577.00	0%
4620	OIL	\$3,424.71	\$3,812.51	\$23,770.00	16%
4640	GASOLINE	\$138,717.70	\$138,717.70	\$1,350,000.00	10%
4650	NATURAL GAS	\$1,739.66	\$2,330.55	\$12,148.00	19%
4710	SOFTWARE < \$500	\$0.00	\$0.00	\$643.00	0%
4820	PARTS-TRANSPORTATION	\$2,767.60	\$3,477.44	\$11,030.00	32%
4840	COMPUTER EQUIPMENT < \$500	\$0.00	\$0.00	\$0.00	0%
4000 SUPPLIES SUBTOTAL		\$146,649.67	\$148,344.77	\$1,409,168.00	11%
5210	BUILDINGS	\$0.00	\$0.00	\$0.00	0%
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$2,934,707.00	0%
5410	EQUIPMENT > \$5000	\$0.00	\$0.00	\$47,501.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$0.00	\$0.00	\$2,982,208.00	0%

6120	LEASE PURCHASE-PRINCIPLE	\$0.00	\$14,807.00	\$0.00	0%
6210	INTEREST	\$0.00	\$961.00	\$0.00	0%
6410	DUES & FEES	\$0.00	\$0.00	\$0.00	0%
6000 OTHER OBJECTS SUBTOTAL		\$0.00	\$15,768.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$0.00	\$0.00	\$3,711.00	0%
7550	COMPUTER EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	\$0.00	\$3,711.00	0%
9020	HANDLING FEES (PO)	\$0.00	(\$6.57)	\$0.00	0%
9000 SYSTEM ACCOUNTS SUBTOTAL		\$0.00	(\$6.57)	\$0.00	0%
TOTAL EXPENDITURE		\$1,775,695.73	\$1,818,549.50	\$25,111,729.00	7%
TOTAL CHANGE IN FUND BALANCE		\$3,223,215.28	\$1,881,938.06	\$550,747.00	

MUNICIPAL RETIREMENT FUND 50

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	(\$3,740.00)	\$306,330.00	-1%
1112	FIRST PR YR GENERAL LEVY	\$235,433.87	\$266,208.54	\$293,383.00	91%
1151	CUR YR SOC SEC/MEDICARE LEVY	\$0.00	\$169,979.00	\$0.00	0%
1511	INTEREST ON INVESTMENTS	\$6,371.39	\$28,511.52	\$126,581.00	23%
1000 LOCAL SUBTOTAL		\$241,805.26	\$460,959.06	\$726,294.00	63%
TOTAL REVENUE		\$241,805.26	\$460,959.06	\$726,294.00	63%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
2120	MUNICIPAL RETIREMENT (IMRF)	\$181,212.83	\$397,627.08	\$2,358,004.00	17%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$181,212.83	\$397,627.08	\$2,358,004.00	17%
TOTAL EXPENDITURE		\$181,212.83	\$397,627.08	\$2,358,004.00	17%
TOTAL CHANGE IN FUND BALANCE		\$60,592.43	\$63,331.98	(\$1,631,710.00)	

SOCIAL SECURITY/MEDICARE FUND 51

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1151	CUR YR SOC SEC/MEDICARE LEVY	\$0.00	(\$1,178.00)	\$2,411,418.00	0%
1152	FIRST PR YR SOC SEC/MEDICARE LEVY	\$1,762,635.23	\$1,982,843.98	\$2,309,503.00	86%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$107,932.36	\$500,000.00	22%
1511	INTEREST ON INVESTMENTS	\$5,068.75	\$12,885.43	\$34,919.00	37%
1000 LOCAL SUBTOTAL		\$1,767,703.98	\$2,102,483.77	\$5,255,840.00	40%
TOTAL REVENUE		\$1,767,703.98	\$2,102,483.77	\$5,255,840.00	40%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
2120	MUNICIPAL RETIREMENT (IMRF)	\$0.00	\$0.00	\$0.00	0%
2130	FEDERAL INSURANCE CONTRIBUTION ACT (SOC	\$183,597.76	\$399,741.06	\$2,385,000.00	17%
2140	MEDICARE ONLY	\$198,118.55	\$368,865.01	\$2,656,001.00	14%
2000 EMPLOYEE BENEFITS SUBTOTAL		\$381,716.31	\$768,606.07	\$5,041,001.00	15%
TOTAL EXPENDITURE		\$381,716.31	\$768,606.07	\$5,041,001.00	15%
TOTAL CHANGE IN FUND BALANCE		\$1,385,987.67	\$1,333,877.70	\$214,839.00	

SITE & CONSTRUCTION FUND 60

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$0.00	\$0.00	0%
1112	FIRST PR YR GENERAL LEVY	\$0.00	\$0.00	\$0.00	0%
1192	FIRST PR YR OTHER TAX LEVY	\$0.00	\$0.00	\$0.00	0%
1195	PROPERTY TAX REVENUE RECAPTURE	\$0.00	\$0.00	\$0.00	0%
1231	CORPORATE PERSONAL PROPERTY REPLACEMENT	\$0.00	\$263,227.27	\$2,014,588.00	13%
1511	INTEREST ON INVESTMENTS	\$74,040.28	\$358,941.28	\$1,008,001.00	36%
1960	SURPLUS FROM TIF FUNDS	\$0.00	\$0.00	\$0.00	0%
1997	REVENUE FROM SALE OF ASSETS	\$0.00	\$0.00	\$0.00	0%
1999	OTHER REVENUE-GENERAL	\$25,462.08	\$25,462.08	\$0.00	0%
1000 LOCAL SUBTOTAL		\$99,502.36	\$647,630.63	\$3,022,589.00	21%
3001	EVIDENCE BASED FUNDING (EBF)	\$0.00	\$0.00	\$3,451,927.00	0%
3925	MAINTENCE PROJECT GRANTS	\$0.00	\$0.00	\$0.00	0%
3999	MISC STATE REVENUE	\$300,000.00	\$300,000.00	\$0.00	0%
3000 STATE SUBTOTAL		\$300,000.00	\$300,000.00	\$3,451,927.00	9%
4942	ESSER II	\$0.00	\$0.00	\$0.00	0%
4943	ESSER III	\$0.00	\$0.00	\$0.00	0%
4000 FEDERAL SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
7800	TRANSFER TO CAPITAL PROJECTS FUND	\$0.00	\$0.00	\$12,000,000.00	0%
7000 OTHER SOURCES SUBTOTAL		\$0.00	\$0.00	\$12,000,000.00	0%
TOTAL REVENUE		\$399,502.36	\$947,630.63	\$18,474,516.00	5%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
3190	PROFESSIONAL & TECHNICAL SERVICES	\$31,252.50	\$31,252.50	\$500,000.00	6%
3000 PURCHASED SERVICES SUBTOTAL		\$31,252.50	\$31,252.50	\$500,000.00	6%
5210	BUILDINGS	\$2,487,672.78	\$6,745,601.76	\$18,572,871.00	36%
5220		\$0.00	\$0.00	\$0.00	0%
5320	IMPROVEMENTS-MASTER FACILITY PLAN	\$19,368.27	\$35,318.61	\$0.00	0%
5410	EQUIPMENT > \$5000	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$2,507,041.05	\$6,780,920.37	\$18,572,871.00	37%

7030	TRANSFER FUND BALANCE	\$0.00	\$0.00	\$0.00	0%
7510	EQUIPMENT < \$5000	\$0.00	\$0.00	\$0.00	0%
7000 NON CAPITAL EQUIPMENT SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL EXPENDITURE		\$2,538,293.55	\$6,812,172.87	\$19,072,871.00	36%
TOTAL CHANGE IN FUND BALANCE		(\$2,138,791.19)	(\$5,864,542.24)	(\$598,355.00)	

IMPACT FEES FUND 61

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1511	INTEREST ON INVESTMENTS	\$26,690.97	\$123,353.45	\$223,999.00	55%
1931	1931	\$0.00	\$0.00	\$100,000.00	0%
1937	IMPACT FEES-HAMPSHIRE	\$0.00	\$0.00	\$100,000.00	0%
1938	IMPACT FEES-GILBERTS	\$0.00	\$0.00	\$100,000.00	0%
1939	1939	\$0.00	\$0.00	\$100,000.00	0%
1941	TECHNOLOGY E-RATE REVENUE	\$0.00	\$0.00	\$0.00	0%
1000 LOCAL SUBTOTAL		\$26,690.97	\$123,353.45	\$623,999.00	20%
TOTAL REVENUE		\$26,690.97	\$123,353.45	\$623,999.00	20%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
5310	IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	0%
5000 CAPITAL OUTLAY SUBTOTAL		\$0.00	\$0.00	\$0.00	0%
TOTAL EXPENDITURE		\$0.00	\$0.00	\$0.00	0%
TOTAL CHANGE IN FUND BALANCE		\$26,690.97	\$123,353.45	\$623,999.00	

WORKING CAPITAL FUND 70

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1111	CUR YR GENERAL LEVY	\$0.00	\$38.00	\$339,532.00	0%
1112	FIRST PR YR GENERAL LEVY	\$261,058.17	\$291,113.32	\$325,182.00	90%
1511	INTEREST ON INVESTMENTS	\$68,799.43	\$324,341.43	\$1,566,955.00	21%
1000 LOCAL SUBTOTAL		\$329,857.60	\$615,492.75	\$2,231,669.00	28%
TOTAL REVENUE		\$329,857.60	\$615,492.75	\$2,231,669.00	28%
TOTAL CHANGE IN FUND BALANCE		\$329,857.60	\$615,492.75	\$2,231,669.00	

TORT IMMUNITY FUND 80

Revenue

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
1121	CUR YR TORT IMMUNITY LEVY	\$0.00	\$96,981.00	\$1,417,967.00	7%
1122	FIRST PR YR TORT IMMUNITY LEVY	\$1,039,052.63	\$1,168,349.10	\$1,358,039.00	86%
1511	INTEREST ON INVESTMENTS	\$0.00	\$301.00	\$2,018.00	15%
1000 LOCAL SUBTOTAL		\$1,039,052.63	\$1,265,631.10	\$2,778,024.00	46%
TOTAL REVENUE		\$1,039,052.63	\$1,265,631.10	\$2,778,024.00	46%

Expenditure

Account	Description	September Activity	YTD Amount	2024-2025 Budget	% Budget
3820	BOND PREMIUMS	\$0.00	\$32,182.00	\$50,000.00	64%
3830	WORKER'S COMPENSATION INSURANCE	\$0.00	\$1,144,311.00	\$1,145,000.00	100%
3890	INSURANCE-FIRE-THEFT-ALL OTHER	\$0.00	\$1,218,125.00	\$1,219,000.00	100%
3000 PURCHASED SERVICES SUBTOTAL		\$0.00	\$2,394,618.00	\$2,414,000.00	99%
TOTAL EXPENDITURE		\$0.00	\$2,394,618.00	\$2,414,000.00	99%
TOTAL CHANGE IN FUND BALANCE		\$1,039,052.63	(\$1,128,986.90)	\$364,024.00	

BMO, Statement Period 10/06/2024 to 11/05/2024

Posting Date	Supplier	Amount	Purpose
10/16/2024	1-800-Flowers.Com,inc.	227.35	Staff
10/21/2024	1-800-Flowers.Com,inc.	-13.37	Staff
10/11/2024	2pitney Bowes Inc.	122.85	Staff
10/28/2024	4te Community Unit Sch	23.05	Staff
10/7/2024	Adobe Adobe	9.99	Staff
11/5/2024	Adobe Adobe	9.99	Staff
10/7/2024	Adobe Inc.	239.88	Staff
10/11/2024	Adobe Inc.	29.99	Staff
10/23/2024	Adobe Inc.	419.88	Staff
10/23/2024	Adobe Inc.	419.88	Staff
10/28/2024	Alfredos Pizza	149.05	Staff
10/31/2024	Algonquin/Lake Chamber	140.00	Staff
10/24/2024	Amazon Mktpl Eu90e3mb3	24.98	Student
10/24/2024	Amazon Mktpl Id45e0x83	28.95	Student
10/25/2024	Amazon Mktpl P47m452u3	196.76	Student
10/24/2024	Amazon Mktpl Zc9x05am3	39.26	Student
10/11/2024	Amazon Reta Vq6y12bt3	1,000.00	Staff
10/25/2024	Amc 6501 Lake In Hills	79.96	Student
10/7/2024	Anderson Lock Co	35.36	B&G
10/7/2024	Anderson Lock Co	287.28	B&G
10/9/2024	Apstylebook.Com	27.00	Student
10/28/2024	Attorney Registration	385.00	Staff
10/25/2024	Barnes & Noble #3407	54.95	Student
10/8/2024	Batteries+bulbs #1028	119.25	B&G
10/11/2024	Batteries+bulbs #1028	218.06	B&G
10/18/2024	Batteries+bulbs #1028	27.29	B&G
10/7/2024	Bp#21227007924 N Alqps	52.79	Student
10/28/2024	Buona Algonquin #20 M	706.00	Staff
10/28/2024	Buona Algonquin #20 M	408.94	Staff
10/30/2024	Buona Algonquin #20 P	132.94	Staff
10/14/2024	Butcher On The Block	246.72	Staff
10/28/2024	Butcher On The Block	33.15	Staff
10/28/2024	Butcher On The Block	137.10	Staff
10/28/2024	Butcher On The Block	500.00	Staff
10/28/2024	Butcher On The Block	354.41	Staff
10/28/2024	Butera Fruit Market	20.97	Student
10/31/2024	Butera Fruit Market	82.07	Student
11/1/2024	Butera Fruit Market	15.45	Student
10/21/2024	Caseys #3272	70.00	Student
10/7/2024	Caseys #3866	84.28	Student
10/11/2024	Cassidy Tire And Servi	55.00	B&G
10/25/2024	Cassidy Tire And Servi	2,920.00	B&G
10/21/2024	Ccs Huntley	227.33	B&G
10/21/2024	Chateau Bloomington	317.58	Staff

10/21/2024	Chateau Bloomington	-60.00	Staff
10/14/2024	Chick-Fil-A #04756	888.80	Staff
10/28/2024	Chick-Fil-A #04756	319.50	Staff
10/28/2024	China Wok	86.50	Staff
10/28/2024	Chipotle 0399	14.94	Staff
11/1/2024	City Of Bloomington T2	4.00	Staff
10/29/2024	Cke Stadium Grill Matt	469.92	Staff
11/1/2024	Cke The Texan Bbq Algo	879.08	Staff
10/28/2024	Classic Cinemas 12	30.00	Student
11/4/2024	Comcast Business	7,500.00	Board Approved
10/17/2024	Countrydonuts	166.00	Staff
10/22/2024	Countrydonuts	51.85	Staff
10/23/2024	Countrydonuts	72.95	Staff
10/28/2024	Crumbl Algonquin	75.17	Staff
10/10/2024	Culvers Of Carpentersv	84.79	Staff
10/25/2024	D Arceys Pint	44.53	Staff
10/21/2024	Dd Doordashdoubledash	44.68	Staff
10/24/2024	Dd/Br #339870 Q35	44.25	Staff
10/9/2024	Decker Equip School Fi	318.46	B&G
10/22/2024	Deli 4 You	109.98	Staff
10/28/2024	Dicks Clothing&sporti	417.96	Staff
10/14/2024	Dollar Tree	-27.06	Student
10/14/2024	Dollar Tree	60.00	Student
10/16/2024	Dollar Tree	23.50	Student
10/21/2024	Dollar Tree	16.25	Student
10/21/2024	Dollar Tree	17.55	Student
10/25/2024	Dollar Tree	12.50	Student
10/28/2024	Dollar Tree	27.25	Student
10/31/2024	Dollar Tree	11.25	Student
11/5/2024	Dollar Tree	42.50	Student
10/7/2024	Dominos 2962	553.10	Staff
10/8/2024	Dominos 2962	101.41	Staff
10/31/2024	Doubletree By Hilton B	127.68	Staff
10/25/2024	Drury Springfield II	188.09	Staff
10/25/2024	Drury Springfield II	188.09	Staff
10/31/2024	Dunkin #345659 Q35	103.94	Staff
10/10/2024	Dunkin #347245 Q35	88.70	Staff
10/21/2024	Dunkin #347245 Q35	71.97	Staff
10/17/2024	Dunkin #351536 Q35	58.36	Staff
10/7/2024	Dunkin #353718 Q35	32.67	Staff
10/21/2024	Dunkin #353718 Q35	51.90	Staff
10/28/2024	Dunkin #353718 Q35	75.00	Staff
11/4/2024	Dunkin #353718 Q35	29.18	Staff
10/21/2024	Dunkin #353988 Q35	44.97	Staff
10/11/2024	Ed S Rental And Sales	111.12	B&G
10/15/2024	Ed S Rental And Sales	-28.75	B&G

10/15/2024	Ed S Rental And Sales	77.20	B&G
10/22/2024	Ed S Rental And Sales	241.50	B&G
10/23/2024	Ed S Rental And Sales	1,175.00	B&G
10/28/2024	Ed S Rental And Sales	-46.00	B&G
10/28/2024	Ed S Rental And Sales	805.00	B&G
10/8/2024	Einstein Bros Bagels24	101.45	Staff
10/14/2024	Einstein Bros Bagels24	212.87	Staff
10/9/2024	Elgin Key & Lock Co	112.77	B&G
10/25/2024	Elgin Key & Lock Co	183.84	B&G
10/22/2024	Elite Sportswear	-16.67	Student
10/30/2024	Ewing Irrigation Prd 2	77.86	B&G
10/30/2024	Ewing Irrigation Prd 2	-77.86	B&G
10/21/2024	Ezccater El Fuego Tacos	416.00	Staff
10/18/2024	Ezccater Panera Bread	230.10	Staff
10/25/2024	Ezccater Panera Bread	232.48	Staff
10/31/2024	Ezccater Panera Bread	262.20	Staff
11/1/2024	Ezccater Panera Bread	227.71	Staff
10/10/2024	Fallprotectionusa	1,420.17	B&G
10/31/2024	Farm & Fleet Of Elgin	57.98	B&G
10/29/2024	Fastsigns 100801	-114.46	B&G
10/25/2024	Fedex Offic15900015925	343.10	Staff
10/8/2024	Ferguson Ent #1123	38.24	B&G
10/9/2024	Ferguson Ent #1123	43.98	B&G
10/17/2024	Ferguson Ent #1123	146.08	B&G
10/17/2024	Ferguson Ent #1123	329.85	B&G
10/18/2024	Ferguson Ent #1123	31.84	B&G
10/21/2024	Ferguson Ent #1123	65.97	B&G
10/24/2024	Ferguson Ent #1123	44.96	B&G
10/28/2024	Ferguson Ent #1123	89.93	B&G
10/28/2024	Ferguson Ent #1123	174.97	B&G
10/30/2024	Ferguson Ent #1123	81.43	B&G
10/31/2024	Ferguson Ent #1123	44.00	B&G
10/24/2024	Finetuxedos	244.77	Student
10/21/2024	Four Points By Sherato	308.20	Staff
10/9/2024	Foxcroft Meadow	32.56	B&G
10/24/2024	Franks Freshway Mar	28.48	Student
10/31/2024	Fs Audinate	53.11	Staff
10/30/2024	Fsp American Outfitter	329.40	Student
10/22/2024	Fsp Eastland Suites Bl	934.08	Staff
10/21/2024	Garden Of Paradise	44.54	Student
10/21/2024	Goebberts Pumpkin Pat	35.00	Student
10/21/2024	Gordon Electric Supply	448.60	B&G
10/17/2024	Grainger	197.90	B&G
11/4/2024	Grainger	6,108.53	B&G
10/9/2024	Gustave A Larson Compa	48.78	B&G
10/11/2024	Gustave A Larson Compa	17.80	B&G

10/16/2024	Gustave A Larson Compa	37.71	B&G
10/24/2024	Gustave A Larson Compa	392.62	B&G
11/1/2024	Gustave A Larson Compa	80.36	B&G
11/5/2024	Gustave A Larson Compa	8.16	B&G
11/5/2024	Gustave A Larson Compa	37.20	B&G
11/1/2024	Hampshire Napa	14.46	Student
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn	32.63	Staff
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn	178.08	Staff
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn	178.08	Staff
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn	153.48	Staff
10/30/2024	Hilton Garden Inn	144.48	Staff
10/30/2024	Hilton Garden Inn Matt	12.88	Staff
10/7/2024	Hobby-Lobby #520	23.94	Student
10/7/2024	Hobby-Lobby #520	15.56	Student
10/14/2024	Hobby-Lobby #520	-7.77	Student
10/14/2024	Hobby-Lobby #520	-64.74	Student
10/14/2024	Hobby-Lobby #520	86.24	Student
10/23/2024	Hobby-Lobby #520	20.97	Student
10/9/2024	Homedepot.Com	7,053.90	B&G
10/28/2024	Homedepot.Com	396.00	B&G
11/4/2024	Homedepot.Com	276.00	B&G
11/4/2024	Homedepot.Com	189.99	B&G
11/4/2024	Homedepot.Com	268.00	B&G
11/4/2024	Homedepot.Com	329.00	B&G
10/14/2024	Hotel Arista	210.74	Staff
10/14/2024	Hotel Arista	218.69	Staff
10/14/2024	Hotel Arista	210.74	Staff
10/23/2024	Hr Specialist Employm	199.00	Staff
11/4/2024	https://Scribe.How/B	40.82	Staff
10/16/2024	Humblefax	10.00	Staff
10/17/2024	laase	475.00	Staff
10/14/2024	lahperd	50.00	Staff
10/14/2024	lahperd	150.00	Staff
10/16/2024	Il Fire Marshal Fee	97.14	B&G
10/18/2024	Il Fire Marshal Fee	409.00	B&G
10/18/2024	Illinois Principals As	424.00	Staff

10/24/2024	In Zip Specialties, I	15.00	Staff
10/18/2024	lpra II	370.00	Staff
10/11/2024	Islma	10.00	Staff
11/1/2024	Iste	58.90	Staff
10/18/2024	J.W. Pepper	85.00	Student
10/7/2024	Jc Licht - 1250 - Algo	57.56	B&G
10/8/2024	Jc Licht - 1250 - Algo	35.01	B&G
10/10/2024	Jc Licht - 1250 - Algo	180.15	B&G
10/14/2024	Jc Licht - 1250 - Algo	14.38	B&G
10/24/2024	Jc Licht - 1250 - Algo	136.58	B&G
11/1/2024	Jc Licht - 1250 - Algo	57.56	B&G
10/18/2024	Jersey Mikes Online Uc	153.25	Staff
10/29/2024	Jersey Mikes Online Uc	267.98	Staff
10/30/2024	Jersey Mikes Online Uc	-267.98	Staff
10/17/2024	Jewel #3198	17.85	Student
10/22/2024	Jewel #3198	408.17	Student
10/24/2024	Jewel #3198	160.80	Student
10/28/2024	Jewel #3198	-120.57	Student
10/21/2024	Jewel Osco 1256	15.98	Student
11/4/2024	Jewel Osco 1256	244.41	Student
10/17/2024	Jewel Osco 1306	54.89	Student
10/17/2024	Jewel Osco 1306	80.34	Student
10/25/2024	Jewel Osco 1306	31.98	Student
10/28/2024	Jewel Osco 1306	55.93	Student
10/30/2024	Jewel Osco 1306	9.95	Student
10/30/2024	Jewel Osco 1306	15.96	Student
11/5/2024	Jewel Osco 1306	130.00	Student
10/21/2024	Jewel Osco 2310	17.98	Student
10/23/2024	Jewel Osco 2310	32.94	Student
10/24/2024	Jewel Osco 2310	101.90	Student
10/28/2024	Jewel Osco 2310	26.72	Student
10/28/2024	Jewel Osco 3230	20.43	Student
10/21/2024	Jewel Osco 3394	11.96	Student
10/22/2024	Jewel Osco 3394	107.76	Student
10/10/2024	Jewel Osco 3451	5.99	Student
10/18/2024	Jewel Osco 3451	6.99	Student
10/25/2024	Jewel Osco 3451	38.20	Student
10/31/2024	Jewel Osco 3451	41.12	Student
11/1/2024	Jewel Osco 3451	96.55	Student
11/4/2024	Jewel Osco 3451	18.83	Student
10/17/2024	Jimmy Johns - 0466 - E	18.20	Staff
10/10/2024	Jimmy Johns - 0466 - M	56.99	Staff
10/14/2024	Jimmy Johns - 0473	41.99	Staff
10/29/2024	Jimmy Johns - 0500 - M	38.35	Staff
10/30/2024	Jimmy Johns - 0500 - M	38.35	Staff
10/28/2024	Jimmy Johns - 0730 - M	16.18	Staff

10/17/2024	Jimmy Johns - 1826 - M	335.93	Staff
10/28/2024	Jimmy Johns - 3915 - M	95.38	Staff
10/23/2024	Jimmy Johns - 836	32.87	Staff
10/8/2024	Jimmy Johns - 836 - Mo	39.38	Staff
10/21/2024	Joann Stores #2113	36.00	Student
10/24/2024	Joann Stores #2113	26.95	Student
10/21/2024	Joann Stores #2465	185.83	Student
11/4/2024	Joann Stores #2465	52.16	Student
10/11/2024	Kagan Publishing Inc	183.00	Student
10/18/2024	Kalahari Resort - Wi	185.52	Staff
10/21/2024	Kosta S Gyros - Algonq	16.44	Staff
10/21/2024	Kosta S Gyros - Algonq	48.11	Staff
10/18/2024	Kryterion Webassessor	10.00	Staff
10/18/2024	Kryterion Webassessor	10.00	Staff
10/18/2024	Kyoto Japanese Steak A	581.46	Staff
10/24/2024	La Alcancia	300.00	Staff
10/25/2024	La Alcancia	55.00	Staff
10/29/2024	Linde Gas & Equipment	60.76	Student
10/29/2024	Linde Gas & Equipment	526.41	Student
10/29/2024	Linde Gas & Equipment	675.39	Student
10/29/2024	Linde Gas & Equipment	931.59	Student
11/4/2024	Linde Gas & Equipment	429.44	Student
10/14/2024	Little Caesars #1713	29.95	Staff
10/21/2024	Little Caesars #1713	59.90	Staff
10/30/2024	Little Caesars #1713	94.87	Staff
10/21/2024	Little Caesars 1551 00	126.43	Staff
11/4/2024	Lou Malnatis Pizzeria	130.31	Staff
10/30/2024	Lowe's #00907	129.87	B&G
11/1/2024	Lowe's #00907	237.07	B&G
11/1/2024	Lowe's #00907	410.27	B&G
11/4/2024	Lowe's #00907	208.64	B&G
10/11/2024	Lowe's #01739	30.27	B&G
10/14/2024	Lowe's #01739	224.81	B&G
10/30/2024	Lowe's #01739	78.96	B&G
11/4/2024	Ls Central Sod Farms	382.00	B&G
10/15/2024	Ls The Preserve At Oak	48.00	Student
10/18/2024	Lucca Grill	102.90	Staff
10/21/2024	Lyft Ride Fri 8pm	88.10	Staff
10/15/2024	Lyft Ride Tue 5am	88.45	Staff
10/28/2024	Macianos Pizza	284.99	Staff
10/25/2024	Matterhackers, Inc.	101.20	Student
10/10/2024	McAlisters 101345	229.80	Staff
10/28/2024	McAlisters 101345	759.70	Staff
10/7/2024	McDonalds F12229	120.97	Staff
10/21/2024	McDonalds F13651	73.91	Staff
10/7/2024	Meijer # 206	69.66	Student

10/8/2024	Meijer # 206	43.46	Student
10/9/2024	Meijer # 206	54.34	Student
10/11/2024	Meijer # 206	49.79	Student
10/16/2024	Meijer # 206	17.35	Student
10/21/2024	Meijer # 206	13.98	Student
10/21/2024	Meijer # 206	12.78	Student
10/21/2024	Meijer # 206	19.99	Student
10/23/2024	Meijer # 206	44.33	Student
10/24/2024	Meijer # 206	14.60	Student
10/29/2024	Meijer # 206	66.21	Student
11/4/2024	Meijer # 206	26.58	Student
11/5/2024	Meijer # 206	60.03	Student
11/5/2024	Meijer # 206	11.97	Student
10/28/2024	Meijer Store #206	64.36	Student
10/30/2024	Meijer Store #206	24.97	Student
10/30/2024	Meijer Store #206	144.49	Student
11/1/2024	Meijer Store #206	39.81	Student
11/1/2024	Meijer Store #206	94.72	Student
10/7/2024	Menards Carpentersvill	13.79	B&G
10/7/2024	Menards Carpentersvill	558.90	B&G
10/7/2024	Menards Carpentersvill	13.98	B&G
10/7/2024	Menards Carpentersvill	103.67	B&G
10/9/2024	Menards Carpentersvill	69.45	B&G
10/10/2024	Menards Carpentersvill	186.00	B&G
10/10/2024	Menards Carpentersvill	50.02	B&G
10/10/2024	Menards Carpentersvill	118.63	B&G
10/14/2024	Menards Carpentersvill	72.72	B&G
10/14/2024	Menards Carpentersvill	55.70	B&G
10/14/2024	Menards Carpentersvill	64.70	B&G
10/14/2024	Menards Carpentersvill	206.08	B&G
10/17/2024	Menards Carpentersvill	18.36	B&G
10/18/2024	Menards Carpentersvill	94.90	B&G
10/18/2024	Menards Carpentersvill	108.78	B&G
10/21/2024	Menards Carpentersvill	91.60	B&G
10/21/2024	Menards Carpentersvill	41.89	B&G
10/23/2024	Menards Carpentersvill	26.29	B&G
10/23/2024	Menards Carpentersvill	581.46	B&G
10/24/2024	Menards Carpentersvill	295.80	B&G
10/24/2024	Menards Carpentersvill	12.48	B&G
10/25/2024	Menards Carpentersvill	34.54	B&G
10/28/2024	Menards Carpentersvill	67.24	B&G
10/28/2024	Menards Carpentersvill	0.09	B&G
10/28/2024	Menards Carpentersvill	-0.09	B&G
10/28/2024	Menards Carpentersvill	53.76	B&G
10/28/2024	Menards Carpentersvill	79.55	B&G
10/30/2024	Menards Carpentersvill	25.15	B&G

10/31/2024	Menards Carpentersvill	12.96	B&G
10/31/2024	Menards Carpentersvill	20.27	B&G
10/31/2024	Menards Carpentersvill	36.40	B&G
11/4/2024	Menards Carpentersvill	32.56	B&G
11/4/2024	Menards Carpentersvill	79.98	B&G
11/4/2024	Menards Carpentersvill	31.42	B&G
10/11/2024	Menards Elgin Il	6.29	B&G
10/14/2024	Menards Sycamore Il	160.14	B&G
11/4/2024	Menards.Com	2,551.96	B&G
10/31/2024	Michaels #9490	64.95	Student
10/31/2024	Michaels #9490	389.70	Student
11/4/2024	Michaels #9490	6.99	Student
11/4/2024	Michaels #9490	237.66	Student
10/29/2024	Michaels Stores 4802	17.98	Student
11/5/2024	Michaels Stores 4802	85.92	Student
10/10/2024	Mighty Mites Awards S	847.00	Student
10/24/2024	Milwaukee Sch Of Eng	255.00	Student
10/10/2024	Monroe Truck Equipment	698.70	B&G
10/31/2024	Morkes Chocolates Hunt	107.64	Staff
10/9/2024	Nametagcountry.Com	41.50	Staff
10/29/2024	Nametagcountry.Com	53.80	Staff
10/14/2024	Napa Auto Parts	63.72	Student
11/5/2024	Napa Auto Parts	83.81	Student
11/4/2024	National School Forms	216.94	Staff
10/7/2024	Neon Cow Creamery And	68.32	Student
10/23/2024	Neon Cow Creamery And	120.84	Student
10/29/2024	Nexdry Cleaners	535.00	Student
10/23/2024	Nyphil Concerts	1,674.00	Student
10/25/2024	Olive Garden 0021156	470.50	Staff
10/10/2024	Openai Chatgpt Subscr	20.00	Staff
10/14/2024	Openai Chatgpt Subscr	20.00	Staff
10/28/2024	Openai Chatgpt Subscr	20.00	Staff
10/30/2024	Openai Chatgpt Subscr	20.00	Staff
10/7/2024	Original Country Donut	47.96	Staff
10/23/2024	Original Country Donut	20.27	Staff
10/28/2024	Original Country Donut	23.91	Staff
10/11/2024	Panda Express 1324	64.96	Staff
10/21/2024	Panda Express 1324	79.20	Staff
10/18/2024	Panera Bread #203291 O	133.39	Staff
10/28/2024	Panera Bread #204007 O	157.40	Staff
10/28/2024	Panera Bread #204007 P	22.65	Staff
11/4/2024	Panera Bread #204091 O	248.25	Staff
11/4/2024	Panera Bread #204091 O	658.75	Staff
10/7/2024	Panera Bread #204091 P	62.44	Staff
10/31/2024	Panera Bread #601295 P	10.94	Staff
10/21/2024	Papa Johns 4534	175.82	Staff

10/22/2024	Papa Johns 4534	76.92	Staff
10/28/2024	Papa Saverios - Huntle	45.34	Staff
10/25/2024	Parts Town, Llc	324.28	B&G
10/28/2024	Parts Town, Llc	39.25	B&G
10/11/2024	Paypal Ictfl	245.00	Staff
10/24/2024	Paypal Ilholocaust	105.00	Student
10/31/2024	Paypal Illinoisso	135.00	Staff
10/28/2024	Pga Tour Superstore 07	295.64	Student
10/16/2024	Pivotal Weather-Llc	9.99	Staff
10/17/2024	Plenom Americas, Llc	1,498.50	Staff
10/16/2024	Porter Pipe & Supply	72.46	B&G
10/16/2024	Porter Pipe & Supply	851.70	B&G
10/7/2024	Portillos Algonquin #8	87.01	Staff
10/7/2024	Portillos Algonquin #8	177.53	Staff
10/22/2024	Portillos Algonquin #8	15.90	Staff
10/28/2024	Portillos Algonquin84o	330.44	Staff
10/14/2024	Portillos Hot Dogs #23	139.15	Staff
10/21/2024	Portillos Hot Dogs #36	93.37	Staff
10/21/2024	Potbelly	3.11	Staff
10/17/2024	Premier Food Safety	149.00	Student
10/28/2024	Py Lou Malnatis - Lak	845.25	Staff
10/7/2024	Quinlan And Fabish Mus	11.69	Student
10/17/2024	Raising Canes 0271	197.23	Staff
10/7/2024	Raising Canes 0919	307.99	Staff
10/7/2024	Raising Canes 0919	750.00	Staff
10/11/2024	Raising Canes 0919	1,835.11	Staff
10/10/2024	Randall Roadhouse	73.12	Staff
10/28/2024	Randall Roadhouse	485.98	Staff
10/14/2024	Red Robin No 343	377.24	Staff
10/14/2024	Regional Office Of Edu	15.00	Staff
10/14/2024	Regional Office Of Edu	15.00	Staff
10/14/2024	Regional Office Of Edu	15.00	Staff
10/11/2024	Remarkable	626.77	Staff
10/21/2024	Remarkable	-47.77	Staff
10/24/2024	Residence Inn Sprgfld	193.80	Staff
10/21/2024	Richardson Farm	584.00	Student
10/8/2024	Rosati Carpentersville	90.00	Staff
10/16/2024	Rosati Carpentersville	56.47	Staff
10/21/2024	Rosati Carpentersville	213.71	Staff
10/24/2024	Rosati Carpentersville	38.61	Staff
11/5/2024	Rosati Carpentersville	73.05	Staff
10/11/2024	Rosatis Pizza Hampshir	36.24	Staff
10/21/2024	Rosatis Pizza Hampshir	105.22	Staff
10/25/2024	Rosatis Pizza Hampshir	81.64	Staff
10/28/2024	Rosatis Pizza Hampshir	20.36	Staff
10/21/2024	Russo Power Equipment	149.99	B&G

10/22/2024	Sals Pizza Company	474.00	Staff
10/23/2024	Salsa Verde - Carpente	500.00	Staff
10/23/2024	Salsa Verde - Carpente	500.00	Staff
10/23/2024	Salsa Verde - Carpente	154.50	Staff
10/21/2024	Sams Club #4942	130.42	Student
10/28/2024	Sams Club #4942	33.96	Student
10/29/2024	Sams Club #4942	141.50	Student
10/7/2024	Sams Club #6339	84.40	Student
10/7/2024	Sams Club #6339	50.94	Student
10/11/2024	Sams Club #6339	43.94	Student
10/28/2024	Sams Club #6339	329.72	Student
10/7/2024	Samsclub.Com	107.28	Staff
10/14/2024	Samsclub.Com	107.28	Staff
10/14/2024	Samsclub.Com	68.56	Staff
10/21/2024	Samsclub.Com	167.46	Staff
10/21/2024	Samsclub.Com	107.28	Staff
10/21/2024	Samsclub.Com	33.68	Staff
10/24/2024	Samsclub.Com	82.12	Staff
10/25/2024	Samsclub.Com	107.28	Staff
10/25/2024	Samsclub.Com	39.60	Staff
10/30/2024	Samsclub.Com	263.30	Staff
11/4/2024	Samsclub.Com	122.78	Staff
11/4/2024	Sawstop Llc	612.45	Student
11/4/2024	School-Tech, Inc	184.44	Student
10/23/2024	Siteone Landscape Supp	23.22	B&G
10/30/2024	Siteone Landscape Supp	97.63	B&G
10/17/2024	Skyward User Group Nfp	350.00	Staff
10/28/2024	Sp Shopvarsity	989.43	Student
10/11/2024	Sp Talktools	147.50	Student
10/18/2024	Sp Talktools	157.49	Student
10/25/2024	Sp Talktools	89.56	Student
10/25/2024	Sp Talktools	116.97	Student
11/1/2024	Sp Talktools	14.83	Student
11/1/2024	Sp Talktools	89.03	Student
11/1/2024	Sp Talktools	147.21	Student
10/16/2024	Sp Teachers Discovery	435.96	Student
10/18/2024	Sp The Irie Cup	13.97	Staff
11/1/2024	Sp Wipebook Corp.	81.98	Student
11/4/2024	Speedway 04540 New Ber	40.00	Student
10/17/2024	Spi Directv Service	129.99	Staff
11/5/2024	Spothero 844-356-8054	73.87	Staff
10/21/2024	Springhill Suites Chic	716.14	Staff
10/18/2024	Sq Andersens Engravin	420.00	Student
10/18/2024	Sq Andersens Engravin	650.00	Student
10/11/2024	Sq Illinois College A	165.55	Staff
10/8/2024	Sq Sweetness Cookie C	367.50	Staff

10/10/2024	Sq Sweetness Cookie C	297.67	Staff
10/31/2024	Starbucks Store 50600	13.64	Staff
10/8/2024	Stockholm Inn	76.39	Staff
10/21/2024	Subway 25935	27.06	Staff
11/4/2024	Symplicity Corp	350.00	Student
10/11/2024	Talktools	160.50	Student
10/18/2024	Talktools	147.50	Student
10/21/2024	Talktools	157.49	Student
10/18/2024	Taqueria El Tio Ramos	920.00	Staff
10/18/2024	Target 00008409	51.71	Student
10/11/2024	Target 00008805	32.87	Student
10/14/2024	Target 00011668	43.47	Student
10/14/2024	Target 00018010	23.02	Student
10/16/2024	Target 00018010	46.58	Student
10/16/2024	Target 00018010	22.37	Student
10/16/2024	Target 00018010	7.78	Student
10/16/2024	Target 00018010	38.34	Student
10/23/2024	Target 00018010	61.64	Student
10/25/2024	Target 00018010	20.14	Student
10/25/2024	Target 00018010	170.88	Student
10/28/2024	Target 00018010	205.43	Student
10/28/2024	Target 00018010	0.99	Student
10/30/2024	Target 00018010	45.46	Student
10/30/2024	Target 00018010	193.55	Student
10/31/2024	Target 00018010	36.11	Student
11/1/2024	Target 00018010	89.85	Student
10/18/2024	Taylor St Pizza Algonq	139.45	Staff
10/17/2024	Taylor Street Pizza Of	56.46	Staff
10/24/2024	Taylor Street Pizza Of	177.38	Staff
10/25/2024	Taylor Street Pizza Of	83.44	Staff
10/28/2024	Taylor Street Pizza Of	392.37	Staff
10/28/2024	Taylor Street Pizza Of	380.84	Staff
10/30/2024	Taylor Street Pizza Of	101.97	Staff
11/1/2024	Taylor Street Pizza Of	89.95	Staff
11/1/2024	Taylor Street Pizza Of	73.75	Staff
10/18/2024	Tech Tool Supply, Llc	607.89	Staff
10/18/2024	The Den Golf Course	28.89	Student
10/18/2024	The Den Golf Course	65.00	Student
10/21/2024	The Den Golf Course	45.15	Student
10/11/2024	The Home Depot #1934	84.67	B&G
10/14/2024	The Home Depot #1934	26.56	B&G
10/21/2024	The Home Depot #1934	228.08	B&G
10/22/2024	The Home Depot #1934	23.52	B&G
10/7/2024	The Home Depot #1940	-215.53	B&G
10/7/2024	The Home Depot #1940	23.98	B&G
10/7/2024	The Home Depot #1940	364.11	B&G

10/7/2024	The Home Depot #1940	217.66	B&G
10/7/2024	The Home Depot #1940	-6,999.30	B&G
10/7/2024	The Home Depot #1940	491.97	B&G
10/7/2024	The Home Depot #1940	29.76	B&G
10/7/2024	The Home Depot #1940	36.45	B&G
10/7/2024	The Home Depot #1940	37.88	B&G
10/7/2024	The Home Depot #1940	162.67	B&G
10/7/2024	The Home Depot #1940	17.85	B&G
10/8/2024	The Home Depot #1940	107.75	B&G
10/9/2024	The Home Depot #1940	299.00	B&G
10/10/2024	The Home Depot #1940	25.97	B&G
10/11/2024	The Home Depot #1940	267.06	B&G
10/11/2024	The Home Depot #1940	182.06	B&G
10/11/2024	The Home Depot #1940	40.38	B&G
10/14/2024	The Home Depot #1940	54.85	B&G
10/14/2024	The Home Depot #1940	229.09	B&G
10/14/2024	The Home Depot #1940	177.55	B&G
10/14/2024	The Home Depot #1940	28.77	B&G
10/14/2024	The Home Depot #1940	23.41	B&G
10/14/2024	The Home Depot #1940	76.11	B&G
10/16/2024	The Home Depot #1940	33.21	B&G
10/18/2024	The Home Depot #1940	149.49	B&G
10/21/2024	The Home Depot #1940	246.44	B&G
10/21/2024	The Home Depot #1940	59.82	B&G
10/21/2024	The Home Depot #1940	71.64	B&G
10/21/2024	The Home Depot #1940	84.45	B&G
10/21/2024	The Home Depot #1940	469.22	B&G
10/21/2024	The Home Depot #1940	221.80	B&G
10/21/2024	The Home Depot #1940	100.00	B&G
10/22/2024	The Home Depot #1940	108.18	B&G
10/23/2024	The Home Depot #1940	264.40	B&G
10/23/2024	The Home Depot #1940	59.96	B&G
10/23/2024	The Home Depot #1940	40.47	B&G
10/23/2024	The Home Depot #1940	110.11	B&G
10/23/2024	The Home Depot #1940	36.72	B&G
10/24/2024	The Home Depot #1940	29.34	B&G
10/24/2024	The Home Depot #1940	64.48	B&G
10/25/2024	The Home Depot #1940	-54.85	B&G
10/25/2024	The Home Depot #1940	86.37	B&G
10/28/2024	The Home Depot #1940	108.72	B&G
10/28/2024	The Home Depot #1940	104.74	B&G
10/28/2024	The Home Depot #1940	80.99	B&G
10/28/2024	The Home Depot #1940	25.30	B&G
10/28/2024	The Home Depot #1940	110.92	B&G
10/28/2024	The Home Depot #1940	130.60	B&G
10/29/2024	The Home Depot #1940	90.36	B&G

10/30/2024	The Home Depot #1940	1,998.00	B&G
10/30/2024	The Home Depot #1940	-7,053.90	B&G
10/30/2024	The Home Depot #1940	15.93	B&G
10/31/2024	The Home Depot #1940	41.29	B&G
10/31/2024	The Home Depot #1940	18.45	B&G
11/1/2024	The Home Depot #1940	23.92	B&G
11/1/2024	The Home Depot #1940	299.00	B&G
11/4/2024	The Home Depot #1940	83.67	B&G
11/4/2024	The Home Depot #1940	866.98	B&G
11/4/2024	The Home Depot #1940	78.24	B&G
11/4/2024	The Home Depot #1940	20.97	B&G
11/4/2024	The Home Depot #1940	19.96	B&G
10/7/2024	The Home Depot #1948	100.70	B&G
10/7/2024	The Home Depot #1948	78.30	B&G
10/7/2024	The Home Depot #1948	65.91	B&G
10/9/2024	The Home Depot #1948	376.69	B&G
10/10/2024	The Home Depot #1948	165.01	B&G
10/10/2024	The Home Depot #1948	63.28	B&G
10/11/2024	The Home Depot #1948	128.96	B&G
10/11/2024	The Home Depot #1948	54.92	B&G
10/17/2024	The Home Depot #1948	34.35	B&G
10/17/2024	The Home Depot #1948	351.30	B&G
10/21/2024	The Home Depot #1948	159.71	B&G
10/21/2024	The Home Depot #1948	85.91	B&G
10/25/2024	The Home Depot #1948	73.67	B&G
10/25/2024	The Home Depot #1948	79.93	B&G
10/25/2024	The Home Depot #1948	109.24	B&G
10/28/2024	The Home Depot #1948	73.59	B&G
10/28/2024	The Home Depot #1948	71.64	B&G
10/28/2024	The Home Depot #1948	72.67	B&G
10/28/2024	The Home Depot #1948	1,798.20	B&G
10/28/2024	The Home Depot #1948	17.96	B&G
10/28/2024	The Home Depot #1948	32.64	B&G
10/30/2024	The Home Depot #1948	267.99	B&G
10/30/2024	The Home Depot #1948	186.09	B&G
10/30/2024	The Home Depot #1948	369.14	B&G
10/31/2024	The Home Depot #1948	99.97	B&G
11/1/2024	The Home Depot #1948	506.19	B&G
11/1/2024	The Home Depot #1948	486.58	B&G
11/1/2024	The Home Depot #1948	399.00	B&G
11/4/2024	The Home Depot #1948	19.98	B&G
11/4/2024	The Home Depot #1948	14.97	B&G
11/4/2024	The Home Depot #1948	553.26	B&G
11/4/2024	The Home Depot #1948	65.94	B&G
11/4/2024	The Home Depot #1948	399.00	B&G
10/23/2024	The Hr Weekly	385.00	Staff

10/24/2024	Tmobile Postpaid Web	4,258.60	Board Approved
10/24/2024	Tmobile Postpaid Web	4,970.24	Board Approved
10/21/2024	Toms Farm Market	236.00	Student
10/21/2024	Toms Farm Market	185.98	Student
11/4/2024	Trackwrestling.Com	26.00	Student
11/4/2024	Trackwrestling.Com	101.00	Student
10/21/2024	Tractor Supply # 131	25.04	B&G
10/21/2024	Tractor Supply # 131	47.94	B&G
10/22/2024	Trader Joe S #699	18.96	Student
10/7/2024	Trane Supply-112420	144.00	B&G
10/11/2024	Trane Supply-112420	16.71	B&G
10/11/2024	Trane Supply-112420	389.67	B&G
10/11/2024	Trane Supply-112420	170.67	B&G
10/14/2024	Trane Supply-112420	19.72	B&G
10/23/2024	Trane Supply-112420	153.73	B&G
10/25/2024	Trane Supply-112420	480.23	B&G
10/31/2024	Trane Supply-112420	53.76	B&G
10/21/2024	Tst Algonquin Sub Shop	330.00	Staff
10/23/2024	Tst Algonquin Sub Shop	1,397.50	Staff
10/10/2024	Tst Aurelios Pizza -	22.50	Staff
10/10/2024	Tst Aurelios Pizza -	15.50	Staff
10/10/2024	Tst Aurelios Pizza -	14.50	Staff
10/31/2024	Tst Bh - Bloomington	25.51	Staff
10/29/2024	Tst Elgin Public House	171.65	Staff
10/29/2024	Tst Garibaldis Hoffm	242.55	Staff
10/30/2024	Tst Garibaldis Hoffm	236.83	Staff
11/5/2024	Tst Garibaldis Hoffm	216.53	Staff
10/28/2024	Tst Harts Garage	66.40	Staff
10/14/2024	Tst Julie Anns Frozen	39.91	Staff
10/25/2024	Tst Lucky Monk	26.50	Staff
10/25/2024	Tst Lucky Monk	26.50	Staff
10/25/2024	Tst Lucky Monk	21.60	Staff
10/31/2024	Tst Southern Belles-	1,307.44	Staff
10/14/2024	Tst Tonys Cafe - Cryst	625.00	Staff
10/21/2024	Ucd Baker Commons	733.92	Staff
10/21/2024	Uep Kobe Hibachi Steak	157.56	Staff
10/22/2024	Uline Ship Supplies	611.23	B&G
10/23/2024	Uline Ship Supplies	2,209.97	B&G
10/14/2024	United 01624271938892	-18.00	Staff
10/14/2024	United 01624274481734	267.45	Staff
10/14/2024	United 01624274481745	267.45	Staff
10/14/2024	United 01624274481756	267.45	Staff
10/14/2024	United 01624274481760	267.45	Staff
10/14/2024	United 01624274481771	267.45	Staff
10/14/2024	United 01624274481782	267.45	Staff
10/14/2024	United 01624274481793	267.45	Staff

10/14/2024	United 01624274481804	267.45	Staff
10/14/2024	United 01624274481815	267.45	Staff
10/14/2024	United 01624274481826	267.45	Staff
10/14/2024	United 01624274481830	267.45	Staff
10/14/2024	United 01624274481841	267.45	Staff
10/14/2024	United 01624274481852	267.45	Staff
10/14/2024	United 01624274481863	267.45	Staff
10/14/2024	United 01624274481874	267.45	Staff
10/14/2024	United 01624274481885	267.45	Staff
10/14/2024	United 01624274481896	267.45	Staff
10/14/2024	United 01624274481900	267.45	Staff
10/14/2024	United 01624274481911	267.45	Staff
10/14/2024	United 01624274481922	267.45	Staff
10/14/2024	United 01624274481933	267.45	Staff
10/14/2024	United 01624274481944	267.45	Staff
10/14/2024	United 01624274481955	267.45	Staff
10/14/2024	United 01624274491081	267.45	Staff
10/14/2024	United 01624274491092	267.45	Staff
10/14/2024	United 01624274491103	267.45	Staff
10/14/2024	United 01624274491114	267.45	Staff
10/14/2024	United 01624274491125	267.45	Staff
10/14/2024	United 01624274491136	267.45	Staff
10/14/2024	United 01624274491140	267.45	Staff
10/14/2024	United 01624274491151	267.45	Staff
10/14/2024	United 01624274491162	267.45	Staff
10/14/2024	United 01624274491173	267.45	Staff
10/14/2024	United 01624274491184	267.45	Staff
10/14/2024	United 01624274491195	267.45	Staff
10/14/2024	United 01624274491206	267.45	Staff
10/14/2024	United 01624274491210	267.45	Staff
10/14/2024	United 01624274491221	267.45	Staff
10/14/2024	United 01624274491232	267.45	Staff
10/14/2024	United 01624274491243	267.45	Staff
10/14/2024	United 01624274491254	267.45	Staff
10/14/2024	United 01624274491265	267.45	Staff
10/14/2024	United 01624274491276	267.45	Staff
10/14/2024	United 01624274491280	267.45	Staff
10/14/2024	United 01624274491291	267.45	Staff
10/14/2024	United 01624274491302	267.45	Staff
10/14/2024	United 01624274499315	267.45	Staff
10/14/2024	United 01624274499326	267.45	Staff
10/14/2024	United 01624274499330	267.45	Staff
10/14/2024	United 01624274499341	267.45	Staff
10/14/2024	United 01624274499352	267.45	Staff
10/14/2024	United 01624274499363	267.45	Staff
10/14/2024	United 01624274499374	267.45	Staff

10/14/2024	United 01624274499385	267.45	Staff
10/14/2024	United 01624274499396	267.45	Staff
10/14/2024	United 01624274499400	267.45	Staff
10/14/2024	United 01624274499411	267.45	Staff
10/14/2024	United 01624274499422	267.45	Staff
10/14/2024	United 01624274499433	267.45	Staff
10/14/2024	United 01624274499444	267.45	Staff
10/14/2024	United 01624274499455	267.45	Staff
10/14/2024	United 01624274499466	267.45	Staff
10/14/2024	United 01624274499470	267.45	Staff
10/14/2024	United 01624274499481	267.45	Staff
10/14/2024	United 01624274499492	267.45	Staff
10/14/2024	United 01624274499503	267.45	Staff
10/14/2024	United 01624274499514	267.45	Staff
10/14/2024	United 01624274499525	267.45	Staff
10/14/2024	United 01624274507494	267.45	Staff
10/14/2024	United 01624274507505	267.45	Staff
10/14/2024	United 01624274507516	267.45	Staff
10/14/2024	United 01624274507520	267.45	Staff
10/14/2024	United 01624274507531	267.45	Staff
10/14/2024	United 01624274507542	267.45	Staff
10/14/2024	United 01624274507553	267.45	Staff
10/14/2024	United 01624274507564	267.45	Staff
10/14/2024	United 01624274507575	267.45	Staff
10/14/2024	United 01624274507586	267.45	Staff
10/14/2024	United 01624274507590	267.45	Staff
10/14/2024	United 01624274507601	267.45	Staff
10/14/2024	United 01624274507612	267.45	Staff
10/14/2024	United 01624274507623	267.45	Staff
10/14/2024	United 01624274507634	267.45	Staff
10/14/2024	United 01624274507645	267.45	Staff
10/14/2024	United 01624274507656	267.45	Staff
10/14/2024	United 01624274507660	267.45	Staff
10/14/2024	United 01624274507671	267.45	Staff
10/14/2024	United 01624274518252	267.45	Staff
10/14/2024	United 01624274518263	267.45	Staff
10/14/2024	United 01624274518274	267.45	Staff
10/14/2024	United 01624274518285	267.45	Staff
10/14/2024	United 01624274518296	267.45	Staff
10/14/2024	United 01624274518300	267.45	Staff
10/14/2024	United 01624274518311	267.45	Staff
10/14/2024	United 01624274518322	267.45	Staff
10/14/2024	United 01624274518333	267.45	Staff
10/14/2024	United 01624274518344	267.45	Staff
10/14/2024	United 01624274518355	267.45	Staff
10/14/2024	United 01624274518366	267.45	Staff

10/14/2024	United 01624274518370	267.45	Staff
10/14/2024	United 01624274518381	267.45	Staff
10/14/2024	United 01624274518392	267.45	Staff
10/14/2024	United 01624274518403	267.45	Staff
10/14/2024	United 01624274518414	267.45	Staff
10/14/2024	United 01624274518425	267.45	Staff
10/14/2024	United 01624274518436	267.45	Staff
10/14/2024	United 01624274526792	267.45	Staff
10/14/2024	United 01624274526803	267.45	Staff
10/14/2024	United 01624274526814	267.45	Staff
10/14/2024	United 01624274526825	267.45	Staff
10/14/2024	United 01624274526836	267.45	Staff
10/14/2024	United 01624274526840	267.45	Staff
10/14/2024	United 01624274526851	267.45	Staff
10/14/2024	United 01624274526862	267.45	Staff
10/14/2024	United 01624274526873	267.45	Staff
10/14/2024	United 01624274526884	267.45	Staff
10/14/2024	United 01624274526895	267.45	Staff
10/14/2024	United 01624274526906	267.45	Staff
10/14/2024	United 01624274526910	267.45	Staff
10/14/2024	United 01624274526921	267.45	Staff
10/14/2024	United 01624274526932	267.45	Staff
10/14/2024	United 01624274526943	267.45	Staff
10/14/2024	United 01624274526954	267.45	Staff
10/14/2024	United 01624274526965	267.45	Staff
10/14/2024	United 01624278989340	411.69	Staff
10/11/2024	Usa Clean By Jon-Don	776.17	B&G
10/16/2024	Usa Clean By Jon-Don	1,668.87	B&G
10/28/2024	Usps Po 1600960102	73.00	Staff
10/7/2024	Usps Po 1600960105	172.25	Staff
10/11/2024	Usps Po 1600960105	83.75	Staff
10/14/2024	Usps Po 1613080110	15.52	Staff
10/25/2024	Usps Po 1613080110	24.85	Staff
11/4/2024	Usps Po 1613080110	116.80	Staff
10/7/2024	Usps Po 1622380118	219.00	Staff
11/4/2024	Usps Po 1622380118	1.65	Staff
10/23/2024	Usps Po 1637810142	73.00	Staff
11/4/2024	Usps.Com Postal Store	414.55	Staff
10/11/2024	Village Pizza & Pub	223.94	Staff
10/18/2024	Village Pizza & Pub	120.50	Staff
10/7/2024	Village Pizza And Pub	43.59	Staff
10/17/2024	Village Pizza And Pub	64.38	Staff
10/7/2024	Vsi Atwood Golf	180.00	Student
10/7/2024	Vsi Atwood Golf	72.00	Student
10/7/2024	Vsi Atwood Golf	99.00	Student
10/7/2024	Vsi Atwoodconcessions	71.00	Student

10/8/2024	Vsi Atwoodconcessions	15.25	Student
10/30/2024	Walgreens #4258	61.06	Student
10/24/2024	Walgreens #4502	39.96	Student
10/7/2024	Walgreens #5284	12.96	Student
11/5/2024	Walgreens #5603	133.17	Student
10/21/2024	Wal-Mart #0786	35.51	Student
10/18/2024	Wal-Mart #1377	188.60	Student
10/18/2024	Wal-Mart #1413	71.86	Student
11/4/2024	Wal-Mart #1413	164.92	Student
10/7/2024	Wal-Mart #1531	333.16	Student
10/7/2024	Wal-Mart #1531	23.68	Student
10/7/2024	Wal-Mart #1531	86.88	Student
10/8/2024	Wal-Mart #1531	78.63	Student
10/9/2024	Wal-Mart #1531	57.36	Student
10/9/2024	Wal-Mart #1531	25.42	Student
10/11/2024	Wal-Mart #1531	18.32	Student
10/11/2024	Wal-Mart #1531	58.34	Student
10/11/2024	Wal-Mart #1531	30.47	Student
10/16/2024	Wal-Mart #1531	26.31	Student
10/16/2024	Wal-Mart #1531	40.34	Student
10/16/2024	Wal-Mart #1531	103.92	Student
10/18/2024	Wal-Mart #1531	73.27	Student
10/18/2024	Wal-Mart #1531	118.38	Student
10/21/2024	Wal-Mart #1531	30.48	Student
10/21/2024	Wal-Mart #1531	8.94	Student
10/21/2024	Wal-Mart #1531	92.40	Student
10/21/2024	Wal-Mart #1531	152.72	Student
10/21/2024	Wal-Mart #1531	30.94	Student
10/21/2024	Wal-Mart #1531	79.84	Student
10/22/2024	Wal-Mart #1531	10.34	Student
10/22/2024	Wal-Mart #1531	79.76	Student
10/22/2024	Wal-Mart #1531	145.50	Student
10/23/2024	Wal-Mart #1531	14.24	Student
10/23/2024	Wal-Mart #1531	97.73	Student
10/24/2024	Wal-Mart #1531	-52.40	Student
10/24/2024	Wal-Mart #1531	53.22	Student
10/24/2024	Wal-Mart #1531	124.88	Student
10/24/2024	Wal-Mart #1531	35.72	Student
10/24/2024	Wal-Mart #1531	59.76	Student
10/25/2024	Wal-Mart #1531	144.46	Student
10/25/2024	Wal-Mart #1531	175.41	Student
10/25/2024	Wal-Mart #1531	175.80	Student
10/28/2024	Wal-Mart #1531	224.26	Student
10/28/2024	Wal-Mart #1531	40.32	Student
10/29/2024	Wal-Mart #1531	272.17	Student
10/29/2024	Wal-Mart #1531	279.30	Student

10/29/2024	Wal-Mart #1531	7.88	Student
10/30/2024	Wal-Mart #1531	11.39	Student
10/31/2024	Wal-Mart #1531	7.62	Student
10/31/2024	Wal-Mart #1531	81.54	Student
10/31/2024	Wal-Mart #1531	102.97	Student
10/31/2024	Wal-Mart #1531	123.89	Student
11/5/2024	Wal-Mart #1531	560.66	Student
11/5/2024	Wal-Mart #1531	73.88	Student
10/18/2024	Wal-Mart #1814	28.84	Student
10/28/2024	Wal-Mart #3597	24.03	Student
10/7/2024	Wal-Mart #4641	81.67	Student
10/11/2024	Wal-Mart #4641	189.01	Student
10/18/2024	Wal-Mart #4641	14.64	Student
10/22/2024	Wal-Mart #4641	15.65	Student
10/22/2024	Wal-Mart #4641	161.77	Student
10/22/2024	Wal-Mart #4641	257.66	Student
10/24/2024	Wal-Mart #4641	48.24	Student
10/29/2024	Wal-Mart #4641	7.31	Student
10/29/2024	Wal-Mart #4641	103.96	Student
10/29/2024	Wal-Mart #4641	396.72	Student
11/5/2024	Wal-Mart #4641	378.17	Student
10/11/2024	Wal-Mart #5060	372.15	Student
10/11/2024	Wal-Mart #5060	39.38	Student
10/16/2024	Wal-Mart #5060	42.28	Student
10/17/2024	Wal-Mart #5060	47.14	Student
10/21/2024	Wal-Mart #5060	38.24	Student
10/21/2024	Wal-Mart #5060	234.42	Student
10/22/2024	Wal-Mart #5060	87.58	Student
10/23/2024	Wal-Mart #5060	35.94	Student
10/23/2024	Wal-Mart #5060	54.88	Student
10/24/2024	Wal-Mart #5060	14.97	Student
10/25/2024	Wal-Mart #5060	119.82	Student
10/28/2024	Wal-Mart #5060	180.08	Student
10/28/2024	Wal-Mart #5060	158.23	Student
10/29/2024	Wal-Mart #5060	60.31	Student
10/30/2024	Wal-Mart #5060	101.15	Student
10/7/2024	Walmart.Com	379.23	Staff
10/17/2024	Walmart.Com	29.99	Staff
10/17/2024	Walmart.Com	29.99	Staff
10/24/2024	Walmart.Com	126.08	Staff
10/25/2024	Walmart.Com	90.72	Staff
10/29/2024	Walmart.Com	226.44	Staff
10/30/2024	Walmart.Com	54.88	Staff
11/5/2024	Walmart.Com	41.16	Staff
11/5/2024	Walmart.Com	-189.99	Staff
10/8/2024	Walmart.Com 8009256278	400.00	Staff

10/11/2024	Wasbo Foundation	310.00	Staff
10/7/2024	Wendys	103.58	Staff
10/21/2024	Wendys #2256	16.00	Staff
10/21/2024	Wendys #2256	24.00	Staff
10/8/2024	West Side Electric Sup	61.28	B&G
10/15/2024	Wingstop 1006	90.83	Staff
10/24/2024	Wisconsin Park And Rec	2,300.00	Student
10/15/2024	Wm Supercenter #1413	198.20	Student
10/22/2024	Wm Supercenter #1413	125.77	Student
10/25/2024	Wm Supercenter #1413	189.47	Student
10/29/2024	Wm Supercenter #1413	104.58	Student
10/31/2024	Wm Supercenter #1413	38.84	Student
10/30/2024	Wm Supercenter #1490	349.36	Student
10/25/2024	Wm Supercenter #1814	60.79	Student
11/1/2024	Wm Supercenter #1814	45.37	Student
10/8/2024	Wm Supercenter #4641	246.46	Student
10/10/2024	Wm Supercenter #4641	46.65	Student
10/10/2024	Wm Supercenter #4641	234.17	Student
10/14/2024	Wm Supercenter #4641	32.94	Student
10/16/2024	Wm Supercenter #4641	161.41	Student
10/22/2024	Wm Supercenter #4641	26.20	Student
10/22/2024	Wm Supercenter #4641	169.83	Student
10/23/2024	Wm Supercenter #4641	-169.83	Student
10/30/2024	Wm Supercenter #4641	289.32	Student
10/31/2024	Wm Supercenter #4641	188.68	Student
10/7/2024	Wm Supercenter #5060	157.22	Student
10/8/2024	Wm Supercenter #5060	73.69	Student
10/8/2024	Wm Supercenter #5060	41.64	Student
10/14/2024	Wm Supercenter #5060	35.59	Student
10/16/2024	Wm Supercenter #5060	63.60	Student
10/16/2024	Wm Supercenter #5060	14.04	Student
10/16/2024	Wm Supercenter #5060	98.77	Student
10/16/2024	Wm Supercenter #5060	105.56	Student
10/17/2024	Wm Supercenter #5060	60.36	Student
10/21/2024	Wm Supercenter #5060	19.54	Student
10/22/2024	Wm Supercenter #5060	9.92	Student
10/22/2024	Wm Supercenter #5060	59.26	Student
10/22/2024	Wm Supercenter #5060	235.51	Student
10/23/2024	Wm Supercenter #5060	24.68	Student
10/24/2024	Wm Supercenter #5060	14.80	Student
10/25/2024	Wm Supercenter #5060	57.80	Student
10/25/2024	Wm Supercenter #5060	25.08	Student
10/28/2024	Wm Supercenter #5060	83.27	Student
10/31/2024	Wm Supercenter #5060	13.38	Student
10/31/2024	Wm Supercenter #5060	88.96	Student
10/31/2024	Wm Supercenter #5060	123.38	Student

11/1/2024	Wm Supercenter #5060	47.73	Student
10/7/2024	Ziegler-Carpentersvill	13.98	B&G
10/8/2024	Ziegler-Carpentersvill	20.97	B&G
10/9/2024	Ziegler-Carpentersvill	48.98	B&G
10/11/2024	Ziegler-Carpentersvill	10.64	B&G
10/11/2024	Ziegler-Carpentersvill	19.11	B&G
10/16/2024	Ziegler-Carpentersvill	9.99	B&G
10/23/2024	Ziegler-Carpentersvill	4.38	B&G
10/25/2024	Ziegler-Carpentersvill	10.98	B&G
10/31/2024	Ziegler-Carpentersvill	40.96	B&G
10/21/2024	Zieglers Ace - Huntley	26.99	B&G
10/8/2024	Zieglers Ace Hdwe	10.76	B&G
10/9/2024	Zieglers Ace Hdwe	9.54	B&G
10/14/2024	Zieglers Ace Hdwe	2.18	B&G
10/23/2024	Zieglers Ace Hdwe	62.35	B&G
11/4/2024	Zieglers Ace Hdwe	2.20	B&G
11/5/2024	Zieglers Ace Hdwe	32.99	B&G

184,954.42

Debit Total	200,601.31
Credit Total	-15,646.89
Total	184,954.42

**ACTIVITY ACCOUNT SUMMARY
FOR MONTH OF: October, 2024**

	Month to Date			Year To Date			
	Month End Receipts	Month End Disbursements	Month End Activity	July 1, 2024 Beginning Book Balance	Year to Date Receipts	Year to Date Disbursements	Year to Date Book Balance
School							
Algonquin Lakes ES	\$ 5,478.52	\$ 7,983.48	\$ (2,504.96)	\$ 12,824	\$ 5,707	\$ 7,983	\$ 10,547
Algonquin M.S.	\$ 5,191.60	\$ 1,883.72	\$ 3,307.88	\$ 11,485	\$ 9,935	\$ 4,801	\$ 16,619
Big Timber E.S	\$ 204.68	\$ 4,288.25	\$ (4,083.57)	\$ 7,769	\$ 4,509	\$ 4,515	\$ 7,763
Carpentersville M.S.	\$ 3,489.09	\$ 2,739.55	\$ 749.54	\$ 28,763	\$ 7,851	\$ 3,119	\$ 33,495
DeLacey	\$ 35.28	\$ 330.00	\$ (294.72)	\$ 6,273	\$ 2,616	\$ 330	\$ 8,559
Dundee-Crown H.S.	\$ 26,142.04	\$ 30,977.59	\$ (4,835.55)	\$ 161,822	\$ 81,861	\$ 72,496	\$ 171,187
Dundee Highlands	\$ 17.88	\$ -	\$ 17.88	\$ 1,945	\$ 2,544	\$ -	\$ 4,489
Dundee M.S.	\$ 25,931.37	\$ 21,429.06	\$ 4,502.31	\$ 139,153	\$ 41,576	\$ 32,789	\$ 147,940
Eastview ES	\$ 3,404.50	\$ 1,395.32	\$ 2,009.18	\$ 1,633	\$ 3,434	\$ 1,395	\$ 3,672
Gary D Wright ES	\$ 10,914.38	\$ -	\$ 10,914.38	\$ 7,302	\$ 11,797	\$ 1,769	\$ 17,330
Gilberts ES	\$ 173.76	\$ 5,200.95	\$ (5,027.19)	\$ 5,830	\$ 2,765	\$ 6,365	\$ 2,230
Golfview ES	\$ 2,512.67	\$ 924.00	\$ 1,588.67	\$ 1,632	\$ 2,534	\$ 924	\$ 3,242
Hampshire ES	\$ 8,874.56	\$ 5,299.61	\$ 3,574.95	\$ 2,612	\$ 8,909	\$ 6,224	\$ 5,297
Hampshire H.S.	\$ 23,545.77	\$ 27,726.86	\$ (4,181.09)	\$ 380,582	\$ 112,901	\$ 99,273	\$ 394,210
Hampshire M.S.	\$ 2,804.03	\$ 4,911.64	\$ (2,107.61)	\$ 87,424	\$ 13,164	\$ 11,981	\$ 88,606
H.D. Jacobs H.S.	\$ 49,665.00	\$ 31,524.60	\$ 18,140.40	\$ 251,410	\$ 106,330	\$ 100,023	\$ 257,717
Lake In The Hills ES	\$ 38.82	\$ -	\$ 38.82	\$ 9,583	\$ 161	\$ -	\$ 9,744
Lakewood ES	\$ 2,920.62	\$ 2,877.49	\$ 43.13	\$ 18,366	\$ 3,157	\$ 2,877	\$ 18,645
Liberty ES	\$ 1,030.24	\$ 1,535.00	\$ (504.76)	\$ 9,407	\$ 1,120	\$ 4,232	\$ 6,295
Lincoln Prairie ES	\$ 83.04	\$ 75.00	\$ 8.04	\$ 10,479	\$ 4,682	\$ 683	\$ 14,478
Meadowdale ES	\$ 10.89	\$ 1,793.85	\$ (1,782.96)	\$ 781	\$ 2,523	\$ 1,794	\$ 1,510
Neubert ES	\$ 335.26	\$ -	\$ 335.26	\$ 1,766	\$ 2,863	\$ 395	\$ 4,234
Parkview ES	\$ 2,523.03	\$ -	\$ 2,523.03	\$ 6,768	\$ 2,606	\$ 2,300	\$ 7,074
Perry ES	\$ 2,829.30	\$ 763.00	\$ 2,066.30	\$ 7,535	\$ 2,926	\$ 763	\$ 9,698
Sleepy Hollow ES	\$ 2,514.86	\$ -	\$ 2,514.86	\$ 1,319	\$ 2,535	\$ 55	\$ 3,799
Westfield ES/MS	\$ 20,349.75	\$ 24,280.56	\$ (3,930.81)	\$ 48,213	\$ 36,454	\$ 31,586	\$ 53,081
Total	\$ 201,020.94	\$ 177,939.53	\$ 23,081.41	\$ 1,222,676	\$ 477,457	\$ 398,672	\$ 1,301,462

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	13,052.26	5,478.52	7,983.48		10,547.30
Total Cash Accounts	13,052.26	5,478.52	7,983.48	0.00	10,547.30
Other Accounts					
200M-00-00 Special Ed	153.25				153.25
2029-00-00 Class of 2029	39.55				39.55
2030-00-00 Class of 2030	137.56				137.56
2032-00-00 Class of 2032	337.83				337.83
2033-00-00 Class of 2033	175.75				175.75
2034-00-00 Class of 2034	812.45				812.45
2035-00-00 Class of 2035	0.05				0.05
2036-00-00 Class of 2036	16.00				16.00
2090-10-00 Acting Club	51.46				51.46
2410-00-00 Culinary Kids 2/3	80.57				80.57
2415-10-00 Science Club	10.31				10.31
2590-10-00 Lady Lions Running Club	3,231.07		1,892.99		1,338.08
2590-20-00 Boys Running Club	2,157.36	27.00	1,761.28		423.08
4100-10-10 Fitness Club	1,576.05		1,446.00		130.05
4200-10-00 Birthday Books	305.00	25.00			330.00
4200-20-00 Book Fair	4.44	2,816.13	2,883.21	23.00	(39.64)
4210-00-00 Holiday Creations	135.85				135.85
4300-00-00 Yearbook	1,657.26				1,657.26
5100-00-00 General Fund	312.70			(23.00)	289.70
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	25.00			25.00
6000-00-00 Interest Income	1,491.87	85.39			1,577.26
6000-30-00 Field Trip Reserve	102.69	2,500.00			2,602.69
Total Other Accounts	13,052.26	5,478.52	7,983.48	0.00	10,547.30

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	13,311.53	5,191.60	1,883.72		16,619.41
Total Cash Accounts	13,311.53	5,191.60	1,883.72	0.00	16,619.41
Other Accounts					
2000-10-00 Student Council	1,267.08	83.27			1,350.35
2029-00-00 Class of 2029	107.11				107.11
2030-00-00 Class of 2030	367.34	320.66			688.00
2031-00-00 Class of 2031	0.00	105.73			105.73
2110-10-00 Band	733.22				733.22
2140-10-00 Chorus	840.03	20.00	140.00		720.03
2150-30-00 Musical	3,717.72				3,717.72
2151-10-00 Music Club	197.06				197.06
2220-10-00 Art Club	288.89	60.00			348.89
2230-10-00 Beta Club	683.33	3,107.00	1,502.00		2,288.33
2240-00-00 Baking Club	0.16				0.16
2250-00-00 Chess Club	0.10				0.10
2391-10-00 AVID	707.84	206.00		475.00	1,388.84
2430-10-00 Special Ed Community Trips	5.50				5.50
2590-40-00 Read-a-Thon	566.25				566.25
3020-00-00 Wrestling	455.45				455.45
3100-20-00 Volleyball - 8th grade	(872.38)	1,129.25	241.72		15.15
3110-10-00 Cross Country	106.25				106.25
3210-00-00 Boys Basketball	126.51				126.51
3210-10-00 Girls Basketball	73.57				73.57
3230-10-00 Track and Field	2.25				2.25
3250-20-10 Poms/Dance	176.88				176.88
3350-20-10 Cheerleading	34.18				34.18
4100-10-00 PBIS	36.96				36.96
4100-30-00 General	17.91				17.91
4300-30-00 Staff Account	108.01	100.00			208.01
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	477.21				477.21
6000-20-00 Field Trip Reserve	1,490.00			(475.00)	1,015.00
6000-30-00 Interest Income	624.90	59.69			684.59
Total Other Accounts	13,311.53	5,191.60	1,883.72	0.00	16,619.41

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 BMOHarris Checking Account	11,847.18	204.68	4,288.25		7,763.61
Total Cash Accounts	11,847.18	204.68	4,288.25	0.00	7,763.61
Other Accounts					
2031-00-00 Class of 2031	256.65				256.65
2032-00-00 Class of 2032	687.47	120.00			807.47
2033-00-00 Class of 2033	0.85				0.85
2034-00-00 Class of 2034	576.82				576.82
2035-00-00 Class of 2035	9.59		807.50		(797.91)
2036-00-00 Class of 2036	946.21	24.00	1,090.00		(119.79)
2037-00-00 Class of 2037	104.50	20.00	2,272.00		(2,147.50)
3010-00-00 Yearbook	550.00				550.00
3100-20-00 Math and Reading Night	662.00				662.00
4100-30-00 General	541.37				541.37
5100-10-00 PBIS	390.00				390.00
5100-10-10 Staff Sunshine Account	1,924.22		118.75		1,805.47
6000-00-00 Interest Income	340.50	40.68			381.18
6000-30-00 Field Trip Reserve	4,857.00				4,857.00
Total Other Accounts	11,847.18	204.68	4,288.25	0.00	7,763.61

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	32,745.75	3,489.09	2,739.55		33,495.29
Total Cash Accounts	32,745.75	3,489.09	2,739.55	0.00	33,495.29
Other Accounts					
2000-10-00 Student Council	2,980.22	2,279.00	1,149.20		4,110.02
2031-00-00 Class of 2031	112.03				112.03
2105-00-00 Man in Demand/Dare to be Rare	447.56				447.56
2110-10-00 Music	739.12				739.12
2110-20-00 MB Jazz	420.00				420.00
2120-10-00 Drama	3,281.62				3,281.62
2140-10-00 Chorus	846.04				846.04
2221-10-00 Art Club	10.00				10.00
2230-10-00 Beta Club	522.68				522.68
2235-10-00 Chess Club	111.79				111.79
2481-10-00 Yearbook	175.56				175.56
2590-40-00 Relay for Life	2.00				2.00
2670-20-00 Book Fair	13.14				13.14
3250-20-10 Poms	3,385.16				3,385.16
3350-20-10 Cheerleading	4,383.29				4,383.29
4101-30-00 AVID	4,444.96	1,080.00	1,590.35		3,934.61
4210-20-00 General	2,848.41				2,848.41
4300-30-00 Sunshine	870.14				870.14
6000-00-00 Interest	3,652.03	130.09			3,782.12
6000-30-00 Field Trip Reserve	3,500.00				3,500.00
Total Other Accounts	32,745.75	3,489.09	2,739.55	0.00	33,495.29

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris Cash Account	8,853.45	35.28	330.00		8,558.73
Total Cash Accounts	8,853.45	35.28	330.00	0.00	8,558.73
Other Accounts					
4100-00-00 Student Memorial Fundraiser	85.80				85.80
4700-00-00 Pyramid Model Committee	1,616.29				1,616.29
5100-00-00 General Student Activities	1,047.11		330.00		717.11
5200-00-00 PBIS	2,978.87				2,978.87
6000-00-00 Interest Income	625.38	35.28			660.66
6000-30-00 Field Trip Reserve	2,500.00				2,500.00
Total Other Accounts	8,853.45	35.28	330.00	0.00	8,558.73

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	176,022.56	26,142.04	30,977.59		171,187.01
Total Cash Accounts	176,022.56	26,142.04	30,977.59	0.00	171,187.01
Other Accounts					
1000-10-10 Banking Corrections	(204.00)				(204.00)
2000-10-00 Student Council	19,346.02	15,200.00	5,958.16	(1,000.00)	27,587.86
2095-10-00 Animation Club	98.78				98.78
2110-10-00 Instrumental Music	2,073.25		171.70		1,901.55
2120-10-00 Drama Club	5,450.53				5,450.53
2120-20-00 Musical Account	(2,157.09)		499.80		(2,656.89)
2120-30-00 Fall Play	3,508.54	495.00	166.22		3,837.32
2140-10-00 Choral Music	(42.27)		500.00		(542.27)
2145-50-00 Orchestra	7,130.46	412.00	2,331.43		5,211.03
2223-20-00 Charger Pride-Staff	2,311.81				2,311.81
2230-10-00 Beta Club	1,560.13	1,355.00			2,915.13
2235-10-00 SAFE	3,118.42		200.00		2,918.42
2240-10-00 Black Youth Alliance	235.81		341.94	500.00	393.87
2252-10-00 Culinary	2,891.74	370.00	3,261.74		0.00
2259-10-10 Electricity Fund	3,335.46		3,335.46		0.00
2260-10-00 Industrial Ed Club	353.86				353.86
2263-10-00 Rotary Interact	1,186.16				1,186.16
2280-10-00 Environmental Grants Fund	250.39		250.39		0.00
2280-20-00 Environmental Club	1,751.59				1,751.59
2282-10-00 GirlUp	1,362.34				1,362.34
2310-10-00 World Language (French) Club	3,750.16				3,750.16
2340-10-00 Science Olympiad	1,011.92	32.00	849.93		193.99
2370-10-00 FACS Club	1,157.00				1,157.00
2375-10-00 Literary Arts Magazine	1,661.30				1,661.30
2385-10-00 Poetry Club-Souls Spill Ink	988.58			500.00	1,488.58
2390-10-00 National Honor Society	1,425.92	475.00			1,900.92
2390-20-00 Illinois Music Honors Society	238.63				238.63
2391-10-00 AVID	2,612.81				2,612.81
2392-00-00 PSI Alpha	301.32				301.32
2408-10-00 GSA/LGBT Support Group	802.70				802.70
2439-10-00 Peer Mentors	298.30				298.30
2450-10-00 Debate Team	347.32		46.00		301.32
2480-10-00 Yearbook-INACTIVE	(29.92)				(29.92)
2590-20-00 Woodshop	315.38		315.38		0.00
2590-40-00 Relay for Life	688.95				688.95
2591-10-00 Fight the Stigma	756.25				756.25
2592-10-00 Minority Leadership	804.52				804.52
2595-10-00 HOSA	486.22	280.00	440.00		326.22
2618-10-10 Operation Click	3,079.52		1,216.54		1,862.98
2700-10-20 Work Program/Buttons/Store	950.33				950.33
3100-20-20 Baseball	1,253.93				1,253.93
3150-20-10 Softball	388.01				388.01
3200-20-10 Girls Basketball	2,361.73				2,361.73
3200-20-20 Boys Basketball	7,796.76		50.00		7,746.76
3210-20-10 Girls Bowling	68.10				68.10
3250-00-00 Dance Team (Poms)	6,950.69	1,315.00			8,265.69
3300-20-10 Girls Soccer	6,416.09				6,416.09
3300-20-20 Boys Soccer	7,512.53				7,512.53
3350-20-10 Cheerleading	8,656.22		1,784.45		6,871.77

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
3400-20-10 Girls Tennis	172.01	1,728.90	104.82		1,796.09
3400-20-20 Boys Tennis	673.54				673.54
3450-20-10 Girls Swimming	811.58	1,794.00	1,955.00		650.58
3500-20-10 Girls Track	4,237.60				4,237.60
3500-20-20 Boys Track	647.18				647.18
3600-20-10 Girls Golf	1,853.04	1,974.40	1,013.31		2,814.13
3600-20-20 Boys Golf	4,576.45		1,114.82		3,461.63
3650-20-10 Boys Lacrosse	2,288.87				2,288.87
3700-20-10 Football	10,789.81		5,055.53		5,734.28
3800-20-00 Cross Country	594.79				594.79
3850-20-00 Wrestling	627.07				627.07
3900-20-00 Volleyball	(327.30)		14.97		(342.27)
4000-10-00 Sr. Class Gift	5,242.96				5,242.96
4100-30-00 General	3,666.44				3,666.44
4300-20-00 Sunshine Club/Staff Pride	1,224.73				1,224.73
4700-30-00 Scholarships	935.67				935.67
4750-10-00 Testing Prep	1,318.00				1,318.00
6000-00-00 Interest Income	14,336.92	710.74			15,047.66
6000-30-00 Field Trip Reserve	5,740.00				5,740.00
Total Other Accounts	176,022.56	26,142.04	30,977.59	0.00	171,187.01

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	4,470.51	17.88			4,488.39
Total Cash Accounts	4,470.51	17.88	0.00	0.00	4,488.39
Other Accounts					
2031-10-00 Class of 2031 Field Trips	31.97				31.97
2033-10-00 Class of 2033 Field Trips	79.60				79.60
2034-10-00 Class of 2034 Field Trips	196.12				196.12
2036-00-00 Class of 2036	3.25				3.25
4100-30-00 General Fund	464.81				464.81
4200-10-00 Service Club	848.49				848.49
6000-00-00 Interest Income	346.27	17.88			364.15
6000-30-00 Field Trip Reserve	2,500.00				2,500.00
Total Other Accounts	4,470.51	17.88	0.00	0.00	4,488.39

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	143,437.51	25,931.37	21,429.06		147,939.82
Total Cash Accounts	143,437.51	25,931.37	21,429.06	0.00	147,939.82
Other Accounts					
2000-10-00 Cardunal Council (Student)	3,380.93				3,380.93
2027-20-00 Class of 2027-B	114.66				114.66
2029-10-00 Class of 2029-A	150.00				150.00
2029-20-00 Class of 2029-B	150.00				150.00
2030-10-00 Class of 2030-A	988.23				988.23
2030-20-00 Class of 2030-B	988.22				988.22
2031-10-00 Class of 2031-A	169.58				169.58
2031-20-00 Class of 2031-B	169.58				169.58
20TG-00-00 Universal Team (PBIS)	1,393.61		96.22		1,297.39
20TY-00-00 Secondary Team	362.47	1.50			363.97
2110-10-00 Band	12,014.81		504.37		11,510.44
2130-10-00 Music Department	5,534.98		3,132.00		2,402.98
2140-10-00 Chorus/Vocal	10,880.94		2,619.09		8,261.85
2150-30-00 Musical/Ensembles	19,106.19				19,106.19
2155-10-00 Orchestra	16,309.51		30.00		16,279.51
2220-10-00 Art Club	5,068.15	380.00			5,448.15
2230-10-00 Beta Club	2,478.12	280.00	2,568.00		190.12
2380-10-00 Targeted Intervention Team	13.53				13.53
2391-10-00 AVID	1,042.05	176.00	604.46		613.59
2425-10-00 Exploratory/Spanish	446.34				446.34
2431-10-00 Life Program (SPED)	221.06	252.00	264.00		209.06
2432-10-00 Snack (skills) Program	0.00	770.00	108.26		661.74
2435-10-00 S.O.A.R.	703.71				703.71
2436-10-00 SWANS	23.22				23.22
2481-10-00 Yearbook Club	2,493.96				2,493.96
2530-10-00 Chess Club	326.91				326.91
2560-30-00 Book Club	6.15				6.15
2565-00-00 Bracelet Club	370.00				370.00
2566-10-00 Garden Club	321.04				321.04
2570-30-00 IMC	630.17				630.17
2590-10-00 Lions	16.11				16.11
2615-10-00 Midnight Mile	14,532.68	16,773.33	10,817.09		20,488.92
2619-10-00 Cardunal Care	3,301.59				3,301.59
2620-10-00 Scrapbook	102.00				102.00
2625-10-00 Schoolpalooza	776.58				776.58
2630-10-00 Ski Club	3,658.40				3,658.40
2631-10-00 Washington D.C. Trip	3.77				3.77
2635-10-00 Snowflake	1,331.31				1,331.31
2655-10-00 Battle of the Books	5.30				5.30
2665-10-00 Spelling Bee	21.34				21.34
2670-10-00 Robotics	1,428.65				1,428.65
2675-00-00 STEM	65.35				65.35
3010-00-00 Ultimate Club	352.24				352.24
3207-20-10 Girls Basketball - 7th	90.35				90.35
3207-20-20 Boys Basketball - 7th	0.62				0.62
3208-20-20 Boy's Basketball - 8th	183.47				183.47
3250-20-10 Poms	21.36				21.36
3253-20-10 Intramural Basketball	82.06				82.06
3254-20-00 Intramural Poms	121.95				121.95

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
3350-20-10 Cheerleading	31.80				31.80
3400-10-00 Color Guard	212.49				212.49
3500-20-10 Track Team	47.15				47.15
3600-10-00 Flag Football	542.22				542.22
3800-20-00 Cross Country	60.92	154.61			215.53
3800-20-10 Marathon Club - 6th Gr.CC Only	16.00				16.00
3840-10-00 Wiffle Ball	315.54				315.54
3850-20-00 Wrestling	73.64				73.64
3900-20-00 Volleyball	266.97	67.05	196.47		137.55
4100-30-00 General	1,481.09	475.00			1,956.09
4110-10-00 Outdoor Club	789.81	2,231.16	235.14		2,785.83
4210-00-00 Fall Play	10,182.98				10,182.98
4220-00-00 Street Ensemble	143.19				143.19
4230-00-00 Buddy Club	114.14				114.14
4300-30-00 Faculty (Social) Fund	136.00				136.00
4400-30-00 Fitness Club (PE)	4,162.76				4,162.76
4500-30-00 Flower Fund	514.38	290.00	253.96		550.42
6000-00-00 Interest Income	12,393.18	580.72			12,973.90
6000-30-00 Field Trip Reserve	0.00	3,500.00			3,500.00
Total Other Accounts	143,437.51	25,931.37	21,429.06	0.00	147,939.82

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	1,662.34	3,404.50	1,395.32		3,671.52
Total Cash Accounts	1,662.34	3,404.50	1,395.32	0.00	3,671.52
Other Accounts					
2029-00-00 Class of 2029	59.55				59.55
2030-00-00 Class of 2030	320.66		320.66		0.00
2031-00-00 Class of 2031	105.73		105.73		0.00
2032-00-00 Class of 2032	64.09				64.09
2035-00-00 Class of 2035	0.00	893.00		(1,402.00)	(509.00)
2036-00-00 Class of 2036	0.00		968.93	2,337.00	1,368.07
2100-10-10 Julie Voss Class-Inactive	0.10				0.10
2100-20-10 LEAP Program	15.00				15.00
4100-30-00 Miscellaneous	555.03				555.03
5010-00-00 Library Books (Birthday Club)	232.59				232.59
6000-00-00 Interest Income	309.59	11.50			321.09
6000-30-00 Field Trip Reserve	0.00	2,500.00		(935.00)	1,565.00
Total Other Accounts	1,662.34	3,404.50	1,395.32	0.00	3,671.52

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	6,415.92	10,914.38			17,330.30
Total Cash Accounts	6,415.92	10,914.38	0.00	0.00	17,330.30
Other Accounts					
2032-00-00 Class of 2032	1,107.29	3,904.00			5,011.29
2033-00-00 Class of 2033	(145.91)	1,496.00			1,350.09
2034-00-00 Class of 2034	174.34	500.00			674.34
2035-00-00 Class of 2035	642.85	1,460.00			2,102.85
2036-00-00 Class of 2036	(622.50)	500.00			(122.50)
2037-00-00 Class of 2037	790.00	500.00			1,290.00
2140-10-10 Chorus	657.22				657.22
2215-10-10 Yearbook - Elem	726.00				726.00
2499-20-00 Apparel Store	0.11				0.11
2590-30-00 Girls on the Run	5.00				5.00
4100-30-00 General	63.48				63.48
4300-20-00 Staff Wear	75.00				75.00
5010-10-00 PBIS	1,343.65				1,343.65
6000-00-00 Interest Income	1,599.39	54.38			1,653.77
6000-30-00 Field Trip Reserve	0.00	2,500.00			2,500.00
Total Other Accounts	6,415.92	10,914.38	0.00	0.00	17,330.30

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	7,257.49	173.76	5,200.95		2,230.30
Total Cash Accounts	7,257.49	173.76	5,200.95	0.00	2,230.30
Other Accounts					
2000-20-00 LIFE Program	2,117.52	140.00			2,257.52
2032-00-00 Class of 2032	(1,084.18)				(1,084.18)
2033-00-00 Class of 2033	119.41		4,600.95		(4,481.54)
2034-00-00 Class of 2034	68.36		600.00		(531.64)
2035-00-00 Class of 2035	71.02				71.02
2276-10-00 Field Trips	27.02				27.02
2277-10-00 Field Days	543.68				543.68
2590-40-00 Relay for Life	1,859.00				1,859.00
4100-30-00 General	514.10				514.10
5000-10-00 Staff Social Account	(38.30)				(38.30)
6000-00-00 Interest Income	559.86	33.76			593.62
6000-30-00 Field Trip Reserve	2,500.00				2,500.00
Total Other Accounts	7,257.49	173.76	5,200.95	0.00	2,230.30

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	1,653.46	2,512.67	924.00		3,242.13
Total Cash Accounts	1,653.46	2,512.67	924.00	0.00	3,242.13
Other Accounts					
2151-10-20 Summer Music Camp	268.29				268.29
2590-40-00 Relay for Life	144.00				144.00
4100-30-00 General	67.17				67.17
4210-00-00 Scholastic Book Fair-Fall	3.59				3.59
4220-00-00 Scholastic Book Fair-Spring	427.62				427.62
4270-00-00 PBIS	202.10				202.10
4600-10-00 Change Drawer	231.00				231.00
5000-10-10 Staff Spirit Wear	154.33				154.33
6000-00-00 Interest Income	155.36	12.67			168.03
6000-30-00 Field Trip Reserve	0.00	2,500.00	924.00		1,576.00
Total Other Accounts	1,653.46	2,512.67	924.00	0.00	3,242.13

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris Bank Checking	1,722.22	8,874.56	5,299.61		5,297.17
Total Cash Accounts	1,722.22	8,874.56	5,299.61	0.00	5,297.17
Other Accounts					
2033-00-00 Class of 2033	56.33	3,500.00	4,096.50	896.00	355.83
2034-00-00 Class of 2034	234.30	472.00	450.00		256.30
2035-00-00 Class of 2035	61.92				61.92
2036-00-00 Class of 2036	142.00				142.00
2037-00-00 Class of 2037	(784.00)	1,050.00	440.61	174.61	0.00
2140-20-00 Chorus	0.00	360.00	312.50		47.50
2270-10-00 Environmental Science	137.61	280.00			417.61
2276-10-00 Field Trips	34.60				34.60
4100-30-00 General	82.60				82.60
5100-00-00 Scholastic Book Fair	400.31				400.31
5110-00-00 Yearbook	112.00	180.00			292.00
5200-00-00 Sunshine Staff Account	304.96	520.00			824.96
6000-00-00 Interest Income	939.59	12.56		(174.61)	777.54
6000-30-00 Field Trip Reserve	0.00	2,500.00		(896.00)	1,604.00
Total Other Accounts	1,722.22	8,874.56	5,299.61	0.00	5,297.17

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	398,390.77	23,545.77	27,726.86		394,209.68
Total Cash Accounts	398,390.77	23,545.77	27,726.86	0.00	394,209.68
Other Accounts					
1000-10-10 Banking Corrections	20.00				20.00
2000-10-00 Student Council	1,129.82				1,129.82
2014-10-00 Homecoming	36,154.86	360.00	8,569.00	(600.00)	27,345.86
2015-10-10 Class of 2015 Statue Maintenanc	69.26				69.26
2025-00-00 Class of 2025	5,421.55			150.00	5,571.55
2026-00-00 Class of 2026	6,542.57		142.50	150.00	6,550.07
2027-00-00 Class of 2027	7,612.82			150.00	7,762.82
2028-00-00 Class of 2028	1,875.96			150.00	2,025.96
2110-10-00 Band	492.56				492.56
2112-00-00 Tri M (Modern Music Masters)	2,168.37				2,168.37
2140-10-00 Chorus	447.11				447.11
2150-30-00 Musical	16,369.09		3,603.50		12,765.59
2151-10-00 Music Student Tour Account	3,019.84				3,019.84
2155-10-00 Orchestra	454.38				454.38
2156-10-00 Prom - Junior Class	29,119.24	490.00			29,609.24
2220-10-00 Art Club	947.90				947.90
2222-10-00 ABC Business Club	1,562.32				1,562.32
2223-00-00 ASL Club	400.85				400.85
2225-10-00 Black Student Alliance	4,400.45				4,400.45
2225-20-00 Hispanic Youth Alliance	631.86				631.86
2230-10-00 Debate Team	1,811.76		282.00		1,529.76
2240-10-00 Drama Club	4,036.90	2,525.00			6,561.90
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	507.53				507.53
2276-10-00 Field Trips	2.00		20.00		(18.00)
2280-10-00 Fishing Club	552.34				552.34
2310-10-00 AAPI Club	755.72	330.00	344.00		741.72
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	500.40			742.40
2340-10-00 Spanish Club	70.07				70.07
2350-10-00 Language Arts Field Trips	808.00				808.00
2390-10-00 National Honor Society	10,538.45	1,010.37	277.05		11,271.77
2390-20-00 Robotics	100.91				100.91
2391-10-00 AVID	10,801.88	660.00			11,461.88
2393-10-00 PBIS	1,487.06				1,487.06
2410-00-00 Math Team	461.00				461.00
2480-10-00 Yearbook	98.16				98.16
2499-30-00 School Store	187.60				187.60
2618-10-10 Operation Click	1,064.80				1,064.80
2620-00-00 Female Empowerment	432.20				432.20
2644-10-00 Co-Op	1,395.92	731.20			2,127.12
2647-10-00 FACS	294.94				294.94
2655-00-00 Literary Magazine	466.73				466.73
2670-10-00 Scholastic Bowl	194.09				194.09
2671-00-00 Science	1,896.57				1,896.57
2671-10-00 Science-Six Flags GreatAmerica	0.01				0.01
2680-10-00 Marketing Class	181.65				181.65

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2685-00-00 Target Edu	211.77				211.77
2686-00-00 Woodshop	140.00				140.00
2690-00-00 WHIPS TV	58.00				58.00
3100-10-00 Athletic Development	1,321.54				1,321.54
3100-20-20 Baseball	16,853.55	45.00			16,898.55
3150-20-10 Softball	5,553.52				5,553.52
3200-20-10 Girls Basketball	2,522.36	1,320.00			3,842.36
3200-20-20 Boys Basketball	9,855.15		550.00		9,305.15
3250-20-10 Poms	10,264.78	2,100.00	1,151.00		11,213.78
3300-20-10 Girls Soccer	9,493.83				9,493.83
3300-20-20 Boys Soccer	4,737.05				4,737.05
3350-20-10 Cheerleading	12,176.11	2,150.00	387.47		13,938.64
3400-20-10 Girls Tennis	6,292.99				6,292.99
3400-20-20 Boys Tennis	1,053.00				1,053.00
3500-20-10 Girls Track & Field	5,385.17				5,385.17
3500-20-20 Boys Track	4,699.02				4,699.02
3600-20-10 Boys Golf	5,904.58		290.73		5,613.85
3600-20-20 Girls Golf	5,960.98	100.00	1,458.41		4,602.57
3610-10-00 Boys Lacrosse	2,135.80				2,135.80
3610-20-00 Girls LaCrosse	2,606.60				2,606.60
3700-20-10 Football	25,031.06		5,389.21		19,641.85
3700-30-10 Powder Puff	2,866.50				2,866.50
3700-40-10 Flag Football	270.86	2,233.90			2,504.76
3800-20-00 Boys and Girls Cross Country	8,302.72		3,154.67		5,148.05
3850-20-00 Wrestling	5,742.40				5,742.40
3900-20-00 Volleyball	1,855.63	7,390.00	2,107.32		7,138.31
3900-20-10 Volleyball Club	118.00				118.00
3990-10-00 Gatorade Fundraiser	537.87				537.87
4000-30-00 General	7,584.80				7,584.80
4100-00-00 FVC Leadership	981.48				981.48
4150-00-00 Teacher Grants	22.50				22.50
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
4300-40-00 PE-Active	1.00				1.00
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
4700-10-50 2024 GENE HAAS SCHOLARSHIP	20,000.00				20,000.00
4700-30-00 Scholarship & Blood Drive	1,040.00				1,040.00
4700-40-00 Drama Club Scholarship	625.50				625.50
4800-00-00 Guidance	642.52				642.52
6000-00-00 Interest	30,290.67	1,599.90			31,890.57
6000-30-00 Field Trip Reserve	4,500.00				4,500.00
Total Other Accounts	398,390.77	23,545.77	27,726.86	0.00	394,209.68

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	90,713.51	2,804.03	4,911.64		88,605.90
Total Cash Accounts	90,713.51	2,804.03	4,911.64	0.00	88,605.90
Other Accounts					
1000-10-00 Banking Corrections	(18.46)				(18.46)
2001-10-00 Student Council - MS	930.08				930.08
2029-00-00 8th Grade Class of 2029	6,399.54			(250.00)	6,149.54
2030-00-00 7th Grade Class of 2030	267.10		110.00		157.10
2031-00-00 6th Grade Class of 2031	148.41		105.00		43.41
2111-00-00 Music Field Trip Account	4,603.67				4,603.67
2114-10-00 Band - MS	700.62		68.19		632.43
2120-10-00 Drama Club	14,640.77				14,640.77
2140-10-00 Chorus	4,439.19		96.80		4,342.39
2155-10-00 MS Orchestra	1,720.79				1,720.79
2210-00-00 Cafe 10A	274.13	84.00			358.13
2225-10-00 Arts & Craft Club	138.31		45.00		93.31
2230-10-00 Beta Club	3,494.39	960.00	455.00		3,999.39
2391-10-00 AVID	10,293.41	1,112.84	126.93		11,279.32
2400-00-00 PBIS	4,046.96				4,046.96
2560-20-00 Book Fair	694.44				694.44
2631-10-29 Washington DC 8th Grade	8,647.79		650.00		7,997.79
2631-10-30 Washington DC 7th Grade	3,021.23				3,021.23
2667-00-00 MS Sports	1,053.36	280.00	228.29		1,105.07
2669-00-00 MS Yearbook	200.00				200.00
4100-30-00 General	10,682.87		2,666.68	250.00	8,266.19
4250-30-00 Student Activity	4,981.17		359.75		4,621.42
6000-00-00 Interest	5,853.74	367.19			6,220.93
6000-30-00 Field Trip Reserve	3,500.00				3,500.00
Total Other Accounts	90,713.51	2,804.03	4,911.64	0.00	88,605.90

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	239,577.00	49,665.00	31,524.60		257,717.40
Total Cash Accounts	239,577.00	49,665.00	31,524.60	0.00	257,717.40
Other Accounts					
1000-10-10 Banking Corrections	(20.00)				(20.00)
2000-10-00 Student Council	14,273.10	1,654.69	2,565.50		13,362.29
2022-00-00 Class of 2022	64.85				64.85
2023-00-00 Class of 2023	8,771.03				8,771.03
2024-00-00 Class of 2024	6,843.48				6,843.48
2025-00-00 Class of 2025	7,199.34	161.00	962.25		6,398.09
2026-00-00 Class of 2026	5,434.18				5,434.18
2027-00-00 Class of 2027	857.77				857.77
2028-00-00 Class of 2028	86.28				86.28
2110-00-10 Prom	13,491.53				13,491.53
2110-10-00 Band	6,120.58				6,120.58
2120-10-00 Drama Club	3,106.25	782.29	2,100.00		1,788.54
2140-10-00 Choral	3,703.48		1,560.00		2,143.48
2150-30-00 Musical	4,575.00				4,575.00
2151-10-00 Tri-M	659.00				659.00
2151-10-10 Music Industry Club- MIC	822.65				822.65
2155-10-00 Orchestra	1,504.27				1,504.27
2210-10-00 Activist Club	85.88				85.88
2220-10-00 Art Club	1,920.22				1,920.22
2230-00-00 Black Allegiance Club	567.12				567.12
2240-10-00 Muslim Student Alliance Club	924.00				924.00
2245-10-00 Women's Empowerment Club	42.00				42.00
2253-10-00 Conservation	699.10				699.10
2258-10-00 Engineering Club	161.85				161.85
2259-10-00 Film Production	203.00				203.00
2263-10-00 Interact Club	4,634.24				4,634.24
2276-10-00 Field Trips	534.59				534.59
2281-10-00 Gold Rush	68.66				68.66
2310-10-00 French Club	200.36				200.36
2320-10-00 German Club	282.64				282.64
2330-10-00 Spanish Club	169.44				169.44
2330-20-00 World Language Department	287.37				287.37
2340-10-10 Key Club	766.81	131.47	118.00		780.28
2370-10-00 FCCLA	79.42				79.42
2390-10-00 National Honor Society	2,216.68	958.00			3,174.68
2391-10-00 AVID	3,877.45		264.90		3,612.55
2393-10-00 PBIS	884.95				884.95
2400-10-00 Peer Mediation/SADD	102.95				102.95
2405-10-00 Debate Team	3,053.34	10.00	155.25		2,908.09
2406-10-00 DJ (Entertainment) Club	680.05				680.05
2408-10-00 GSA (Gay Straight Alliannce)	547.86				547.86
2409-10-00 Hispanic Youth Alliance	226.97				226.97
2409-20-00 AAPIA-Asian Amer Pac Islander	43.52				43.52
2410-10-00 Knitting Club	20.00				20.00
2415-10-00 Science Club	548.75				548.75
2590-40-00 Relay for Life	122.51				122.51
2618-30-00 Green Eagles	2,655.70				2,655.70
2618-30-10 High School Against Cancer	25.35				25.35
3000-10-00 Special Olympics	3,781.36				3,781.36

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
3100-20-20 Baseball	6,008.20	349.92			6,358.12
3150-20-10 Softball	6,152.43				6,152.43
3200-20-10 Girls Basketball	521.12				521.12
3200-20-20 Boys Basketball	56.93				56.93
3210-20-10 Bowling	157.01				157.01
3250-20-10 Dance Team	7,441.07	528.81	1,025.00		6,944.88
3275-00-00 Math Team	798.27				798.27
3300-20-10 Girls Soccer	6,911.72				6,911.72
3300-20-20 Boys Soccer	8,120.43	7,244.55			15,364.98
3350-20-10 Cheerleaders	4,485.75	5,900.69	4,349.71		6,036.73
3400-20-10 Girls Tennis	0.81				0.81
3400-20-20 Boys Tennis	1.42				1.42
3450-20-10 Girls Swimming	50.00				50.00
3450-20-20 Boys Swimming	579.16				579.16
3500-20-10 Girls Track & Field	6,970.88				6,970.88
3500-20-20 Boys Track	7,791.83				7,791.83
3600-20-10 Girls Golf	4,946.24	6,347.35	6,318.48		4,975.11
3600-20-20 Boys Golf	97.88	1,198.90			1,296.78
3650-20-10 Boys Lacrosse	8,853.99				8,853.99
3700-20-10 Football	21,996.98	2,300.00	8,305.82		15,991.16
3750-20-10 Flag Football	0.00	5,712.26			5,712.26
3800-20-00 Cross Country	5,180.52	3,843.80	2,213.57		6,810.75
3850-20-00 Wrestling	6,057.04				6,057.04
3900-20-00 Volleyball	8,728.97	6,694.05	1,586.12		13,836.90
4100-30-00 General	251.18				251.18
4110-10-00 Eagle Minds Matter	428.00				428.00
4200-10-00 Eagle's Wings Food Pantry	7,264.94				7,264.94
4300-30-10 Eagle Pride Advisory Committee	1,143.78	311.54			1,455.32
6000-00-00 Interest	10,673.52	1,035.68			11,709.20
6000-30-00 Field Trip Reserve	0.00	4,500.00			4,500.00
Total Other Accounts	239,577.00	49,665.00	31,524.60	0.00	257,717.40

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	9,705.86	38.82			9,744.68
Total Cash Accounts	9,705.86	38.82	0.00	0.00	9,744.68
Other Accounts					
2034-00-00 Class of 2034	248.77				248.77
2631-10-00 Field Trip Grant Funds	94.47				94.47
3020-10-00 Leopards Chorus Club	1,897.67				1,897.67
3030-20-00 ILMEA	80.00				80.00
4100-30-00 Principal Discretionary Fund	1,509.14				1,509.14
5010-00-10 Jump Rope for Heart	50.00				50.00
5020-00-00 Ned Show / Yo-yo	1,184.00				1,184.00
5100-00-00 Leopards Holiday Giving	71.36				71.36
5900-00-00 General	1,017.36				1,017.36
6000-00-00 Interest Income	1,053.09	38.82			1,091.91
6000-30-00 Field Trip Reserve	2,500.00				2,500.00
Total Other Accounts	9,705.86	38.82	0.00	0.00	9,744.68

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	18,601.96	2,920.62	2,877.49		18,645.09
Total Cash Accounts	18,601.96	2,920.62	2,877.49	0.00	18,645.09
Other Accounts					
2001-10-10 PBIS (Student Council)	3,574.04				3,574.04
2031-00-00 Class of 2031	801.03				801.03
2032-00-00 Class of 2032	738.66				738.66
2033-00-00 Class of 2033	697.76				697.76
2034-00-00 Class of 2034	438.40				438.40
2035-00-00 Class of 2035	161.32				161.32
2036-00-00 Class of 2036	366.00				366.00
2037-00-00 Class of 2037	0.00	339.00	220.00		119.00
2110-10-00 Band	16.70				16.70
2120-00-00 Book Fair	2,168.95				2,168.95
2151-10-00 Music Club	2,996.95				2,996.95
2230-10-00 Beta Club	42.46				42.46
2540-20-00 Cultural Committee	431.17		125.57		305.60
2618-30-00 Families in Need	104.41				104.41
2657-00-00 Family Night-Math Night	1,421.24				1,421.24
2657-10-00 Family Night-Reading Night	2,025.92				2,025.92
4100-30-00 Miscellaneous/General	218.43				218.43
4300-30-00 Sunshine Fund	0.66				0.66
6000-00-00 Interest Income	2,397.86	81.62			2,479.48
6000-30-00 Field Trip Reserve	0.00	2,500.00	2,531.92		(31.92)
Total Other Accounts	18,601.96	2,920.62	2,877.49	0.00	18,645.09

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	6,799.75	1,030.24	1,535.00		6,294.99
Total Cash Accounts	6,799.75	1,030.24	1,535.00	0.00	6,294.99
Other Accounts					
2030-00-00 Class of 2030	282.29				282.29
2032-00-00 Class of 2032	91.00				91.00
2033-00-00 Class of 2033	0.00		960.00		(960.00)
2034-00-00 Class of 2034	0.00	1,001.00	575.00		426.00
2035-00-00 Class of 2035	179.00				179.00
2100-10-00 Dual Language Activities	40.00				40.00
2276-10-00 Field Trips	100.97				100.97
2410-00-00 Bookfair	54.67				54.67
2482-10-00 Yearbook	279.98				279.98
2590-40-00 Relay for Life	65.50				65.50
4100-30-00 General	1,202.36				1,202.36
4200-00-00 Liberty Chorus	1,855.70				1,855.70
4300-20-00 Kids Heart Challenge	500.00				500.00
4400-00-00 Reach for the Stars	732.48				732.48
5000-10-00 Student Assistance Account	725.98				725.98
6000-00-00 Interest Income	689.82	29.24			719.06
Total Other Accounts	6,799.75	1,030.24	1,535.00	0.00	6,294.99

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	14,469.38	83.04	75.00		14,477.42
Total Cash Accounts	14,469.38	83.04	75.00	0.00	14,477.42
Other Accounts					
2032-00-00 Class of 2032	447.37				447.37
2033-00-00 Class of 2033	2,171.00				2,171.00
2034-00-00 Class of 2034	112.88				112.88
2035-00-00 Class of 2035	25.36				25.36
2036-00-00 Class of 2036	152.51				152.51
2210-00-00 Animal Shelter Fundraiser	0.50				0.50
2510-00-00 Scholastic Book Fair/Follett	90.02				90.02
3100-00-00 Yearbook	3,432.37				3,432.37
4100-00-00 Artworks Program	1,262.50				1,262.50
4100-30-00 General	258.78				258.78
4300-10-00 Staff Spiritwear	1,314.71				1,314.71
4300-20-00 Sunshine	1,746.71	25.00	75.00		1,696.71
6000-00-00 Interest Income	954.67	58.04			1,012.71
6000-30-00 Field Trip Reserve	2,500.00				2,500.00
Total Other Accounts	14,469.38	83.04	75.00	0.00	14,477.42

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	3,293.54	10.89	1,793.85		1,510.58
Total Cash Accounts	3,293.54	10.89	1,793.85	0.00	1,510.58
Other Accounts					
2590-30-00 Girls on the Run	69.01				69.01
4100-30-00 General	97.18		1,764.00	1,764.00	97.18
4250-30-00 Staff Spirit Wear	6.48				6.48
4300-30-00 Social Fund	179.37		29.85		149.52
4400-10-00 Scholastic Book Fair	(398.80)				(398.80)
6000-00-00 Interest Income	840.30	10.89			851.19
6000-30-00 Field Trip Reserve	2,500.00			(1,764.00)	736.00
Total Other Accounts	3,293.54	10.89	1,793.85	0.00	1,510.58

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	3,897.93	335.26			4,233.19
Total Cash Accounts	3,897.93	335.26	0.00	0.00	4,233.19
Other Accounts					
2032-00-00 Class of 2032	192.00				192.00
2033-00-00 Class of 2033	(295.84)	318.00		84.00	106.16
2034-00-00 Class of 2034	138.36				138.36
2035-00-00 Class of 2035	7.69				7.69
4100-30-00 General	1,025.31				1,025.31
6000-00-00 Interest Income	330.41	17.26			347.67
6000-30-00 Field Trip Reserve	2,500.00			(84.00)	2,416.00
Total Other Accounts	3,897.93	335.26	0.00	0.00	4,233.19

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	4,551.46	2,523.03			7,074.49
Total Cash Accounts	4,551.46	2,523.03	0.00	0.00	7,074.49
Other Accounts					
2030-00-00 Class of 2030	117.00				117.00
2035-00-00 Class of 2035	16.00				16.00
2590-40-00 Relay for Life	1,248.02				1,248.02
4100-00-00 PBIS	1,034.98				1,034.98
4150-00-00 Math Night	108.00				108.00
4300-00-00 General Fund	970.26				970.26
5030-10-00 School Store-Inactive	269.06				269.06
5500-00-00 Staff Social Account-Inactive	1.36				1.36
6000-00-00 Interest Income	786.78	23.03			809.81
6000-30-00 Field Trip Reserve	0.00	2,500.00			2,500.00
Total Other Accounts	4,551.46	2,523.03	0.00	0.00	7,074.49

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	7,631.84	2,829.30	763.00		9,698.14
Total Cash Accounts	7,631.84	2,829.30	763.00	0.00	9,698.14
Other Accounts					
2014-10-00 Kindergarten Grade Level Funds	614.07				614.07
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	152.36				152.36
2014-10-04 4th Grade Level Funds	764.03				764.03
2014-10-05 5th Grade Level Funds	536.76				536.76
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
3200-00-00 Media Center	91.70				91.70
3300-10-00 Student Council	210.81	291.54			502.35
3300-20-00 Perry Fundraising	2,850.30		420.00		2,430.30
3350-00-00 Kane County Cougars Grant	391.87				391.87
4100-30-00 General	381.71				381.71
4200-00-00 Perry Teacher Social Account	226.32				226.32
6000-00-00 Interest Income	1,000.13	37.76			1,037.89
6000-30-00 Field Trip Reserve	0.00	2,500.00	343.00		2,157.00
Total Other Accounts	7,631.84	2,829.30	763.00	0.00	9,698.14

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	1,283.36	2,514.86			3,798.22
Total Cash Accounts	1,283.36	2,514.86	0.00	0.00	3,798.22
Other Accounts					
2031-00-00 Class of 2031	133.81				133.81
2033-00-00 Class of 2033	383.53				383.53
2034-00-00 Class of 2034	299.91				299.91
2035-00-00 Class of 2035	39.81				39.81
2560-30-00 Library - Birthday Books	0.08				0.08
4100-30-00 Principal Discretionary	15.97				15.97
6000-00-00 Interest Income	405.25	14.86			420.11
6000-10-00 Bank Corrections	5.00				5.00
6000-30-00 Field Trip Reserve	0.00	2,500.00			2,500.00
Total Other Accounts	1,283.36	2,514.86	0.00	0.00	3,798.22

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 10/1/2024 through 10/31/2024

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	57,011.53	20,349.75	24,280.56		53,080.72
Total Cash Accounts	57,011.53	20,349.75	24,280.56	0.00	53,080.72
Other Accounts					
2000-10-00 Student Council	5,431.57	2,590.00	2,244.84		5,776.73
2028-00-00 Class of 2028-A	21.23				21.23
2029-00-00 Class of 2029-A	407.87				407.87
2029-10-00 Class of 2029-B	407.88				407.88
2030-00-00 Class of 2030-A	498.39				498.39
2030-10-00 Class of 2030-B	151.67				151.67
2031-00-00 Class of 2031	795.65	331.00			1,126.65
2032-00-00 Class of 2032	413.95				413.95
2033-00-00 Class of 2033	133.80				133.80
2034-00-00 Class of 2034	382.27	1,399.00	834.75		946.52
2112-00-00 Band - Middle School	353.01				353.01
2115-00-00 Music - Elementary	1,930.07				1,930.07
2150-30-00 Musicals	4,157.96		905.00		3,252.96
2151-10-00 Music Dept.	3,151.84	9,709.00	12,406.45		454.39
2220-10-00 Art Club	475.59				475.59
2230-10-00 Beta Club	3,604.87	2,307.00	2,498.58		3,413.29
2276-10-00 Field Trips	281.77				281.77
2340-10-00 Spelling Bee	46.03				46.03
2391-10-00 AVID	7,324.92		3,475.88		3,849.04
2392-10-00 HANDS Club	0.06				0.06
2392-20-00 Pawsitivity Pack	1,014.09		310.00		704.09
2393-10-00 PBIS Middle School	277.74				277.74
2393-20-00 PBIS Elementary	623.42		623.08		0.34
2481-10-00 Yearbook - MS	7,782.40		981.98		6,800.42
2482-10-00 Yearbook - ELE	1,047.28				1,047.28
2560-30-00 Birthday Book Club	3.74				3.74
2560-40-00 Library-Book Fair	6,559.22				6,559.22
2590-10-00 Boys Basketball Lions Club	0.66				0.66
2590-20-00 Girls Basketball Lions Club	36.92				36.92
2640-30-00 Science Fair	164.46				164.46
2660-00-00 Math Club	24.86				24.86
2668-00-00 Track	10.68				10.68
3250-20-10 Poms	465.42				465.42
3350-20-10 Cheerleading	960.44				960.44
3830-00-00 Basketball - Girls	27.68				27.68
3840-00-00 Basketball - Boys	0.02	50.00			50.02
3850-20-00 Wrestling	142.55				142.55
3860-20-00 Cross Country	78.20				78.20
3900-20-00 Volleyball	0.50				0.50
4100-30-00 General	628.66				628.66
4105-30-00 Student Assistance Account	1,161.60				1,161.60
4400-30-00 PE - MS	74.52				74.52
4401-30-00 PE - Elementary	243.09				243.09
4480-30-00 Barb Dubow Wal-Mart	5.82				5.82
5500-10-00 Bank Correction	150.00				150.00
6000-00-00 Interest Income	5,557.16	463.75			6,020.91
6000-30-00 Field Trip Reserve	0.00	3,500.00			3,500.00
Total Other Accounts	57,011.53	20,349.75	24,280.56	0.00	53,080.72

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

December 17, 2024

Page 1

ADMINISTRATORS

None

RESIGNATION - ADMINISTRATORS

None

RETIREMENT – ADMINISTRATORS

None

CERTIFIED PERSONNEL

1. Recommend the following be employed by Community Unit School District 300 for the **2024-2025** school year and be compensated according to the LEAD negotiated agreement:

Name	Position	Location	FTE	Salary	Type
Berkland, Suzanne	SPED Autism	Neubert Elementary School	1.0	BA Step A	Additional
Daudelin, Jasmine	2nd Grade	Hampshire Elementary School	1.0	MA Step A	Replacement
Rysavy, Amber	8th Grade Language Arts-ESL (.67) & ELA Interventionist (.33)	Carpentersville Middle School	1.0	B15 Step A	Replacement

OTHER EMPLOYMENT – CERTIFIED PERSONNEL

None

RESIGNATION – CERTIFIED PERSONNEL

1. Recommend approval of the following letters of resignation:

Name	Position	Location	Effective
Flowers, Michael	Cross Categorical	Carpentersville Middle School	January 16, 2025
Ramos Gonzalez, Javier	Dual Language	Carpentersville Middle School	December 20, 2024

OTHER RESIGNATION – CERTIFIED PERSONNEL

None

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

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

December 17, 2024

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RETIREMENT – CERTIFIED PERSONNEL

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

Name	Position	Location	Effective
DeGiulio, Laura	8th Grade Language Arts	Westfield Community School	End of the 2028-2029 school year
Grady, Georgette	School Social Worker	Jacobs High School	End of the 2028-2029 school year
Walsh, Patricia	300 Plus	Jacobs High School	End of the 2028-2029 school year

SUPERVISOR/MANAGER – EDUCATIONAL SUPPORT PERSONNEL

None

RESIGNATION – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL

None

RETIREMENT – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL

None

EDUCATIONAL SUPPORT PERSONNEL

1. Recommend employment of the following educational support personnel:

Name	Position	Location	Hourly Rate	Type
Colin, Giovanni	Night Custodian	Parkview Elementary School	\$18.40	Replacement
Perna-JeanLouis, Lea	Safety Staff	Dundee-Crown High School	\$18.40	Replacement
Vargas, Maribel	Media Clerical	Hampshire High School	\$19.51	Replacement
Yarwood, Lisa	Paraeducator	Dundee-Crown High School	\$18.72	Replacement

RESIGNATION – EDUCATIONAL SUPPORT PERSONNEL

1. Recommend approval of the following letter of resignation:

Name	Position	Location	Effective
Castillo, Jonathan	Groundskeeper	Buildings & Grounds	December 9, 2024

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

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

December 17, 2024

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DISMISSAL – EDUCATIONAL SUPPORT PERSONNEL

None

RETIREMENT – EDUCATIONAL SUPPORT PERSONNEL

1. Recommend approval of the following request to retire:

Name	Position	Location	Effective
Heinz, Brenda	Paraeducator	Hampshire Middle School	December 20, 2024

COACHING/VOLUNTEER – EDUCATIONAL SUPPORT PERSONNEL

1. Recommend approval of the following support personnel:

Name	Position	Location
Ackerley, Nyle	Volunteer Coach - Cheerleading	Hampshire Middle School
Asplen, Jacob	Baseball Volunteer	Jacobs High School
Batka, Kari	Head Coach - Winter Dance	Jacobs High School
Brown, Mark	Volunteer Coach - Varsity Wrestling	Hampshire High School
Harrier, James	Assistant Coach - Wrestling	Jacobs High School
Madson, Alexis	Head Coach - Winter Dance	Jacobs High School

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

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

December 17, 2024

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DISTRICT POSITION TRANSFERS

None

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



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 17, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Dr. Niki Burkey
Assistant Superintendent

Presented at the following Board Meetings	
Board Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

SUBJECT: Out of District Student Travel

Background

Per Board Policy 6:240, Board approval is required when student travel is to a state not contiguous with Illinois or outside the continental U.S. Each trip authorization shall be based on the written rationale of the travel's educational value and the safety and welfare of the students involved.

Administrative Recommendation

The administration recommends approval of the request as presented for student travel as follows:

- Carpentersville Middle School, Washington D.C. trip, May 28-30, 2025
- Dundee Middle School - Washington D.C. trip, April 10-12, 2025
- Hampshire Middle School - Washington D.C. trip, April 24-26, 2025
- Westfield Middle School - Washington D.C. trip, April 24-26, 2025

Note: Algonquin Middle School is not offering a trip for Spring 2025, as 7th and 8th graders went on a combined trip to Washington D.C. in Spring 2024.



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 17, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Colleen O’Keefe
Chief Legal Counsel

Presented at the following Board Meetings	
Board Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

SUBJECT: Settlement Agreement and Release

Background

The District has finalized negotiations to settle the litigation of the use of Paperbark Lane in Gilberts, IL., which transfers ownership to the Village and allows the District to use the property as a public roadway.

Administrative Recommendation

It is recommended to approve the Settlement Agreement and Release as presented.

Fiscal Impact

None

**Freedom of Information
Board Report
December 17, 2024**

<u>FOIA#</u>	<u>Date of Request</u>	<u>Requestor</u>	<u>Subject</u>	<u>Date Completed/ STATUS</u>	<u>Time to complete in hours</u>
77-2024	11/12/2024	Stacey Oliver Education Daily	Commercial Purpose - Requesting a list of the vendors that Community Unit School District 300 currently contracts with? Specifically, I am interested in the pricing details for the following services: Speech-Language Pathologists (SLP) Occupational Therapists (OT), Physical Therapists (PT), Paraprofessionals, 1:1 Aides, Instructional Facilitators, Special Education Teachers. Please let us know the effective date of these rates	Completed 12/6/2024	3
78-2024	12/17/2024	Gianina Carreon Law Offices of R.F. Wittmeyer, Ltd.	Requesting all incidents reports and videos of any incidents that occurred on October 5, 2024, including any reports made by the school resource officer Raffaele Loni DePinto.	Completed 11/18/2024	1
79-2024	11/18/2024	John Q Public Community Member	Requesting electronic copies of the election packets in their entirety of any candidate that has filed for the consolidated election that will be held on April, 1st 2025	Completed 11/19/2024	1
80-2024	11/21/2024	Kenneth Adkins Community Member	Requesting records pertaining to dates of Friday, November 15, 2024 appx 4:00pm and Monday, November 18, 2024 appx 4:00pm at the intersection of Woodside Drive and Forestview Drive when Dundee Middle School Students were being dropped off on bus route 285. (1) I am requesting a copy of CDL credentials for driver of bus route 285 dropping students off at the time and location listed above including date of issuance and/or renewal. (2) I am requesting copies of any and all training logs associated with the above school bus driver. (3) I am requesting copies of any and all disciplinary actions, training updates and/or information related to "check rides" by a supervisor or management related to the driver of route 285 on 11/15/2024. (4) I am requesting GPS information related to the driver activating "Yellow hazards", "Flashing Reds" and "Stop Sign Activation on side of bus" during the date and time listed above. (5) I am requesting any video from the bus (inside facing or outside facing) from the time and location listed above.	Completed 12/3/2024	3
81-2024	11/25/2024	Dulce Ocampo Community Member	Commercial Purpose - Requesting a copy of the current landscaping contract for mowing.	Completed 12/6/2024	1.5
82-2024	11/29/2024	Alexander Hart Community Member	Requesting a copy of the video recording of the altercation my XXX was involved in. The video is crucial and needed for our hearing date at the Carpentersville administration building.	Completed 12/2/2024	1
83-2024	12/6/2024	Mary Janice Workflow Solution Software	Commercial Purpose - Request the following information for your district's multifunction copiers, printers, and print management software. (1) Current multifunction copiers, production copiers, printer lease/purchase contracts, and terms and conditions, (2) Current multifunction copier, production copiers, printer maintenance contracts, and terms and conditions, (3) Current Lease/Service invoices relating to items above from the past six months.	Pending	
84-2024	12/7/2024	Joy Renda Community Member	Requesting total number of students from Algonquin Middle School in Algonquin, who have been referred to the truancy officer in Kane County for the current 2024-2025 school year.	Completed 12/9/2024	1



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD OF EDUCATION MEMO

DATE: December 10, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Thomas Parisi,
Director of PE/Health/Driver's
Ed/Athletics

Presented at the following Board Meetings	
Board Operations Committee	12/10/2024
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

SUBJECT: Advertising Sponsorship Agreement

Background

Per Board Policy 8:26, companies may purchase space for their advertisements in or on athletic field fences, scoreboards, or other appropriate locations, provided that the advertisements are consistent with administrative procedures and are approved by the Board of Education.

Ticket eStore has agreed to an Advertising Sponsorship Agreement for Jacobs High School. The building principal/designee has reviewed and approved the advertisement and placement pending board approval. The marketing campaign includes:

- 4' x 6' banner provided by Jacobs will be displayed in the Jacobs High School competition gymnasiums from December 2024 through December 2025.
- A temporary Ticket eStore sign will be posted at the athletic entrance, competition gym, and fieldhouse for the duration of the Hinkle Holiday Tournament.
- Advertisement by the Beacon Academy during all varsity tournament game broadcasts
- Announcements made throughout the Hinkle Holiday Tournament acknowledging and thanking Ticket eStore as a sponsor.
- Ticket eStore acknowledgment with weekly social media graphics during the boys' and girls' basketball season.
- Advertisement for Ticket eStore reads at all home boys' and girls' basketball games.

Administrative Recommendation

The Administration recommends approval of the contract.

Fiscal Impact

The advertising sponsorship fee of \$1,500 is used to support Athletic Programs at Jacobs High School.



JACOBS HIGH SCHOOL ATHLETICS

Jason Ziols, Athletic Director

Deb Belo, Administrative Asst.

2601 Bunker Hill Drive, Algonquin, Illinois 60102

Tel: 547.532.6150 • Fax: 847.532.6115

<https://hdjgoldeneagles.org/>

Jacobs High School Athletic Department

Corporate Sponsorship Agreement - Hinkle Holiday Classic

Each December, Jacobs High School hosts the Hinkle Holiday Classic Boys Basketball Tournament. 50 teams participate in the tournament with over 2000 fans attending each day! We are seeking sponsorships to help secure funding to support the athletic programs at Jacobs High School and to help make this tournament a special experience for all participating student-athletes, their families, and our fans.

Please review the options below and select which option works best for your business. Jacobs High School and the Boys Basketball Program appreciate your support! GO GOLDEN EAGLES!

Sponsorship Option (Circle):

- Brown Sponsor (\$250)
 - Sign in the Athletic Entrance, Competition Gym, or Field House (high spectator traffic areas) for the duration of the tournament.
 - Each game of the varsity tournament is broadcast LIVE on YouTube by the Beacon Academy. They will promote our sponsors throughout the tournament during their broadcasts.
 - There will be announcements made during games throughout the tournament acknowledging and thanking our sponsors.
- Gold Sponsor (\$1500)
 - Includes everything from the Brown Level
 - We will acknowledge your organization with PA announcements at all boys/girls basketball home games.
 - Your organization will have its own banner in the competition gym. ***Pending D300 School Board Approval
 - We will acknowledge your organization with weekly social media graphics during the basketball season.

By signing below, you agree to the terms and conditions of this agreement. Your business will submit payment upon receipt of this agreement along with an approved logo. This agreement can be terminated at any time by Jacobs High School if the sponsor does not act in a manner consistent with the values of our school and district.

Name of Business

Ticketestore

Representative Name (Printed)

Tim Leahy

Representative Signature

Tim Leahy



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 10, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Jonathan Mickle,
Director of Facilities

Presented at the following Board Meetings	
Board Operations Committee	12/10/2024
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

SUBJECT: Time and Material (Trade Labor)

Background

District 300 seeks contractual pricing for time and material for the following Trade Labor categories – Alarm Services, Asphalt, Bay/Overhead Doors, Concrete Installation, Data Cabling, Electrical, Fence, Food Service Equipment, Gutter Repair and Installation, Hood Cleaning, HVAC, Landscaping, Plumbing, Roofing, Sewer, Stadium Lighting, Tree Maintenance, and Tuck-pointing.

Bids were opened on two dates: Thursday, October 24, and Friday, November 15. Forty-seven (47) vendors downloaded bid documents. Twenty-three vendor responses were received, including one letter of No Bid.

Recommendation: (Pricing available in the bid tab document)

The administration recommends awarding time and material contracts to the following contractors. All contracts are for one (1) year (1/1/2025 - 12/31/2025) with the possibility of two one-year contract extensions.

The following contracts are being extended with no price increase -

Trade	Vendor Name	Location
Alarm	Renaissance Communication Systems	Franklin Park, IL
Asphalt	AccuPaving	Broadview, IL
Bay/Overhead Door	United Door and Dock	Glendale Heights, IL
Concrete	JDK Services	West Dundee, IL
Data Cabling	Renaissance Communication Systems	Franklin Park, IL
Electrical	Ron Jones	Elgin, IL
Fence	JDK Services	West Dundee, IL
Food Service Equipment	Core Mechanical	Chicago, IL
Gutters	Weatherguard Roofing	Elgin, IL
HVAC	Core Mechanical	Chicago, IL
Landscaping	Alvarez	Barrington, IL
Plumbing	Core Mechanical	Chicago, IL

Roof Repairs	Weatherguard Roofing	Elgin, IL
Sewer	Core Mechanical	Chicago, IL
Stadium Lighting	Ron Jones	Elgin, IL
Tree Maintenance	Trees "R" US	Ingleside, IL
Tuckpointing	Mertes Contracting Co.	Broadview, IL

Fiscal Impact

The use of contractors' services is paid from the Operations and Maintenance budget (Fund 20)

COMMUNITY UNIT SCHOOL DISTRICT 300
LABOR AND MATERIAL RATES
Thursday, October 24, 2024, 10:00 AM CT
Friday, November 15, 2024, 10:00 AM CT

COMPANY	References	Certifications	W-9	Vendor App.	Addendum 1	Addendum 2	Bid Response Form A	Signed Bid Response Form B	TRADES & SERVICES BID	Alarm	Asphalt Repair	Bay/Overhead Door	Concrete Installation & Repair	Data Cabling	Electrical	Fence Repair and Installation	Food Service Equipment	Gutter Repair/Installation	Hood Cleaning	HVAC	Landscaping	Plumbing	Roof Repair	Sewer Work	Stadium Lighting	Tree Maintenance	Tuck Pointing	Comments
Accu-Paving Company	X	X	X	X	X	X	X	X		X																		
Alvarez Inc.	X	X	X	X	X	X	X	X													X					X		
Anthony Roofing Tecta America	X	X	X	N	X	X	N	X															X					
Authozed Food Equipment Service	X	X	X	X	X	X	X	X							X													
Clean Cut Tree Service	X	X	X	X	X	X	X	X																	X			
Core Mechanical	X	X	X	X	X	X	X	X							X			X				X	X					
Curtis Restuarant Equipment																												Formal no bid
F.E. Moran	X	X	X	N	N	N	N	N													X							
G.E. Riddiford Co.	X	X	N	N	X	X	X	N															X					
iWire Technologies	X	X	X	N	X	X	X	X				X												X				
JDK Services Inc.	X	X	X	X	X	X	X	X			X			X														
Kellenberger Electric	P	X	N	N	X	X	X	X						X														
Lawn Care Services Sinaloa	X	X	X	N	X	X	X	X														X				X		
Mechanical Inc. (Helm Service)	X	X	X	N	X	X	X	X						X							X	X						
Mertes Contracting Corp.	X	X	X	X	X	X	X	X																		X		
Oak Fire and Security	X	X	X	X	X	X	X	X		X																		
Otto Baum CO.	X	X	X	X	X	X	X	X																		X		
RCS	X	X	X	X	X	X	X	X		X			X															
Ron Jones Electric	X	X	X	X	X	X	X	X				X	X											X				
Siebert and Sons Enterprise	X	X	X	X	X	X	X	X																	X			
T&J Plumbing	X	X	X	X	X	X	X	X														X						
Tori Construction	X	X	X	N	X	X	X	X									X						X					
Trees"R"Us	X	X	X	X	X	X	X	X																	X			
United Door and Dock	X	X	X	X	X	X	X	X			X																	
Weatherguard Roofing	X	X	X	X	X	X	X	X			X						X						X					

Administration Recommendation:
The following vendors are being recommended for the trades listing below. This bid is for contracted hourly rates for service.

Trade	Vendor Name	Location
Alarm	Renaissance Communication Systems	Franklin Park, IL
Asphalt	AccuPaving	Broadview, IL
Bay/Overhead Door	United Door and Dock	Glendale Heights, IL
Concrete	JDK Services	West Dundee, IL
Data Cabling	Renaissance Communication Systems	Franklin Park, IL
Electrical	Ron Jones	Elgin, IL
Fence	JDK Services	West Dundee, IL
Food Service Equipment	Core Mechanical	Chicago, IL
Gutters	Weatherguard Roofing	Elgin, IL
HVAC	Core Mechanical	Chicago, IL
Landscaping	Alvarez	Barrington, IL
Plumbing	Core Mechanical	Chicago, IL
Roof Repairs	Weatherguard Roofing	Elgin, IL
Sewer	Core Mechanical	Chicago, IL
Stadium Lighting	Ron Jones	Elgin, IL
Tree Maintenance	Trees "R" US	Ingleside, IL
Tuckpointing	Mertes Contracting Co.	Broadview, IL

TRADE/SERVICE - ALARM

Vendor	Oak Fire and Security Systems Inc	Renaissance Communication Systems
HOURLY - STRAIGHT TIME		
Apprentice 1		\$45.00
Apprentice 2		
Apprentice 3		
Apprentice 4		
Apprentice 5		
Journeyman	\$100.00	\$90.00
Foreman		\$90.00
HOURLY - OVERTIME		
Apprentice 1		\$67.50
Apprentice 2		
Apprentice 3		
Apprentice 4		
Apprentice 5		
Journeyman	\$150.00	\$135.00
Foreman		\$135.00
HOURLY - PREMIUM or DOUBLE-OVERTIME		
Apprentice 1		\$90.00
Apprentice 2		
Apprentice 3		
Apprentice 4		
Apprentice 5		
Journeyman	\$200.00	\$180.00
Foreman		\$180.00
PERCENTAGE OF MARKUP		
Materials	15%	10%
Equipment	15%	10%
Performance Bond	\$1,050.00	\$0.00

TRADE/SERVICE - ASPHALT

Vendor	Accu-Paving
HOURLY - STRAIGHT TIME	
Apprentice 1	\$112.50
Apprentice 2	\$112.50
Apprentice 3	\$112.50
Apprentice 4	\$112.50
Apprentice 5	\$112.50
Journeyman	\$137.50
Foreman	\$117.50
HOURLY - OVERTIME	
Apprentice 1	\$147.50
Apprentice 2	\$147.50
Apprentice 3	\$147.50
Apprentice 4	\$147.50
Apprentice 5	\$147.50
Journeyman	\$172.50
Foreman	\$152.50
HOURLY - PREMIUM or DOUBLE-OVERTIME	
Apprentice 1	\$187.50
Apprentice 2	\$187.50
Apprentice 3	\$187.50
Apprentice 4	\$187.50
Apprentice 5	\$187.50
Journeyman	\$212.20
Foreman	\$192.50
PERCENTAGE OF MARKUP	
Materials	15%
Equipment	15%
Performance Bond	\$ 350.00

TRADE/SERVICE - BAY/OVERHEAD DOORS

Vendor	Superior Overhead Door	United Dock & Door
HOURLY - STRAIGHT TIME		
Apprentice 1	\$175.00	\$148.00
Apprentice 2	\$175.00	\$150.00
Apprentice 3	\$175.00	\$154.00
Apprentice 4	\$175.00	\$158.00
Apprentice 5		\$158.00
Journeyman	\$175.00	\$158.00
Foreman	\$175.00	\$158.00
HOURLY - OVERTIME		
Apprentice 1	\$225.00	\$188.00
Apprentice 2	\$225.00	\$188.00
Apprentice 3	\$225.00	\$190.00
Apprentice 4	\$225.00	\$192.00
Apprentice 5		\$194.00
Journeyman	\$225.00	\$196.00
Foreman	\$225.00	\$198.00
HOURLY - PREMIUM or DOUBLE-OVERTIME		
Apprentice 1		\$188.00
Apprentice 2		\$188.00
Apprentice 3		\$190.00
Apprentice 4		\$192.00
Apprentice 5		\$194.00
Journeyman		\$196.00
Foreman		\$198.00
PERCENTAGE OF MARKUP		
Materials	50%	22%
Equipment	50%	25%
Performance Bond	\$ 1,100.00	3%/\$1050

TRADE/SERVICE - CONCRETE INSTALLATION & REPAIR

Vendor	JDK
HOURLY - STRAIGHT TIME	
Apprentice 1	\$115.00
Apprentice 2	\$115.00
Apprentice 3	\$115.00
Apprentice 4	\$115.00
Apprentice 5	\$115.00
Journeyman	\$135.00
Foreman	\$145.00
HOURLY - OVERTIME	
Apprentice 1	\$172.50
Apprentice 2	\$172.50
Apprentice 3	\$172.50
Apprentice 4	\$172.50
Apprentice 5	\$172.50
Journeyman	\$202.20
Foreman	\$217.50
HOURLY - PREMIUM or DOUBLE-OVERTIME	
Apprentice 1	\$230.00
Apprentice 2	\$230.00
Apprentice 3	\$230.00
Apprentice 4	\$230.00
Apprentice 5	\$230.00
Journeyman	\$270.00
Foreman	\$290.00
PERCENTAGE OF MARKUP	
Materials	20%
Equipment	20%
Performance Bond	\$ 1,750.00

TRADE/SERVICE - DATA CABLING

Vendor	iWire Technologies LLC	Renaissance Communication Systems	RON JONES
HOURLY - STRAIGHT TIME			
Apprentice 1	\$45.00	\$45.00	\$51.50
Apprentice 2	\$52.00		\$60.75
Apprentice 3	\$67.00		\$78.00
Apprentice 4			\$96.00
Apprentice 5			\$105.00
Journeyman	\$88.00	\$88.00	\$118.00
Foreman	\$88.00	\$88.00	\$126.00
HOURLY - OVERTIME			
Apprentice 1	\$67.50	\$67.50	\$69.75
Apprentice 2	\$78.00		\$83.00
Apprentice 3	\$100.50		\$110.00
Apprentice 4			\$130.00
Apprentice 5			\$143.00
Journeyman	\$132.00	\$132.00	\$164.00
Foreman	\$132.00	\$132.00	\$175.00
HOURLY - PREMIUM or DOUBLE-OVERTIME			
Apprentice 1	\$90.00	\$90.00	\$87.00
Apprentice 2	\$104.00		\$105.00
Apprentice 3	\$134.00		\$137.00
Apprentice 4			\$164.00
Apprentice 5			\$181.50
Journeyman	\$176.00	\$176.00	\$209.00
Foreman	\$176.00	\$176.00	\$224.00
PERCENTAGE OF MARKUP			
Materials	10%	10%	10%
Equipment	10%	10%	10%
Performance Bond	\$875.00	\$0.00	\$900.00

TRADE/SERVICE - ELECTRICAL

Vendor	Kellenberger Electric Inc	Mechanical Inc.	Ron Jones Electric Inc
HOURLY - STRAIGHT TIME			
Apprentice 1		\$160.00	\$51.50
Apprentice 2		\$160.00	\$60.75
Apprentice 3		\$160.00	\$78.00
Apprentice 4		\$160.00	\$96.00
Apprentice 5		\$160.00	\$105.00
Journeyman	\$140.00	\$160.00	\$118.00
Foreman	\$140.00	\$160.00	\$126.00
HOURLY - OVERTIME			
Apprentice 1		\$240.00	\$69.75
Apprentice 2		\$240.00	\$83.00
Apprentice 3		\$240.00	\$110.00
Apprentice 4		\$240.00	\$130.00
Apprentice 5		\$240.00	\$143.00
Journeyman	\$210.00	\$240.00	\$164.00
Foreman	\$210.00	\$240.00	\$175.00
HOURLY - PREMIUM or DOUBLE-OVERTIME			
Apprentice 1		\$320.00	\$87.00
Apprentice 2		\$320.00	\$105.00
Apprentice 3		\$320.00	\$137.00
Apprentice 4		\$320.00	\$164.00
Apprentice 5		\$320.00	\$181.50
Journeyman	\$280.00	\$320.00	\$209.00
Foreman	\$280.00	\$320.00	\$224.00
PERCENTAGE OF MARKUP			
Materials	10%	15%	10.0%
Equipment	10%	15%	10.0%
Performance Bond	\$875.00	\$350.00	\$900.00
	Emerg. Hr. Rate \$/hr. - \$ 280	Emerg. Hr. Rate \$/hr. - \$ 24 - hour OT \$320 / Hours Sundays and Holidays	Emerg. Hr. Rate \$/hr. - ST \$126 OT \$175 DT \$224

TRADE/SERVICE - FENCE REPAIR & INSTALLATION

Vendor	JDK
HOURLY - STRAIGHT TIME	
Apprentice 1	\$95.00
Apprentice 2	\$95.00
Apprentice 3	\$95.00
Apprentice 4	\$95.00
Apprentice 5	\$95.00
Journeyman	\$115.00
Foreman	\$125.00
HOURLY - OVERTIME	
Apprentice 1	\$142.50
Apprentice 2	\$142.50
Apprentice 3	\$142.50
Apprentice 4	\$142.50
Apprentice 5	\$142.50
Journeyman	\$172.50
Foreman	\$187.50
HOURLY - PREMIUM or DOUBLE-OVERTIME	
Apprentice 1	\$190.00
Apprentice 2	\$190.00
Apprentice 3	\$190.00
Apprentice 4	\$190.00
Apprentice 5	\$190.00
Journeyman	\$230.00
Foreman	\$250.00
PERCENTAGE OF MARKUP	
Materials	20%
Equipment	20%
Performance Bond	\$ 1,750.00

TRADE/SERVICE - FOOD SERVICE EQUIPMENT REPAIR

Vendor	Authorized Food Equipment Service	Core Mechanical Inc
HOURLY -		
STRAIGHT TIME		
Apprentice 1	\$100.00	\$103.00
Apprentice 2	\$100.00	\$103.00
Apprentice 3	\$100.00	\$103.00
Apprentice 4	\$100.00	\$103.00
Apprentice 5	\$100.00	\$103.00
Journeyman	\$100.00	\$110.00
Foreman	\$100.00	\$114.00
HOURLY -		
OVERTIME		
Apprentice 1	\$150.00	\$133.00
Apprentice 2	\$150.00	\$133.00
Apprentice 3	\$150.00	\$133.00
Apprentice 4	\$150.00	\$133.00
Apprentice 5	\$150.00	\$133.00
Journeyman	\$150.00	\$143.00
Foreman	\$150.00	\$148.00
HOURLY -		
PREMIUM or DOUBLE-OVERTIME		
Apprentice 1	\$200.00	\$138.00
Apprentice 2	\$200.00	\$138.00
Apprentice 3	\$200.00	\$138.00
Apprentice 4	\$200.00	\$138.00
Apprentice 5	\$200.00	\$138.00
Journeyman	\$200.00	\$153.00
Foreman	\$200.00	\$153.00
PERCENTAGE OF		
MARKUP		
Materials	15%	10%
Equipment	N/A	10%
Performance Bond	\$ 1,400.00	3%/\$1050.00

TRADE/SERVICE - GUTTER REPAIR/INSTALLATION

Vendor	Tori Construction	Weatherguard Roofing Co
HOURLY - STRAIGHT TIME		
Apprentice 1	\$95.00	\$124.00
Apprentice 2	\$100.00	\$124.00
Apprentice 3	\$105.00	\$124.00
Apprentice 4	\$110.00	\$124.00
Apprentice 5	\$120.00	\$124.00
Journeyman	\$125.00	\$124.00
Foreman	\$135.00	\$124.00
HOURLY - OVERTIME		
Apprentice 1	\$142.50	\$147.00
Apprentice 2	\$150.00	\$147.00
Apprentice 3	\$157.50	\$147.00
Apprentice 4	\$165.00	\$147.00
Apprentice 5	\$180.00	\$147.00
Journeyman	\$187.50	\$147.00
Foreman	\$202.50	\$147.00
HOURLY - PREMIUM or DOUBLE-OVERTIME		
Apprentice 1	\$190.00	\$248.00
Apprentice 2	\$200.00	\$248.00
Apprentice 3	\$210.00	\$248.00
Apprentice 4	\$220.00	\$248.00
Apprentice 5	\$240.00	\$248.00
Journeyman	\$250.00	\$248.00
Foreman	\$270.00	\$248.00
PERCENTAGE OF MARKUP		
Materials	10%	10%
Equipment	10%	10%
Performance Bond	\$4,500.00	\$250/25K

TRADE/SERVICE - HVAC

Vendor	Core Mechanical Inc	F.E. Moran	Mechanical Inc
HOURLY - STRAIGHT TIME			
Apprentice 1	\$103.00		\$148.00
Apprentice 2	\$103.00		\$148.00
Apprentice 3	\$103.00		\$148.00
Apprentice 4	\$103.00		\$148.00
Apprentice 5	\$103.00		\$148.00
Journeyman	\$110.00		\$148.00
Foreman	\$114.00		\$148.00
HOURLY - OVERTIME			
Apprentice 1	\$133.00	\$168.00	\$222.00
Apprentice 2	\$133.00	\$168.00	\$222.00
Apprentice 3	\$133.00	\$168.00	\$222.00
Apprentice 4	\$133.00	\$168.00	\$222.00
Apprentice 5	\$133.00	\$168.00	\$222.00
Journeyman	\$143.00	\$168.00	\$222.00
Foreman	\$148.00	\$171.00	\$222.00
HOURLY - PREMIUM or DOUBLE-OVERTIME			
Apprentice 1	\$138.00		\$296.00
Apprentice 2	\$138.00		\$296.00
Apprentice 3	\$138.00		\$296.00
Apprentice 4	\$138.00		\$296.00
Apprentice 5	\$138.00		\$296.00
Journeyman	\$153.00		\$296.00
Foreman	\$153.00		\$296.00
PERCENTAGE OF MARKUP			
Materials	10%	15.0%	15%
Equipment	10%	10.0%	15%
Performance Bond	3%/\$1050.00	included above	\$ 350.00
	Emerg. Hr. Rate \$/hr. - \$ 148.00	Emerg. Hr. Rate \$/hr. - \$ 237.00 w/ 2hr response time	Emerg. Hr. Rate \$/hr. - \$222 / hour or \$296 / Hour sundays and holidays

TRADE/SERVICE - LANDSCAPING

Vendor	Alvarez	Lawn Care Services Sinaloa
HOURLY - STRAIGHT TIME		
Apprentice 1	\$115.00	\$175.00
Apprentice 2		
Apprentice 3		
Apprentice 4		
Apprentice 5		
Journeyman		
Foreman	\$123.00	\$230.00
HOURLY - OVERTIME		
Apprentice 1	\$171.00	\$262.50
Apprentice 2		
Apprentice 3		
Apprentice 4		
Apprentice 5		
Journeyman		
Foreman	\$186.00	\$345.00
HOURLY - PREMIUM or DOUBLE-OVERTIME		
Apprentice 1	\$228.00	\$350.00
Apprentice 2		
Apprentice 3		
Apprentice 4		
Apprentice 5		
Journeyman		
Foreman	\$248.00	\$460.00
PERCENTAGE OF MARKUP		
Materials	10%	25%
Equipment	10%	25%
Performance Bond	\$ 1,800.00	\$ 3,500.00
ADDITIONAL COMMENTS		Hourly bids include all costs including labor, equipment, vehicle, overhead charges, etc. Markup prices are for when materials/equipment are purchased/rented only; for example, if we purchase seed/blankets etc we would charge material plus markup. Performance bond will be charged with no markup. \$3500.00 is the estimate if the contract is \$35,000. Price may vary depending on the size of the contract.

COMMUNITY UNIT SCHOOL DISTRICT 300

TRADE/SERVICE - PLUMBING

Vendor	Core Mechanical Inc	Mechanical Inc.	T&J Plumbing
HOURLY - STRAIGHT TIME			
Apprentice 1	\$103.00	\$148.00	\$95.00
Apprentice 2	\$103.00	\$148.00	\$100.00
Apprentice 3	\$103.00	\$148.00	\$110.00
Apprentice 4	\$103.00	\$148.00	\$115.00
Apprentice 5	\$103.00	\$148.00	\$130.00
Journeyman	\$110.00	\$148.00	\$155.00
Foreman	\$114.00	\$148.00	\$155.00
HOURLY - OVERTIME			
Apprentice 1	\$133.00	\$222.00	\$120.00
Apprentice 2	\$133.00	\$222.00	\$130.00
Apprentice 3	\$133.00	\$222.00	\$140.00
Apprentice 4	\$133.00	\$222.00	\$145.00
Apprentice 5	\$133.00	\$222.00	\$160.00
Journeyman	\$143.00	\$222.00	\$180.00
Foreman	\$148.00	\$222.00	\$185.00
HOURLY - PREMIUM or DOUBLE-OVERTIME			
Apprentice 1	\$138.00	\$296.00	\$150.00
Apprentice 2	\$138.00	\$296.00	\$160.00
Apprentice 3	\$138.00	\$296.00	\$170.00
Apprentice 4	\$138.00	\$296.00	\$178.00
Apprentice 5	\$138.00	\$296.00	\$190.00
Journeyman	\$153.00	\$296.00	\$210.00
Foreman	\$153.00	\$296.00	\$210.00
PERCENTAGE OF MARKUP			
Materials	10%	15%	12%
Equipment	10%	15%	10%
Performance Bond	3%/ \$1050.00	\$350.00	\$200.00
	Emerg. Hr. Rate \$/hr. - \$ 148.00	Emerg. Hr. Rate \$/hr. - \$222 / hour of \$296 / Hour sundays and holidays	Emerg. Hr. Rate \$/hr. - \$ 170.00

TRADE/SERVICE - ROOF REPAIR

Vendor	Anthony Roofing Tecta America LLC	G.E. Riddiford	TORI CONSTRUCTION	Weatherguard Roofing Co
HOURLY - STRAIGHT TIME				
Apprentice 1	\$125.00	\$148.00	\$95.00	\$124.00
Apprentice 2	\$125.00	\$148.00	\$100.00	\$124.00
Apprentice 3	\$125.00	\$148.00	\$105.00	\$124.00
Apprentice 4	\$125.00	\$148.00	\$110.00	\$124.00
Apprentice 5	\$125.00	\$148.00	\$120.00	\$124.00
Journeyman	\$125.00	\$148.00	\$125.00	\$124.00
Foreman	\$125.00	\$153.00	\$135.00	\$124.00
HOURLY - OVERTIME				
Apprentice 1	\$158.00	\$177.00	\$142.50	\$147.00
Apprentice 2	\$158.00	\$177.00	\$150.00	\$147.00
Apprentice 3	\$158.00	\$177.00	\$157.50	\$147.00
Apprentice 4	\$158.00	\$177.00	\$165.00	\$147.00
Apprentice 5	\$158.00	\$177.00	\$180.00	\$147.00
Journeyman	\$158.00	\$177.00	\$187.50	\$147.00
Foreman	\$158.00	\$182.00	\$202.50	\$147.00
HOURLY - PREMIUM or DOUBLE-OVERTIME				
Apprentice 1	\$191.00	\$208.00	\$190.00	\$248.00
Apprentice 2	\$191.00	\$208.00	\$200.00	\$248.00
Apprentice 3	\$191.00	\$208.00	\$210.00	\$248.00
Apprentice 4	\$191.00	\$208.00	\$220.00	\$248.00
Apprentice 5	\$191.00	\$208.00	\$240.00	\$248.00
Journeyman	\$191.00	\$208.00	\$250.00	\$248.00
Foreman	\$191.00	\$213.00	\$270.00	\$248.00
PERCENTAGE OF MARKUP				
Materials	15%	10%	10%	10%
Equipment	15%	10%	10%	10%
Performance Bond	\$35,000.00	\$2,975.00	\$4,500.00	\$250/25k
	Emerg. Hr. Rate \$/hr. - \$158.00	Emerg. Hr. Rate \$/hr. - No Bid	Emerg. Hr. Rate \$/hr. - \$150.00	Emerg. Hr. Rate \$/hr. - No Bid

TRADE/SERVICE - SEWER WORK

Vendor	Core Mechanical Inc
HOURLY - STRAIGHT TIME	
Apprentice 1	\$103.00
Apprentice 2	\$103.00
Apprentice 3	\$103.00
Apprentice 4	\$103.00
Apprentice 5	\$103.00
Journeyman	\$110.00
Foreman	\$114.00
HOURLY - OVERTIME	
Apprentice 1	\$133.00
Apprentice 2	\$133.00
Apprentice 3	\$133.00
Apprentice 4	\$133.00
Apprentice 5	\$133.00
Journeyman	\$143.00
Foreman	\$148.00
HOURLY - PREMIUM or DOUBLE-OVERTIME	
Apprentice 1	\$138.00
Apprentice 2	\$138.00
Apprentice 3	\$138.00
Apprentice 4	\$138.00
Apprentice 5	\$138.00
Journeyman	\$153.00
Foreman	\$153.00
PERCENTAGE OF MARKUP	
Materials	10%
Equipment	10%
Performance Bond	3%/\$1050.00

TRADE/SERVICE - STADIUM LIGHTING

Vendor	Ron Jones Electric Inc
HOURLY - STRAIGHT TIME	
Apprentice 1	\$51.50
Apprentice 2	\$67.75
Apprentice 3	\$78.00
Apprentice 4	\$96.00
Apprentice 5	\$105.00
Journeyman	\$118.00
Foreman	\$126.00
HOURLY - OVERTIME	
Apprentice 1	\$69.75
Apprentice 2	\$83.00
Apprentice 3	\$110.00
Apprentice 4	\$130.00
Apprentice 5	\$143.00
Journeyman	\$164.00
Foreman	\$175.00
HOURLY - PREMIUM or DOUBLE-OVERTIME	
Apprentice 1	\$87.00
Apprentice 2	\$105.00
Apprentice 3	\$137.00
Apprentice 4	\$164.00
Apprentice 5	\$181.50
Journeyman	\$209.00
Foreman	\$224.00
PERCENTAGE OF MARKUP	
Materials	10%
Equipment	10%
Performance Bond	\$900.00

TRADE/SERVICE - TREE MAINTENANCE					
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Vendor	Alvarez	Clean Cut Trees Service Inc.	Lawn Care Services Sinaloa	Siebert and Son's	Trees "R" Us Inc
HOURLY - STRAIGHT TIME					
Apprentice 1	\$115.00	\$192.00	\$175.00	\$50.15	\$95.00
Apprentice 2		\$192.00			\$95.00
Apprentice 3		\$192.00			\$95.00
Apprentice 4		\$192.00			\$95.00
Apprentice 5		\$192.00			\$95.00
Journeyman		\$192.00			\$95.00
Foreman	\$123.00	\$192.00	\$230.00	\$50.90	\$95.00
HOURLY - OVERTIME					
Apprentice 1	\$171.00	\$288.00	\$262.50	\$75.22	\$150.00
Apprentice 2		\$288.00			\$150.00
Apprentice 3		\$288.00			\$150.00
Apprentice 4		\$288.00			\$150.00
Apprentice 5		\$288.00			\$150.00
Journeyman		\$288.00			\$150.00
Foreman	\$186.00	\$288.00	\$345.00	\$76.35	\$150.00
HOURLY - PREMIUM or DOUBLE-OVERTIME					
Apprentice 1	\$228.00	\$384.00	\$350.00	\$100.30	\$195.00
Apprentice 2		\$384.00			\$195.00
Apprentice 3		\$384.00			\$195.00
Apprentice 4		\$384.00			\$195.00
Apprentice 5		\$384.00			\$195.00
Journeyman		\$384.00			\$195.00
Foreman	\$248.00	\$384.00	\$460.00	\$101.80	\$195.00
PERCENTAGE OF MARKUP					
Materials	10%	0%	25%	15%	0%
Equipment	10%	208%	25%	15%	0%
Performance Bond	3%\$1050.00	\$214.00	\$3,500.00	\$3,000.00	\$375.00
ADDITIONAL COMMENTS		No apprentices; only laborer hourly rates	Hourly bids include all costs including labor, equipment, vehicle, overhead charges, etc. Markup prices are for when materials/equipment are purchased/rented only; for example, if we purchase seed/blankets etc we would charge material plus markup. Performance bond will be charged with no markup. \$3500.00 is the estimate if the contract is \$35,000. Price may vary depending on the size of the contract.		Price provided includes equipment
	Emerg. Hr. Rate \$/hr. - \$ 250.00	Emerg. Hr. Rate \$/hr. - \$ 1160.00	Emerg. Hr. Rate \$/hr. - \$ 350	Emerg. Hr. Rate \$/hr. - \$ 150	Emerg. Hr. Rate \$/hr. - \$ 195

TRADE/SERVICE - TUCK POINTING

Vendor	Mertes	Otto Baum Co.
HOURLY - STRAIGHT TIME		
Apprentice 1	\$88.23	\$110.00
Apprentice 2	\$96.88	\$113.00
Apprentice 3	\$114.18	\$116.00
Apprentice 4	\$122.85	\$119.00
Apprentice 5	\$127.17	\$122.00
Journeyman	\$134.61	\$125.00
Foreman	\$136.61	\$140.00
HOURLY - OVERTIME		
Apprentice 1	\$107.06	\$148.00
Apprentice 2	\$119.47	\$151.00
Apprentice 3	\$144.03	\$154.00
Apprentice 4	\$156.76	\$157.00
Apprentice 5	\$162.93	\$160.00
Journeyman	\$172.61	\$163.00
Foreman	\$174.61	\$180.00
HOURLY - PREMIUM or DOUBLE-OVERTIME		
Apprentice 1	\$125.89	\$187.00
Apprentice 2	\$142.06	\$190.00
Apprentice 3	\$174.41	\$193.00
Apprentice 4	\$190.62	\$196.00
Apprentice 5	\$209.61	\$199.00
Journeyman	\$209.61	\$202.00
Foreman	\$212.61	\$220.00
PERCENTAGE OF MARKUP		
Materials	10%	12%
Equipment	5%	12%
Performance Bond	\$350.00	\$350.00



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 10, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Jennifer Porter
Chief Financial Officer

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

Presented at the following Board Meetings	
Board Operations Committee	12/10/2024
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

Background

The District is part of a cooperative for its worker's compensation and general liability insurance. The cooperative comprises 191 school districts and ensures all coverage complies with the School Code.

Attached for your review is an analysis to show the cost of this insurance since 2016. Although we have added staff and provided salary increases, our worker's compensation costs decreased this year due to favorable decreases in claims. Since 2016, our premiums have risen 13.2%.

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 5 -Highlights enhancements for the current 2022-2023 renewal.
- Statistical Information 15 - Number of districts in Cooperative and overall Cooperative exposures.
- 10-Year Large Losses Ground Up 19
- School Board Legal Liability Losses 21
- School Board Legal Claims over \$100,000 (5-Year) 22
- Cyber Liability Losses 24
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- Claims Reporting By Policy 99

While there was an increase in 2025, of 5.1%, which included additional cyber liability coverage, 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.

Community Unit School District 300
 Worker's Compensation (WC) and Property & Casualty Insurance
 Financial Comparison

Fund	2016			2024			2025		
	383-WC	389-P&C	Total	383-WC*	389-P&C**	Total	383-WC*	389-P&C**	Total
40		264,253	264,253		-	-		-	-
80	1,040,374	782,226	1,822,600	1,167,961	1,078,806	2,246,767	1,144,311	1,218,125	2,362,436
Total	1,040,374	1,046,479	2,086,853	1,167,961	1,078,806	2,246,767	1,144,311	1,218,125	2,362,436
Change over P/Y							-2.0%	12.9%	5.1%
Change over 2016							10.0%	16.4%	13.2%

* The annual increase in worker's compensation is related to salary increase, number of staff, and claims experience.

** This annual premium included a double digit increase for cyber liability.



Proposal of Insurance

Collective Liability Insurance Cooperative

Property/Casualty Full Member Report

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

Presented: May 16th 2024

Effective: July 1, 2024 to July 1, 2025

License Nos. IL 100292093 / CA 0D69293

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Executive Summary

PROPERTY/CASUALTY

As CLIC on July 1, 2024 embarks upon its 42nd year of service to Illinois Public School Districts, we are honored to continue providing our services to all of you.

As we began the CLIC 2024\2025 renewal process we have continued for the past 6 years to see a “hard” market for public entities. It is clear that challenges continue on the property side of the market, but we also are seeing challenges on the casualty side of the market due to rising automobile claims, and social inflation and “nuclear” jury awards on general liability claims.

On the property side of the market, the large double digit rate increases are not as prevalent as in past years, but rate increases are still more moderate in part due to the following reasons:

- Wild fires, freezes and convective storms continue to plague the market. In fact during the second quarter of 2023 the Midwest saw catastrophic claims on 88 of 90 days. The Midwest is the new loss leader for property claims.
- The reinsurance market is experiencing its most dislocated market since 2005. This is having a direct impact on both how much protection carriers themselves can afford, and as a direct result, the limits they can offer to clients.
- Insurance to value is still part of the conversation in 2024. If clients have not had a recent appraisal within 3 years, carriers are mandating that risks get an updated appraisal.

The continued increases in loss costs and the factors driving nuclear verdicts and social inflation in casualty claims are at the fore front of concern for carriers and reinsurers. The carriers are taking a hard line stance on their books of businesses and rate increases and limit decreases are due to a few of the following reasons:

- Automobile continue to be a loss leader. Lack of qualified bus drivers in schools is driving up claims not only from a frequency stand point but from a severity standpoint.
- Increased practices such as third party litigation spending and strategies such as time limit demands are becoming the new norm.
- Legal advertising and attorney spending has reached nearly 1 billion annually. Those levels have never been seen before and are expected to continue to rise.

For CLIC 2024 Package renewal we met early with our reinsurance carrier, Great American Insurance Company, in early February. During our negotiations, it was brought up that CLIC did see some significant movement on cases involving sexual abuse, automobile liability and general liability from prior policy terms. Our reinsurers and their actuaries have taken the movement on various claim files into account when pricing the 2024 renewal. Our carrier gave us three potential models to consider for the 2024/2025 renewal. Fortunately last year (2023/2024) CLIC added an annual aggregate deductible under the casualty coverage in the amount of \$500,000 to the policy. This deductible allowed CLIC to fund through equity and not pass any costs on to our members. By keeping this in play for the 2024/2025 policy term, our reinsurance gave us a very competitive renewal in spite of increased several claims.

Our long term Boiler strategic partner, Chubb Insurance Company, has announced that CLIC again qualified for a rate guaranteed in 2024 and afforded an extension of that guarantee another year subject to a favorable loss ratio. Please remember while the rate remains the same, the exposure did increase due to higher schedule of values reported by our membership.

In regards to the excess property renewal we again negotiated a very competitive rate for the 2024/2025 policy term with our reinsuring partner Travelers. We were able to keep our program limits in place and we avoided having the carrier adding a margin clause which could penalize a district in the case of a loss if the building is not insured properly within a certain percentage of its replacement cost valuation. Our renewal rate is extremely competitive when compared to other program rates for K-12 school districts uninsured placement in Illinois, which continues to see rates in the 9-16 cent range per \$100 in value.

CLIC also has embraced upon a design study with often similar pools of our size to explore a potential property captive. The January results have been favorable and we hope to get it off the ground by July 1, 2025.

Last year we did an extensive marketing effort on CLIC's School Board legal Liability coverage. This resulted in moving the coverage to Lexington Insurance Company, which is an AIG company. Our average loss rates on this line of coverage from 2014 to 2019 exceeded 127%. Insurers typically target a loss rate of 40% - 50% to be profitable and make money. This line of coverage continues to be marred by questionable HR decisions in our schools that lead to significant EPLI claims and IEP\Due Process matters that continue to rise each year, exhausting through member deductibles and the cooperative's claims dollars through entire process. For the 2024\2025 policy term our carrier has given us a competitive renewal.

As previously discussed, the excess liability carriers continue to under quote in fear of the "nuclear" sexual abuse case, or the significant bus crash (which Illinois unfortunately did see this year) that results in the excess layers being exhausted. CLIC has experienced substantial increases in reserves on 5 claims, which required notification to higher limit carriers. We conducted an extensive marketing effort to find carriers willing to be a partners with 37 million limit in liability protection, with no exclusions for sexual abuse, TBI or Violent acts. This line of coverage will see a rate increase, but still below the average increase that educational risks have seen over the last year.

The state of the cyber market place continues to show signs of stabilization for risks that have engaged in preventative mitigation measures. We also were able to speak highly of CLIC's engagement of cyber loss control through our partnership with Secure Halo. Our first year engagement with secure Halo has gone so well that CLIC will now increase the members hours of mandatory cyber security consulting form (4) hours to (8) hours at no cost to our members. Our 2024 cyber renewal is competitive and higher limits are available to all members.

We are completing year 1 of a 2 year rate guarantee on CLIC's student accident program, with our current insuring partner Gerber. For the 2024\2025 policy term, Gerber has offered a rollover of the rate guarantee.

CLIC's remaining ancillary lines of coverage like Gallagher Crisis Protect (GCP) and pollution liability will see minimal increases. In regards to GCP world events like the riots in Hati, the ongoing Russia\Ukraine war are causing reinsurance cost to increase and be passed back into the marketplace in the form of premium increases. In regards to the Pollution Coverage the area of concern deals with mold claims. These claims,

while not frequent, can lead to a severe claim issue and 2-3 of these a year can easily negate all of the premium a carrier collects.

CLIC's 2024\2025 renewal pricing, limits and deductibles remain very competitive. We are pleased to see districts approaching us from other less competitive pooled programs, seeking to join CLIC. These districts recognize that CLIC offers more than just cost savings. They appreciate our comprehensive coverage offerings and the tools we provide to help improve their claims processes and ensure the safety of their schools.

CLIC continues to build upon its status in the Self-Insured pool world as one of the premier Scholastic Risk Management Cooperatives.

We would like to thank you and your staff for your support and cooperation you exhibit to our team.

Yours Truly,



Michael J. McHugh
Area Senior Executive Vice President
Program Administrator



Tyler MacKenzie
Account Executive – Key Accounts
Program Administrator



Byron Given
Branch President
Program Administrator

Program Renewal Highlights

2024-2025 ENHANCEMENTS

CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Maintained Current Retention Structure (i.e. no increases)
- ◆ Premium increase of 11% in spite of \$6M+ in Claims activity
- ◆ Significant Premium Credit provided to self-insure Aggregate Stop Loss cover

CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

- ◆ Maintained extremely competitive rate in spite of high single digit increase
- ◆ Annual Aggregate Deductible continues to provide negotiation leverage
- ◆ Reasonable inflationary rate increase of 3.25%

Federal Insurance Company (Chubb) Boiler & Machinery

- ◆ Flat Rate renewal
- ◆ Exposures contributed to nominal premium increase
- ◆ Boiler Inspections and Loss Mitigation resources continue to be provided

QBE Insurance Corporation – School Board Legal Liability

- ◆ Slight Loss Fund Decrease
- ◆ Maintained current Member Deductible & Cooperative SIR structure
- ◆ Nominal Premium increase below Loss Trend Averages

CLIC/Excess Liability Reinsurers

- ◆ Increased overall limit by \$5M by adding an additional reinsurer partner
- ◆ True “Per Member” Limits – No Program Aggregates
- ◆ Full coverage for Sexual Misconduct of \$41M

Ironshore Specialty – Pollution Liability

- ◆ \$2M in Mold cover continues to be provided
- ◆ Moderate increase driven by rising property valuations and school book performance
- ◆ Webinar on Mold Matter to be held on July 9th

ACE – Cyber Liability

- ◆ Achieved a 21.6% Premium decrease
- ◆ Program policy providing up to \$5M in Per Member Limits
- ◆ Insuring partner that will be able to look at options in future (ex. Cooperative Retention)

Gerber Life Student Accident

- ◆ Flat Rate in accordance with Rate Guarantee
- ◆ Slight Decrease based on downward trend in Student Count

Gallagher Crisis Protect

- ◆ Nominal Increase based on World Events
- ◆ Continued cover for Civil Commotion

2023-2024 ENHANCEMENTS

CLIC/Great American Package – Reinsurance Agreement/MOC Document

- ◆ Engaged Annual Aggregate Deductible

- ◆ Nominal Premium Increase of just over 1%
- ◆ Loss Fund Increase purely driven by Property Exposure

CLIC/Travelers Excess Property – Reinsurance Agreement/MOC Document

- ◆ Nominal Inflation trend in comparison to marketplace
- ◆ No Increases to Annual Aggregate Deductible
- ◆ Rate increase less than marketplace average

Federal Insurance Company (Chubb) Boiler & Machinery

- ◆ Continued Rate Guarantee into another year
- ◆ Premium Increase purely driven by Exposures
- ◆ Resources for mitigating losses continue to be provided

QBE Insurance Corporation – School Board Legal Liability

- ◆ Negated Fixed Cost Increases by focusing on Variable Costs
- ◆ No increases to Member Deductibles
- ◆ No increases to Cooperative Retention

CLIC/Excess Liability Reinsurers

- ◆ Full coverage for Sexual Misconduct of \$36M
- ◆ Replacement of Insurer partner looking to exclude Abuse
- ◆ Favorable increases in comparison to marketplace

Ironshore Specialty – Pollution Liability

- ◆ Maintained \$2M in Mold coverage
- ◆ Nominal rate increase in spite of claims activity
- ◆ Resources for avoiding Mold losses

Cowbell – Cyber Liability

- ◆ Achieved a Premium decrease
- ◆ Gained capacity for members seeking additional limit
- ◆ No program aggregates in place

Gerber Life Student Accident

- ◆ Pre-K thru 8th Grade Rates decreased
- ◆ 9th thru 12th Grade Rates decreased
- ◆ Catastrophic limit increased to \$7M

Gallagher Crisis Protect

- ◆ Nominal Increase based on World Events
- ◆ Continued cover for Civil Commotion

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

Cowbell – Cyber Liability

- ◆ Cyber Security Loss Control to Members to better their Risk
- ◆ Continued “Per Member Aggregate”
- ◆ Continued Coverage in Place for Every Member

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

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 Program Administration	(630) 285-4373	Michael_McHugh@rpadmin.com
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Byron Given Branch President Program Administration	(630) 694-5367	Byron_Given@rpadmin.com
Cindy LaMantia RPA President	(630) 285-4375	Cindy_LaMantia@rpadmin.com
Eileen McWeeney Client Service Manager Senior	(630) 285-3640	Eileen_McWeeney@rpadmin.com
Kate Olson Client Service Manager Senior	(630) 285-3848	Kate_Olson@rpadmin.com
Amanda Clark Client Service Manager	(630) 285-3967	Amanda_Clark@rpadmin.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
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Clint Peterson Property Claims Supervisor	(630) 282-0896	Clint_Peterson@gbtpa.com
Amanda Weller Loss Control Services	(815) 236-5170	Amanda_Weller@mjgsolutions.net

Summit Risk/LEXINGTON	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/Lexington Name/Title	Phone/Alt. Phone	Email
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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, LLC 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, Branch 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 Olson, 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 Region.

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

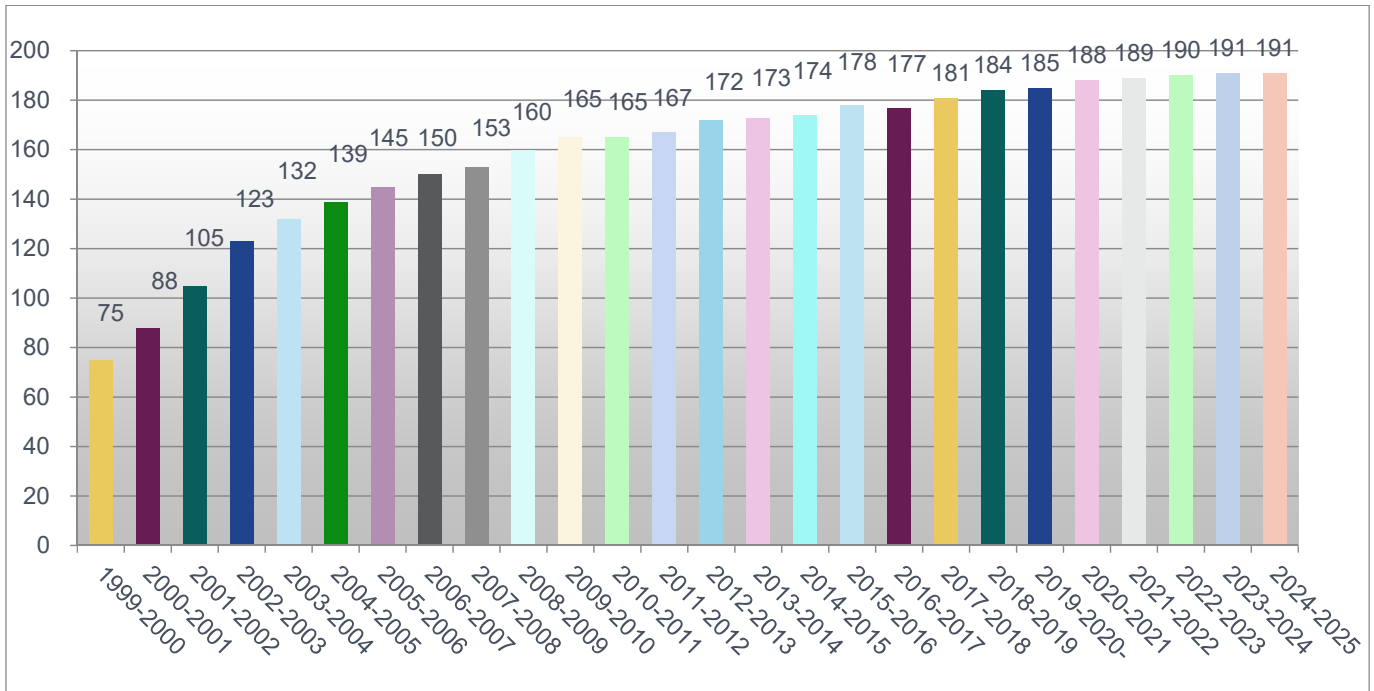
As of January 31, 2024

	2023-2024	2024-2025	% of Change
Members	191	191	0.0%
Schools:			
Elementary/Jr. High	768	785	
High School	124	125	
Total	892	910	2.0%
Teachers	42,335	42,957	1.5%
Students:			
Elementary/Jr. High	337,071	337,795	
High School	161,236	158,560	
Total	498,307	496,355	-0.4%
Vehicles			
Buses	2,784	2,774	
Other	1,958	2,021	
Total	4,742	4,795	1.1%
Values:			
Property	\$33,213,953,076	\$35,212,150,896	
Vehicles	\$151,083,900	\$153,065,075	
Total	\$33,365,036,976	\$35,365,215,971	6.5%

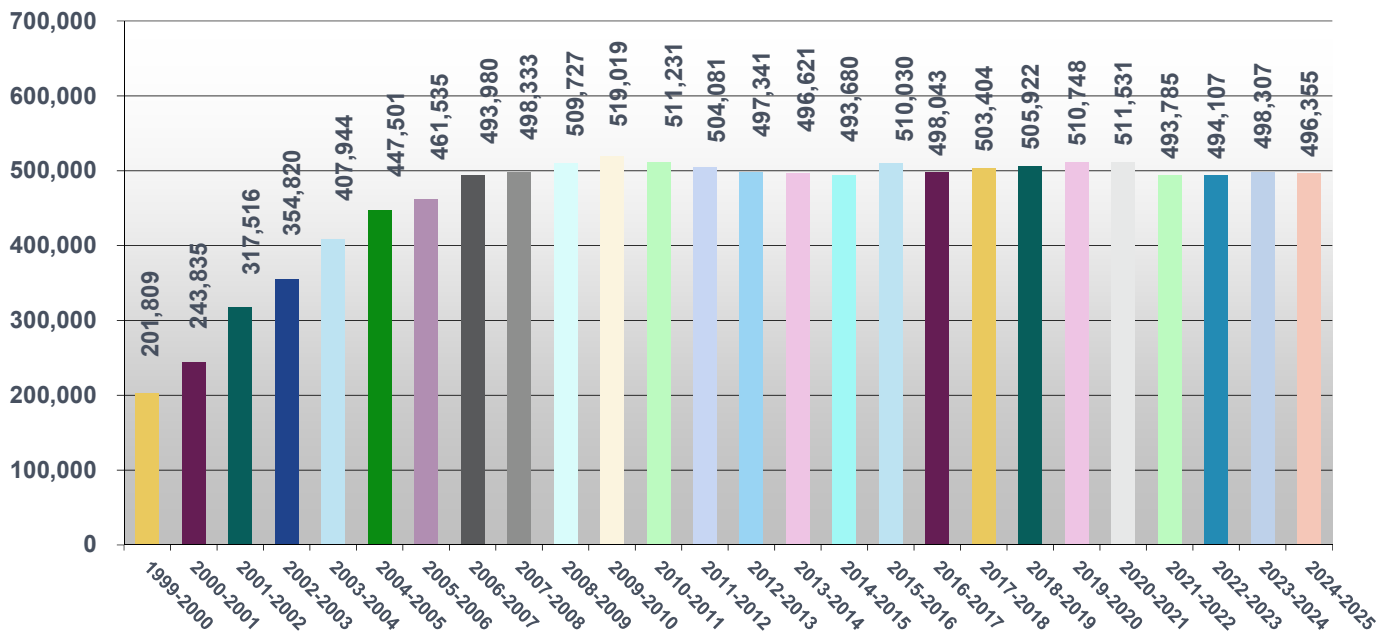
Notes: 2023-24 statistical information has been amended to include the following new additions.

Inception Date	School District
7/1/2023	New Lenox School District #122

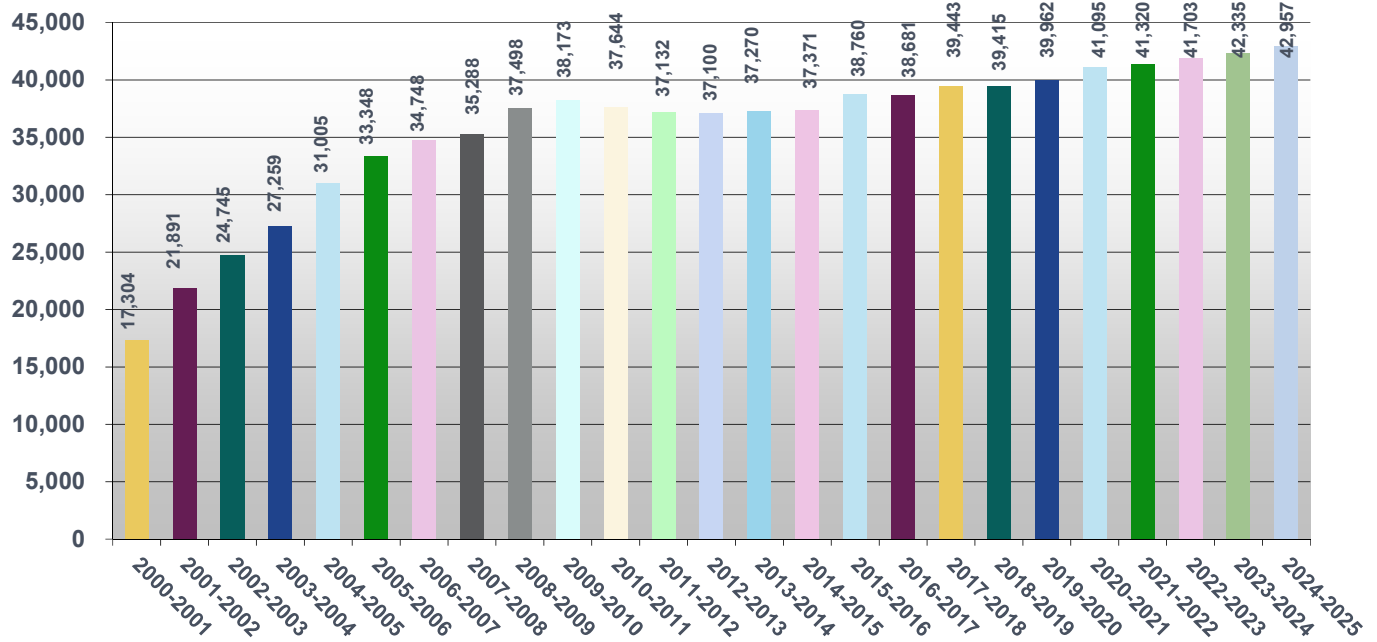
NUMBER OF DISTRICTS



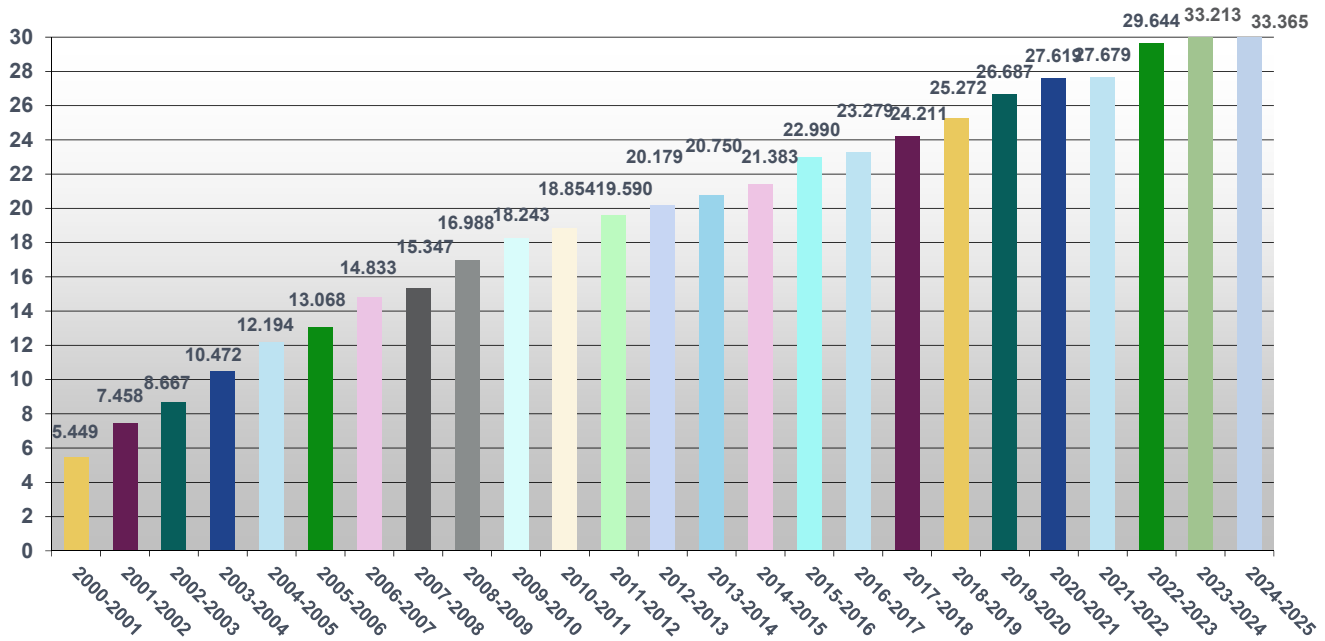
NUMBER OF STUDENTS



NUMBER OF TEACHERS



TOTAL INSURED VALUES (IN BILLIONS)



LOSS FUND BASIS

*Historical Incurred Losses within SIR by Line of Coverage
Valued as of January 31, 2024
191 Members

	2018-2019 182 Members	2019-2020 187 Members	2020-2021 187 Members	2021-2022 189 Members	2022-2023 190 Members	Total
Property	\$3,826,514	\$4,603,737	\$2,714,470	\$1,962,134	\$4,746,176	\$17,853,031
Auto Physical Damage	\$278,253	\$211,501	\$282,769	\$399,145	\$533,409	\$1,705,077
Automobile Liability	\$1,366,987	\$1,039,842	\$623,392	\$2,486,580	\$851,797	\$6,368,598
General Liability	\$2,401,537	\$994,629	\$166,247	\$1,772,918	\$974,235	\$6,309,566
Crime	\$15,019	\$53,310	\$14,364	\$5,386	\$20,690	\$108,769
Total Incurred	\$7,888,310	\$6,903,019	\$3,801,242	\$6,626,163	\$7,126,307	\$32,345,041
Aggregate/Stop Loss (Annualized Loss Fund)	\$9,547,159	\$9,589,889	\$10,213,118	\$10,938,729	\$10,751,727	\$51,040,622
Five-Year Untrended Claims Average						\$6,469,008.20

Note: This information includes paid and reserved losses made available by all 191 members.

Large Losses – Ground Up

Valued as of January 31, 2024

Policy Year	Accident Date	Cause	Paid and Reserve	# of Claims	# of Members
2013-2014	10/17/2013	Student was playing basketball and hit head on unpadded portion of gym	\$426,598	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	\$7,480,589	1	1
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	\$425,000	9	1
2015-2016	8/18/2015	Alleged Misconduct by Former Coach	\$330,000	1	1
	9/1/2015	Alleged Hazing and Bullying by Football Coaches Against Student	\$550,000	1	1
	4/29/2016	Claimant hand crushed by base of volleyball standard	\$450,371	1	1
2016-2017	9/1/2016	Allegations of hazing by the Football Team	\$589,029	10	1
	9/30/2016	Allegation of Concussion from playing Football	\$587,000	1	1
	3/1/2017	Allegations of an inappropriate relationship between Football Coach and Student	\$1,021,274	1	1
	3/05/2017	Vendor Employee injured in process of delivery when district employee lost control of pallet jack	\$1,145,000	1	1
	4/1/2017	Alleged Misconduct	\$2,133,000	1	1
2017-2018	8/21/2017	Fire – Recreation Center	\$3,004,721	2	1
	4/3/2018	Pedestrian hit by district bus	\$1,975,550	2	1
	4/16/2018	Alleged Sexual Assault	\$565,000	1	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
	5/09/2019	Wooden Object Fell From Shelf Hitting Student in Head	\$500,000	1	1
	5/16/2019	Inappropriate restraint of Students with Special Needs	\$610,454	7	1
2019-2020	8/14/2019	Claimant's Wheel Chair fell forward while bus was coming to a stop	\$1,350,000	3	1
	4/7/2020	Hail Damage Roof, Windows & Buses	\$1,290,037	4	2
	5/17/2020	Storm/Water damage	\$1,242,967	9	8

Policy Year	Accident Date	Cause	Paid and Reserve	# of Claims	# of Members
2021-2022	9/21/2021	Excessive Force by SRO	\$450,000	1	1
	9/27/2021	Insured Bus Hit Motorcyclist causing Severe Bodily Injury	\$2,675,000	2	1
	5/16/2022	Insured Bus Struck Unsupervised 4-Year Old	\$600,000	1	1
2022-2023	12/23/2023	Winter Storm Freeze	\$1,501,872	39	30
	6/29/2023	Storm Water Damage	\$2,784,399	7	5
2023-2024	1/14/2024	Frozen Pipes Leading to Water Damage Throughout Schools	\$1,300,000	2	1

School Board Legal Liability Losses

Total Incurred Losses Ground Up – As of January 31, 2024

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	QBE	QBE	QBE	QBE	QBE	Lexington (Not Annualized)
Paid	\$3,919,724	\$2,147,641	\$1,244,204	\$1,483,331	\$1,402,087	\$0
Reserves	\$646,437	\$916,364	\$582,353	\$1,191,498	\$2,364,314	\$2,281,386
TOTAL	\$4,566,161	\$3,064,005	\$1,826,557	\$2,674,829	\$3,766,401	\$2,281,386
Paid by Member	\$1,804,423	\$1,181,135	\$989,428	\$1,848,983	\$2,456,001	\$1,921,386
Paid by Pool	\$1,873,866	\$1,110,169	\$676,475	\$825,845	\$1,289,307	\$360,000
Paid by Carrier	\$887,853	\$772,700	\$160,654	\$0	\$21,093	\$0
Total Claims	190	151	122	221	164	104
Total of Open Claims	7	10	12	36	78	87
Annual Premium	\$908,425	\$953,564	\$1,488,912	\$1,381,393	\$1,492,323	\$1,580,805
Loss Ratio to Carrier Layer	98%	81%	11%	0%	1%	0%

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

Policy Period	Total Incurred	Open or Closed	Description
2018-2019	\$127,682	Closed	Due Process - IEP
	\$121,805	Open	Student Discrimination
	\$150,000	Open	Employment Discrimination
	\$100,941	Closed	Employment Discrimination
	\$153,396	Closed	Sexual Harassment Employment
	\$100,001	Open	Breach of Contract
	\$162,402	Closed	Due Process - IEP
	\$152,685	Open	Age, Race, Sex Disability Discrimination
	\$222,153	Closed	EEOC Discrimination
	\$217,014	Closed	Due Process
	\$340,000	Open	Teacher Manipulated Student's Choice of Religion
	\$160,635	Closed	Stay-Put Placement
	\$119,537	Closed	Due Process
	\$450,000	Open	Constitutional Rights Violations
2019-2020	\$199,417	Closed	Due Process
	\$395,000	Open	Racial Discrimination/Retaliation
	\$191,783	Closed	Due Process IEP
	\$137,500	Reopened	Termination
	\$304,000	Open	EPLI Termination
	\$102,030	Open	Breach of Contract
	\$275,000	Open	Constructive Discharge/ Religious Discrimination
2020-2021	\$295,654	Open	IDHR Charge

	\$110,000	Open	Disability Discrimination
	\$100,000	Open	EEOC Petition
2021-2022	\$147,000	Open	Reasonable Accommodation
	\$140,000	Open	Retaliation – Disability Discrimination
	\$185,000	Open	Race Discrimination - Harassment
2022-2023	\$150,000	Open	Age/Disability Discrimination – Failure to Accommodate
	\$191,909	Closed	Due Process - IEP
2023-2024			None

Cyber Liability Losses

Total Incurred Losses Ground Up – As of January 31, 2024

	2018-2019 Lloyd's of London (Brit Syndicate)	2019-2020 Lloyd's of London (Brit Syndicate)	2020-2021 Lloyd's of London (Brit Syndicate)	2021-2022 Lloyd's of London (BCS Syndicate)	2022-2023 Cowbell
Number of Claims	6	17	19	8	4
Paid	\$10,397	\$1,304,341	\$301,118	\$133,165	\$0
Reserves	\$0	\$0	\$0	\$0	\$0
Total Incurred	\$10,397	\$1,304,341	\$301,118	\$133,165	\$0

** Current 2023-2024 = 4 reported claims with \$200,703 Incurred to Date

Cyber Liability Losses Above \$50,000

Policy Period	Total Incurred	Open or Closed	Description
2019-2020	\$52,046	Closed	Ransomware
	\$70,674	Closed	Ransomware
	\$125,937	Closed	Ryuk Ransomware Attack
	\$136,390	Closed	Email Compromise
	\$269,348	Closed	Ryuk Ransomware Attack
	\$585,487	Closed	Ryuk Ransomware Attack
2020-2021	\$65,383	Closed	Malware
	\$98,988	Closed	Ransomware
	\$121,089	Closed	PYSA Ransomware
2021-2022	\$63,500	Open	Email Compromise
2022-2023		None	
2023-2024	\$200,703	Open	Ransomware

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	
			2023-2024 Annual Renewal	2024-2025 Annual Renewal
CLIC/Great American Insurance Company	Option #1 MOC – Package –\$500K Annual Aggregate Deductible – Per Expiring	Quoted	\$1,520,238 Premium \$11,210,000 Loss Fund	Additional Premium = \$265,000 \$1,953,369 Premium \$11,929,460 Loss Fund
CLIC/Great American Insurance Company	Option #2 MOC – Package –\$1M Annual Aggregate Deductible	Quoted	N/A	Premium Credit = \$47,204 \$1,640,296 Premium \$11,929,460 Loss Fund
CLIC/Great American Insurance Company	Option #3 MOC – Package –\$500K Annual Aggregate Deductible, Remove Aggregate Stop Loss Cover	Quoted	N/A	\$1,687,500 Premium
Loss Fund				\$11,123,950
CLIC/Travelers Indemnity Company	Option #1: MOC – Excess Property \$575M Limit/\$50M Flood with Annual Aggregate Deductible (Travelers Drops Down to Pool SIR of \$1M after exhaustion of \$2.02M AAD)	Declined – Unable to Offer Terms	\$7,857,296 \$33,213,953,076 TIVS	N/A
CLIC/Travelers Indemnity Company	Option #2: MOC – Excess Property \$575M Limit/\$50M Flood with Annual Aggregate Deductible (Travelers Drops Down to Pool SIR of \$2M after exhaustion of \$2.02M AAD)	Indication	N/A	\$10,200,000 +20% Rate Increase
CLIC/Travelers Indemnity Company	Option #3: MOC – Excess Property \$500M Limit/\$50M Flood with Annual Aggregate Deductible (Travelers Drops Down to Pool SIR of \$1M after exhaustion of \$3.5M AAD)	Quoted	N/A	\$9,265,987 \$35,365,215,971 TIVS
Federal Insurance Company (Chubb)	Option #1: Boiler & Machinery – As Expiring	Quoted	\$618,801 \$32,296,476,466 Year 3 of 4 of Rate Guarantee Extended Additional Year	\$660,726 \$34,495,401,591 Year 4 of 4 of Rate Guarantee Extended Additional Year

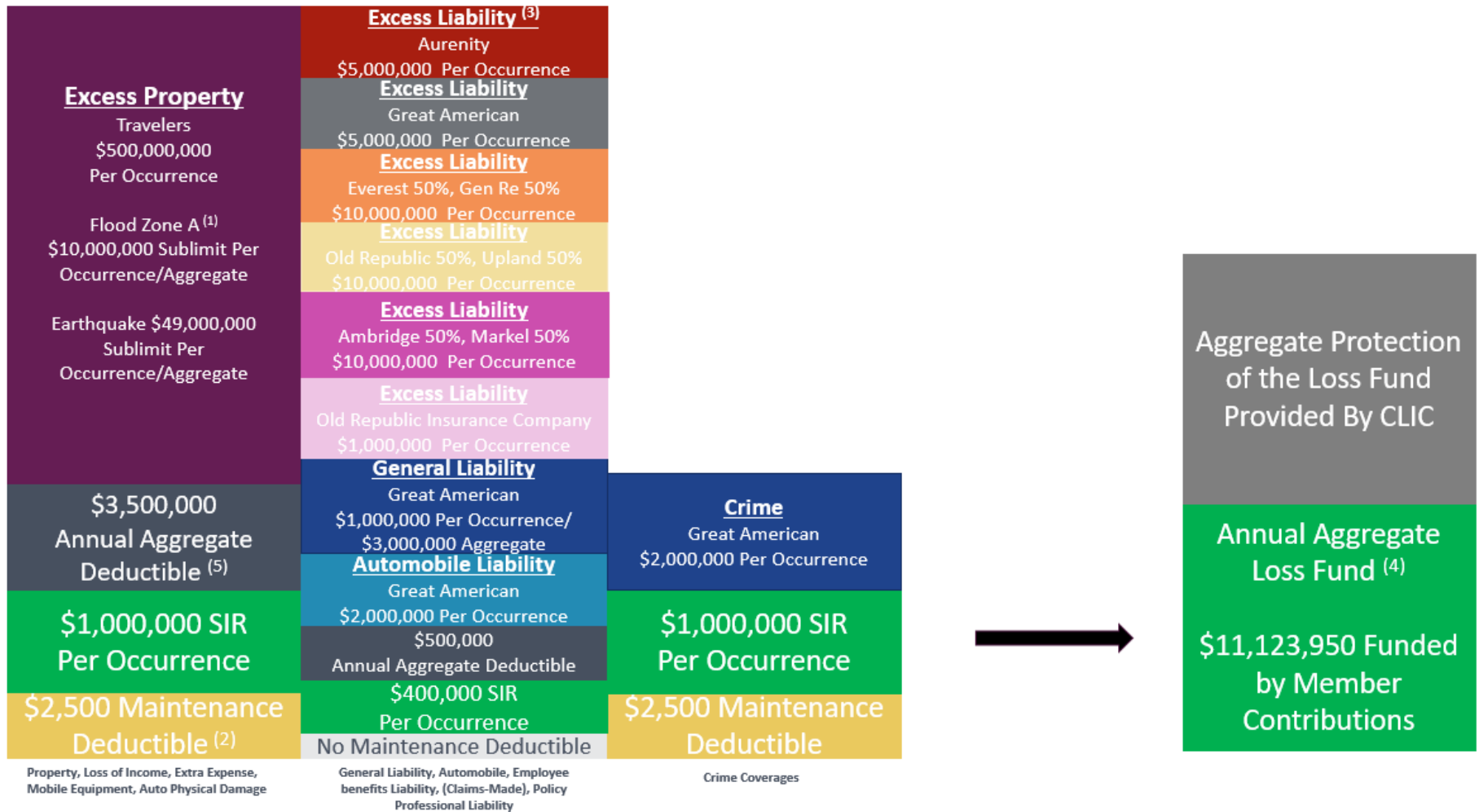
Insurance Carrier	Coverages	Carrier Position • Quoted • Declined & Reason • Indication • Verbal Quote	Results	
			2023-2024 Annual Renewal	2024-2025 Annual Renewal
QBE Insurance Corporation	Option #1 Premium: School Board Legal Liability – Expiring Terms, Conditions and Member Deductible Schedule	Quoted	\$1,911,765	\$1,992,421
			20,000 Member Deductible 126 Members	20,000 Member Deductible 126 Members
			\$30,000 Member Deductible 38 Members	\$30,000 Member Deductible 39 Members
			\$40,000 Member Deductible 11 Members	\$40,000 Member Deductible 11 Members
			\$55,000 Member Deductible 13 Members	\$55,000 Member Deductible 13 Members
			\$80,000 Member Deductible 1 Member	\$80,000 Member Deductible 1 Member
			\$105,000 Member Deductible 1 Member	\$105,000 Member Deductible 1 Member
			\$150,000 Pool Deductible \$2,400,000 Loss Fund	\$150,000 Pool Deductible \$2,401,477 Loss Fund
CLIC/Pennsylvania Manufacturers' Association Ins. Co. (Old Republic)	Option #1: MOC – Excess Liability \$1,000,000 xs \$1,000,000	Quoted	\$613,120	\$736,000
Great American Insurance Company	Option #2: MOC – Excess Liability \$1,000,000 xs \$1,000,000	Indication	N/A	\$800,000
Markel Insurance Company	Option #3: MOC – Excess Liability \$1,000,000 xs \$1,000,000	Declined – Based on Current Capacity on Account	N/A	N/A
CLIC/Underwriters at Lloyd's (Ambridge) 50%/Markel Global Reinsurance Company 50%	Option #1: MOC – Excess Liability \$10,000,000 xs \$2,000,000	Quoted	\$891,345 Includes SL Taxes	\$1,004,907 Includes SL Taxes
CLIC/Old Republic 50%/Upland Specialty 50%	Option #1 MOC- Excess Liability Quota Share \$10,000,000 xs \$12,000,000	Quoted	\$503,762	\$580,089
CLIC/Everest Insurance Company (50%)/Genesis Reinsurance Corporation (50%)	Option #1: \$10,000,000 xs \$22,000,000	Indication	\$434,386	\$469,000
CLIC/Great American Insurance Company	Option #1: MOC – Excess Liability \$5,000,000 xs \$32,000,000	Quoted	\$194,968	\$209,741
CLIC/Vantage Risk Specialty Insurance Company (Aurenity)	Option #1: MOC – Excess Liability \$5,000,000 xs \$37,000,000	Quoted	N/A	\$185,195

Insurance Carrier	Coverages	Carrier Position • Quoted • Declined & Reason • Indication • Verbal Quote	Results	
			2023-2024 Annual Renewal	2024-2025 Annual Renewal
Palomar Excess and Surplus Insurance Company & ACE Westchester Insurance Company	Option #1: Cyber Liability/ Identity Theft – \$2M Per Member (188 Members) – Full Ransomware Coverage Available Upon Implementation of Cyber Security Protocols	Quoted	\$4,695,816	\$4,120,160
ACE Westchester Insurance Company	Option #2: Cyber Liability/ Identity Theft – \$2MM Per Member (191 Members) – Full Ransomware Coverage Available Upon Implementation of Cyber Security Protocols	Quoted	N/A	\$3,767,366
Ironshore Specialty Insurance Company	Option #1: Pollution Liability – As Expiring \$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	\$457,695 Includes Taxes	\$517,176 Includes Taxes
Ironshore Specialty Insurance Company	Option #2: Pollution Liability - Reduce Mold Limit to \$1M	Quoted	Premium Credit = \$41,156 Includes Taxes	Premium Credit ~\$40,000 Includes Taxes
AXA/Tokio Marine/Chubb, Ascot/Allianz/Beazley	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 (Special Markets Insurance Consultants)	Option #1: Student Accident Mandatory – As Expiring – \$25,000 Limit	Quoted	\$2,165,605 Year 1 of a 2-Year Rate Guarantee	\$2,152,710 Year 2 of a 2-Year Rate Guarantee
Gerber Life Insurance Company (Special Markets Insurance Consultants)	Option #2: Student Accident Catastrophic – Enhanced – \$7,000,000 Limit with Enhanced Coverages of Adjustment, Ancillary Illness, Assimilation, Total & Partial Disability, College Education Expense, Post Incident Crisis Management, Special Expense & Vocational	Quoted	\$498,329 Year 2 of a 2-Year Rate Guarantee	\$496,374 Year 2 of a 3-Year Rate Guarantee
Underwriters at Lloyd's London	Gallagher Crisis Protect (GCP)	Quoted	\$324,441 Includes SL Taxes	\$394,953 Includes SL Taxes

Bold = Recommended

*If shown as an indication, the actual premium and acceptance of the coverage requested will be determined by the market after a thorough review of the completed application.

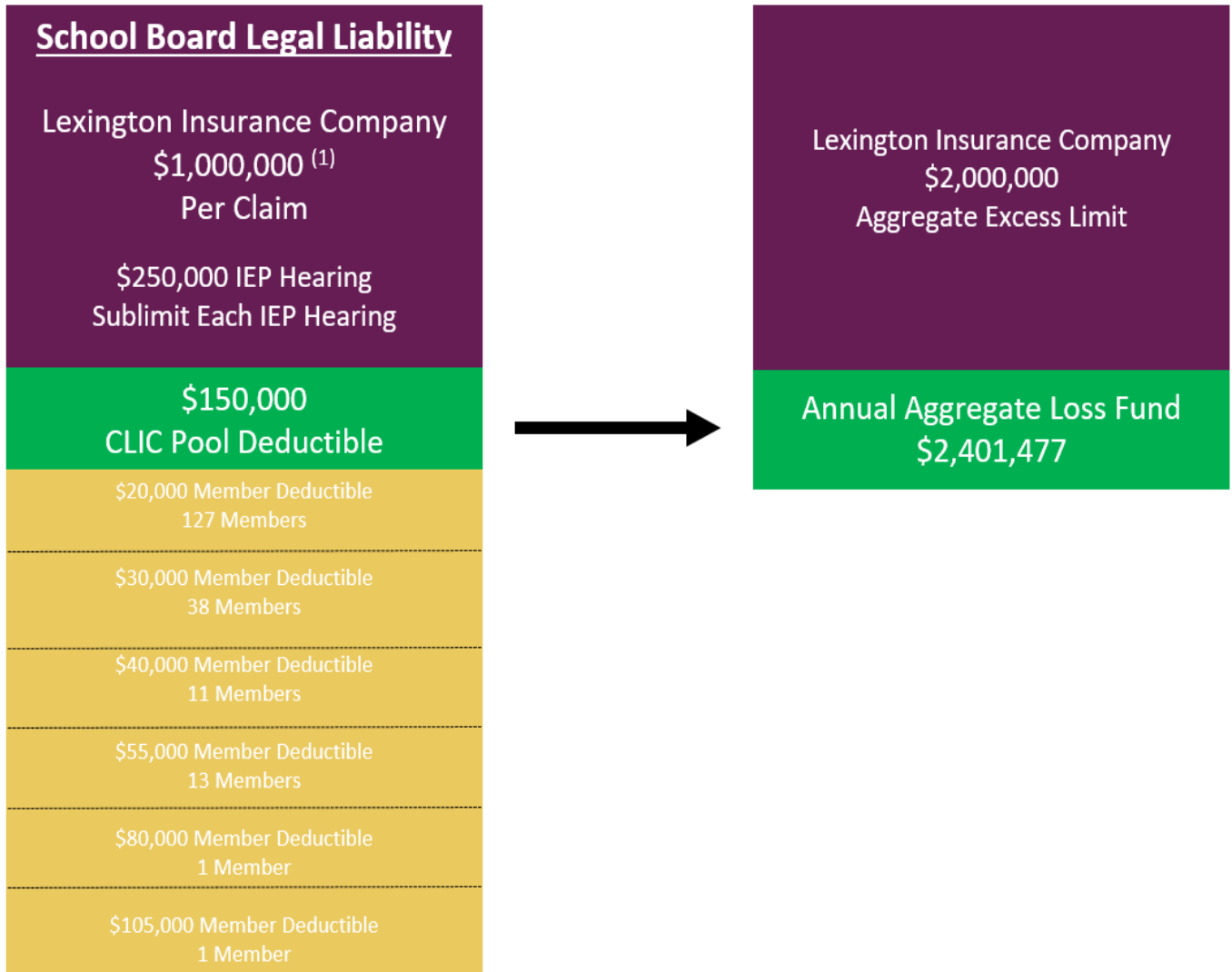
2024-2025 Collective Liability Insurance Cooperative – MOC Program Structure – 191 Members



- (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 \$150,000 Water Maintenance Deductible applies to one member(s) on file with the carrier.
- (3) Sexual Abuse Limits on the Excess Liability Coverage are \$41,000,000 per member.
- (4) Travelers Property Claims erode the Loss Fund
- (5) Will be eroded by any losses in excess of CLICs \$1M SIR. If 3.5M in losses above CLIC's SIR are incurred the AAD will disappear with Travelers covering losses above the \$1M SIR from there forward.

Primary School Board Legal Liability

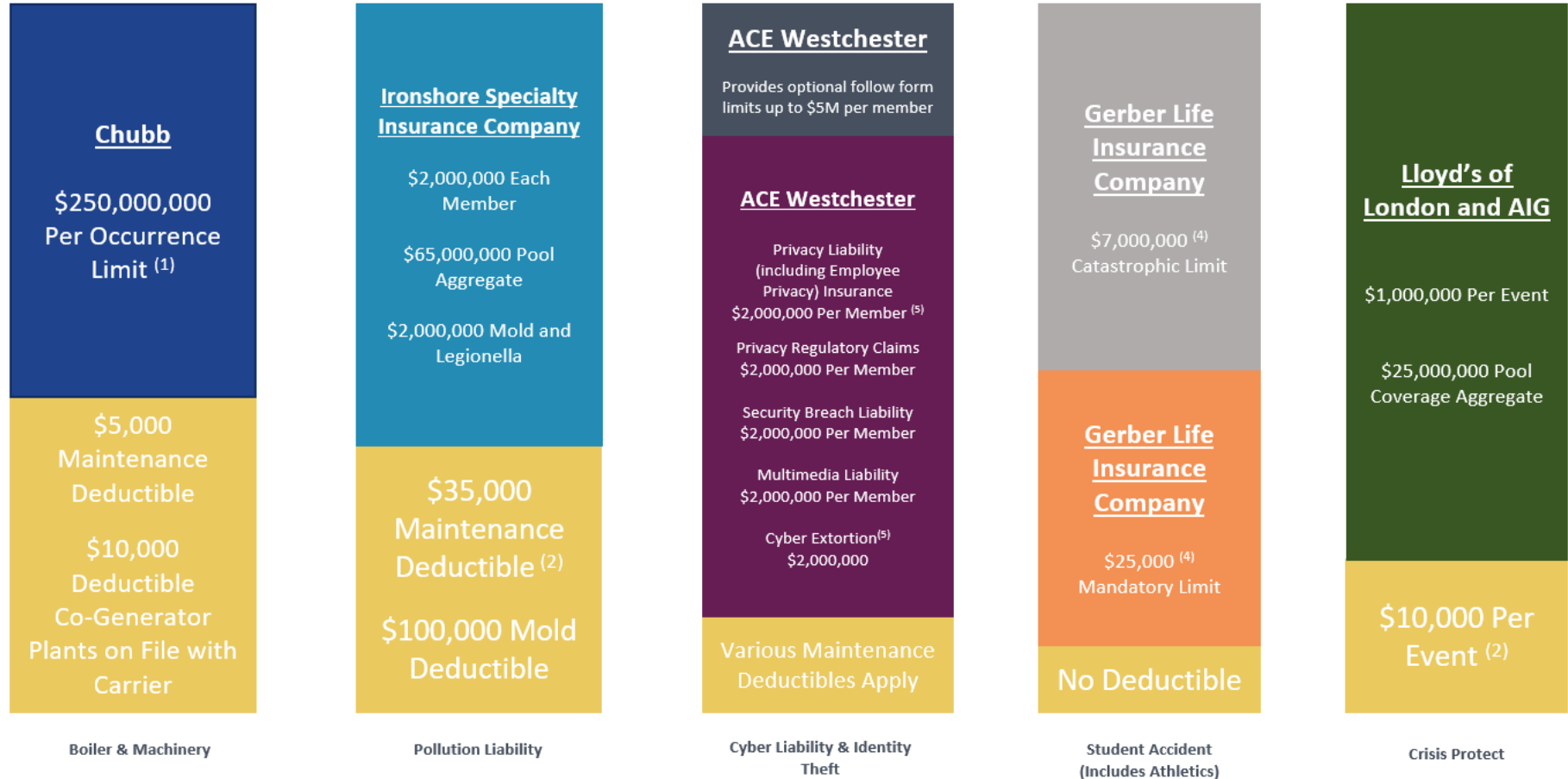
Collective Liability Insurance Cooperative
 2024-2025
 191 Members



(1) Excess School Board Legal Liability – Follow Form is provided under the excess liability policies for a total of \$41,000,000 of Excess Liability

CLIC First Dollar Policies

Recommended Program Structure 2024-2025



- (1) Various Sub limits 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) \$500,000 sublimit applies 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: 7/1/2024 to 7/1/2025

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
Package Coverage		\$500,000 annual aggregate deductible applies for all liability coverages provided in Great American Package**
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

Coverage	Each Occurrence Limit	Retention
Underinsured Motorists	\$1,000,000 Each Accident	\$400,000 Per Occurrence
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

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:

- ◆ Tressler, LLP
- ◆ 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

ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ General Liability Forms (CLIC General Liability MOC)
- ◆ Commercial General Liability Declarations
- ◆ Forms Schedule
- ◆ Commercial General Liability Coverage Form
- ◆ CLIC School Amendatory Endorsement
- ◆ Motor Vehicle Laws
- ◆ Corporal Punishment
- ◆ Additional Member – Lessor of Leased Equipment
- ◆ Additional Member – State of Governmental Agency or Subdivision or Political Subdivision – Permits or Authorizations Relating to Premises
- ◆ Additional Member – Designated Person or Organization
- ◆ Additional Member – Vendors
- ◆ Primary and Noncontributory – Other Coverage or Insurance Condition
- ◆ Employment Related Practices Exclusion
- ◆ Waiver of Transfer of Rights of Recovery Against Others to Us
- ◆ Limited Coverage for Designated Unmanned Aircraft
- ◆ Nuclear Energy Liability Exclusion (Broad Form)
- ◆ Fungi or bacteria Exclusion
- ◆ Exclusion – Access or Disclosures of Confidential or Personal Information and Data-Related Liability – With Limited Bodily Injury Exception
- ◆ Calculation of Contribution
- ◆ Common Coverage Document Conditions
- ◆ Binding Arbitration
- ◆ Employee Benefits Liability Coverage
- ◆ Sexual Misconduct coverage Form
- ◆ Crisis Response Coverage Extension Endorsement
- ◆ Police Professional Liability Coverage
- ◆ Named Members and Limits of Coverage
- ◆ CLIC Bullying Endorsement
- ◆ Organic Pathogen Exclusion Endorsement

AUTO FORMS (CLIC AUTO MOC)

- ◆ Business Auto Coverage Form declarations
- ◆ Business Auto Coverage Form
- ◆ Auto Medical Payments Coverage
- ◆ Nuclear Energy Liability Exclusion Endorsement (Broad Form)
- ◆ Calculation of Contribution
- ◆ CLIC School Amendatory Endorsement
- ◆ Illinois Changes
- ◆ Illinois Uninsured Motorists Coverage
- ◆ Illinois Underinsured Motorist Coverage
- ◆ Illinois Uninsured Motorists Coverage – Property Damage
- ◆ Drive-Other-Car Coverage – Broadened Coverage for Named Individuals
- ◆ Waiver of Transfer of Rights of Recovery Against Other to Us
- ◆ Autos Leased, Hired, Rented or Borrowed with Drivers – Physical Damage Coverage
- ◆ Garagekeepers Coverage
- ◆ Named Members

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.

Commercial Automobile

Covered Auto Symbol	Coverage
1	Liability
N/A	Auto Medical Payments
2	Uninsured Motorist
2	Underinsured Motorist
See Property Coverage	Physical Damage – Comprehensive Coverage
See Property Coverage	Physical Damage – Collision Coverage
See Property Coverage	Physical Damage – Towing and Labor
See Auto MOC	Garage Liability
See Auto MOC	Garagekeepers Liability

Commercial Automobile policies utilize a set of coverage symbols to stipulate a category of covered autos. One or more symbols are assigned to each coverage purchased indicating which autos that coverage applies to. Please refer to your policy and make certain that you read and understand the various auto symbols and associated descriptions. Specific symbols may apply to either a particular kind of vehicle or the vehicle’s ownership status. The symbols could also differ depending upon whether the coverage is for Liability or Physical Damage. Also, in certain circumstances, an insurance company may agree to provide coverage for an auto scenario that is not described in the auto symbols. When this occurs, a unique symbol and related description is used. If you have any questions regarding the auto symbols or associated descriptions contained in your policy, please contact us.

Description of Covered Auto Designation Symbols

Symbol	Description of Covered Auto Designation Symbols	
1	Any "Auto"	
2	Owned "Autos" Only	Only those "autos" you own (and for Liability coverage any "trailers" you don't own while attached to power units you own). This includes those "autos" you acquire ownership of after the policy begins.
3	Owned Private Passenger "Autos" Only	Only the private passenger "autos" you own. This includes those private passenger "autos" you acquire ownership of after the policy begins.
4	Owned "Autos" Other than Private Passenger "Autos" Only	Only those "autos" you own that are not of the private passenger type (and for Liability coverage any "trailers" you don't own while attached to power units you own). This includes those "autos" not of the private passenger type you acquire ownership of after the policy begins.
5	Owned "Autos" Subject to No-Fault	Only those "autos" you own that are required to have No-Fault benefits in the state where they are licensed or principally garaged. This includes those "autos" you acquire ownership of after the policy begins provided they are required to have No-Fault benefits in the state where they are licensed or principally garaged.
6	Owned "Autos" Subject to a Compulsory Uninsured Motorists Law	Only those "autos" you own that because of the law in the state where they are licensed or principally garaged are required to have and cannot reject Uninsured Motorists coverage. This includes those "autos" you acquire ownership of after the policy begins provided they are subject to the same state uninsured motorist's requirement.
7	Specifically Described "Autos"	Only those "autos" described in Item Three of the Declarations for which a premium charge is shown (and for Liability coverage any "trailers" you don't own while attached to any power unit described in Item Three).
8	Hired "Autos" Only	Only those "autos" you lease, hire, rent, or borrow. This does not include any "auto" you lease, hire, rent, or borrow from any of your "employees," partners (if you are a partnership), members (if you are a limited liability company), or members of their households.
9	Nonowned "Autos" Only	Only those "autos" you do not own, lease, hire, rent, or borrow that are used in connection with your business. This includes "autos" owned by your "employees," partners (if you are a partnership), members (if you are a limited liability company), or members of their households but only while used in your business or your personal affairs.
19	Mobile Equipment Subject to Compulsory or Financial Responsibility or Other Motor Vehicle Insurance Law Only	Only those "autos" that are land vehicles and that would qualify under the definition of "mobile equipment" under this policy if they were not subject to a compulsory or financial responsibility law or other motor vehicle insurance law where they are licensed or principally garaged.

Coverage: Crime
Carrier: CLIC / Great American Insurance Company – MOC
Policy Period: 7/1/2024 to 7/1/2025
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	

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

ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO: CRIME FORMS

- ◆ Public Entity Crime Coverage Declaration
- ◆ School Crime General Provisions Form
- ◆ Schools Forgery or Alteration (Coverage Form B)
- ◆ Schools Theft, Disappearance (Coverage Form – C)
- ◆ School Employee Dishonesty (Coverage Form – O)
- ◆ Add Faithful Performance of Duty

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: 7/1/2024 to 7/1/2025

Form Type: Per Occurrence

Coverage	Limit	Valuation Type	Underlying Limit
Property	\$500,000,000 Per Occurrence	Replacement Cost except for vehicles which are Actual Cash Value (ACV)	Excess of \$1,000,000 SIR & \$3,500,000 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 4/1/2024**

◆ 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 \$3,500,000 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 \$3,500,000 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 \$35,365,215,971 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: \$35,365,215,971 (191 members) as per Schedule of Values dated 4/1/2024 on file with carrier
- ◆ Flood: \$50,000,000 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
- ◆ \$150,000 Water Damage Deductible for:
 - J. Sterling Morton School District #201

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

ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ High and Moderate Hazard Earthquake, Volcanic Eruption, Landslides and Mine Subsidiary Counties
- ◆ Exclusion of Loss Due to Virus or Bacteria
- ◆ To report a Property Claim
- ◆ Protection of Property Expense – Exclusion and Underlying Insurance Limitation
- ◆ This policy does not apply to any expense incurred to move or otherwise safeguard property against the threat of loss or damage by any cause of loss, even if that cause of loss is insured against under this policy. IF such expense is insured against in the “underlying insurance,” the most that such expense may contribute to the “ultimate net loss” is \$250,000, even if a higher sublimit is provided by the “underlying insurance” for such coverage.
- ◆ Joint Loss Agreement
- ◆ Annual Aggregate Deductible

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.

CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING (REINSURANCE CONDITIONS):

- ◆ The Company Retention in any one occurrence as specified in Section 9, above may be eroded by Auto Physical Damage – Over the Road losses as covered under the Company’s original policies,

however, the Reinsurance Limits as specified in Section 10. above shall not be eroded by such losses as this Certificate does not provide coverage for Auto Physical Damage – Over the Road.

CLAIMS AND SETTLEMENTS:

The COMPANY shall promptly notify the REINSURER by telephone and in writing, of any occurrence, accident, or event, and any developments subsequent thereto, which in the opinion of the COMPANY could involve this CERTIFICATE of Reinsurance. In addition, the COMPANY shall promptly notify the REINSURER by telephone and in writing of any occurrence, accident or event where the COMPANY has established a loss reserve equal to or greater than fifty percent (50%) of the COMPANY'S retention specified in the reinsurance declarations or if this Reinsurance applies on a proportional or contributing excess basis, when notice of claim is received by the COMPANY.

Although the COMPANY has the obligation and duty to investigate and defend claims or suits affecting this Reinsurance and to pursue such claims and lawsuits to a final determination, the COMPANY has requested that once the claim exceeds the retention specific in the reinsurance declarations, the REINSURER assume these duties for the purposes of this CERTIFICATE. While the REINSURER has assumed the aforementioned duties, the COMPANY shall nevertheless be obligated to make all payments due under its policy(ies) directly based on the advice of the REINSURER.

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: 7/1/2024 to 7/1/2025

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

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

CONSIDER THE FOLLOWING ADVANTAGES OF CHUBB EQUIPMENT BREAKDOWN DEFENDER:

- ◆ An automatic \$250,000 Blanket Limit of Insurance available at the time of loss for an insured to use on any one or combination of the following coverages at each scheduled premises: Electronic Data, Expediting Expenses, Public Safety Service Charges, Spoilage – Scheduled Locations, Spoilage – Utility Owned Equipment and Water Damage
- ◆ Additional costs to repair, replace or clean up covered property contaminated by a hazardous substance is not subject to special hazardous substances limitation
- ◆ No exclusion for testing
- ◆ No exclusion for excavation of piping, vessels and cable enclosed in conduit
- ◆ The following additional coverages are automatically included: Alternative Power Generation And Water Systems Business Income; Ammonia Contamination; Debris Removal; Dependent Business Premises; Fungus Clean up Or Removal; Loss Of Utilities; Off Premises Property Damage; Pair and Set; Pollutant Cleanup or Removal and Unintentional Errors or Omissions
- ◆ Broad automatic insurance for newly acquired locations for up to 180 days (or # of days shown in the Declarations)
- ◆ Broad valuation that includes: Ordinance or Law; Brands and Labels; Extended Warranties; Green Standards; and an additional 25% of loss amount to repair or replace with equipment that enhances health and safety of workers or the public or reduces risk of future loss by breakdown
- ◆ Global capabilities available under one policy via the Chubb Global Extension Form

ADDITIONAL CHUBB SERVICES

- ◆ Chubb Risk Engineering Services in 2024-2025 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.

AUDITABLE EXPOSURES AND AUDIT FREQUENCY, IF APPLICABLE:

- ◆ As per Schedule of Values dated **4/1/2024** on file with carrier
- ◆ This is a non-auditable policy
- ◆ Boiler Values – \$34,495,401,591

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

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

ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ How to Report a Loss
- ◆ Premium summary
- ◆ Schedule of Forms
- ◆ Property Declarations with Premises Locations
- ◆ Named Insured Endorsement
- ◆ Cap on Certified Terrorism Losses
- ◆ Insuring Agreement
- ◆ Supplementary Declarations – Property
- ◆ Property Damage (Contract)
- ◆ Property Business Income with Extra Expense
- ◆ Property/Business Income Conditions and Definitions
- ◆ Supplementary Declarations – Business Income
- ◆ Combined Property Damage and Business Income deductible
- ◆ Special Deductible or Waiting Period – Specific Property
- ◆ Illinois Mandatory – Conditions
- ◆ Important Notice to Policyholders – TRIPRA

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: Lexington Insurance Company
Policy Period: 7/1/2024 to 7/1/2025
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 126 Members Per Actuary \$30,000 Member Deductible 36 Members Per Actuary \$40,000 Member Deductible 11 Members Per Actuary \$55,000 Member Deductible 13 Members Per Actuary \$80,000 Member Deductible 1 Member per Actuary \$105,000 Member Deductible 1 Member Per 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	\$2,401,477	\$2,401,477

* Effective January 1, 2006, TRIA does not apply to Professional Liability policies.

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

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:

Lexington Insurance Company will assign legal counsel to one of the following firms:

All Claims

- ◆ Engler, Callaway, Baasten & Sraga 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

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 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

ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ Amendatory Endorsement – Illinois
- ◆ Additional Member Endorsement (For Related Entities)
- ◆ Additional Member Endorsement (For Parent/Teacher Organizations)
- ◆ Choice of Counsel Endorsement
- ◆ Retentions Endorsement

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 incept 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: 7/1/2024 to 7/1/2025

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 \$500,000 AAD 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 \$500,000 AAD 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 \$500,000 AAD 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 \$500,000 AAD 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/Lexington 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 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: 7/1/2024 to 7/1/2025

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 \$500,000 Annual Aggregate Deductible 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:

- ◆ PFAS and Related Chemicals
- ◆ 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,

Coverage: Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability

Carrier: CLIC / Old Republic 50%, Upland Specialty Insurance Company 50% – Quota Share – MOC

Policy Period: 7/1/2024 to 7/1/2025

Form Type: Per Occurrence

Coverage	Limit	Underlying Limit
Excess Liability	\$10,000,000 Occurrence/Aggregate per member	Excess of \$10,000,000 CLIC/Certain Underwriters at Lloyd’s London (Ambridge) 50%, Market 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 \$500,000 Annual Aggregate Deductible/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

Reinsurance Limits Hereon: (Each Occurrence and in the Aggregate, as stated in the MOCs):

- ◆ General Liability: \$10,000,000
- ◆ Sexual Misconduct Liability: \$10,000,000
- ◆ Employee Benefits Liability: \$10,000,000
- ◆ Police Professional Liability: \$10,000,000
- ◆ Automobile Liability: \$10,000,000
- ◆ School Board Legal Liability: \$10,000,000
- ◆ Employers’ Liability: \$10,000,000

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
- ◆ 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
- ◆ 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 50% Genesis Reinsurance Corporation 50% – MOC

Policy Period: 7/1/2024 to 7/1/2025

Form Type: Per Occurrence

Coverage	Limit	Underlying Limit
Excess Liability	\$10,000,000 Each Occurrence/Aggregate Per Member	Excess of \$10,000,000 CLIC/Old Republic 50%, Upland 50% – 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 \$500,000 Annual Aggregate Deductible/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:

- ◆ 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, parapro, other employee, or volunteer of the district
- ◆ Uninsured/Underinsured Motorist
- ◆ Organic Pathogens

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: 7/1/2024 to 7/1/2025

Form Type: Per Occurrence

Coverage	Limit	Underlying Limit
Excess Liability	\$5,000,000 Each Occurrence/Aggregate Per Member	Excess of \$10,000,000 Everest Insurance Company 50%, GenRe 50%- \$10,000,000 CLIC/Old Republic 50%, Upland Specialty 50% – 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 \$500,000 Annual Aggregate Deductible 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:

- ◆ 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, parapro, other employee, or volunteer of the district
- ◆ Uninsured/Underinsured Motorist
- ◆ Organic Pathogens

Coverage: Excess Liability – General Liability, Automobile Liability, School Board Legal Liability, Employers Liability, and Police Professional Liability

Carrier: CLIC / Vantage Specialty Insurance Company – MOC

Policy Period: 7/1/2024 to 7/1/2025

Form Type: Per Occurrence

Coverage	Limit	Underlying Limit
Excess Liability	\$5,000,000 Each Occurrence/Aggregate Per Member	Excess of \$5,000,000 Great American Insurance Company/ Excess of \$10,000,000 Everest Insurance Company 50%, GenRe 50%- \$10,000,000 CLIC/Old Republic 50%, Upland Specialty 50% – 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 \$500,000 Annual Aggregate Deductible 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:

- ◆ 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
- ◆ Uninsured/Underinsured Motorist
- ◆ Organic Pathogens

Coverage: Site Pollution Incident Legal Liability

Carrier: Ironshore Specialty Insurance Co

Policy Period: 7/1/2024 to 7/1/2025

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		

* TRIA is excluded.

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
- ◆ COVID-19
- ◆ 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
- ◆ Insured Definition Amendatory Endorsement
- ◆ Named Insured Endorsement
- ◆ Per School District Aggregate Limit Endorsement
- ◆ Known Pollution Incident Exclusion Endorsement
- ◆ Claim and Notice Reporting
- ◆ Acquired Properties Exclusion Amendatory Endorsement
- ◆ Conditions Amendatory Endorsement
- ◆ Asbestos, PCBs, and Lead-Based Paint Exclusions Amendatory Endorsement
- ◆ Extended Reporting Period Amendatory Endorsement

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
Carrier: ACE Westchester Insurance Company
Policy Period: 7/1/2024 to 7/1/2025
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	Aggregate Limit	Retention
Data Restoration	\$2,000,000 or \$500,000**	Retentions Vary Per Member
Extortion Costs		
Business Impersonation Costs		
Reputational Harm		
Business Income & Extra Expense		
Contingent Business Interruption		
System Failure		
Bricking Cost		
Liability Costs		

**** Coverage can be increased to full \$2,000,000 upon confirmation that MFA is enabled and functioning on all user's email systems, remote access and critical systems (or privileged/admin users accounts in lieu of critical systems). If the district does not have MFA on the accounts/systems then they will obtain a \$1,000,000 sublimit. In the event of a Cyber loss not arising from a Ransom Event a \$2,000,000 limit would apply (Ransom Event further defined below).**

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

RANSOM EVENT:

- Ransom Event means a threat from a third party (including acts of an employee acting outside of the scope of their duties and without the authorization of the Insured) to commit or continue an intentional attack against the Insured's Computer Systems, and / or publicly disclose Protected Information misappropriated from the Insured if Money, securities, or other property of value is not paid.

STATEMENT OF DEFENSE COSTS:

- Within Policy Limit (expenses erode policy limit)

INSURING AGREEMENT:

- Pay on Behalf

EXCLUSIONS INCLUDE, BUT ARE NOT LIMITED TO:

- BIPA Exclusion
- Any actual or alleged remuneration, profit or other advantage to which the Insured is not legally entitled.

- ◆ Any actual or alleged loss, transfer or theft of monies, Securities or the value of tangible properties; provided however, this exclusion will not apply to an otherwise covered Cyber Crime Loss or Transfer of Funds Loss.
- ◆ Product or Service Failure
- ◆ Employment Discrimination

ENDORSEMENTS INCLUDE, BUT ARE NOT LIMITED TO:

- ◆ General Data Protection Regulation
- ◆ Utility Fraud Attack
- ◆ Cryptojacking
- ◆ Media Liability
- ◆ Ransom Event Sublimit Endorsement (If Applicable)

CLAIMS-MADE – CLAIM DEFINITION AND CLAIM REPORTING PROVISIONS:

- ◆ Claim means any: (1) written demand for Money or non-monetary relief, written demand for arbitration or written request to toll or waive a statute of limitations received by the Insured; (2) civil proceeding in a court of law or equity, including any appeal therefrom, which is commenced by the filing of a complaint, motion for judgment or similar pleading, against the Insured; (3) administrative or regulatory investigation, inquiry, suit, proceeding, prosecution or governmental actions against the Insured solely with respect to a Privacy Incident; (4) an arbitration or other alternative dispute resolution proceeding against the Insured for monetary damages or nonmonetary or injunctive relief, commenced by the Insured's receipt of a request or demand for such proceeding, including any appeal thereof; or (5) written notice received by the Insured for PCI Costs from a third party, with whom the Insured Organization has entered into a Payment Card Services Agreement, as a result of actual or alleged non-compliance with the PCI DSS

DUTIES IN THE EVENT OF CLAIM OR LOSS:

Notice to Insurer

As a condition precedent to coverage under this Policy (a) the Insured must provide written notice to the Insurer of any Privacy Incident, Network Security Incident or Cyber Crime Incident as soon as possible after the Insured is made aware of such Privacy Incident, Network Security Incident or Cyber Crime Incident but in no event more than ninety (90) days after the Privacy Incident, Network Security Incident or Cyber Crime Incident is discovered by the Insured. The Insured will not incur any First Party Loss and First Party Expense without the Insurer's consent; and (b) the Insured must provide written notice to the Insurer of any Claim as soon as possible after the Insured is made aware of such Claim but no later than ninety (90) days after the end of the Policy Period or end of the Extended Reporting Period (if applicable). The Insured will not incur any Liability Expense without the Insurer's consent.

Notice of Circumstance

If, during the Policy Period or Extended Reporting Period (if applicable) any Insured first becomes aware of a Privacy Incident, Network Security Incident or Media Incident which may reasonably give rise to a future Claim under this Policy and gives written notice to the Insurer of:

- a) the nature of the Privacy Incident, Network Security Incident or Media Incident;
- b) the parties involved;
- c) the injury or damages that has or may result therefrom; and
- d) the circumstances by which the Insured first became aware thereof;

then any Claim arising out of an Interrelated incident that involves a Privacy Incident, Network Security Incident or Media Incident that is subsequently made against the Insured will be related back to and be deemed to have been made at the time any Insured gave such written notice of circumstances to the Insurer.

The Insured will provide written notice to the Insurer either to the mailing or email address set forth in Item 10. of the Declarations. Communication or assistance in connection with any Incident Consultation DOES NOT constitute Notice to Insurer or Notice of Circumstance under this Policy.

EXTENDED PERIOD TO DISCOVER LOSS

1. Automatic Extended Reporting Period

If this Policy is cancelled or non-renewed for any reason other than non-payment of premium, the Named Insured will have an automatic Extended Reporting Period, for a period of sixty (60) days after the end of the Policy Period.

2. Additional Extended Reporting Period

If this Policy is cancelled or non-renewed for any reason other than non-payment of premium, provided the Insured does not obtain replacement coverage as of the effective date of such cancellation or non-renewal, the Named Insured will have the right to purchase an Additional Extended Reporting Period within sixty (60) days after the end of the Policy Period. Such Additional Extended Reporting period will be for a period of:

- a. 12 months after the end of the Automatic Extended Reporting Period and will be subject to an additional premium of 75% of the annualized premium
- b. 24 months after the end of the Automatic Extended Reporting Period and will be subject to an additional premium of 125% of the annualized premium.
- c. 36 months after the end of the Automatic Extended Reporting Period and will be subject to an additional premium of 150% of the annualized premium.

The Additional Extended Reporting Period is non-cancelable and the additional premium for the Additional Extended Reporting Period will be fully earned at the time of purchase.

The Additional Extended Reporting Period does not increase or reinstate any limits of insurance and does not provide coverage for First Party Loss, First Party Expense, or Liability Expense from any Privacy Incident, Network Security Incident, Cyber Crime Incident or Media Incident which first takes place after the end of the Policy Period.

A CHANGE IN TERMS, CONDITIONS, EXCLUSIONS OR PREMIUMS OF THIS POLICY WILL NOT BE CONSIDERED A NON-RENEWAL FOR PURPOSES OF TRIGGERING THE NAMED INSURED'S RIGHT TO PURCHASE AN ADDITIONAL EXTENDED REPORTING PERIOD.

Coverage: Blanket Student Accident Mandatory
Carrier: Gerber Life Insurance Company
Policy Period: 7/1/2024 to 7/1/2025
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: \$20,000
 - 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: \$1,750 (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:

- ◆ Accident Medical Schedule of Benefits
- ◆ Other Insurance
 - **This policy will be excess of any other Health Coverage Insurance**
- ◆ One Day Field Trip coverages
- ◆ Overnight Field Trip coverage
- ◆ Accidental Death, Dismemberment, or Loss of Sight Benefit

PREMIUM TERMS:

- ◆ Minimum Premium: N/A
- ◆ Minimum Earned, Annual and Minimum Deposit: N/A

CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:

- ◆ Same as expiring unless otherwise noted
- ◆ **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) – 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 \$1,250 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: 7/1/2024 to 7/1/2025

Form Type: Per Occurrence

Coverage	Limit	Deductible
Student Accident – Catastrophic	\$7,000,000 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 \$7,000,000
- ◆ Maximum Medical Expense Amount \$7,000,000

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	\$20,000
◆ Single Dismemberment	\$10,000
◆ Double Dismemberment	\$20,000

ADDITIONAL COVERAGES:

◆ Adjustment Expense	\$30,000 maximum subject to:
	<ul style="list-style-type: none"> ◆ 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:

- ◆ Catastrophic Accident Medical Schedule of Benefits
- ◆ **Other insurance. This policy will be excess of any other Health Coverage insurance**
- ◆ Overnight Field Trip coverage

PREMIUM TERMS:

- ◆ Minimum Premium: N/A
- ◆ Minimum Earned, Annual and Minimum Deposit: N/A

CONDITIONS OF THE QUOTE, COVERAGES, OR BINDING:

- ◆ Same as expiring unless otherwise noted
- ◆ **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: 7/1/2024 to 7/1/2025

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: 191 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.	\$1,520,238	CLIC/Great American Ins. Co.	\$1,687,500	11.00%
Excess Property \$575 Million – MOC	CLIC/Travelers	\$7,966,343	CLIC/Travelers	\$9,265,987	16.31%
Boiler & Machinery	Federal Ins. Co. (Chubb)	\$618,801	Federal Ins. Co. (Chubb)	\$660,726	6.78%
School Board Legal Liability	Lexington Insurance Company	\$1,911,765	Lexington Insurance Company	\$1,993,911	4.30%
Excess Liability – MOC	CLIC/Old Republic - \$1M xs \$1M	\$613,120	CLIC/Old Republic - \$1M xs \$1M	\$736,000	20.04%
Excess Liability – MOC ⁽¹⁾	CLIC/Ambridge (50%), Markel (50%) - \$10M xs \$2M	\$891,345	CLIC/Ambridge (50%), Markel (50%) - \$10M xs \$2M	\$1,004,907	12.74%
Excess Liability – MOC	CLIC/Upland Specialty (50%), Old Republic (50%) - \$10MM xs \$12MM	\$503,762	CLIC/Upland Specialty (50%), Old Republic (50%) - \$10MM xs \$12MM	\$580,089	15.15%
Excess Liability – MOC	CLIC/Everest Insurance Company/GenRe \$10MM xs \$22MM	\$434,386	CLIC/Everest Insurance Company/GenRe \$10MM xs \$22MM	\$469,000	7.97%
Excess Liability – MOC	CLIC/Great American Ins. Co. - \$5M xs \$32M	\$194,968	CLIC/Great American Ins. Co. - \$5M xs \$32M	\$209,741	7.58%
Excess Liability – MOC	N/A	N/A	CLIC/Annuity - \$5M XS \$37M	\$182,195	N/A
Total Excess Liability		\$2,637,581		\$3,181,932	20.64%
Pollution Liability	Ironshore Specialty	\$457,695	Ironshore Specialty	\$517,625	13.09%
Cyber Liability / Identity Theft	Cowbell/ACE Westchester	\$4,806,621	ACE Westchester	\$3,767,366	-21.62%
Student Accident – Mandatory	Gerber Life	\$2,165,605	Gerber Life	\$2,152,710	-0.60%
Student Accident – Catastrophic	Gerber Life	\$498,329	Gerber Life	\$496,374	-0.39%
Gallagher Crisis Protect	Lloyd's of London	\$368,768	Lloyd's of London	\$394,953	7.10%
RPA Administrative Fee*	Gallagher	\$2,216,227	Gallagher	\$2,304,876	4.00%
Gallagher Bassett Services, Inc. Claims Administration Fee	Gallagher Bassett	\$459,987	Gallagher Bassett	\$482,216	4.83%

Gallagher Bassett Services, Inc. Loss Control Fee	Gallagher Bassett Loss Control	\$202,980	Gallagher Bassett Loss Control	\$209,945	3.43%
CLIC Online Risk Management Training Platform	CLIC/Brit	\$0	CLIC/Brit	\$0	0.00%
CLIC Program Management Operating Fee⁽²⁾	CLIC	\$0	CLIC	\$0	0.00%
Total Fixed Costs		\$25,830,940		\$27,116,122	4.98%
Loss Fund – Package	CLIC	\$11,210,000	CLIC	\$11,123,950	-0.77%
Loss Fund – School Board Legal Liability	CLIC	\$2,419,466	CLIC	\$2,401,477	-0.74%
Total Variable Costs		\$13,629,466		\$13,525,427	-0.76%
Total Program Costs on a Maximum Cost Basis		\$39,460,406		\$40,641,549	2.99%
Total Member Contribution		\$39,460,406		\$40,641,549	2.99%

Quote from **Great American Insurance Company (American Financial Group, Inc)** is valid until **7/1/2024**

Quote from **Great American Insurance Company (American Financial Group, Inc)** is valid until **7/1/2024**

Quote from **Travelers Indemnity Company (The Travelers Companies, Inc.)** is valid until **7/1/2024**

Quote from **Federal Insurance Company (Chubb Group of Insurance Companies)** is valid until **7/1/2024**

Quote from **Pennsylvania Manufacturers Assoc Ins Co (Old Republic Insurance Group)** is valid until **7/1/2024**

Quote from **Underwriters at Lloyd's London (Underwriters at Lloyd's London)** is valid until **7/1/2024**

Quote from **Old Republic Insurance Company (Old Republic Insurance Group), etc...** is valid until **7/1/2024**

Quote from **Great American Insurance Company (American Financial Group, Inc)** is valid until **7/1/2024**

Quote from **Lexington Insurance Company** is valid until **7/1/2024**

Quote from **Ironshore Specialty Insurance Co (Ironshore Specialty Insurance Co)** is valid until **7/1/2024**

Quote from **Underwriters at Lloyd's London (Underwriters at Lloyd's London)** is valid until **7/1/2024**

Quote from **Gerber Life Insurance Company (Gerber Life Insurance Company)** is valid until **7/1/2024**

Quote from **Gerber Life Insurance Company (Gerber Life Insurance Company)** is valid until **7/1/2024**

Quote from **Underwriters at Lloyd's London (Underwriters at Lloyd's London)** is valid until **7/1/2024**

Quote from **Underwriters at Certain Underwriters at Lloyd's (Brit Syndicate 2987 – 100%)** is valid until **7/1/2024**

Quote from **Underwriters at Markel Global Reinsurance Company** valid until **7/1/2024**

Quote from **Lexington Insurance Company** valid until **7/1/2024**

Quote from **Upland Specialty** valid until **7/1/2024**

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

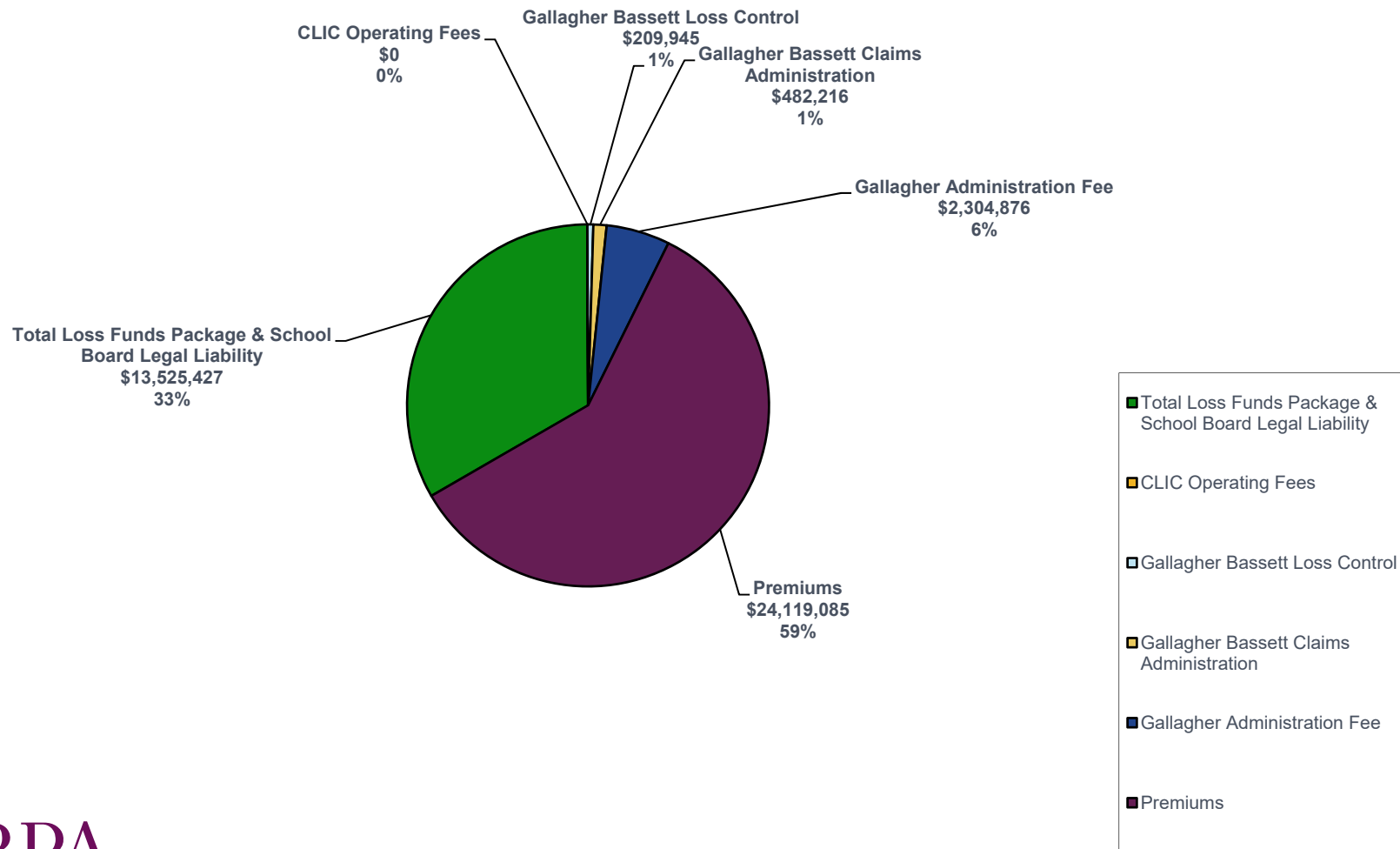
Blanket Student Accident – Catastrophic

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

7/1/2024-2025



Carrier Ratings and Admitted Status

Proposed Insurance Companies	A.M. Best's Rating & Financial Size Category *	Admitted/Non-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 XIV	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
Vantage Risk Specialty Insurance Company	A - XV	Non-Admitted
Travelers Indemnity Company	A++ XV	Admitted
Underwriters at Lloyd's London	A XV	Non-Admitted
Markel Global Reinsurance Company	A XV	Non-Admitted
Underwriters at Lloyd's, London	A XV	Non-Admitted
Lexington Insurance Company	A XV	Non-Admitted
ACE Westchester	A++ XV	Admitted
Palomar Excess & Surplus Company	A - IX	Non-Admitted
Everest Insurance Company	A+ XV	Admitted
Genesis Reinsurance Corporation	A++ XV	Admitted

*Gallagher companies use A.M. Best rated insurers and the rating listed above was verified on the date the proposal document was created.

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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

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.

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.aig.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.

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. – Clint Peterson

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 Bava

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/Lexington

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



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

DATE: 12/10/2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Diane C. White,
Director of Purchasing

Presented at the following Board Meetings	
Board Operations Committee	12/10/2024
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

SUBJECT: Instructional Materials and Office Supplies Contract

Background

District 300 has identified the most purchased instructional and office supplies used in district-wide schools and departments. These items are considered the D300 Market Basket items for which we receive deep discounted pricing. By utilizing the Omnia Cooperative Purchasing Contract and the market basket, District 300 can purchase supplies as needed using just-in-time delivery at bulk buying prices instead of buying in volume to receive the discounted price. Free shipping is included in all pricing. This contract allows the individual school or department to purchase precisely what supply or materials they need while staying in bid compliance.

School Specialty guarantees instructional materials and office supplies. If a product is found unsatisfactory or defective, School Specialty will replace it free of charge or provide a comparable product replacement at no charge.

- Quoted special pricing is available for large one-time project-based purchases with deeper discounts.
- Overall, prices have increased by 2% over 2024, lower than CPI of 3.4%.
- Classroom and Office Furniture is discounted 14% off the catalog list price.
- Catalog items not included in the market basket are discounted 35% off the catalog list price.
- The contract term is one year (1): January 1, 2025, through December 31, 2025.

The listing of market basket items is included.

Administrative Recommendation

Administration recommends approving School Specialty, Appleton, WI, for the estimated contract amount of \$127,459.72. The estimated contract amount is based on actual purchases from November 1, 2023, through October 31, 2024. All items not reflected in the market basket will be available at a 35% discount on the catalog price. Items purchased from this contract will be funded from the building/department budgets.

Fiscal Impact

With this current recommendation, the cost of materials and supplies increases by 2% compared to the previous year. This increase is less than the current CPI of 3.4%. Purchases from this contract will be covered by building and department budgets.

Item Number	Item Number & Desc.	Product Dept.	Invoice Qty	List Price	Customer's Price	Customer's Price Ext	Estimated 2025 List Price as of 11.22.2025	Estimated 2025 List Price Ext	Estimated Customer's Price	Estimated Customer's Price Ext	Price Diff.	% Diff.	Current Customer's Price	Estimated Customer's Price	Estimated Total Purchases
245788	245788 - PENCILS COLORED SCHOOL SMART ASST COLORS SET OF 24	ART SUPPLIES	500	\$5.69	\$3.70	\$1,850.00	\$5.89	\$2,945.00	\$3.85	\$1,925.00	\$0.13	4%	\$3.70	\$3.85	\$1,925.00
405691	405691 - PAINT WATERCOLOR WASH PRANG 8 COLOR OVAL W/BRUSH	ART SUPPLIES	20	\$4.69	\$3.05	\$61.00	\$4.69	\$93.80	\$3.05	\$60.97	\$0.00	0%	\$3.05	\$3.05	\$61.00
1593104	1593104 - MARKER DRY ERASE PEN SCHOOL SMART BLACK PACK OF 48	WRITING	50	\$57.89	\$37.63	\$1,881.50	\$57.89	\$2,894.50	\$37.63	\$1,881.43	\$0.00	0%	\$37.63	\$37.63	\$1,881.50
023974	023974 - CLIP VINYL JUMBO ASST P40 - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	20	\$2.39	\$1.55	\$31.00	\$2.39	\$47.80	\$1.55	\$31.07	\$0.00	0%	\$1.55	\$1.55	\$31.00
1597422	1597422 - AWESOME PALS STINKY STICKERS VALUE - PACK OF 240	CLASSROOM RESOURCES	25	\$14.69	\$9.55	\$238.75	\$14.69	\$367.25	\$9.55	\$238.71	\$0.00	0%	\$9.55	\$9.55	\$238.75
380810	380810 - INK WATER SOLUBLE BLOCK PRINTING PINT BLACK	ART SUPPLIES	23	\$27.99	\$18.19	\$418.37	\$28.99	\$666.77	\$18.84	\$433.40	\$0.65	4%	\$18.19	\$18.84	\$433.32
1593100	1593100 - MARKER DRY ERASE PEN SCHOOL SMART BLACK PACK OF 12	WRITING	50	\$23.99	\$15.59	\$779.50	\$21.99	\$1,099.50	\$14.29	\$714.68	-\$1.30	-8%	\$15.59	\$14.29	\$714.50
1576083	1576083 - MARKER DRY ERASE EXPO LOW ODOR CHISEL ASST SET OF 4	WRITING	80	\$9.29	\$6.04	\$483.20	\$9.49	\$759.20	\$6.17	\$493.48	\$0.13	2%	\$6.04	\$6.17	\$493.60
2104565	2104565 - WIPES NICE N CLEAN 2 PACKS OF 100 SENSITIVE SKIN	JANITORIAL/BREAKROOM SUPPLIES	50	\$23.29	\$15.14	\$757.00	\$24.19	\$1,209.50	\$15.75	\$787.50	\$0.58	4%	\$15.14	\$15.75	\$787.50
2002872	2002872 - AEROMAT ELITE POWER BAND EL	PHYSICAL EDUCATION	20	\$33.09	\$21.51	\$430.20	\$34.39	\$687.80	\$22.35	\$447.07	\$0.84	4%	\$21.51	\$22.35	\$447.00
1506553	1506553 - CONST PPR 18X24 SKY BLUE PRANG PACK OF 50	ART SUPPLIES	20	\$10.89	\$7.08	\$141.60	\$9.89	\$197.80	\$6.43	\$128.57	-\$0.65	-9%	\$7.08	\$6.43	\$128.60
077401	077401 - MARKER SHARPIE BLUE FINE PACK OF 12	WRITING	20	\$19.99	\$12.99	\$259.80	\$19.99	\$399.80	\$12.99	\$259.87	\$0.00	0%	\$12.99	\$12.99	\$259.80
055248	055248 - CONST PPR 18X24 DK BROWN TRURAY 50 SHTS	ART SUPPLIES	20	\$15.69	\$10.20	\$204.00	\$15.99	\$319.80	\$10.39	\$207.87	\$0.19	2%	\$10.20	\$10.39	\$207.80
054930	054930 - CONST PPR 18X24 WARM BROWN TRURAY 50 SHTS	ART SUPPLIES	20	\$15.69	\$10.20	\$204.00	\$15.99	\$319.80	\$10.39	\$207.87	\$0.19	2%	\$10.20	\$10.39	\$207.80
077400	077400 - MARKER RED FINE SHARPIE PACK OF 12	WRITING	20	\$19.99	\$12.99	\$259.80	\$19.99	\$399.80	\$12.99	\$259.87	\$0.00	0%	\$12.99	\$12.99	\$259.80
595612	595612 - BATTERY - ALKALINE - D - 1.5 VOLT - 595612 - 2 PACK	ELECTRONIC ACCESSORIES	20	\$4.99	\$3.24	\$64.80	\$5.19	\$103.80	\$3.37	\$67.47	\$0.13	4%	\$3.24	\$3.37	\$67.40
372216	372216 - STICKERS SCHOOL FUN SPARKLE STICKERS VARIETY PACK OF 648	CLASSROOM RESOURCES	20	\$19.29	\$12.54	\$250.80	\$20.09	\$401.80	\$13.06	\$261.17	\$0.52	4%	\$12.54	\$13.06	\$261.20
457235	457235 - PAD DRAWING SPIRAL 5X8 IN 75 LB 30 SHTS	ART SUPPLIES	30	\$4.69	\$3.05	\$91.50	\$4.89	\$146.70	\$3.18	\$95.36	\$0.13	4%	\$3.05	\$3.18	\$95.40
407433	407433 - PENCILS DRAWING GRAPHITE FABER CASTELL CS GOLDFABER ASST HARDNESS SET OF 6	ART SUPPLIES	40	\$8.99	\$5.84	\$233.60	\$9.39	\$375.60	\$6.07	\$242.80	\$0.26	4%	\$5.84	\$6.07	\$242.80
1006836	1006836 - ADHESIVE ELMERS TAC N STIK REUSABLE WHITE 2 OZ	OFFICE/CLASSROOM SUPPLIES	20	\$3.69	\$2.40	\$48.00	\$3.79	\$75.80	\$2.46	\$49.27	\$0.06	3%	\$2.40	\$2.46	\$49.20
457583	457583 - PAPER SAX SKETCH DIARY 8.5X11 IN 50 LB 100 SHTS	ART SUPPLIES	20	\$8.69	\$5.65	\$113.00	\$8.29	\$165.80	\$5.39	\$107.77	-\$0.26	-5%	\$5.65	\$5.39	\$107.80
080-0580	080-0580 - HYDROGEN PEROXIDE 16 OZ	FOSS/DELTA	25	\$10.89	\$7.08	\$177.00	\$11.39	\$284.75	\$7.40	\$185.09	\$0.32	5%	\$7.08	\$7.40	\$185.00
080-0580	080-0580 - HYDROGEN PEROXIDE 16 OZ	FOSS/DELTA	23	\$10.89	\$7.08	\$162.84	\$11.39	\$261.97	\$7.40	\$170.28	\$0.32	5%	\$7.08	\$7.40	\$170.20
1506534	1506534 - CONST PPR 12X18 BRIGHT WHITE PRANG PACK OF 100	ART SUPPLIES	40	\$9.99	\$6.49	\$259.60	\$10.49	\$419.60	\$6.75	\$270.00	\$0.33	4%	\$6.49	\$6.75	\$270.00
401972	401972 - PAPER SAX COLORED ART 9X12 WHITE 50 SHTS	ART SUPPLIES	25	\$5.99	\$3.89	\$97.25	\$6.29	\$157.25	\$4.09	\$102.21	\$0.20	5%	\$3.89	\$4.09	\$102.25
207169	207169 - WONDERFOAM SHEETS 9X12 IN ASSORTED COLORS SET OF 10	ART SUPPLIES	65	\$11.99	\$7.79	\$506.35	\$9.39	\$610.35	\$6.10	\$396.73	-\$1.69	-22%	\$7.79	\$6.10	\$396.50
216778	216778 - CONST PPR 12X18 HOLIDAY GREEN TRURAY 50 SHTS	ART SUPPLIES	50	\$7.59	\$4.93	\$246.50	\$7.99	\$399.50	\$5.13	\$256.50	\$0.26	4%	\$4.93	\$5.13	\$256.50
085920	085920 - POM PONS 1 INCH ASSORTED BRIGHT HUES SET OF 50	ART SUPPLIES	42	\$7.29	\$4.74	\$199.08	\$4.59	\$192.78	\$2.98	\$125.31	-\$1.76	-37%	\$4.74	\$2.98	\$125.16
2120405	2120405 - 18 IN MARKER CONE-ORANGE	PHYSICAL EDUCATION	20	\$25.69	\$16.70	\$334.00	\$27.09	\$541.80	\$17.61	\$352.17	\$0.91	5%	\$16.70	\$17.61	\$352.20
1507804	1507804 - BADMINTON RACQUET - AEROBLADE 3000 - EACH	PHYSICAL EDUCATION	40	\$25.19	\$16.37	\$654.80	\$26.59	\$1,063.60	\$17.02	\$680.80	\$0.91	4%	\$16.37	\$17.02	\$680.80
220-0615	220-0615 - VINEGAR WHITE 1 QT	FOSS/DELTA	24	\$13.99	\$9.09	\$218.16	\$14.79	\$354.96	\$9.61	\$230.72	\$0.52	6%	\$9.09	\$9.61	\$230.64
038074	038074 - CLIPBOARD LETTER SMOKE - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	20	\$6.69	\$4.35	\$87.00	\$7.09	\$141.80	\$4.61	\$92.17	\$0.26	6%	\$4.35	\$4.61	\$92.20
1401763	1401763 - STICKERS - SWEET SCENTS TREND STINKY STICKERS PACK OF 483	CLASSROOM RESOURCES	40	\$19.99	\$12.99	\$519.60	\$21.19	\$847.60	\$13.51	\$540.40	\$0.78	4%	\$12.99	\$13.51	\$540.40
1069626	1069626 - STAPLER DESK ECONOMY FULL BLACK SWIS4501	OFFICE/CLASSROOM SUPPLIES	20	\$21.29	\$13.84	\$276.80	\$22.59	\$451.80	\$14.68	\$293.67	\$0.84	6%	\$13.84	\$14.68	\$293.60
086363	086363 - BINDER ROUND RING 1 IN WHITE SCHOOL SMART	DOCUMENT STORAGE	50	\$6.29	\$4.09	\$204.50	\$6.69	\$334.50	\$4.25	\$212.50	\$0.26	4%	\$4.09	\$4.25	\$212.50
245950	245950 - CRAYONS SCHOOL SMART STANDARD ASST COLORS SET OF 24	ART SUPPLIES	500	\$2.49	\$1.62	\$810.00	\$2.49	\$1,245.00	\$1.62	\$809.25	\$0.00	0%	\$1.62	\$1.62	\$810.00
089918	089918 - DICE DOTTED SET OF 36 - SCHOOL SMART	CLASSROOM RESOURCES	20	\$14.69	\$9.55	\$191.00	\$14.69	\$293.80	\$9.55	\$190.97	\$0.00	0%	\$9.55	\$9.55	\$191.00
2007031	2007031 - DRY ERASE POCKET SCHOOL SMART REUSABLE 10.5 X 13 SET/25	OFFICE/CLASSROOM SUPPLIES	30	\$59.49	\$38.67	\$1,160.10	\$59.49	\$1,784.70	\$38.67	\$1,160.06	\$0.00	0%	\$38.67	\$38.67	\$1,160.10
2007031	2007031 - DRY ERASE POCKET SCHOOL SMART REUSABLE 10.5 X 13 SET/25	OFFICE/CLASSROOM SUPPLIES	25	\$59.49	\$38.67	\$966.75	\$59.49	\$1,487.25	\$38.67	\$966.71	\$0.00	0%	\$38.67	\$38.67	\$966.75
220344	220344 - MARKERS CRAYOLA ORIGINAL BROAD LINE BLUE REFILL PACK OF 12	ART SUPPLIES	20	\$7.99	\$5.19	\$103.80	\$7.99	\$159.80	\$5.19	\$103.87	\$0.00	0%	\$5.19	\$5.19	\$103.80
1401997	1401997 - SCISSORS SCOTCH PRECISION PROFESSIONAL 8 IN EACH	OFFICE/CLASSROOM SUPPLIES	40	\$8.29	\$5.19	\$207.60	\$8.49	\$339.60	\$5.40	\$216.00	\$0.33	4%	\$5.19	\$5.40	\$216.00
1473645	1473645 - PAD COMMUNICATION PASS/TRANSFER 3X5 10PD/PKG 1067 3 10 (081584)	PAPER	25	\$21.89	\$14.23	\$355.75	\$23.29	\$582.25	\$15.14	\$378.46	\$0.91	6%	\$14.23	\$15.14	\$378.50
2116946	2116946 - BACKPACK JUNIOR HIGH-BLACK-CHARCOAL-FOREST GREEN-MEDIUM GREEN-PURPLE-LIGHT G	OFFICE/CLASSROOM SUPPLIES	150	\$16.00	\$10.40	\$1,560.00	\$15.99	\$2,398.50	\$10.39	\$1,559.03	-\$0.01	0%	\$10.40	\$10.39	\$1,558.50
1572352	1572352 - PEN GRIP MEDIUM BALLPOINT BLACK SCHOOL SMART PACK OF 48	WRITING	100	\$43.99	\$28.59	\$2,859.00	\$43.99	\$4,399.00	\$28.59	\$2,859.35	\$0.00	0%	\$28.59	\$28.59	\$2,859.00
466310	466310 - BRAYER HARD RUBBER SPEEDBALL 4 IN	ART SUPPLIES	33	\$22.49	\$14.62	\$482.46	\$23.99	\$791.67	\$15.59	\$514.59	\$0.97	7%	\$14.62	\$15.59	\$514.47
053958	053958 - CONST PPR 9X12 MAGENTA TRURAY 50 SHTS	ART SUPPLIES	20	\$4.29	\$2.79	\$55.80	\$4.29	\$85.80	\$2.79	\$55.77	\$0.00	0%	\$2.79	\$2.79	\$55.80
324579	324579 - WIGGLE EYES ROUND ASSORTED SIZE/COLOR SET OF 500	ART SUPPLIES	40	\$23.69	\$15.40	\$616.00	\$17.79	\$711.60	\$11.56	\$462.54	-\$3.84	-25%	\$15.40	\$11.56	\$462.40
083275	083275 - PENCIL #2 PACK OF 96 - SCHOOL SMART	WRITING	20	\$26.69	\$17.35	\$347.00	\$25.59	\$511.80	\$16.63	\$332.67	-\$0.72	-4%	\$17.35	\$16.63	\$332.60
084449	084449 - PENCIL STARTER #2 W/ERASER PACK OF 12 - SCHOOL SMART	WRITING	50	\$11.99	\$7.79	\$389.50	\$11.99	\$599.50	\$7.79	\$389.68	\$0.00	0%	\$7.79	\$7.79	\$389.50
401972	401972 - PAPER SAX COLORED ART 9X12 WHITE 50 SHTS	ART SUPPLIES	20	\$5.99	\$3.83	\$76.60	\$6.29	\$125.80	\$4.09	\$81.77	\$0.26	7%	\$3.83	\$4.09	\$81.80
020844	020844 - ENVELOPE EXPANDING RED FIBER STOCK CLOTH HANDLES 26X20X2	ART SUPPLIES	35	\$14.69	\$9.55	\$334.25	\$15.69	\$549.15	\$10.20	\$356.95	\$0.65	7%	\$9.55	\$10.20	\$357.00
084835	084835 - PENCIL SHARPENER MULTI HOLE - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	20	\$26.69	\$17.35	\$347.00	\$26.69	\$533.80	\$17.35	\$346.97	\$0.00	0%	\$17.35	\$17.35	\$347.00
084904	084904 - SHEET PROTECTOR TOP LOAD NON-GLARE SCHOOL SMART PACK OF 50	DOCUMENT STORAGE	70	\$13.09	\$8.51	\$595.70	\$13.99	\$979.30	\$8.85	\$619.50	\$0.58	4%	\$8.51	\$8.85	\$619.50
1301882	1301882 - CALIFONE HEARING PROTECTOR-HEARING SAFE-HS60	CAREER TECHNICAL EDUCATION	20	\$19.59	\$12.73	\$254.60	\$20.99	\$419.80	\$13.64	\$272.87	\$0.91	7%	\$12.73	\$13.64	\$272.80
1277262	1277262 - LAMINATING FILM SCHOOL SMART - 1.5 ML - 27 IN X 500 FT - 1 IN CORE	BUSINESS MACHINES	20	\$100.09	\$65.06	\$1,301.20	\$101.59	\$2,031.80	\$66.03	\$1,320.67	\$0.97	1%	\$65.06	\$66.03	\$1,320.60
2003828	2003828 - MARKER DRY ERASE LOW ODOR FINE BLACK BULK CASE OF 175	WRITING	50	\$159.99	\$103.99	\$5,199.50	\$128.79	\$6,439.50	\$83.71	\$4,185.68	-\$20.28	-20%	\$103.99	\$83.71	\$4,185.50
1575491	1575491 - PRINTING PLATE GEL 5X5 INCH EACH	ART SUPPLIES	30	\$20.69	\$13.45	\$403.50	\$22.19	\$665.70	\$14.42	\$432.71	\$0.97	7%	\$13.45	\$14.42	\$432.60
1277261	1277261 - LAMINATING FILM 1.5ML 25INX500FT 1IN CORE SCHOOL SMART	BUSINESS MACHINES	30	\$74.69	\$48.55	\$1,456.50	\$75.79	\$2,273.70	\$49.26	\$1,477.91	\$0.71	1%	\$48.55	\$49.26	\$1,477.80
446432	446432 - CLAY LOW FIRE EARTHENWARE WHITE SAX 50 LBS	ART SUPPLIES	30	\$46.99	\$30.54	\$916.20	\$50.39	\$1,511.70	\$32.75	\$982.61	\$2.21	7%	\$30.54	\$32.75	\$982.50
2004196	2004196 - PAPER COPY RED STAR CONFETTI 8.5X11 IN 100 SHTS	PAPER	20	\$16.39	\$10.65	\$213.00	\$17.59	\$351.80	\$11.43	\$228.67	\$0.78	7%	\$10.65	\$11.43	\$228.60
1471193	1471193 - BACKPACK DRAWSTRING SPORTS ROYAL	OFFICE/CLASSROOM SUPPLIES	30	\$6.69	\$4.35	\$130.50	\$7.19	\$215.70	\$4.67	\$140.21	\$0.32	7%	\$4.35	\$4.67	\$140.10
1593092	1593092														

401999	401999 - PAPER SAX COLORED ART 12X18 YELLOW 50 SHTS	ART SUPPLIES	20	\$10.09	\$6.43	\$128.60	\$10.69	\$213.80	\$6.95	\$138.97	\$0.52	8%	\$6.43	\$6.95	\$139.00
1576286	1576286 - SCHOOL SMART MEDIUM STORAGE BIN WITH LID - 16 X 11 X 6 IN - TRANSLUCENT - KIT COM	OFFICE/CLASSROOM SUPPLIES	20	\$19.99	\$12.99	\$259.80	\$16.69	\$333.80	\$10.85	\$216.97	-\$2.14	-16%	\$12.99	\$10.85	\$217.00
1333744	1333744 - MARKER EXPO DRY ERASE LOW ODOR BLACK CHISEL PACK OF 12	WRITING	45	\$26.69	\$17.35	\$780.75	\$26.69	\$1,201.05	\$17.35	\$780.68	\$0.00	0%	\$17.35	\$17.35	\$780.75
402008	402008 - PAPER SAX COLORED ART 12X18 CYAN BLUE 50 SHTS	ART SUPPLIES	20	\$10.09	\$6.43	\$128.60	\$10.69	\$213.80	\$6.95	\$138.97	\$0.52	8%	\$6.43	\$6.95	\$139.00
1597425	1597425 - FUN FRIENDS STINKY STICKERS VARIETY - PACK OF 240	CLASSROOM RESOURCES	25	\$14.69	\$9.55	\$238.75	\$15.09	\$377.25	\$9.81	\$245.21	\$0.26	3%	\$9.55	\$9.81	\$245.25
085927	085927 - POM PONS 1/2 INCH ASSORTED GLITTER COLORS SET OF 80	ART SUPPLIES	120	\$7.99	\$5.19	\$622.80	\$6.09	\$730.80	\$3.96	\$475.02	-\$1.23	-24%	\$5.19	\$3.96	\$475.20
411453	411453 - PENCILS COLORED SCHOOL SMART 8-COLOR CLASSROOM PACK SET OF 144	ART SUPPLIES	25	\$31.99	\$20.79	\$519.75	\$31.99	\$799.75	\$20.79	\$519.84	\$0.00	0%	\$20.79	\$20.79	\$519.75
2003828	2003828 - MARKER DRY ERASE LOW ODOR FINE BLACK BULK CASE OF 175	WRITING	25	\$126.69	\$82.35	\$2,058.75	\$128.79	\$3,219.75	\$83.71	\$2,092.84	\$1.36	2%	\$82.35	\$83.71	\$2,092.75
085037	085037 - MARKER BLACK EXTRA FINE PACK OF 12 - SCHOOL SMART	WRITING	20	\$17.49	\$11.37	\$227.40	\$17.49	\$349.80	\$11.37	\$227.37	\$0.00	0%	\$11.37	\$11.37	\$227.40
1583444	1583444 - TAPE MASKING ECONOMY 1INX60YD PACK OF 9	ADHESIVES	25	\$33.09	\$21.51	\$537.75	\$33.89	\$847.25	\$22.03	\$550.71	\$0.52	2%	\$21.51	\$22.03	\$550.75
401999	401999 - PAPER SAX COLORED ART 12X18 YELLOW 50 SHTS	ART SUPPLIES	25	\$9.89	\$6.43	\$160.75	\$10.69	\$267.25	\$6.95	\$173.71	\$0.52	8%	\$6.43	\$6.95	\$173.75
1369017	1369017 - PAPER EASEL POST IT 20X23 UNRULED WITH DRY ERASE BOARD	PAPER	30	\$45.29	\$29.44	\$883.20	\$45.29	\$1,358.70	\$29.44	\$883.16	\$0.00	0%	\$29.44	\$29.44	\$883.20
2013407	2013407 - PENCIL #2 PRE-SHARPENED PACK OF 144 - SCHOOL SMART	WRITING	25	\$39.29	\$25.54	\$638.50	\$33.29	\$832.25	\$21.64	\$540.96	-\$3.90	-15%	\$25.54	\$21.64	\$541.00
1576286	1576286 - SCHOOL SMART MEDIUM STORAGE BIN WITH LID - 16 X 11 X 6 IN - TRANSLUCENT - KIT COM	OFFICE/CLASSROOM SUPPLIES	25	\$19.99	\$12.99	\$324.75	\$16.69	\$417.25	\$10.85	\$271.21	-\$2.14	-16%	\$12.99	\$10.85	\$271.25
011163	011163 - CONST PPR 18X24 BR LIME TRURAY 50 SHTS	ART SUPPLIES	20	\$15.69	\$10.20	\$204.00	\$15.99	\$319.80	\$10.39	\$207.87	\$0.19	2%	\$10.20	\$10.39	\$207.80
2106433	2106433 - STRETCHER BAR FREDRIX STANDARD 20 IN	ART SUPPLIES	50	\$3.79	\$2.46	\$123.00	\$4.09	\$204.50	\$2.56	\$128.00	\$0.20	4%	\$2.46	\$2.56	\$128.00
1506550	1506550 - CONST PPR 18X24 ORANGE PRANG PACK OF 50	ART SUPPLIES	20	\$10.89	\$7.08	\$141.60	\$9.89	\$197.80	\$6.43	\$128.57	-\$0.65	-9%	\$7.08	\$6.43	\$128.60
1298145	1298145 - HIGHLIGHTER ASST COLORS PEN ST/6 SCHOOL SMART	WRITING	25	\$7.29	\$4.74	\$118.50	\$5.99	\$149.75	\$3.89	\$97.34	-\$0.85	-18%	\$4.74	\$3.89	\$97.25
061350	061350 - SAFE-T COMPASS EA	OFFICE/CLASSROOM SUPPLIES	30	\$2.49	\$1.55	\$46.50	\$2.59	\$77.70	\$1.68	\$50.51	\$0.13	8%	\$1.55	\$1.68	\$50.40
248944	248944 - PENCILS COLORED PRISMACOLOR PR SOFT CORE SET OF 36	ART SUPPLIES	20	\$59.99	\$38.99	\$779.80	\$65.09	\$1,301.80	\$42.31	\$846.17	\$3.32	9%	\$38.99	\$42.31	\$846.20
1301881	1301881 - CALIFONE HEARING PROTECTOR-HEARING SAFE-H550	CAREER TECHNICAL EDUCATION	50	\$9.39	\$6.10	\$305.00	\$10.19	\$509.50	\$6.34	\$317.00	\$0.52	4%	\$6.10	\$6.34	\$317.00
1301881	1301881 - CALIFONE HEARING PROTECTOR-HEARING SAFE-H550	CAREER TECHNICAL EDUCATION	25	\$9.39	\$6.10	\$152.50	\$10.19	\$254.75	\$6.62	\$165.59	\$0.52	9%	\$6.10	\$6.62	\$165.50
053958	053958 - CONST PPR 9X12 MAGENTA TRURAY 50 SHTS	ART SUPPLIES	20	\$4.29	\$2.79	\$55.80	\$4.29	\$85.80	\$2.79	\$55.77	\$0.00	0%	\$2.79	\$2.79	\$55.80
1600223	1600223 - NOTES ADHESIVE 3X3 YW- PACK OF 24- BSN36616	PAPER	30	\$13.99	\$9.09	\$272.70	\$15.19	\$455.70	\$9.87	\$296.21	\$0.78	9%	\$9.09	\$9.87	\$296.10
1461995	1461995 - TAPE 3M GENERAL USE MASKING TAPE 1 IN X 60 YD TAN	ADHESIVES	24	\$6.89	\$4.48	\$107.52	\$6.99	\$167.76	\$4.54	\$109.04	\$0.06	1%	\$4.48	\$4.54	\$108.96
1600227	1600227 - NOTES ADHSV RCYCLD 3X3- PACK OF 12- BSN36620	PAPER	20	\$9.19	\$5.97	\$119.40	\$9.99	\$199.80	\$6.49	\$129.87	\$0.52	9%	\$5.97	\$6.49	\$129.80
1272480	1272480 - CLIPBOARD MASONITE LETTER - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	25	\$3.89	\$2.53	\$63.25	\$3.89	\$97.25	\$2.53	\$63.21	\$0.00	0%	\$2.53	\$2.53	\$63.25
2003282	2003282 - DRY ERASE ANSWER PADDLE GRAPH/PLAIN TWO SIDED PACK OF 24	OFFICE/CLASSROOM SUPPLIES	25	\$154.29	\$100.29	\$2,507.25	\$168.19	\$4,204.75	\$109.32	\$2,733.09	\$9.03	9%	\$100.29	\$109.32	\$2,733.00
2003282	2003282 - DRY ERASE ANSWER PADDLE GRAPH/PLAIN TWO SIDED PACK OF 24	OFFICE/CLASSROOM SUPPLIES	25	\$154.29	\$100.29	\$2,507.25	\$168.19	\$4,204.75	\$109.32	\$2,733.09	\$9.03	9%	\$100.29	\$109.32	\$2,733.00
2003282	2003282 - DRY ERASE ANSWER PADDLE GRAPH/PLAIN TWO SIDED PACK OF 24	OFFICE/CLASSROOM SUPPLIES	20	\$154.29	\$100.29	\$2,005.80	\$168.19	\$3,363.80	\$109.32	\$2,186.47	\$9.03	9%	\$100.29	\$109.32	\$2,186.40
1564394	1564394 - PEN PM INKJOY 300RT 1.0MM ASSORTED SET OF 8	WRITING	45	\$8.49	\$5.52	\$248.40	\$8.49	\$382.05	\$5.52	\$248.33	\$0.00	0%	\$5.52	\$5.52	\$248.40
040-1554-1	040-1554-1 - DROPPER 3" PLAS/EA	FOSS/DELTA	72	\$1.19	\$0.77	\$55.44	\$1.29	\$92.88	\$0.80	\$57.60	\$0.07	4%	\$0.77	\$0.80	\$57.60
407390	407390 - BRUSH PRINCETON GOLDEN TAKLON SET OF 7	ART SUPPLIES	20	\$21.89	\$14.23	\$284.60	\$19.29	\$385.80	\$12.54	\$250.77	-\$1.69	-12%	\$14.23	\$12.54	\$250.80
233244	233244 - PENCILS COLORED PRISMACOLOR PR SOFT CORE CANARY YELLOW 916 EACH	ART SUPPLIES	48	\$2.19	\$1.42	\$68.16	\$2.39	\$114.72	\$1.48	\$71.04	\$0.13	4%	\$1.42	\$1.48	\$71.04
573152	573152 - DUP - KNIFE X-ACTO NO 1	OFFICE/CLASSROOM SUPPLIES	30	\$7.29	\$4.74	\$142.20	\$7.29	\$218.70	\$4.74	\$142.16	\$0.00	0%	\$4.74	\$4.74	\$142.20
2087159	2087159 - POUCH EPIC HANDY 13.39 W X 9.45 H IN ASST COLORS EACH	OFFICE/CLASSROOM SUPPLIES	96	\$3.99	\$2.59	\$248.64	\$4.09	\$392.64	\$2.66	\$255.22	\$0.07	3%	\$2.59	\$2.66	\$255.36
2116956	2116956 - BACKPACK - JUNIOR HIGH STYLE - 18 X 13 X 6 INCHES - BLACK	OFFICE/CLASSROOM SUPPLIES	29	\$16.69	\$10.85	\$314.65	\$16.69	\$484.01	\$10.85	\$314.61	\$0.00	0%	\$10.85	\$10.85	\$314.65
2116944	2116944 - BACKPACK HIGH SCHOOL - DARK GRAY-LIGHT GRAY-FOREST GREEN-BLACK	OFFICE/CLASSROOM SUPPLIES	112	\$23.29	\$15.14	\$1,695.68	\$23.29	\$2,608.48	\$15.14	\$1,695.51	\$0.00	0%	\$15.14	\$15.14	\$1,695.68
2013407	2013407 - PENCIL #2 PRE-SHARPENED PACK OF 144 - SCHOOL SMART	WRITING	175	\$39.29	\$25.54	\$4,469.50	\$33.29	\$5,825.75	\$21.64	\$3,786.74	-\$3.90	-15%	\$25.54	\$21.64	\$3,787.00
233265	233265 - PENCILS COLORED PRISMACOLOR PR SOFT CORE CRIMSON RED 924 EACH	ART SUPPLIES	48	\$2.19	\$1.42	\$68.16	\$2.39	\$114.72	\$1.48	\$71.04	\$0.13	4%	\$1.42	\$1.48	\$71.04
2013407	2013407 - PENCIL #2 PRE-SHARPENED PACK OF 144 - SCHOOL SMART	WRITING	50	\$39.29	\$25.54	\$1,277.00	\$33.29	\$1,664.50	\$21.64	\$1,081.93	-\$3.90	-15%	\$25.54	\$21.64	\$1,082.00
233331	233331 - PENCILS COLORED PRISMACOLOR PR SOFT CORE METALLIC SILVER 949 EACH	ART SUPPLIES	36	\$2.19	\$1.42	\$51.12	\$2.39	\$86.04	\$1.55	\$55.93	\$0.13	9%	\$1.42	\$1.55	\$55.80
233301	233301 - PENCILS COLORED PRISMACOLOR PR SOFT CORE WHITE 938 EACH	ART SUPPLIES	48	\$2.19	\$1.42	\$68.16	\$2.39	\$114.72	\$1.48	\$71.04	\$0.13	4%	\$1.42	\$1.48	\$71.04
086303	086303 - FEATHERS MARABOU FLUFFS ASSORTED COLORS 9.5 OZ BAG	ART SUPPLIES	20	\$48.99	\$31.84	\$636.80	\$48.99	\$979.80	\$31.84	\$636.87	\$0.00	0%	\$31.84	\$31.84	\$636.80
2106246	2106246 - MARKERS ULTRA CLN WASH CRAYOLA BROAD LINE ASST BOLD SET OF 10	ART SUPPLIES	200	\$6.79	\$4.41	\$882.00	\$6.89	\$1,378.00	\$4.48	\$895.70	\$0.07	2%	\$4.41	\$4.48	\$896.00
233208	233208 - PENCILS COLORED PRISMACOLOR PR SOFT CORE TRUE BLUE 903 EACH	ART SUPPLIES	60	\$2.19	\$1.42	\$85.20	\$2.39	\$143.40	\$1.48	\$88.80	\$0.13	4%	\$1.42	\$1.48	\$88.80
2044641	2044641 - PAINT WATERCOLOR WASH CRAZY ART 8 COLOR OVAL PAN	ART SUPPLIES	160	\$3.29	\$2.14	\$342.40	\$3.29	\$526.40	\$2.14	\$342.16	\$0.00	0%	\$2.14	\$2.14	\$342.40
233265	233265 - PENCILS COLORED PRISMACOLOR PR SOFT CORE CRIMSON RED 924 EACH	ART SUPPLIES	30	\$2.19	\$1.42	\$42.60	\$2.39	\$71.70	\$1.55	\$46.61	\$0.13	9%	\$1.42	\$1.55	\$46.50
2002873	2002873 - AEROMAT ELITE POWER BAND L	PHYSICAL EDUCATION	20	\$35.99	\$23.39	\$467.80	\$37.19	\$743.80	\$24.17	\$483.47	\$0.78	3%	\$23.39	\$24.17	\$483.40
233244	233244 - PENCILS COLORED PRISMACOLOR PR SOFT CORE CANARY YELLOW 916 EACH	ART SUPPLIES	48	\$2.19	\$1.42	\$68.16	\$2.39	\$114.72	\$1.48	\$71.04	\$0.13	4%	\$1.42	\$1.48	\$71.04
053964	053964 - CONST PPR 9X12 ORANGE TRURAY 50 SHTS	ART SUPPLIES	50	\$4.29	\$2.79	\$139.50	\$4.29	\$214.50	\$2.79	\$139.43	\$0.00	0%	\$2.79	\$2.79	\$139.50
233244	233244 - PENCILS COLORED PRISMACOLOR PR SOFT CORE CANARY YELLOW 916 EACH	ART SUPPLIES	60	\$2.19	\$1.42	\$85.20	\$2.39	\$143.40	\$1.48	\$88.80	\$0.13	4%	\$1.42	\$1.48	\$88.80
1506548	1506548 - CONST PPR 18X24 HOLIDAY GREEN PRANG PACK OF 50	ART SUPPLIES	20	\$10.89	\$7.08	\$141.60	\$9.89	\$197.80	\$6.43	\$128.57	-\$0.65	-9%	\$7.08	\$6.43	\$128.60
201190	201190 - CONST PPR 9X12 BRIGHT WHITE PRANG PACK OF 50	ART SUPPLIES	20	\$2.99	\$1.94	\$38.80	\$2.89	\$57.80	\$1.88	\$37.57	-\$0.06	-3%	\$1.94	\$1.88	\$37.60
076878	076878 - ERASER DRY-ERASE CHARCOAL SAN81505	OFFICE/CLASSROOM SUPPLIES	30	\$6.39	\$4.15	\$124.50	\$6.29	\$188.70	\$4.09	\$122.66	-\$0.06	-1%	\$4.15	\$4.09	\$122.70
233280	233280 - PENCILS COLORED PRISMACOLOR PR SOFT CORE MAGENTA 930 EACH	ART SUPPLIES	60	\$2.19	\$1.42	\$85.20	\$2.39	\$143.40	\$1.48	\$88.80	\$0.13	4%	\$1.42	\$1.48	\$88.80
595621	595621 - BATTERY - ALKALINE - AAA - 595621 - 4 PACK	ELECTRONIC ACCESSORIES	20	\$2.69	\$1.75	\$35.00	\$2.29	\$45.80	\$1.49	\$29.77	-\$0.26	-15%	\$1.75	\$1.49	\$29.80
053985	053985 - CONST PPR 9X12 BR LIME TRURAY 50 SHTS	ART SUPPLIES	20	\$4.29	\$2.79	\$55.80	\$4.29	\$85.80	\$2.79	\$55.77	\$0.00	0%	\$2.79	\$2.79	\$55.80
233295	233295 - PENCILS COLORED PRISMACOLOR PR SOFT CORE BLACK 935 EACH	ART SUPPLIES	48	\$2.19	\$1.42	\$68.16	\$2.39	\$114.72	\$1.48	\$71.04	\$0.13	4%	\$1.42	\$1.48	\$71.04
233226	233226 - PENCILS COLORED PRISMACOLOR PR SOFT CORE GRASS GREEN 909 EACH	ART SUPPLIES	48	\$2.19	\$1.42	\$68.16	\$2.39	\$114.72	\$1.48	\$71.04	\$0.13	4%	\$1.42	\$1.48	\$71.04
233265	233265 - PENCILS COLORED PRISMACOLOR PR SOFT CORE CRIMSON RED 924 EACH	ART SUPPLIES	60	\$2.19	\$1.42	\$85.20	\$2.39	\$143.40	\$1.48	\$88.80	\$0.13	4%	\$1.42	\$1.48	\$88.80
054402	054402 - CONST PPR 9X12 GOLD TRURAY 50 SHTS	ART SUPPLIES	20	\$4.29	\$2.79	\$55.80	\$4.29	\$85.80	\$2.79	\$55.77	\$0.00	0%	\$2.79	\$2.79	\$55.80
233202	233202 - PENCILS COLORED PRISMACOLOR PR SOFT CORE INDIGO BLUE 901 EACH	ART SUPPLIES	48	\$2.19	\$1.42	\$68.16	\$2.39	\$114.72	\$1.48	\$71.04	\$0.13	4%	\$1.42	\$1.48	\$71.04
233334	233334 - PENCILS COLORED PRISMACOLOR PR SOFT CORE METALLIC GOLD 950 EACH	ART SUPPLIES	36	\$2.19	\$1.42	\$51.12	\$2.39	\$86.04	\$1.55	\$55.93	\$0.13	9%	\$1.42	\$1.55	\$55.80
233250	233250 - PENCILS COLORED PRISMACOLOR PR SOFT CORE ORANGE 918 EACH	ART SUPPLIES	48	\$2.19	\$1.42	\$68.16	\$2.39	\$114.72	\$1.48	\$71.04	\$0.13	4%	\$1.42	\$1.48	\$71.04
233205	233205 - PENCILS COLORED PRISMACOLOR PR SOFT CORE ULTRAMARINE BLUE 902 EACH	ART SUPPLIES	96	\$2.19	\$1.42	\$136.32	\$2.39	\$229.44	\$1.48	\$142.08	\$0.13	4%	\$1.42	\$1.48	\$142.08
233280	233280 - PENCILS COLORED PRISMACOLOR PR SOFT CORE MAGENTA 930 EACH	ART SUPPLIES	48	\$2.19	\$1.42	\$68.16	\$2.39	\$114.72	\$1.48	\$71.04	\$0.13	4%	\$1.42	\$1.48	\$71.04
059391	059391 - MARKER BLACK FINE SHARPIE - EACH	WRITING	24	\$1.99	\$1.29	\$30.96	\$1.99	\$47.76	\$1.29	\$31.04	\$0.00	0%	\$1.29	\$1.29	\$30.96
233286	233286 - PENCILS COLORED PRISMACOLOR PR SOFT CORE VIOLET 932 EACH	ART SUPPLIES	48	\$2.19	\$1.42										

444587	444587 - BRUSH BRISTILINA WHT KONEX SET OF 6	ART SUPPLIES	20	\$43.99	\$28.59	\$571.80	\$31.49	\$629.80	\$20.47	\$409.37	-\$8.12	-28%	\$28.59	\$20.47	\$409.40
085209	085209 - NOTEBOOK MEMO 3X5 TOP OPEN 100-SHTS SCHOOL SMART	PAPER	50	\$3.19	\$2.07	\$103.50	\$3.49	\$174.50	\$2.15	\$107.50	\$0.20	4%	\$2.07	\$2.15	\$107.50
1100115	1100115 - TISSUE FACL BOUTIQUE 36CTN	JANITORIAL/BREAKROOM SUPPLIES	20	\$235.99	\$153.39	\$3,067.80	\$259.49	\$5,189.80	\$168.67	\$3,373.37	\$15.28	10%	\$153.39	\$168.67	\$3,373.40
1537801	1537801 - TAGBRD WHT SPR HVY 9X12 11.5 PT 5221 IN PACK OF 100	PAPER	20	\$10.89	\$7.08	\$141.60	\$11.99	\$239.80	\$7.79	\$155.87	\$0.71	10%	\$7.08	\$7.79	\$155.80
1600096	1600096 - DIVIDERS INSERTABLE 8 TAB BUFF/MULTI BSN20067	DOCUMENT STORAGE	50	\$3.99	\$2.59	\$129.50	\$4.39	\$219.50	\$2.69	\$134.50	\$0.26	4%	\$2.59	\$2.69	\$134.50
1333748	1333748 - MARKER EXPO DRY ERASE LOW ODOR BLACK FINE PACK OF 12	WRITING	60	\$25.99	\$16.89	\$1,013.40	\$25.29	\$1,517.40	\$16.44	\$986.31	-\$0.45	-3%	\$16.89	\$16.44	\$986.40
2106428	2106428 - STRETCHER BAR FREDRIX STANDARD 14 IN	ART SUPPLIES	50	\$2.89	\$1.88	\$94.00	\$3.19	\$159.50	\$1.96	\$98.00	\$0.19	4%	\$1.88	\$1.96	\$98.00
1310430	1310430 - TABLECOVER PLASTIC 54X108 WE GJO10328 PACK OF 6	JANITORIAL/BREAKROOM SUPPLIES	30	\$38.59	\$25.08	\$752.40	\$42.49	\$1,274.70	\$27.62	\$828.56	\$2.54	10%	\$25.08	\$27.62	\$828.60
2105319	2105319 - SAX CANVAS PANEL 12X16 IN WHITE	ART SUPPLIES	120	\$3.79	\$2.46	\$295.20	\$3.89	\$466.80	\$2.53	\$303.42	\$0.07	3%	\$2.46	\$2.53	\$303.60
026091	026091 - GLUESTICK PRANG BLUE .28OZ	ADHESIVES	32	\$1.29	\$0.84	\$26.88	\$1.29	\$41.28	\$0.84	\$26.83	\$0.00	0%	\$0.84	\$0.84	\$26.88
025504	025504 - TISSUE FACIAL KLEENEX	JANITORIAL/BREAKROOM SUPPLIES	20	\$5.89	\$3.83	\$76.60	\$5.89	\$117.80	\$3.83	\$76.57	\$0.00	0%	\$3.83	\$3.83	\$76.60
2116955	2116955 - BACKPACK - JUNIOR HIGH STYLE - 18 X 13 X 6 INCHES - TEAL	OFFICE/CLASSROOM SUPPLIES	28	\$16.69	\$10.85	\$303.80	\$16.69	\$467.32	\$10.85	\$303.76	\$0.00	0%	\$10.85	\$10.85	\$303.80
2023416	2023416 - STORAGE BIN 4 GAL WITH COVER TRANSLUCENT PACK OF 6	OFFICE/CLASSROOM SUPPLIES	46	\$70.19	\$45.62	\$2,098.52	\$70.19	\$3,228.74	\$45.62	\$2,098.68	\$0.00	0%	\$45.62	\$45.62	\$2,098.52
1336643	1336643 - BACKPACK KIDS - BLUE - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	25	\$26.69	\$17.35	\$433.75	\$26.69	\$667.25	\$17.35	\$433.71	\$0.00	0%	\$17.35	\$17.35	\$433.75
1310427	1310427 - TABLECOVER PLASTIC 54X108 BLUE GJO10325 PACK OF 6	JANITORIAL/BREAKROOM SUPPLIES	30	\$38.59	\$25.08	\$752.40	\$42.49	\$1,274.70	\$27.62	\$828.56	\$2.54	10%	\$25.08	\$27.62	\$828.60
086337	086337 - SCISSORS KIDS 5IN PTD SCHOOL SMART P/12	OFFICE/CLASSROOM SUPPLIES	100	\$24.19	\$15.72	\$1,572.00	\$24.19	\$2,419.00	\$15.72	\$1,572.35	\$0.00	0%	\$15.72	\$15.72	\$1,572.00
038075	038075 - CLIPBOARD LETTER ASST - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	30	\$7.09	\$4.61	\$138.30	\$7.09	\$212.70	\$4.61	\$138.26	\$0.00	0%	\$4.61	\$4.61	\$138.30
391085	391085 - PAINT WTRCLR CRAYOLA ARTISTA II 8 COLOR OVAL PAN	ART SUPPLIES	20	\$4.19	\$2.72	\$54.40	\$4.29	\$85.80	\$2.79	\$55.77	\$0.07	3%	\$2.72	\$2.79	\$55.80
2106246	2106246 - MARKERS ULTRA CLN WASH CRAYOLA BROAD LINE ASST BOLD SET OF 10	ART SUPPLIES	25	\$6.79	\$4.41	\$110.25	\$6.89	\$172.25	\$4.48	\$111.96	\$0.07	2%	\$4.41	\$4.48	\$112.00
1583444	1583444 - TAPE MASKING ECONOMY 1INX60YD PACK OF 9	ADHESIVES	20	\$30.69	\$19.95	\$399.00	\$33.89	\$677.80	\$22.03	\$440.57	\$2.08	10%	\$19.95	\$22.03	\$440.60
1335763	1335763 - PAPER COMP BOOK PICTURE 9.75X7.5 RULED SS SEMI STF 100 SHTS	PAPER	80	\$5.09	\$3.31	\$264.80	\$4.49	\$359.20	\$2.92	\$233.48	-\$0.39	-12%	\$3.31	\$2.92	\$233.60
239646	239646 - ENVELOPE EXPANDING RED FIBER STOCK CLOTH HANDLES 14X20X2	ART SUPPLIES	30	\$11.49	\$7.47	\$224.10	\$12.69	\$380.70	\$8.25	\$247.46	\$0.78	10%	\$7.47	\$8.25	\$247.50
1593099	1593099 - MARKER DRY ERASE PEN SCHOOL SMART ASST SET OF 48	WRITING	25	\$57.89	\$37.63	\$940.75	\$57.89	\$1,447.25	\$37.63	\$940.71	\$0.00	0%	\$37.63	\$37.63	\$940.75
1565391	1565391 - BINDER VIEW ECONOMY AVERY 1.5 IN ROUND RING BLACK	DOCUMENT STORAGE	60	\$10.09	\$6.56	\$393.60	\$8.09	\$485.40	\$5.26	\$315.51	-\$1.30	-20%	\$6.56	\$5.26	\$315.60
299654	299654 - CONST PPR 12X18 ORANGE PRANG PACK OF 100	ART SUPPLIES	50	\$9.49	\$6.17	\$308.50	\$10.49	\$524.50	\$6.42	\$321.00	\$0.65	4%	\$6.17	\$6.42	\$321.00
2087059	2087059 - DISINFECTING WIPES BY CLEAN CUT, LEMON SCENT, 35 WET WIPES 00171	JANITORIAL/BREAKROOM SUPPLIES	25	\$3.79	\$2.46	\$61.50	\$4.19	\$104.75	\$2.72	\$68.09	\$0.26	11%	\$2.46	\$2.72	\$68.00
079593	079593 - TAPE CORRECTION SINGLE LINE .2INX39.4FT WHITE BICWOTAPP11	WRITING	25	\$6.29	\$4.09	\$102.25	\$6.29	\$157.25	\$4.09	\$102.21	\$0.00	0%	\$4.09	\$4.09	\$102.25
054009	054009 - CONST PPR 9X12 SKY BLUE TRURAY 50 SHTS	ART SUPPLIES	20	\$4.29	\$2.79	\$55.80	\$4.29	\$85.80	\$2.79	\$55.77	\$0.00	0%	\$2.79	\$2.79	\$55.80
160-4129	160-4129 - PRISM PLAS 2IN/EA	SCIENCE EDUCATION	35	\$4.79	\$3.11	\$108.85	\$5.29	\$185.15	\$3.44	\$120.35	\$0.33	11%	\$3.11	\$3.44	\$120.40
2041531	2041531 - CONST PPR 9X12 DK PINK TRURAY 50 SHTS	ART SUPPLIES	20	\$4.29	\$2.79	\$55.80	\$4.29	\$85.80	\$2.79	\$55.77	\$0.00	0%	\$2.79	\$2.79	\$55.80
1570436	1570436 - STICKER PAD PRAISE-REWARD PACK OF 738	CLASSROOM RESOURCES	25	\$8.39	\$5.45	\$136.25	\$9.29	\$232.25	\$6.04	\$150.96	\$0.59	11%	\$5.45	\$6.04	\$151.00
190-0304	190-0304 - SAND AQUARIUM GRAVEL 2 LBS	SCIENCE EDUCATION	39	\$10.19	\$6.62	\$258.18	\$11.29	\$440.31	\$7.34	\$286.20	\$0.72	11%	\$6.62	\$7.34	\$286.26
801283	801283 - CONST PPR 18X24 TURQUOISE TRURAY 50 SHTS	ART SUPPLIES	20	\$15.69	\$10.20	\$204.00	\$15.99	\$319.80	\$10.39	\$207.87	\$0.19	2%	\$10.20	\$10.39	\$207.80
2003906	2003906 - CUPS - 3.25 OZ CLEAR PP PORTION CUPS - PACK OF 100	JANITORIAL/BREAKROOM SUPPLIES	40	\$9.09	\$5.91	\$236.40	\$10.09	\$403.60	\$6.15	\$246.00	\$0.65	4%	\$5.91	\$6.15	\$246.00
2105319	2105319 - SAX CANVAS PANEL 12X16 IN WHITE	ART SUPPLIES	130	\$3.49	\$2.27	\$295.10	\$3.89	\$505.70	\$2.36	\$306.80	\$0.26	4%	\$2.27	\$2.36	\$306.80
060915	060915 - STIKKIWORKS ADHESIVE CLIPS WHITE PACK OF 20	OFFICE/CLASSROOM SUPPLIES	20	\$8.69	\$5.65	\$113.00	\$9.69	\$193.80	\$6.30	\$125.97	\$0.65	12%	\$5.65	\$6.30	\$126.00
060915	060915 - STIKKIWORKS ADHESIVE CLIPS WHITE PACK OF 20	OFFICE/CLASSROOM SUPPLIES	100	\$8.69	\$5.65	\$565.00	\$9.69	\$969.00	\$5.88	\$588.00	\$0.65	4%	\$5.65	\$5.88	\$588.00
1568917	1568917 - STICKERS SCRATCH-N-SNIFF - PECULARLY INTERESTING SMELLS	CLASSROOM RESOURCES	30	\$29.89	\$19.43	\$582.90	\$33.39	\$1,001.70	\$21.70	\$651.11	\$2.27	12%	\$19.43	\$21.70	\$651.00
085496	085496 - TAGBOARD WHT HVY WT 9X12 11 PT 5211 PK OF 100	PAPER	20	\$9.99	\$6.49	\$129.80	\$11.19	\$223.80	\$7.27	\$145.47	\$0.78	12%	\$6.49	\$7.27	\$145.40
1442103	1442103 - CLIPBOARD MASONITE 15IN X 20IN WITH 6IN CLIP - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	32	\$13.29	\$8.64	\$276.48	\$14.89	\$476.48	\$9.68	\$309.71	\$1.04	12%	\$8.64	\$9.68	\$309.76
1481892	1481892 - BOOK COMMUNICATION ADMIT SLIP -MT 5 1/2X8 5/8 B/W CBL5 EACH	PAPER	20	\$14.99	\$9.74	\$194.80	\$16.89	\$337.80	\$10.98	\$219.57	\$1.24	13%	\$9.74	\$10.98	\$219.60
025669	025669 - NOTES POST-IT 1.5X2 ASSTD MMM653AU PK/12	PAPER	20	\$15.99	\$10.39	\$207.80	\$15.29	\$305.80	\$9.94	\$198.77	-\$0.45	-4%	\$10.39	\$9.94	\$198.80
2023381	2023381 - BOOK COMPOSITION JUNIOR WIDE RULED 5X7.5 IN 100 SHTS	PAPER	20	\$2.39	\$1.55	\$31.00	\$2.69	\$53.80	\$1.75	\$34.97	\$0.20	13%	\$1.55	\$1.75	\$35.00
1473632	1473632 - TARDY SLIP PAD 3X5 100 SHEETS/PAD PACK OF 10	PAPER	30	\$16.89	\$10.98	\$329.40	\$19.09	\$572.70	\$12.41	\$372.26	\$1.43	13%	\$10.98	\$12.41	\$372.30
1333746	1333746 - MARKER EXPO DRY ERASE LOW ODOR BLUE CHISEL PACK OF 12	WRITING	45	\$26.69	\$17.35	\$780.75	\$26.69	\$1,201.05	\$17.35	\$780.68	\$0.00	0%	\$17.35	\$17.35	\$780.75
021-1782	021-1782 - BLOCK WOOD 1 1/2"X1 1/2"X1/2"	FOSS/DELTA	20	\$1.99	\$1.29	\$25.80	\$1.99	\$39.80	\$1.29	\$25.87	\$0.00	0%	\$1.29	\$1.29	\$25.80
2116954	2116954 - BACKPACK - JUNIOR HIGH STYLE - 18 X 13 X 6 INCHES - FOREST GREEN	OFFICE/CLASSROOM SUPPLIES	28	\$16.69	\$10.85	\$303.80	\$16.69	\$467.32	\$10.85	\$303.76	\$0.00	0%	\$10.85	\$10.85	\$303.80
220338	220338 - MARKERS CRAYOLA ORIGINAL BROAD LINE GREEN REFILL PACK OF 12	ART SUPPLIES	20	\$7.99	\$5.19	\$103.80	\$7.99	\$159.80	\$5.19	\$103.87	\$0.00	0%	\$5.19	\$5.19	\$103.80
1272480	1272480 - CLIPBOARD MASONITE LETTER - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	40	\$3.89	\$2.53	\$101.20	\$3.89	\$155.60	\$2.53	\$101.14	\$0.00	0%	\$2.53	\$2.53	\$101.20
2049010	2049010 - MAGNETIC BUILDING TILES - SET OF 64	EARLY LEARNING	26	\$79.39	\$59.54	\$1,548.04	\$84.59	\$2,199.34	\$54.98	\$1,429.57	-\$4.56	-8%	\$59.54	\$54.98	\$1,429.48
085957	085957 - CRAFT STICKS NATURAL PACK OF 1000	ART SUPPLIES	20	\$14.99	\$9.74	\$194.80	\$15.19	\$303.80	\$9.87	\$197.47	\$0.13	1%	\$9.74	\$9.87	\$197.40
085923	085923 - POM PONS 1/2 INCH ASSORTED BRIGHT HUES SET OF 100	ART SUPPLIES	120	\$5.99	\$3.89	\$466.80	\$4.59	\$550.80	\$2.98	\$358.02	-\$0.91	-23%	\$3.89	\$2.98	\$357.60
008973	008973 - GLUE SCHOOL ELMERS WHITE 7.625 OZ	ADHESIVES	120	\$3.09	\$2.01	\$241.20	\$3.19	\$382.80	\$2.07	\$248.82	\$0.06	3%	\$2.01	\$2.07	\$248.40
2040529	2040529 - PENCILS AWARD STAR STUDENT PIZAZZ PACK OF 12	WRITING	50	\$5.29	\$3.44	\$172.00	\$5.99	\$299.50	\$3.58	\$179.00	\$0.45	4%	\$3.44	\$3.58	\$179.00
2040513	2040513 - PENCILS AWARD BIRTHDAY CELEBRATION PACK OF 12	WRITING	20	\$5.29	\$3.44	\$68.80	\$5.99	\$119.80	\$3.89	\$77.87	\$0.45	13%	\$3.44	\$3.89	\$77.80
1506456	1506456 - CONST PPR 9X12 WHITE PRANG PACK OF 50	ART SUPPLIES	50	\$2.89	\$1.88	\$94.00	\$2.89	\$144.50	\$1.88	\$93.93	\$0.00	0%	\$1.88	\$1.88	\$94.00
1272480	1272480 - CLIPBOARD MASONITE LETTER - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	30	\$3.89	\$2.92	\$87.60	\$3.89	\$116.70	\$2.53	\$75.86	-\$0.39	-13%	\$2.92	\$2.53	\$75.90
201201	201201 - CONST PPR 12X18 BRIGHT WHITE PRANG PACK OF 50	ART SUPPLIES	25	\$5.09	\$3.31	\$82.75	\$4.59	\$114.75	\$2.98	\$74.59	-\$0.33	-10%	\$3.31	\$2.98	\$74.50
2102627	2102627 - VELCRO STICKY BACK HOOK AND LOOP COINS WHITE 5/8 IN PACK OF 20	OFFICE/CLASSROOM SUPPLIES	20	\$5.29	\$3.44	\$68.80	\$5.99	\$119.80	\$3.89	\$77.87	\$0.45	13%	\$3.44	\$3.89	\$77.80
059634	059634 - CLEANER MARKER BOARD EXPO SAN81803 8OZ PUMP SPRAY	OFFICE/CLASSROOM SUPPLIES	30	\$8.69	\$5.65	\$169.50	\$7.99	\$239.70	\$5.19	\$155.81	-\$0.46	-8%	\$5.65	\$5.19	\$155.70
801271	801271 - CONST PPR 18X24 MAGENTA TRURAY 50 SHTS	ART SUPPLIES	20	\$15.69	\$10.20	\$204.00	\$15.99	\$319.80	\$10.39	\$207.87	\$0.19	2%	\$10.20	\$10.39	\$207.80
1506546	1506546 - CONST PPR 18X24 BROWN PRANG PACK OF 50	ART SUPPLIES	20	\$10.89	\$7.08	\$141.60	\$9.89	\$197.80	\$6.43	\$128.57	-\$0.65	-9%	\$7.08	\$6.43	\$128.60
2040518	2040518 - PENCILS AWARD YOURE DOING A GREAT JOB PACK OF 12	WRITING	30	\$5.29	\$3.44	\$103.20	\$5.99	\$179.70	\$3.89	\$116.81	\$0.45	13%	\$3.44	\$3.89	\$116.70
2040535	2040535 - PENCIL AWARD OLE GLORY PACK OF 12	WRITING	50	\$5.29	\$3.44	\$172.00	\$5.99	\$299.50	\$3.58	\$179.00	\$0.45	4%	\$3.44	\$3.58	\$179.00
423353	423353 - PENCILS COLORED PRISMACOLOR SCHOLAR ASST COLORS SET OF 24	ART SUPPLIES	145	\$21.99	\$14.29	\$2,072.05	\$24.89	\$3,609.05	\$14.86	\$2,154.70	\$1.89	4%	\$14.29	\$14.86	\$2,154.70
085961	085961 - CRAFT STICKS JUMBO NATURAL PACK OF 500	ART SUPPLIES	48	\$11.89	\$7.73	\$371.04	\$12.09	\$580.32	\$7.86	\$377.21	\$0.13	2%	\$7.73	\$7.86	\$377.28
069717	069717 - ERASER DRY ERASE THE PENCIL GRIP 12-N-1 EACH	OFFICE/CLASSROOM SUPPLIES	20	\$4.69	\$3.05	\$61.00	\$5.39	\$107.80	\$3.50	\$70.07	\$0.45	15%	\$3.05	\$3.50	\$70.00

2095592	2095592 - LETTERMARK MP BLUE 20 8.5 X 11 INCH	PAPER	50	\$22.69	\$14.75	\$737.50	\$26.09	\$1,304.50	\$15.34	\$767.00	\$2.21	4%	\$14.75	\$15.34	\$767.00
2095591	2095591 - LETTERMARK MP GREEN 20 8.5 X 11 INCH	PAPER	50	\$22.69	\$14.75	\$737.50	\$26.09	\$1,304.50	\$15.34	\$767.00	\$2.21	4%	\$14.75	\$15.34	\$767.00
2095590	2095590 - LETTERMARK MP ORCHID 20 8.5 X 11 INCH	PAPER	30	\$22.69	\$14.75	\$442.50	\$26.09	\$782.70	\$16.96	\$508.76	\$2.21	15%	\$14.75	\$16.96	\$508.80
1537841	1537841 - CONST PPR 9X12 ATOMIC BLUE TRURAY 50 SHTS	ART SUPPLIES	20	\$4.29	\$2.79	\$55.80	\$4.29	\$85.80	\$2.79	\$55.77	\$0.00	0%	\$2.79	\$2.79	\$55.80
1333748	1333748 - MARKER EXPO DRY ERASE LOW ODOR BLACK FINE PACK OF 12	WRITING	60	\$25.99	\$16.89	\$1,013.40	\$25.29	\$1,517.40	\$16.44	\$986.31	-\$0.45	-3%	\$16.89	\$16.44	\$986.40
1333744	1333744 - MARKER EXPO DRY ERASE LOW ODOR BLACK CHISEL PACK OF 12	WRITING	30	\$26.69	\$17.35	\$520.50	\$26.69	\$800.70	\$17.35	\$520.46	\$0.00	0%	\$17.35	\$17.35	\$520.50
008196	008196 - MARKERS ULTRA CLN WASH CRAYOLA BROAD LINE ASST CLASSIC SET OF 8	ART SUPPLIES	25	\$6.09	\$3.96	\$99.00	\$5.99	\$149.75	\$3.89	\$97.34	-\$0.07	-2%	\$3.96	\$3.89	\$97.25
1482512	1482512 - TAPE HIGHLAND INVISIBLE TAPE 0.50 INCH X 36 YDS PACK OF 12	ADHESIVES	20	\$21.29	\$13.84	\$276.80	\$21.79	\$435.80	\$14.16	\$283.27	\$0.32	2%	\$13.84	\$14.16	\$283.20
1100115	1100115 - TISSUE FACL BOUTIQUE 36CTN	JANITORIAL/BREAKROOM SUPPLIES	24	\$253.89	\$165.03	\$3,960.72	\$259.49	\$6,227.76	\$3,960.67	\$4,048.04	\$3.64	2%	\$165.03	\$168.67	\$4,048.08
2095599	2095599 - LETTERMARK MP SALMON 20 8.5 X 11 INCH	PAPER	50	\$22.69	\$14.75	\$737.50	\$26.09	\$1,304.50	\$15.34	\$767.00	\$2.21	4%	\$14.75	\$15.34	\$767.00
269405	269405 - TAPE MAVALUS REMOVABLE POSTER 1 X 324 IN WHITE	ADHESIVES	25	\$9.29	\$6.04	\$151.00	\$10.69	\$267.25	\$6.95	\$173.71	\$0.91	15%	\$6.04	\$6.95	\$173.75
088718	088718 - INDEX CARDS 3X5 RULED GREEN PK OF 100 SCHOOL SMART	PAPER	20	\$3.09	\$2.01	\$40.20	\$3.59	\$71.80	\$2.33	\$46.67	\$0.32	16%	\$2.01	\$2.33	\$46.60
088717	088717 - INDEX CARDS 3X5 RULED CHERRY PK OF 100 SCHOOL SMART	PAPER	50	\$3.09	\$2.01	\$100.50	\$3.59	\$179.50	\$2.09	\$104.50	\$0.32	4%	\$2.01	\$2.09	\$104.50
1364110	1364110 - GLUE ALL NOW STRONGER FORMULA ELMERS 1.25 OZ	ADHESIVES	25	\$2.39	\$1.55	\$38.75	\$2.39	\$59.75	\$1.55	\$38.84	\$0.00	0%	\$1.55	\$1.55	\$38.75
2040646	2040646 - YOGA STRAP 6 FT BLUE	PHYSICAL EDUCATION	45	\$16.99	\$11.04	\$496.80	\$17.19	\$773.55	\$11.17	\$502.81	\$0.13	1%	\$11.04	\$11.17	\$502.65
088715	088715 - INDEX CARDS 3X5 RULED BLUE PK OF 100 SCHOOL SMART	PAPER	20	\$3.09	\$2.01	\$40.20	\$3.59	\$71.80	\$2.33	\$46.67	\$0.32	16%	\$2.01	\$2.33	\$46.60
088703	088703 - INDEX CARD 3X5 SALMON PACK OF 100 SCHOOL SMART	PAPER	50	\$3.09	\$2.01	\$100.50	\$3.59	\$179.50	\$2.09	\$104.50	\$0.32	4%	\$2.01	\$2.09	\$104.50
1277261	1277261 - LAMINATING FILM 1.5ML 25INX500FT 1IN CORE SCHOOL SMART	BUSINESS MACHINES	25	\$74.69	\$48.55	\$1,213.75	\$75.79	\$1,894.75	\$49.26	\$1,231.59	\$0.71	1%	\$48.55	\$49.26	\$1,231.50
084475	084475 - PAPERCLIPS SCHOOL SMART SMOOTH 2 IN PACK OF 100	OFFICE/CLASSROOM SUPPLIES	120	\$1.89	\$1.23	\$147.60	\$1.89	\$226.80	\$1.23	\$147.42	\$0.00	0%	\$1.23	\$1.23	\$147.60
053991	053991 - CONST PPR 9X12 SALMON TRURAY 50 SHTS	ART SUPPLIES	20	\$4.29	\$2.79	\$55.80	\$4.29	\$85.80	\$2.79	\$55.77	\$0.00	0%	\$2.79	\$2.79	\$55.80
1506543	1506543 - CONST PPR 18X24 BLUE PRANG PACK OF 50	ART SUPPLIES	20	\$10.89	\$7.08	\$141.60	\$9.89	\$197.80	\$6.43	\$128.57	-\$0.65	-9%	\$7.08	\$6.43	\$128.60
088717	088717 - INDEX CARDS 3X5 RULED CHERRY PK OF 100 SCHOOL SMART	PAPER	20	\$3.09	\$2.01	\$40.20	\$3.59	\$71.80	\$2.33	\$46.67	\$0.32	16%	\$2.01	\$2.33	\$46.60
040617	040617 - TAPE DISPENSER BLACK 1 IN NONSKID - SCHOOL SMART	ADHESIVES	48	\$8.69	\$5.65	\$271.20	\$7.99	\$383.52	\$5.19	\$249.29	-\$0.46	-8%	\$5.65	\$5.19	\$249.12
055245	055245 - CONST PPR 18X24 SH PINK TRURAY 50 SHTS	ART SUPPLIES	20	\$15.69	\$10.20	\$204.00	\$15.99	\$319.80	\$10.39	\$207.87	\$0.19	2%	\$10.20	\$10.39	\$207.80
1335763	1335763 - PAPER COMP BOOK PICTURE 9.75X7.5 RULED SS SEMI STF 100 SHTS	PAPER	30	\$5.09	\$3.31	\$99.30	\$4.49	\$134.70	\$2.92	\$87.56	-\$0.39	-12%	\$3.31	\$2.92	\$87.60
1506557	1506557 - CONST PPR 18X24 YELLOW PRANG PACK OF 50	ART SUPPLIES	20	\$10.89	\$7.08	\$141.60	\$9.89	\$197.80	\$6.43	\$128.57	-\$0.65	-9%	\$7.08	\$6.43	\$128.60
130-0562	130-0562 - MAGNIFIER TRI-LENS 2X 6X 8X	SCIENCE EDUCATION	20	\$2.39	\$1.55	\$31.00	\$2.79	\$55.80	\$1.81	\$36.27	\$0.26	17%	\$1.55	\$1.81	\$36.20
077402	077402 - MARKER SHARPIE GREEN FINE PACK OF 12	WRITING	20	\$19.99	\$12.99	\$259.80	\$19.99	\$399.80	\$12.99	\$259.87	\$0.00	0%	\$12.99	\$12.99	\$259.80
040617	040617 - TAPE DISPENSER BLACK 1 IN NONSKID - SCHOOL SMART	ADHESIVES	30	\$8.69	\$5.65	\$169.50	\$7.99	\$239.70	\$5.19	\$155.81	-\$0.46	-8%	\$5.65	\$5.19	\$155.70
416122	416122 - PENCIL LENGTHENER DRAFTING 1098N.BLA	WRITING	25	\$12.89	\$8.38	\$209.50	\$15.09	\$377.25	\$9.81	\$245.21	\$1.43	17%	\$8.38	\$9.81	\$245.25
1461995	1461995 - TAPE 3M GENERAL USE MASKING TAPE 1 IN X 60 YD TAN	ADHESIVES	20	\$6.89	\$4.48	\$89.60	\$6.99	\$139.80	\$4.54	\$90.87	\$0.06	1%	\$4.48	\$4.54	\$90.80
1483031	1483031 - PAPER PRIMARY JOURNAL 8.5X11 IN 96 PG 3/4 IN RULED	PAPER	80	\$5.99	\$3.89	\$311.20	\$7.09	\$567.20	\$4.05	\$324.00	\$0.72	4%	\$3.89	\$4.05	\$324.00
239643	239643 - ENVELOPE EXPANDING RED FIBER STOCK 14X20X2	ART SUPPLIES	175	\$8.69	\$5.65	\$988.75	\$8.89	\$1,555.75	\$5.78	\$1,011.24	\$0.13	2%	\$5.65	\$5.78	\$1,011.50
1060766	1060766 - PAPER COPY COLOR 8.5X11 IN 20 LB GREEN HAM103366 500 SHTS	PAPER	60	\$26.69	\$15.98	\$958.80	\$29.29	\$1,757.40	\$16.62	\$997.20	\$3.06	4%	\$15.98	\$16.62	\$997.20
1060749	1060749 - PAPER COPY COLOR 8.5X11 IN 20 LB LILAC HAM102269 500 SHTS	PAPER	60	\$26.69	\$15.98	\$958.80	\$29.29	\$1,757.40	\$16.62	\$997.20	\$3.06	4%	\$15.98	\$16.62	\$997.20
085327	085327 - PAPER CHART 24X32 1 IN RLD 25 SHTS SCHOOL SMART	PAPER	20	\$15.99	\$10.39	\$207.80	\$19.09	\$381.80	\$12.41	\$248.17	\$2.02	19%	\$10.39	\$12.41	\$248.20
2092042	2092042 - STORY JOURNAL GRADE 1 SCHOOL SMART 8.5X11 IN 16 SHTS	PAPER	26	\$4.29	\$2.79	\$72.54	\$5.29	\$137.54	\$3.44	\$89.40	\$0.65	23%	\$2.79	\$3.44	\$89.44
085510	085510 - TAGBOARD MAN HVY WT 9X12 11 PT 5111 PK OF 100	PAPER	20	\$9.99	\$6.49	\$129.80	\$12.39	\$247.80	\$8.05	\$161.07	\$1.56	24%	\$6.49	\$8.05	\$161.00
1494942	1494942 - PAPER PRIMARY JOURNAL 9.75X7.5 80 SHEETS	PAPER	20	\$4.09	\$2.66	\$53.20	\$5.19	\$103.80	\$3.37	\$67.47	\$0.71	27%	\$2.66	\$3.37	\$67.40
077320	077320 - PAPER NOTE PAD SELF STICK YELLOW HIGHLAND 3X3 PACK OF 12	PAPER	42	\$16.79	\$10.91	\$458.22	\$10.89	\$457.38	\$7.08	\$297.30	-\$3.83	-35%	\$10.91	\$7.08	\$297.36
091445	091445 - WIPES CLOROX DISINFECTING FRESH 35 CT CASE OF 12	JANITORIAL/BREAKROOM SUPPLIES	42	\$90.79	\$59.01	\$2,478.42	\$90.79	\$3,813.18	\$59.01	\$2,478.57	\$0.00	0%	\$59.01	\$59.01	\$2,478.42
1494942	1494942 - PAPER PRIMARY JOURNAL 9.75X7.5 80 SHEETS	PAPER	25	\$4.09	\$2.66	\$66.50	\$5.19	\$129.75	\$3.37	\$84.34	\$0.71	27%	\$2.66	\$3.37	\$84.25
2116945	2116945 - BACKPACK - JUNIOR HIGH STYLE - 18 X 13 X 6 INCHES - BERRY	OFFICE/CLASSROOM SUPPLIES	28	\$16.69	\$10.85	\$303.80	\$16.69	\$467.32	\$10.85	\$303.76	\$0.00	0%	\$10.85	\$10.85	\$303.80
2118844	2118844 - BACKPACK ELEMENTARY-FOREST GREEN-BLACK-ORANGE-LT GREEN-PURPLE-TEAL	OFFICE/CLASSROOM SUPPLIES	210	\$12.00	\$7.80	\$1,638.00	\$11.99	\$2,517.90	\$7.79	\$1,636.64	-\$0.01	0%	\$7.80	\$7.79	\$1,635.90
2013407	2013407 - PENCIL #2 PRE-SHARPENED PACK OF 144 - SCHOOL SMART	WRITING	100	\$39.29	\$25.54	\$2,554.00	\$33.29	\$3,329.00	\$21.64	\$2,163.85	-\$3.90	-15%	\$25.54	\$21.64	\$2,164.00
1406259	1406259 - COZY SHADE 24 X 54 BLUE PACK OF 4	SPECIAL NEEDS	20	\$82.39	\$53.55	\$1,071.00	\$67.99	\$1,359.80	\$44.19	\$883.87	-\$9.36	-17%	\$53.55	\$44.19	\$883.80
2013407	2013407 - PENCIL #2 PRE-SHARPENED PACK OF 144 - SCHOOL SMART	WRITING	25	\$39.29	\$25.54	\$638.50	\$33.29	\$832.25	\$21.64	\$540.96	-\$3.90	-15%	\$25.54	\$21.64	\$541.00
2105325	2105325 - SAX CANVAS PANEL 8X10 IN WHITE	ART SUPPLIES	150	\$1.49	\$0.97	\$145.50	\$1.89	\$283.50	\$1.01	\$151.50	\$0.26	4%	\$0.97	\$1.01	\$151.50
2118235	2118235 - BACKPACK ELEMENTARY BLUE-RED-BURGUNDY-CHARCOAL-LILAC OLIVE	OFFICE/CLASSROOM SUPPLIES	235	\$12.00	\$7.80	\$1,833.00	\$11.99	\$2,817.65	\$7.79	\$1,831.47	-\$0.01	0%	\$7.80	\$7.79	\$1,830.65
079981	079981 - STICKERS SPARKLE STICKER VARIETY PACK PACK OF 800	CLASSROOM RESOURCES	20	\$44.79	\$29.11	\$582.20	\$45.69	\$913.80	\$29.70	\$593.97	\$0.59	2%	\$29.11	\$29.70	\$594.00
2020065	2020065 - DOUGH CRAYOLA CLASSPACK 3 OZ SET OF 48	ART SUPPLIES	25	\$70.69	\$45.95	\$1,148.75	\$70.69	\$1,767.25	\$45.95	\$1,148.71	\$0.00	0%	\$45.95	\$45.95	\$1,148.75
017646	017646 - UNSHARPENED TICONDEROGA NO 2 YELLOW PENCIL PACK OF 12	WRITING	30	\$5.29	\$3.44	\$103.20	\$5.29	\$158.70	\$3.44	\$103.16	\$0.00	0%	\$3.44	\$3.44	\$103.20
1400750	1400750 - MARKER DRY ERASE CHISEL SCHOOL SMART ASST SET OF 4	WRITING	50	\$6.69	\$4.35	\$217.50	\$6.69	\$334.50	\$4.35	\$217.43	\$0.00	0%	\$4.35	\$4.35	\$217.50
1378211	1378211 - INVISIBLE TAPE- 3/4 IN X 1000 - BSN32953 12-PK	ADHESIVES	30	\$23.99	\$15.59	\$467.70	\$30.69	\$920.70	\$19.95	\$598.46	\$4.36	28%	\$15.59	\$19.95	\$598.50
2089135	2089135 - PLAY-DOH ASSORTED COLORS SET OF 20	ART SUPPLIES	32	\$29.99	\$19.49	\$623.68	\$38.69	\$1,238.08	\$25.15	\$804.75	\$5.66	29%	\$19.49	\$25.15	\$804.80
245680	245680 - PAINT WTRCLR CRAYOLA 16 COLOR OVAL PAN	ART SUPPLIES	20	\$12.99	\$8.44	\$168.80	\$12.99	\$259.80	\$8.44	\$168.87	\$0.00	0%	\$8.44	\$8.44	\$168.80
2020182	2020182 - PAPER CARDSTOCK BRT WHITE 8.5X11 IN 65 LB 100 SHTS	PAPER	20	\$16.69	\$10.85	\$217.00	\$21.89	\$437.80	\$14.23	\$284.57	\$3.38	31%	\$10.85	\$14.23	\$284.60
1506549	1506549 - CONST PPR 18X24 HOLIDAY RED PRANG PACK OF 50	ART SUPPLIES	20	\$10.89	\$7.08	\$141.60	\$9.89	\$197.80	\$6.43	\$128.57	-\$0.65	-9%	\$7.08	\$6.43	\$128.60
1537843	1537843 - CONST PPR 9X12 LIVELY LEMON TRURAY 50 SHTS	ART SUPPLIES	20	\$4.29	\$2.79	\$55.80	\$4.29	\$85.80	\$2.79	\$55.77	\$0.00	0%	\$2.79	\$2.79	\$55.80
084808	084808 - PENCIL #2 PACK OF 144 - SCHOOL SMART	WRITING	25	\$37.89	\$24.63	\$615.75	\$31.99	\$799.75	\$20.79	\$519.84	-\$3.84	-16%	\$24.63	\$20.79	\$519.75
1506547	1506547 - CONST PPR 18X24 GRAY PRANG PACK OF 50	ART SUPPLIES	20	\$10.89	\$7.08	\$141.60	\$9.89	\$197.80	\$6.43	\$128.57	-\$0.65	-9%	\$7.08	\$6.43	\$128.60
1437792	1437792 - RULER 18 INCH - STAINLESS STEEL - SCHOOL SMART	OFFICE/CLASSROOM SUPPLIES	30	\$6.69	\$4.35	\$130.50	\$8.79	\$263.70	\$5.71	\$171.41	\$1.36	31%	\$4.35	\$5.71	\$171.30
801271	801271 - CONST PPR 18X24 MAGENTA TRURAY 50 SHTS	ART SUPPLIES	20	\$15.69	\$10.20	\$204.00	\$15.99	\$319.80	\$10.39	\$207.87	\$0.19	2%	\$10.20	\$10.39	\$207.80
408064	408064 - SPONGE SYNTHETIC CERAMIC	ART SUPPLIES	50	\$1.09	\$0.71	\$35.50	\$0.79	\$39.50	\$0.51	\$25.68	-\$0.20	-28%	\$0.71	\$0.51	\$25.50
087788	087788 - NOTES HIGHLAND BRIGHT COLOR 3X3 PACK OF 12	PAPER	25	\$15.99	\$10.39	\$259.75	\$21.29	\$532.25	\$13.84	\$345.96	\$3.45	33%	\$10.39	\$13.84	\$346.00
1481889	1481889 - BOOK COMMUNICATION ADMIT STUDENT -MT 5 1/2X8 5/8 W/C CBLs EACH	PAPER	25	\$11.79	\$7.66	\$191.50	\$15.99	\$399.75	\$10.39	\$259.84	\$2.73	36%	\$7.66	\$10.39	\$259.75
081940	081940 - INDEX TABS INSERTABLE 5 TAB ASST SCHOOL SMART	DOCUMENT STORAGE	251	\$1.89	\$1.23	\$308.73	\$2.79	\$700.29	\$1.28	\$321.28	\$0.58	4%	\$1.23	\$1.28	\$321.28
1506551	1506551 - CONST PPR 18X24 PINK PRANG PACK OF 50	ART SUPPLIES	20	\$10.89	\$7.08	\$141.60	\$9.89	\$197.80	\$6.43	\$128.57	-\$0.65	-9%	\$7.08	\$6.43	\$128.60
002058	002058 - PAPER COMP BOOK SOFT 8.5X7 RULED SCHOOL SMART 48 SHTS														



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 10, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Diane White,
Director of Purchasing

Presented at the following Board Meetings	
Board Operations Committee	12/10/2024
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

SUBJECT: Middle School Year-End Event Contract

Background

Each D300 middle school traditionally organizes an annual eighth-grade End-of-Year Great America trip. The Purchasing Department has successfully negotiated the exact pricing as of 2025, ensuring \$59.98 per student for admission and meal vouchers. This negotiation was based on an estimated attendance of 1,000 students across the district.

Cost Breakdown:

- Admission-Only Ticket: \$38.99
- Mega Meal Deal Voucher (includes one meal, one snack, and a free unlimited drink upgrade): \$20.99 (usually \$28.99)
- There is one free admission ticket for every 15 purchased, which can be used by chaperons or students. Those who receive a complimentary ticket can add a mega meal deal voucher for \$20.99.

Meal Options:

- Chicken Strip Combo
- Cheeseburger Combo
- Pizza Slice Combo
- Snack Options: Soft Pretzels, Nachos, Cotton Candy, etc. (subject to change)

Each middle school has confirmed its preferred date for the event and estimated the number of students attending.

Administrative Recommendation

The Administration recommends approval of the agreement.

Fiscal Impact

Based on a minimum ticket sales estimate of 1,000 students/chaperones, the total estimated cost for the contract is \$59,980.00. Transportation costs are not included in this estimate. The final

agreement will be confirmed upon the finalization of ticket sales. Funding for this contract will be sourced from student activity funds and grant funding.



Great America LLC
PREPAID OUTING AGREEMENT

Payments: PO Box 732302, Dallas TX, 75373-2302
Physical Address: 1 Great America Parkway, Gurnee, IL 60031

Outing Day(s): Thursday Outing Date(s): 5/21/2025 and 5/22/2025
 Organization/GROUP: Community Unit School District 300 Customer #: SF-0000098856
 Physical Address: 2550 Harnish Drive City: Algonquin State: Illinois Zip: 60102
 Primary Contact: Diane White Title: Director of Purchasing
 Phone: 847-551-8336 Email: diane.white@d300.org
 AP Contact: _____ AP Phone: _____ AP Email: _____

Qty*	Price	Tax	Price + Tax	Item/Description
1000	\$38.99	\$1.56	\$40.55	Admission Only Ticket
1000	\$20.99	\$1.89	\$22.88	Mega Meal Deal (Refill Upgrade)
66	\$0.00	\$0.00	\$0.00	Complimentary Admission

* 100 **Ticket/Package Minimum**

CATERING MENU SELECTIONS:

Pavilion Reservation: _____	Meal Serving Time: _____
Menu: _____	_____

SPECIAL PROVISIONS:

Mega Meal Deal Includes: 1 Meal, 1 Snack, Unlimited Soft Drink Refills
 Group will receive unlimited beverage upgrade complimentary.
 Any Bus Parking Passes needed will be \$35.00 each.

OUTING AGREEMENT TERMS AND CONDITIONS:

- Six Flags, subject to the terms and conditions hereof, agrees to provide to above the GROUP tickets/packages at the price(s) and minimum(s) stated above. If the GROUP falls below the minimum(s) they may no longer qualify for the package(s)/price(s), whereupon Six Flags reserves the right to cancel this agreement, and new package(s)/price(s) will be provided.
- GROUP agrees to pay Six Flags for all tickets/packages state in the minimum and assumes full responsibility for all tickets once received.
- "Final Guaranteed" headcount for tickets/packages is due three weeks prior to the outing date and final payment is due fifteen (15) business days prior to the outing date.
Final Guaranteed Headcount Due Date: 5/1/2025
- Full payment for final guaranteed park admission tickets/packages is due on or before ten (10) business days prior to the outing date above. This payment is non-refundable and non-transferable. Outings paid less than ten (10) business days prior, will be assessed a \$200 rush fee. Accounts with charge backs, or incomplete payments 30 days past due will be assessed an additional late payment charge at the rate of 1.5% per month or the maximum allowed by law on the unpaid balance and the reasonable cost of collection, including bank charge back fees and/or attorney fees.
Final Payment Due Date: 5/8/2025
- GROUP agrees to pay Six Flags in the form of credit card via secure PayPal link or in the form of one company/organization check made payable to Six Flags Great America. **Payments** should be mailed via **USPS first class mail only** to the **payment address** above.
- Items/merchandise may not be brought into the picnic pavilion for distribution, unless previously authorized by Six Flags in writing. Please request permission in writing with a list of specific give-a-ways.
- Six Flags' trademark, logos or other intellectual property may not be used in any communications or materials in any manner without Six Flags' prior written consent. Furthermore, no promotional materials or other communications regarding the event, or videos or images of the event, may be used or displayed publicly (i.e. other than internally within GROUP's organization) without Six Flags' prior written consent.
- Force Majeure:** in the event any acts of god, war, terrorism, disaster, strikes, civil disorder, curtailment of transportation facilities, pandemic, government order or any other event of a comparable nature beyond the party's control make it illegal or impossible for a party to perform its obligations under this agreement, the parties shall reschedule the date of the outing.

ONLINE TICKET DISTRIBUTION TERMS AND CONDITIONS (IF APPLICABLE):

- Six Flags agrees to a promotional code that will allow employees/members of the GROUP to purchase tickets online at the above package price. On-line promotional code will be:
- The re-sale of tickets without prior, written permission of Six Flags will result in removal of the online promotional code. **Link/Promocode:** _____
- On-line promotional codes may not be advertised to the general public. Promotional codes are meant for internal use only. **Gift Code:** _____
- All sales are final, and some restrictions may apply to special/private events. Purchases made online are subject to additional terms and conditions at check out.

This agreement may not be assigned or otherwise transferred by GROUP without the prior written consent of Six Flags. Agreement of GROUP to all foregoing terms and conditions is indicated by signature below. This agreement becomes effective only when received and approved by Six Flags whereupon it shall become a binding contract between us in accordance with its terms and conditions. Six Flags reserves the right to change operating hours and dates, and this agreement may be terminated by Six Flags at any time. Pricing, dates, and operating hours are subject to change without notice.

THIS AGREEMENT MUST BE SIGNED BY A PERSON AUTHORIZED TO EXECUTE SUCH AGREEMENTS.

Signature: _____

 DATE
Printed Name: _____
Title: _____

Signature: _____

 DATE
Printed Name: _____
Title: _____



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 10, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Jeff Ehardt,
Director of Finance

SUBJECT: Acceptance of the FY24 Annual Comprehensive Financial Report (ACFR)

Presented at the following Board Meetings	
Board Operations Committee	12/10/2024
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

Background

Attached for your review is a copy of the DRAFT annual financial report for FY 2023-24. 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 show 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 a DRAFT version of the report and will be finalized prior to December 15.

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 school districts' finances and identify which are in or are moving toward financial difficulty. As highlighted on page 4 of the AFR, the District received a score of 3.8 out of 4.0 and was rated in the highest category of "Recognition."

All Funds Analysis

Overall, the District ended the year with revenues exceeding expenditures, resulting in a positive net change of \$14.8 million and an end-of-year fund balance of \$195.7 million. The District retired \$19.1 million in bonds and debt certificates. The District approved a permanent transfer of funds from the Operations and Maintenance Fund to the Capital Projects Fund that will be used on future construction and capital improvement projects.

Operating Funds Analysis

Overall, the Operating Funds balance ended at \$129.6 million, a \$10.1 million increase over the FY 2022-2023 funds balance. Revenues were trending to exceed expenditures in the Operations and Maintenance Fund. As presented at the November 2023 board meeting, \$12.0 million of this surplus was transferred to the capital projects funds for future capital projects. The District's Operating Funds balance is 31.8% of the operating expenditures (\$407.6 million). The district fund balance policy recommends that our operating fund balance be at 30% of operating expenditures, with a goal of 30%. Therefore, we ended the year in compliance with our fund balance policy.

Debt Service Fund Analysis

The Debt Service fund balance ended at \$12.9 million, with an increase of \$1.0 million over the 2022-2023 fund balance. Actual expenditures were \$3.6 million higher than revenues, however, the transfer of \$1.8 million from the Education Fund and \$2.8 million from the Operations and Maintenance Fund for a transfer total of \$4.6 million allowed for the net increase in fund balance. The variance over budget resulted from retiring bonds and debt certificates.

Capital Projects Fund Analysis

The Capital Projects fund balance increased by \$3.6 million over the 2022-2023 fund balance of \$49.5. This is a result of a permanent transfer of \$12 million from the Operations and Maintenance fund. Actual expenditures were \$8.4 million higher than revenues. The net result was an increase in fund balance. The ending fund balance for 2023-2024 was \$53.1 million. The increase in fund balance will be used to cover future capital projects.

General Fund Budgetary Highlights

The District's General Fund budget anticipated that revenues would exceed expenditures and net other financing sources/uses by \$7.0 million. The actual results for the year show a surplus of revenues of \$11.2 million, net other financing sources with a deficit of \$.9 million. The net increase to fund balance of \$10.3 million.

Actual revenues were slightly higher than budgeted by \$2.9 million, primarily associated with the increase of state payments and federal grants. Evidence Based Funding increased by \$6.3 million compared to last fiscal year.

Actual expenditures were \$1.3 million less than anticipated. This is primarily associated with actual expenses being less than budgeted in the area of Instruction. At year-end, the fund balance for the General Fund increased by \$10.3 million.

Recommendation

The administration recommends accepting the Annual Comprehensive Financial Report for FY 2023-2024 as presented. The over-budget and under-budget items identified above will be monitored as we develop the FY 2024-2025 budget.

Annual Comprehensive Financial Report (ACFR)



DISTRICT 300

*For the fiscal
year ended
June 30, 2024*



Community Unit School District 300
2550 Harnish Drive
Algonquin, IL 60102
(847) 551-8300 phone
(847) 551-8413 fax
www.d300.org

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Annual Comprehensive Financial Report

of

**Community Unit School
District 300**

Algonquin, Illinois

For the Fiscal Year Ended June 30, 2024

Official Issuing Report

Jennifer Porter, Chief Financial Officer
Jeff Ehardt, Director of Finance

Department Issuing Report

Finance

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Community Unit School District 300
 ANNUAL COMPREHENSIVE FINANCIAL REPORT
 For the Year Ended June 30, 2024

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INTRODUCTORY SECTION

DRAFT



Community Unit School District 300
2550 Harnish Drive
Algonquin, IL
60102

REPORT DATE

President and Members of the Board of Education for the
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, Algonquin, Illinois (District) as of and for the year ended June 30, 2024. 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 require 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 independent auditors' report.

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, is also within the District. The District exercises no financial oversight responsibility to these entities; therefore, they are not included in the District's financial statements.

The District operates three high schools, four middle schools, seventeen elementary schools, one community school, one early childhood center, one alternative school, and three administration buildings. For the 2023-24 school year, the District's 2,671 employees (1676 teachers, 848 non-certified staff, and 147 administrators) served approximately 19,861 students with expenditures totaling nearly \$457 million, of which capital projects and bond and interest payments totaled roughly \$49.2 million. The District has a charter school within the district boundaries that serviced 620 students in 2023-24. The charter school has a board of directors that governs its 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 comprises 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.

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Board of Education

<u>OFFICIAL</u>	<u>POSITION</u>	<u>TERM EXPIRES</u>
Dr. David Scarpino	President	April 2025
Nancy Zettler	Vice President	April 2027
Christine Birkett	Secretary	April 2025
Steve Fiorentino	Member	April 2025
Randi Gauthier	Member	April 2027
Olutola Makinde	Member	April 2027
Emmanuel Thomas	Member	April 2025

Based on the legislative authority codified in the Illinois School Code, the Board of Education has the following powers 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 and goods and services.

District Administration

Dr. Susan L. Harkin, Superintendent. Dr. 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 Dr. Harkin served as the District’s Chief Operating Officer for the last seven years. Dr. 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. Dr. Harkin has a Bachelor of Science in Accountancy, a Master’s of Science in Education School Business Administration from Northern Illinois University, and has completed her Doctorate in Educational Leadership from Concordia University. Dr. 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). Dr. Harkin has previously served 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. Dr. Harkin retired on June 30, 2024. Dr. Martina Smith, the District’s Deputy Superintendent, was selected by the Board of Education to succeed Dr. Harkin beginning July 1, 2024.

Ms. Jennifer Porter, Chief Financial Officer (CFO). Ms. Porter was promoted to Chief Financial Official in June of 2021. She replaced Dr. Susan Harkin, who moved in the Superintendent position on July 1, 2021. Dr. 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 2023-2024, the District received several prestigious honors for its financial management, including:

1. Meritorious Budget Award (FY23 budget) from ASBO International;
2. Certificate of Excellence in Financial Reporting (FY23 AFRCR) from ASBO International; and
3. Achievement for Excellence in Financial Reporting (FY23 AFRCR) from the Government Finance Officers Association (GFOA).

The Board of Education has adopted policy related to budgeting, investing, borrowing, and fund balances. The Board Operations Committee consists of two Board members, the CFO, and Director of Finance. 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 (including Educational, Tort Immunity and Judgment, and Working Cash accounts), Special Revenue Funds, Debt Service Fund, and Capital Projects 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 canceled 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.

2023-24 Accomplishments

For the 2023-24 school year, the District is proud of its many goals and accomplishments aligned to its Strategic Plan. Specific program enhancements included the addition of:

- Aligning literacy instruction with decades of research known as the Science of Reading. This shift in literacy instructional practices has required targeted professional learning, from PreK-5, for administrators and staff. New ELA materials are aligned with the Science of Reading and aim to develop students' skills and knowledge.
- Implementation of key initiatives to enhance student success. Alignment with state directives, including the Every Student Succeeds Act's College and Career Readiness Indicators (ESSA's CCRIs), grades 6-12 Postsecondary and Career Expectations (PaCE) Framework, and Illinois State Board of Education's College and Career Pathway Endorsements (CCPEs).

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- Partnering with Hanover Research to conduct a survey and series of focus groups related to district and school communications. These results revealed 76% of respondents are *highly satisfied* or *satisfied* with district communications. The parent satisfaction level of district communications is higher than the national average.
- Making significant progress in updating the Master Facility Plan by collaborating with Legat Architects, Allegion, and Elara. We've evaluated our facilities through assessments aligned with our Core Values and Guiding Principles, optimizing student learning environments, safety systems, and mechanical systems. Our updated building utilization study ensures accuracy in our planning process.
- Leveraging technology to enhance student learning and achievement. A comprehensive inventory of all technology tools and programs used across the district has been completed. This exercise has provided administration with a clear understanding of the digital landscape and the resources available to our educators and students. This data provides a deeper understanding of best practices and identify areas for improvement.

These enhancements 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, the District 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:

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
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- 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 2023-24 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
- Intensive

The designations for all District schools were summarized as follows:

Figure 1 D300 Summative Designations 2023-2024

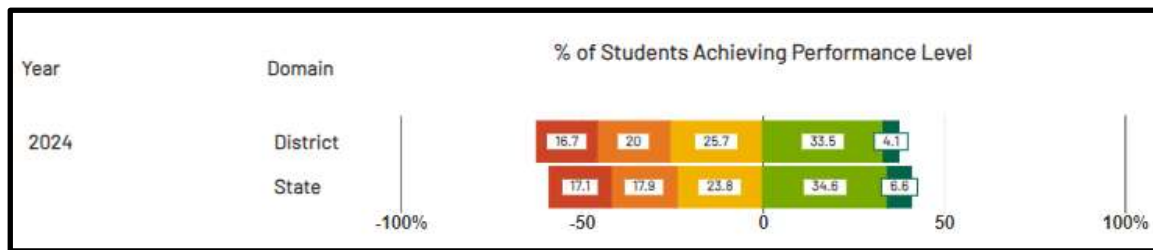


District 300 is proud of the hard work of our staff and students and the twenty-three (23) schools that received an “Exemplary” or “Commendable” designation. However, this year, District 300 had three schools that were determined to have the “Targeted” designation. With this designation, the three schools 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 charts below illustrate the percentage of District students that scored proficient on the IAR assessments in comparison to the State average for the 2023-2024 school year.

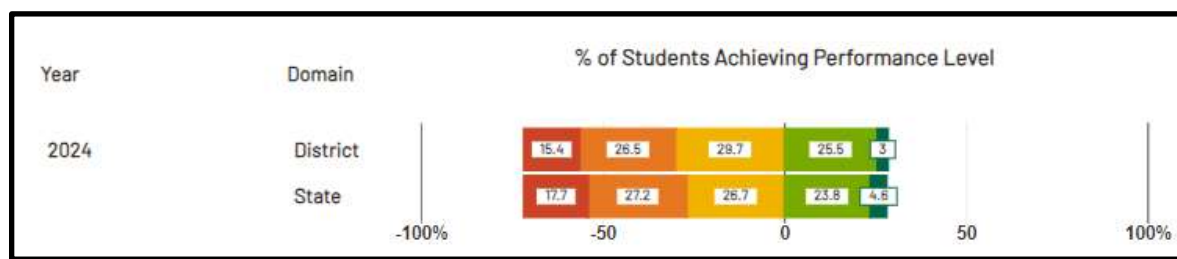




The District had 37.6% of students meeting or exceeding ELA expectations in comparison to the State average of 41.2%.

This chart illustrates the percentage of District students that score proficiently on the math IAR assessment in comparison to the State average for the 2023-2024 school year.

Figure 3 IAR Math Results for 2023-2024 Grades 3-8



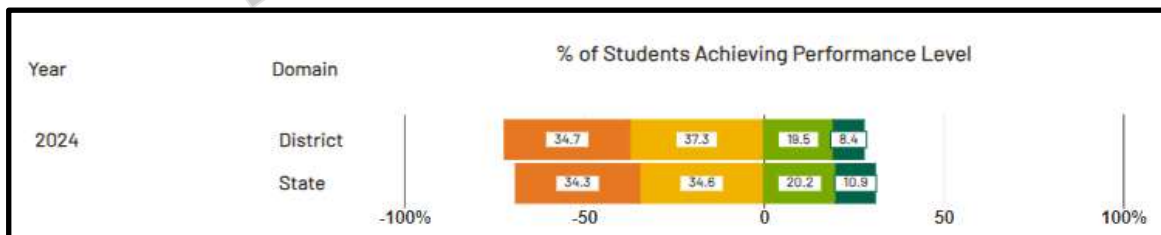
The District had 28.5% of students meeting or exceeding math expectations in comparison to the State average of 28.4%.

SAT

Beginning in the 2016-17 school year, the State required all grade 11 students to be assessed using SAT. The charts below illustrate the percentage of students meeting or exceeding the standard for grade 11 on the SAT assessments in comparison to the State average for the 2023-2024 school year.



Figure 4 SAT ELA Results for 2023-2024 Grade 11

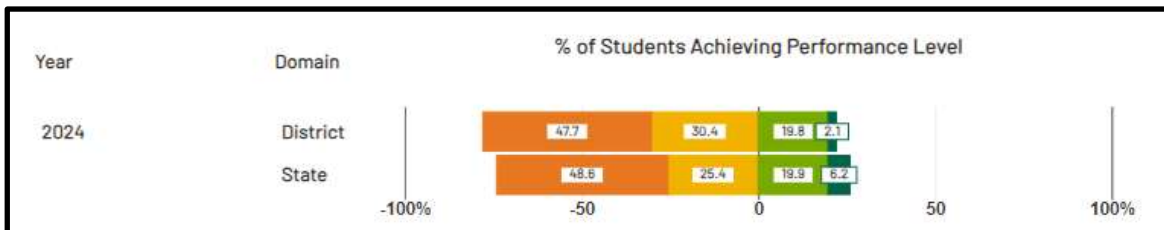


The District had 27.9% of students meeting or exceeding ELA expectations in comparison to the State average of 31.1%.

For the 2023-2024 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:

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Not to be Reproduced

Figure 5 SAT Math Results 2023-2024 Grade 11

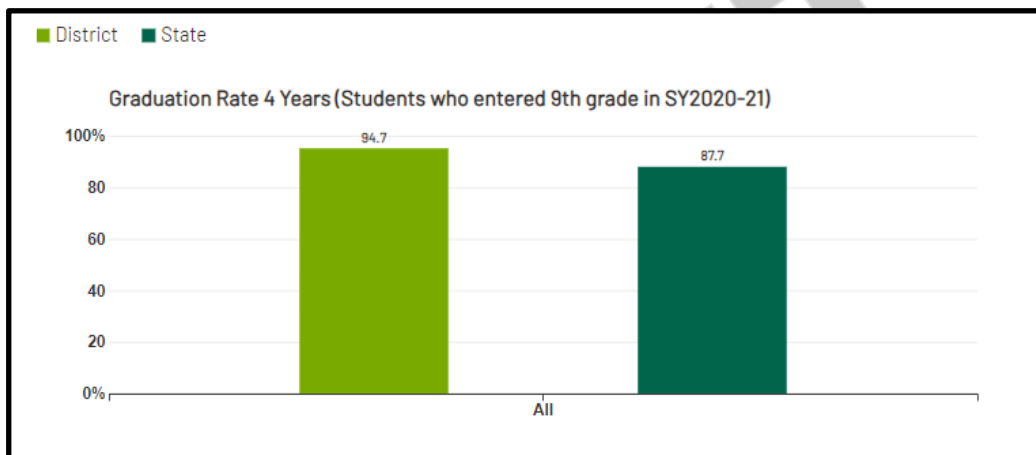


The District had 21.9% of students meeting or exceeding math expectations in comparison to the State average of 26.1%. As indicated above, the District is trending at or near the State average in all areas of the SAT.

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 2023-24 graduation rate to the State average.

Figure 6 Graduation Rate 2023-2024



The District had a 4-year graduation rate of 94.7% in comparison to the State average of 87.7%.

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 2022-2023 school year, the District had 236 students enrolled in our dual credit program.

Figure 7 Early College Coursework Statistics 2023-2024

Dual Credit Course Students			
Grade	Total Students	Students in Courses	Percent of Student in Courses
11 - Grade	1,499	265	17.7%
12 - Grade	1,384	328	23.7%
Total	2,883	593	20.6%

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 2023-24 are as follows:

Figure 8 Advanced Placement Statistics 2023-2024

Advanced Placement Course Students			
Grade	Total Students	Students in Courses	Percent of Student in Courses
9 - Grade	1,841	374	20.3%
10 - Grade	1,639	406	24.7%
11 - Grade	1,499	540	36.0%
12 - Grade	1,384	588	42.5%
Total	6,363	1,908	30.0%

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 and 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 primarily in the western region of 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. The former Sears Chicago-area headquarters in Hoffman Estates, located in the far east corner of the District, has been acquired by Compass Datacenters, headquartered in Dallas, Texas. Compass Datacenters has publicly unveiled plans for the site, which involve developing a hyperscale data center campus. This \$10 billion project will consist of five substantial buildings, each surpassing 250,000 square feet. The initiative is anticipated to bring significant economic benefits, including the creation of approximately 1,000 local construction jobs. Demolition of the existing structures began in the summer of 2024, with above-ground construction expected to start in late 2025.

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. Advocate Sherman Hospital employs 1,700 employees and John B. Sanfilippo & Son, Inc. employs 1,200 employees, both of which are located on Randall Road. The District also has large agricultural areas remaining within its borders.

Historical and Projected Enrollment

The District's enrollment increased slightly for the 2023-24 school year overall impacting all grade levels. Annually, the District updates its enrollment projections and verifies its enrollment with a demographer. These projections indicate an increase each year over the next five (5) years for our elementary schools. Middle school enrollment increased slightly for the 2023-2024 school year, projections indicate a slight decrease in enrollment for 2024-2025, and an increase the following three (3) years. For high school, enrollment remained flat for 2023-2024. We are projecting an increase each year for the next five (5) years. 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 eighth year in a row from \$2.7 billion in tax year 2014 to \$5.0 billion in tax year 2023. This increase is consistent with national trends that continue to see an increase in home prices. 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 Illinois, the District's tax rate tends to increase when the assessed value decreases. However, in the 2023 levy year, the District's tax rate dropped for the ninth time since 2014. Under PTELL, the District can increase its total levy amount by the lesser of the Consumer Price Index (CPI) or 5%. This total levy amount is then divided by the overall equalized assessed valuation (EAV) to calculate the District's tax rate, as approved by the Board. Since its peak of \$6.72 in 2014, the District's tax rate has steadily decreased to \$5.035 in 2023.

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. The Longmeadow Parkway Fox River Bridge Corridor is a four-lane minor arterial roadway corridor, approximately 5.6 miles in length. The parkway was constructed to help alleviate traffic congestion in northern Kane County. The proposed road passes through portions of the Villages of Algonquin, Carpentersville and Barrington Hills, as well as unincorporated areas of Kane County. The Longmeadow addition will provide another route over the Fox River. O'Hare International Airport is approximately 30 minutes east of the District.

Employment

The average rate of unemployment slightly increased from 5.10% to 5.50%. Please see Demographic and Economic Statistics in the Statistical Section for further detail.

Rating

In August 2021, 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 a strong financial profile, 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

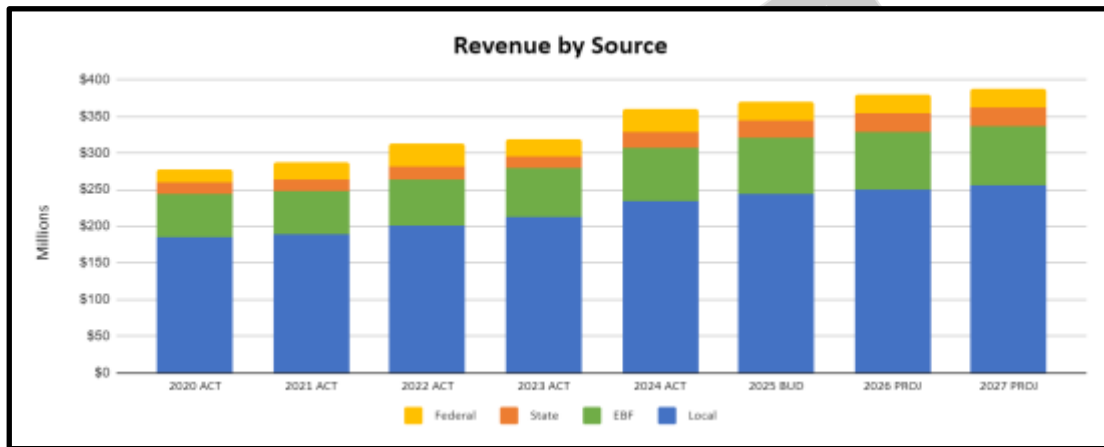
The most significant asset of the District is its buildings and land. The District's buildings range in age from 73 years old to 1 year of age. In 2021, the District issued a debt certificate for \$13.6 million for the construction of the new Big Timber Elementary School that opened in August of 2022.

Beginning in 2013, the District issued low or no-interest debt certificates and bonds 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. During FY 2023, the District issued \$60,375,000 million in General Obligation Refunding Bonds that will lower the interest rate and save the District approximately \$18.4 million over the life of the refunding bond.

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 Operations Committee to maintain this commitment. The District is currently in the process of updating the master facility plan, which is anticipated to be presented to the Board for approval by the end of the 2024-2025 fiscal year. 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, 2020 and projected through June 30, 2027. 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.

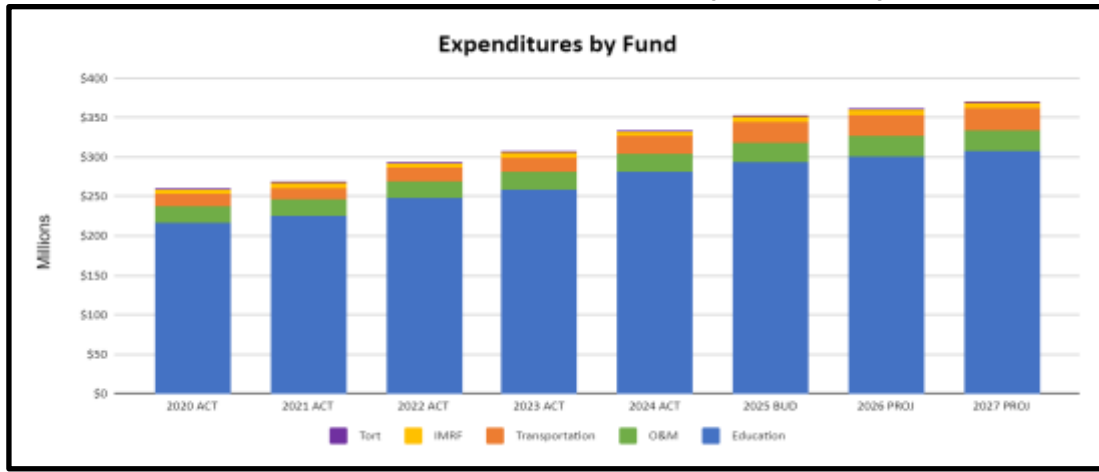


Does not include “On behalf payment to TRS from the State” revenue

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.

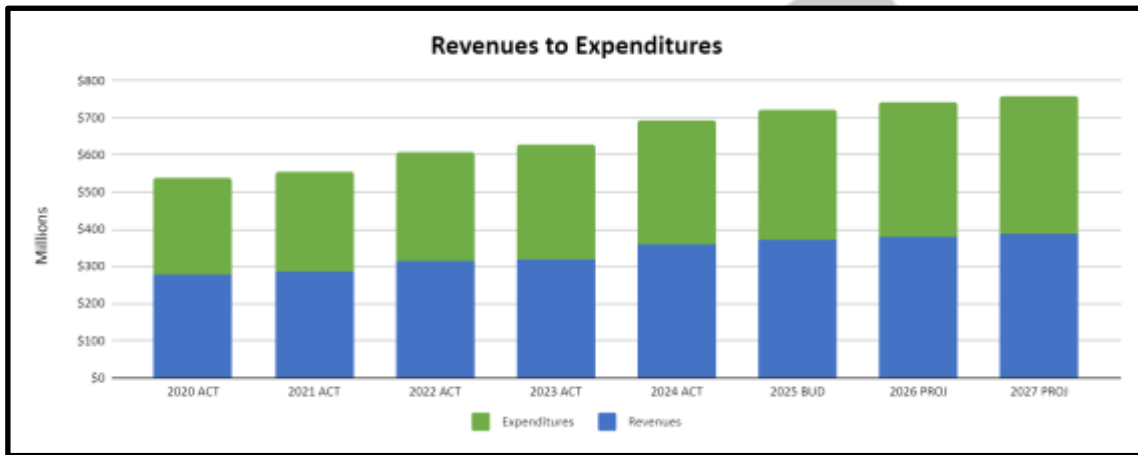
Since 2015, the District General State Aid/Evidence-Based Funding revenue has increased by nearly \$48.2 million. In 2017, the State of Illinois passed an evidence-based funding model for school districts and an increase in their income tax rate. With these changes, we expect the District’s evidence-based funding to increase modestly over the next several years.

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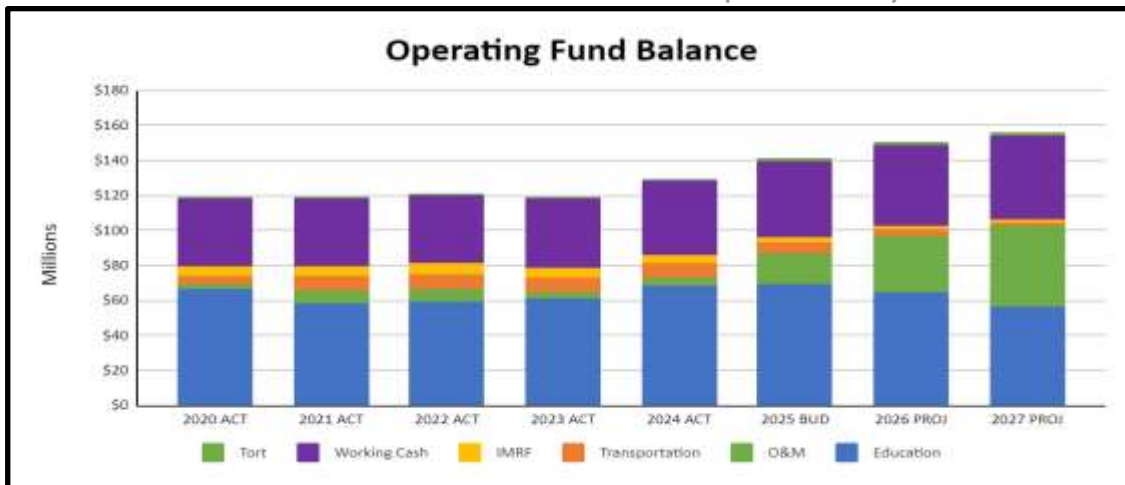
Does not include "On behalf payment to TRS from the State" expenditure

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.



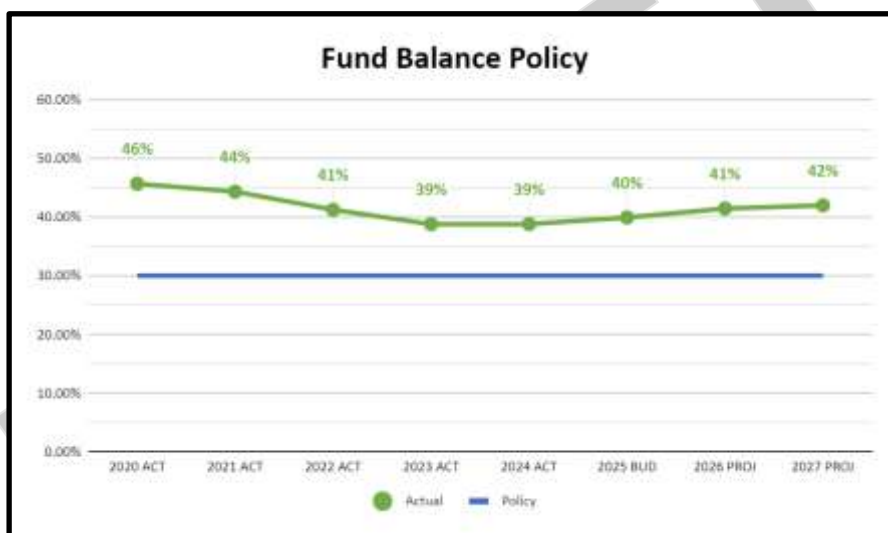
Does not include "On behalf payment to TRS from the State" revenue or expenditure

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 2023-24 with a positive fund balance in all operating funds, including Working Cash, of \$129.6 million.

The chart below provides a comparison of the District’s governmental operating fund balance to the Board fund balance policy from June 30, 2020, projected through June 30, 2027. 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 2027. 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 \$222,362,048. 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, 2024, the statutory debt limit for the District was \$689,956,811, total net debt applicable to limit is \$222,362,048 providing a debt margin of \$467,594,763 (32% 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, CSBO
Chief Financial Officer



Jeff Ehardt
Director of Finance

DRAFT



The Board of Education

Superintendent
P: 847-551-8300
E: susan.harkin@d300.org
Dr. Susan Harkin

Chief Legal Counsel
Colleen O'Keefe

Deputy Superintendent
Dr. Martina Smith

Chief of Education Services
Shelley Nacke

Chief Financial Officer
Jennifer Porter

Chief of Human Resources & Talent Acquisition
Kara Vicente

Chief Technology Officer
John Hummel

Chief of Communications & Stakeholder Engagement
Anthony McGinn

Director of Diversity, Equity, & Inclusion
Adrian Harries

Director of School Safety
Todd Rohlwing

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Community Unit School District 300

OFFICERS AND OFFICIALS

As of June 30, 2024

Board of Education

Dr. David Scarpino, Board President

Nancy Zettler, Board Vice President

Christine Burkett, Secretary

Steve Fiorentino

Randi Gauthier

Olutola Makinde

Emmanual Thomas

District Administration

Superintendent

Deputy Superintendent

Chief Academic Officer

Chief Financial Officer/CSBO

Chief Legal Counsel

Chief Technology Officer

Chief of Communications

Chief of Education Services

Chief of Human Resources & Talent Acquisition

Associate Superintendent

Assistant Superintendent of Schools

Assistant Superintendent of Schools

Assistant Superintendent of Schools

Assistant Superintendent of Schools

Assistant Superintendent of Human Resources

Executive Director of Early Childhood

Executive Director of EL and World Languages

Executive Director of Innovation and Science

Executive Director of School Improvement & Accountability

Director of 504 & Alternative Programs

Director of Academic MTSS

Director of AVID and Social Studies

Director of Behavioral Supports

Director of Behavioral MTSS

Director of Communications

Director of CTE, Pathways, and College & Career Programs

Director of Diversity, Equity & Inclusion

Director of Employee and Labor Relations

Director of Facilities

Director of Federal Grants

Director of Finance

Director of Fine Arts & Enrichment

Director of Health Services

Director of Information Services

Director of Instructional Technology

Director of Learning & Development

Director of Literacy - Early Childhood & Elem.

Director of Literacy - Secondary

Dr. Susan Harkin

Dr. Martina Smith*

Dr. Liz Freeman

Jennifer Porter

Colleen O'Keefe

John Hummel

Anthony McGinn

Shelley Nacke

Kara Vicente

Dr. Jeff Herb

Jorge Almodovar

Dr. Niki Burkey

Kristin Sainsbury

Mark Wetzel

Eberto Mora

Kristen Corriveau

David Rojas

Dr. Ami Engel

Patricia Schmidt

David Nowak

Craig Zieleniewski

Vacant

Dr. Basilio Salazar

Samuel LeDeaux

Casey DeFauw

Joe Sieczkowski

Adrian Harries

Kellie Mainolfi

Jonathan Mickle

Angela Marler Conner

Jeff Ehardt

Sheila Crotty-Kagan

Sherrie Schmidt

Jahan Rodriguez

Nancy Battaglia

Alyssa Gilleland

Dr. Melanie Gravel

Elizabeth Goudy

*Superintendent effective July 1, 2024

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Community Unit School District 300

OFFICERS AND OFFICIALS

As of June 30, 2024

District Administration (Continued)

Director of Mathematics	Kari Waller
Director of PE/Health/Driver's ED/Athletics/SEL	Thomas Parisi
Director of Professional Development & Programming	Alison Kos
Director of Purchasing	Diane White
Director of Research & Analytics	Dr. Joe Ehrmann
Director of School Safety	Todd Rohlwing
Director of Teaching & Learning, Ed Services - PreK & Elem.	Kristina Biegelmann
Director of Teaching & Learning, Ed Services - Secondary	Susan Rohlwing
Director of Transportation & Food Services	Deb Mason
Coordinator of Accounts Payable	Flor Enriquez
Coordinator of Payroll	Carisa Lopez
Coordinator of Student Accounts	Jill Sarni
Facilities Manager	Richard Weger
Grant Manager	Karen Patek
Help Desk Manager	Rob Seward
HR Systems Manager	Charlotte Ferris
Information Technology Asset Manager	Gary Krause
Infrastructure Manager	Josh Martin
Legal Coordinator/Paralegal	Everlean Dodson
Purchasing Manager	Nicole Kennedy

Principals

Algonquin Lakes Elementary School	Chris Columbaro
Algonquin Middle School	Jason Lentz
Big Timber Elementary School	Brittany Porsche
Carpentersville Middle School	Matthew Langton
deLacey Early Education Center	Meggan Dacy
Dundee-Crown High School	Katie Wishowski
Dundee Highlands Elementary School	Doug Kouri
Dundee Middle School	Leo La Brie
Eastview Elementary School	Dr. Meggan Buchanan
Gary D. Wright Elementary School	Dr. Rebecca Jurs
Gilberts Elementary School	Thomas Ruzinok
Golfview Elementary School	Pamela Hill
Hampshire Elementary School	Jennifer Nolan
Hampshire Middle School	Nicolas Poole
Hampshire High School	Dr. Brett Bending
Jacobs High School	Dr. Chris Testone
Lake in the Hills Elementary School	Angela Hammond
Lakewood Elementary School	Marlene Munoz
Liberty Elementary School	Christine Santosdiaz
Lincoln Prairie Elementary School	Sarah Bernaky
Meadowdale Elementary School	Kelley Murphy
Neubert Elementary School	Shalon Leschman
Oak Ridge Alternative School	Stacy Wilkinson
Parkview Elementary School	Kim Wright
Perry Elementary School	Katherine Keafer
Sleepy Hollow Elementary School	Dr. Angela Reincke
Westfield Community School	Jennifer Breeze

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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, 2023.**

The district report meets the criteria established for
ASBO International's Certificate of Excellence in Financial Reporting.



A handwritten signature in black ink, reading 'Ryan S. Stechschulte'. The signature is written in a cursive style and is positioned above a horizontal line.

Ryan S. Stechschulte
President

A handwritten signature in black ink, reading 'James M. Rowan'. The signature is written in a cursive style and is positioned above a horizontal line.

James M. Rowan, CAE, SFO
CEO/Executive Director

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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, 2023

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION

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Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

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, 2024. 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 change increased by \$74.9 compared to \$62.1 in 2023. This increase was primarily the result of expenses being lower than revenues and revenues being higher than expected.
- > General revenues accounted for \$334.7 in revenue or 66.2% of all revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$170.8 or 33.8% of total revenues of \$505.3.
- > The District had \$430.6 in expenses related to government activities. Of the total expenditures, \$288.8 or 67.1% was related to instruction and \$141.8 or 32.9% was related to support services.
- > The District expenses related to government activities were offset by \$245.8 in real estate taxes and corporate personal property replacement taxes and \$73.8 in evidence based funding.
- > The ending Governmental Funds fund balance is \$195.7 including the Debt Service and Capital Project Funds. The ending Operating Funds fund balance (without Debt Service and Capital Project Funds) of \$129.6 represents 31.8% 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 required supplementary information, supplementary financial information and other supplemental 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.

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.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

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.

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.

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.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

Government-Wide Financial Analysis

The District's combined net position was higher on June 30, 2024, than it was the year before, increasing to \$233.5.

Table 1		
Condensed Statements of Net Position		
(in millions of dollars)		
	<u>2023</u>	<u>2024</u>
Assets:		
Current and other assets	\$ 331.7	\$ 359.5
Capital assets	<u>381.4</u>	<u>399.3</u>
Total assets	<u>713.1</u>	<u>758.8</u>
Total deferred outflows of resources	<u>22.7</u>	<u>30.7</u>
Liabilities:		
Current liabilities	36.1	39.4
Long-term liabilities	<u>314.6</u>	<u>292.1</u>
Total liabilities	<u>350.7</u>	<u>331.5</u>
Total deferred inflows of resources	<u>226.5</u>	<u>224.5</u>
Net position:		
Net investment in capital assets	130.3	159.9
Restricted	80.3	85.2
Unrestricted	<u>(52.0)</u>	<u>(11.6)</u>
Total net position	<u>\$ 158.6</u>	<u>\$ 233.5</u>

Revenues in the governmental activities of the District of \$505.5 exceeded expenditures by \$74.9. This was attributable to increases in the evidence-based funding, state operating grants, charges for services, and property tax revenue continue to exceed expenditures although the District has seen an increase in instructional expenditures.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

Table 2		
Changes in Net Position		
(in millions of dollars)		
	<u>2023</u>	<u>2024</u>
Revenues:		
<i>Program revenues:</i>		
Charges for services	\$ 4.6	\$ 5.5
Operating and capital grants & contributions	147.6	165.3
<i>General revenues:</i>		
Taxes	230.8	245.8
Evidenced based funding	67.4	73.8
Other	9.3	15.1
Total revenues	<u>459.7</u>	<u>505.5</u>
Expenses:		
Instruction	260.6	288.8
Pupil & instructional staff services	39.2	39.7
Administration & business	31.9	34.5
Transportation	19.6	22.4
Operations & maintenance	23.8	26.1
Interest	8.7	6.5
Other	13.8	12.6
Total expenses	<u>397.6</u>	<u>430.6</u>
Increase in net position	62.1	74.9
Net position, beginning of year	<u>96.5</u>	<u>158.6</u>
Net position, end of year	<u>\$ 158.6</u>	<u>\$ 233.5</u>

Property taxes and corporate personal property replacement taxes accounted for the largest portion of the District's revenues, contributing 48.6%. The remainder of revenues came from state, federal grants and other sources. The total cost of all the District's programs was \$430.6, mainly related to instructing and caring for the students and student transportation at 72.3%.

Tax revenues for the year increased primarily due to increased property taxes revenue. The District received an increase of 7.7% over the previous year. This increase is driven by increased local real estate market values, new property, and the Consumer Pricing Index of 5% during both collection periods. The overall Estimated Actual Value increased by 9.5%.

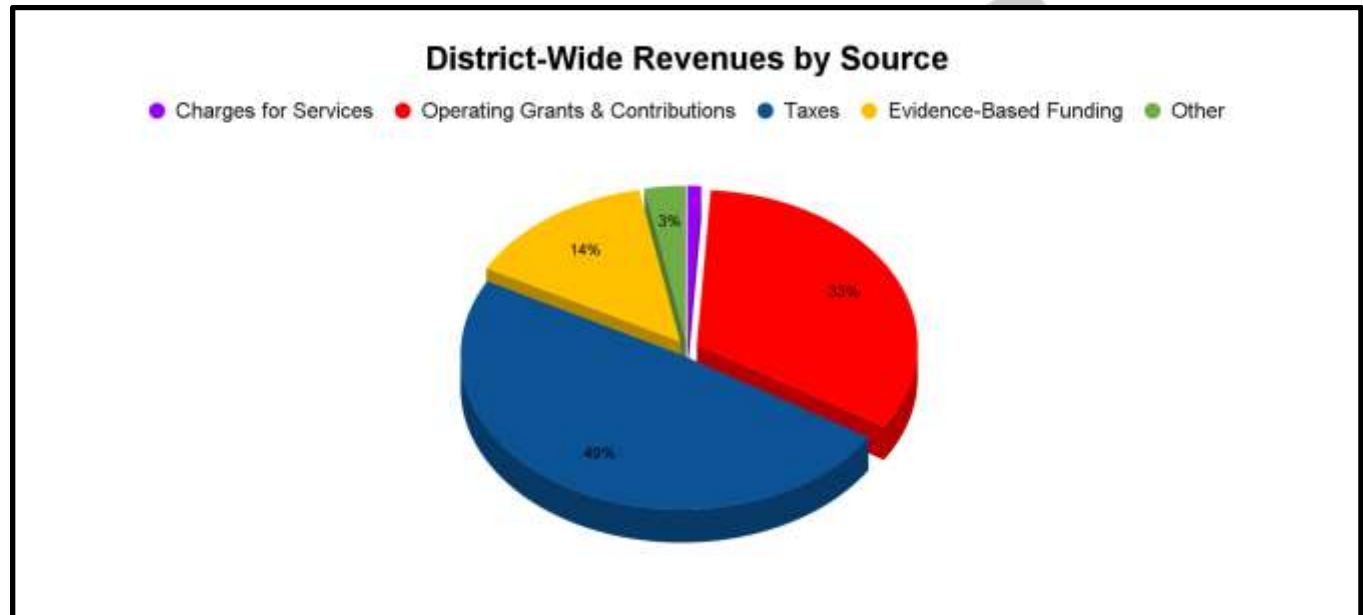
Instructional expenses increased in FY24 due to several factors, including contractual obligations, staffing increases, and expanded district-level support. The District is in the second year of a three-year contract with both LEAD (teaching staff) and DESPA (secretarial and custodial staff), which are set to expire on June 30, 2025.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

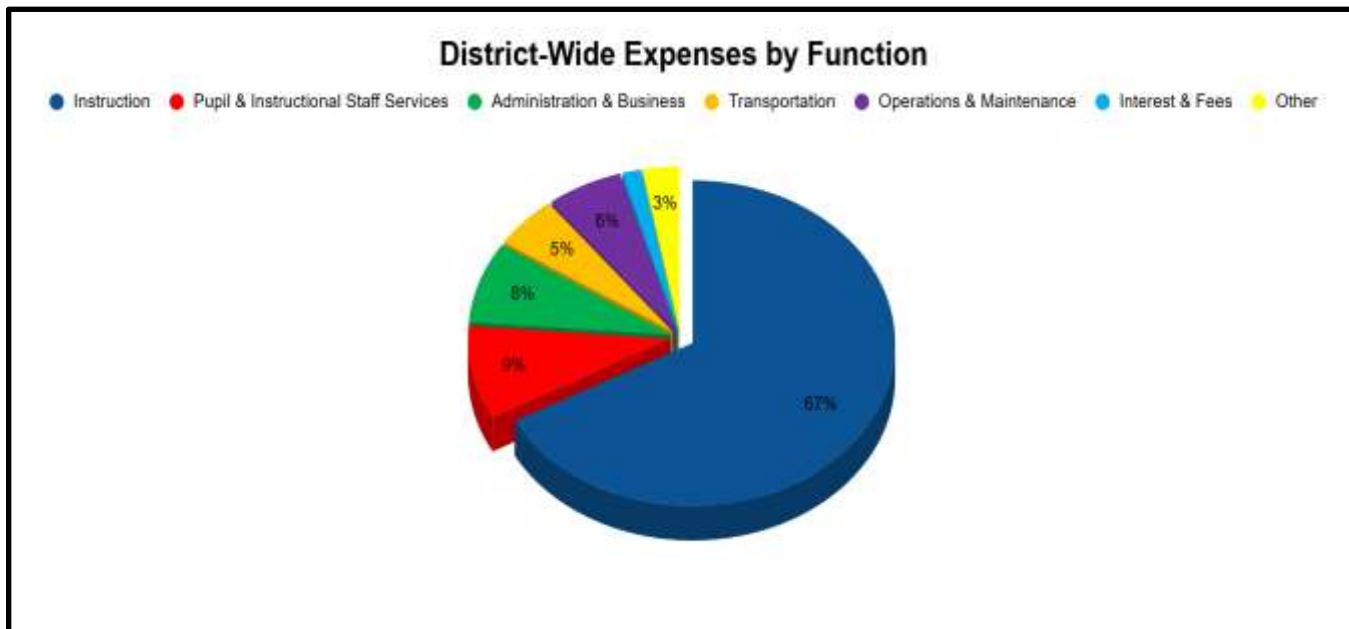
The LEAD contract includes a 2% annual increase to both the salary and extra pay schedules, resulting in a total increase of 4% per year. Additionally, under this contract, the District committed to increasing its contribution to staff TRS from 6% to 7.5% in 2023-2024, and to 9% in 2024-2025. The DESPA contract provides for a 2.5% base salary increase plus step adjustments in both 2023-2024 and 2024-2025. The District will also begin a new three-year contract with DESA (paraprofessionals) in the 2024-2025 fiscal year.

To address increasing student needs at the building level, the District hired three additional deans of students and two elementary school assistant principals. Additional district-level positions added for the 2023-2024 fiscal year include an Assistant Superintendent of Schools, Chief of Human Resources, Education Services Coordinator, and CTE College and Career Pathways Coordinator.

The District also saw an increase in instructional supplies expended. This was largely due to a new textbook adoption for English Language Arts, grades K-12, and Science, grades 6 - 12.



Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024



Financial Analysis of the District's Funds

The District's Governmental Funds fund balance increased from \$180.9 to \$195.7 for a net increase of \$14.8.

The fund balances for the General Fund and Operations and Maintenance Fund resulted in an increase of \$10.3 and an increase of \$.4 million respectively.

The Operations and Maintenance (O&M) fund expenses increased over the previous year due to an increase in purchased services, supplies, and salaries. Operations and Maintenance staff are DESPA members as indicated above. 2023 -2024 is the second year of the three year contract renewal. Salaries increased 2.5% + step. Additional positions were added to support operational needs. The addition of these roles resulted in higher payroll costs as new employees were hired to fill them, contributing to the overall rise in expenses. Additionally, O&M experienced higher-than-expected overtime during the winter months for snow removal, as well as increased overtime at the end of the summer to prepare buildings for the new school year. Purchased services expenditures increased due to a higher volume of plumbing, HVAC, asphalt, and concrete repairs. These necessary maintenance and repair services resulted in additional costs as they were contracted to preferred external providers to address urgent issues and ensure the continued operation and safety of school facilities. The increase in the supply budget was a direct result of an increase in building usage and transitioning to a new cleaning chemical product line. The previous school year purchases of cleaning chemicals have been frozen to draw down the stock of old cleaning chemicals at most buildings. The new product line will be more cost efficient moving forward.

The fund balance for the Transportation Fund remained level with a slight increase of approximately \$82,000. Actual expenditures were slightly lower than budgeted.

The fund balance for the Municipal Retirement and Social Security Fund decreased by \$0.6 million. The District planned to intentionally spend down the excess accumulation during the 2023-2024 fiscal year.

The fund balance for the Debt Service Fund increased by \$1.0. Actual revenue was slightly higher than budgeted.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

The fund balance for the Capital Projects Fund increased by \$3.6 due to the permanent transfer of funds from the Operations and Maintenance Fund that will be used on construction and capital improvement projects in the future. During the fiscal year the district transferred \$12.0 to the Capital Projects fund to offset the cost of various building improvements throughout the district. The Capital Projects Fund expenses increased by \$4.3 in capital outlay. This was driven by the completion of many larger scale projects such as HVAC updates, roof replacements, and auditorium upgrades.

As of June 30, 2024, the claims paid for medical insurance through invoices were less than the total employee and employer contributions by \$600,000. Last fiscal year, invoices exceeded contributions by \$3.7 million. The fluctuations in claims and contributions reflect changing health care utilization patterns, influenced in part by the ongoing effects of the pandemic. During the pandemic, health care usage decreased for elective procedures and routine care, while premiums and contributions remained steady, creating residual impacts on overall claims experience.

The ending Governmental Fund Balance is \$195.7, including the Debt Service and Capital Project Funds. The ending Operating Funds fund balance (without Debt Service and Capital Project Funds) of \$129.6 represents 31.8% of operating expenditures demonstrating the District's commitment to sound financial management. This exceeds the established fund balance policy of 30% affirming compliance with prudent fiscal practices and the dedication to maintain a strong financial position for the benefit of the communities the District services.

General Fund Budgetary Highlights

The District's General Fund budget anticipated that revenues would exceed expenditures and net other financing sources/uses by \$7.0. The actual results for the year show a surplus of revenues of \$11.2, before other financing sources and uses. The net increase to fund balance of \$10.3.

Actual revenues were slightly higher than budgeted by \$2.9, primarily associated with the increase of state payments and federal grants. Evidence Based Funding increased by \$6.3 compared to last fiscal year.

Actual expenditures were \$1.3 less than anticipated. This is primarily associated with actual expenses being less than budgeted in the area of Instruction. At year-end, the fund balance for the General Fund increased by \$10.3.

Capital Assets and Debt Administration

Capital assets

By the end of 2024, the net governmental activities capital assets are \$399.3 in a broad range of assets including land, construction in progress, buildings and improvements, land improvements, vehicles, equipment, and right to use assets. Total depreciation and amortization expense for the year was \$10.1. 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, 2024

Table 3		
Capital Assets (net of depreciation)		
(in millions of dollars)		
	<u>2023</u>	<u>2024</u>
Land	\$ 11.6	\$ 11.6
Construction in progress	16.0	18.1
Buildings and improvements	331.1	343.1
Equipment	8.4	9.1
Vehicles	0.1	0.1
Land improvements	10.4	9.6
Right to use leased and subscription assets	<u>3.88</u>	<u>7.7</u>
Total	\$ <u>381.4</u>	\$ <u>399.3</u>

Long-term liabilities

The District retired \$19.1 in bonds and debt certificates during 2023-2024. At the end of fiscal 2024, the District had a debt margin of \$467.6. 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>2023</u>	<u>2024</u>
Bonds and debt certificates	\$ 249.9	\$ 228.8
Other liabilities	<u>64.7</u>	<u>63.3</u>
Total	\$ <u>314.6</u>	\$ <u>292.1</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:

1. Balanced Budget and Fund Balance Policy

The District adopted a balanced budget for the 2024-2025 school year and continues to comply with its Board fund balance policy of maintaining reserves at 30% of operating expenditures. This policy promotes financial stability and ensures timely fulfillment of financial obligations. For the 2023-2024 fiscal year, the District's operating fund balance stood at 35.2%. Based on current five-year financial projections, the District anticipates continued compliance with this policy.

Community Unit School District 300
Management's Discussion and Analysis (Unaudited)
As of and for the Year Ended June 30, 2024

2. Revenue Projections and ESSER Funding

District revenues have increased and are expected to rise modestly in the coming years. While federal funding remains stable, state and local revenue sources are projected to grow. The Elementary and Secondary School Emergency Relief (ESSER) funds provided critical support during the 2023-2024 fiscal year but expired at the end of the fiscal year and will not be available for 2024-2025. The Property Tax Extension Limitation Law (PTELL) allows annual property tax increases of the lesser of CPI or 5%, without exceeding statutory maximum tax rates by fund.

3. Property Tax and Equalized Assessed Valuation (EAV)

The District's EAV, which had previously declined, increased by 9.5% in the 2023 levy and is projected to rise further in 2024. These increases help the District remain within statutory tax rate limits while benefiting from improved property values.

4. State Funding and Pension Costs

Under the Evidence-Based Funding (EBF) formula, the District was at 73% of adequacy in FY24, classified as a Tier I district. This status resulted in \$6.3 million in additional funding. Future increases depend on the State Budget. Meanwhile, the State's financial challenges persist, particularly in addressing pension obligations. Though proposals have been made to shift pension costs to local districts, no concrete plans are in place. The State's "on-behalf" pension payments for the District totaled \$73.2 million in FY24, a decrease of approximately \$700,000 from FY23.

5. Enrollment Trends and Facility Readiness

District enrollment increased by 94 students in 2023-2024, with further growth expected in certain areas over the next one to five years. The District's facilities, enhanced by a \$185 million referendum in 2006 and later additions, are prepared to accommodate this growth. Big Timber Elementary School, opened in August 2022, primarily serves rapidly growing areas in Hampshire and Pingree Grove. Boundary adjustments and enrollment projections are under review to optimize student distribution.

6. Labor Agreements and Negotiations

Upcoming negotiations with LEAD (teaching staff), DESA (paraprofessionals), and DESPA (support staff) will have significant financial implications. Salaries and benefits constitute the largest portion of operational expenses, and changes to compensation structures, pension contributions, or health benefits could increase costs. These considerations must align with the District's financial sustainability goals while maintaining its ability to attract and retain high-quality staff.

7. Community and Economic Development

Ongoing commercial development, particularly in the Randall Corridor and housing growth throughout the District, continues to enhance the community's appeal. A notable development involves the purchase of the former Sears headquarters by Compass Datacenters, which plans to redevelop the site for new data centers. These developments support the District's tax base and reputation as a desirable place to live and learn.

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

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BASIC FINANCIAL STATEMENTS

DRAFT

Preliminary Draft
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Community Unit School District 300
STATEMENT OF NET POSITION - GOVERNMENTAL ACTIVITIES
June 30, 2024

ASSETS	
Cash and investments	\$ 225,055,427
Receivables (net of allowance for uncollectibles)	
Interest	621,500
Property taxes	125,582,818
Replacement taxes	578,664
Intergovernmental	6,367,126
Prepaid items	1,309,172
Capital assets:	
Land	11,625,600
Construction in progress	18,088,757
Capital assets being depreciated/amortized, net of accumulated depreciation/amortization	<u>369,592,415</u>
Total assets	<u>758,821,479</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred charges	601,692
Deferred outflows related to pensions	11,915,031
Deferred outflows related to other postemployment benefits	<u>18,243,670</u>
Total deferred outflows	<u>30,760,393</u>
LIABILITIES	
Accounts payable	17,531,546
Salaries and wages payable	13,681,957
Payroll deductions payable	2,005,945
Claims payable	5,987,390
Interest payable	48,774
Unearned revenue	163,797
Long-term liabilities:	
Due within one year	21,296,252
Due after one year	<u>270,848,680</u>
Total liabilities	<u>331,564,341</u>
DEFERRED INFLOWS OF RESOURCES	
Property taxes levied for a future period	124,015,072
Deferred inflows related to pensions	854,752
Deferred inflows related to other postemployment benefits	<u>99,679,676</u>
Total deferred inflows	<u>224,549,500</u>
NET POSITION	
Net investment in capital assets	159,938,606
Restricted for:	
Tort immunity	1,196,164
Operations and maintenance	4,287,651
Debt service	12,907,191
Retirement benefits	4,690,652
Student transportation	8,879,241
Capital projects	53,219,557
Unrestricted	<u>(11,651,031)</u>
Total net position	<u>\$ 233,468,031</u>

The accompanying notes are an integral part of this statement.

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Community Unit School District 300

STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2024

Functions / Programs	Expenses	PROGRAM REVENUES			Net (Expenses) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Instruction:					
Regular programs	\$ 106,070,940	\$ 2,991,590	\$ 18,210,747	\$ -	\$ (84,868,603)
Special programs	49,053,373	3,922	12,946,148	-	(36,103,303)
Other instructional programs	25,267,727	22	4,906,518	-	(20,361,187)
State retirement contributions	108,389,460	-	108,389,460	-	-
Support services:					
Pupils	27,170,739	-	284,431	-	(26,886,308)
Instructional staff	12,532,278	-	3,352,857	-	(9,179,421)
General administration	3,128,975	-	-	-	(3,128,975)
School administration	19,835,608	-	-	-	(19,835,608)
Business	11,520,199	2,415,956	7,562,620	150,000	(1,391,623)
Transportation	22,379,267	-	9,548,831	-	(12,830,436)
Operations and maintenance	26,107,983	51,206	-	-	(26,056,777)
Central	11,187,984	-	-	-	(11,187,984)
Other supporting services	55,641	-	-	-	(55,641)
Community services	923,819	-	-	-	(923,819)
Nonprogrammed charges	417,775	-	-	-	(417,775)
Interest	6,543,055	-	-	-	(6,543,055)
Total governmental activities	<u>\$ 430,584,823</u>	<u>\$ 5,462,696</u>	<u>\$ 165,201,612</u>	<u>\$ 150,000</u>	<u>(259,770,515)</u>
General revenues:					
Taxes:					
					161,658,230
					55,434,833
					25,274,805
					3,416,642
					73,778,861
					10,354,712
					4,722,335
					<u>334,640,418</u>
					74,869,903
					<u>158,598,128</u>
					<u>\$ 233,468,031</u>

The accompanying notes are an integral part of this statement.

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Community Unit School District 300

Governmental Funds

BALANCE SHEET

June 30, 2024

	General	Operations and Maintenance	Transportation
ASSETS			
Cash and investments	\$ 130,557,449	\$ 5,051,838	\$ 9,627,864
Receivables (net of allowance for uncollectibles):			
Interest	360,541	13,951	26,588
Property taxes	84,294,488	19,388,984	6,471,463
Replacement taxes	-	-	-
Intergovernmental	6,367,126	-	-
Prepaid items	<u>1,309,172</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 222,888,776</u>	<u>\$ 24,454,773</u>	<u>\$ 16,125,915</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES			
LIABILITIES			
Accounts payable	\$ 6,144,110	\$ 784,922	\$ 848,102
Salaries and wages payable	13,373,894	306,374	1,689
Payroll deductions payable	1,824,891	-	-
Claims payable	5,987,390	-	-
Unearned revenue	<u>163,797</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>27,494,082</u>	<u>1,091,296</u>	<u>849,791</u>
DEFERRED INFLOWS			
Unavailable interest revenue	275,773	10,671	20,337
Property taxes levied for a future period	<u>83,298,760</u>	<u>19,075,826</u>	<u>6,396,883</u>
Total deferred inflows	<u>83,574,533</u>	<u>19,086,497</u>	<u>6,417,220</u>
FUND BALANCES			
Nonspendable	1,309,172	-	-
Restricted	1,193,678	4,276,980	8,858,904
Assigned	1,222,676	-	-
Unassigned	<u>108,094,635</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>111,820,161</u>	<u>4,276,980</u>	<u>8,858,904</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 222,888,776</u>	<u>\$ 24,454,773</u>	<u>\$ 16,125,915</u>

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Municipal Retirement / Soc. Sec.	Debt Service	Capital Projects	Total
\$ 4,829,679	\$ 12,765,124	\$ 62,223,473	\$ 225,055,427
13,337	35,251	171,832	621,500
2,599,170	12,828,713	-	125,582,818
-	-	578,664	578,664
-	-	-	6,367,126
-	-	-	1,309,172
<u>\$ 7,442,186</u>	<u>\$ 25,629,088</u>	<u>\$ 62,973,969</u>	<u>\$ 359,514,707</u>
\$ -	\$ -	\$ 9,754,412	\$ 17,531,546
-	-	-	13,681,957
181,054	-	-	2,005,945
-	-	-	5,987,390
-	-	-	163,797
<u>181,054</u>	<u>-</u>	<u>9,754,412</u>	<u>39,370,635</u>
10,202	26,963	131,432	475,378
<u>2,570,480</u>	<u>12,673,123</u>	<u>-</u>	<u>124,015,072</u>
<u>2,580,682</u>	<u>12,700,086</u>	<u>131,432</u>	<u>124,490,450</u>
-	-	-	1,309,172
4,680,450	12,929,002	53,088,125	85,027,139
-	-	-	1,222,676
-	-	-	108,094,635
<u>4,680,450</u>	<u>12,929,002</u>	<u>53,088,125</u>	<u>195,653,622</u>
<u>\$ 7,442,186</u>	<u>\$ 25,629,088</u>	<u>\$ 62,973,969</u>	<u>\$ 359,514,707</u>

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Community Unit School District 300
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2024

Total fund balances - total governmental funds	\$ 195,653,628
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Amounts reported for governmental activities in the statement of net position are different because:

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.	399,306,772
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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.	475,378
--	---------

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	11,915,031
Deferred inflows of resources related to pensions	(854,752)
Deferred outflows of resources related to OPEB	18,243,670
Deferred inflows of resources related to OPEB	(99,679,676)

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.	601,692
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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.	(48,774)
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(Continued)

The accompanying notes are an integral part of this statement.

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Community Unit School District 300

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION (Continued)

June 30, 2024

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 - direct placement	\$	(60,145,000)	
General obligation bonds		(135,105,000)	
Qualified Zone Academy Bonds		(890,000)	
Debt certificates		(24,835,000)	
Unamortized bond and debt certificate premiums		(7,853,399)	
Lease liabilities		(883,744)	
Subscription liabilities		(503,304)	
Compensated absences		(2,774,152)	
IMRF net pension liability		(4,983,868)	
TRS net pension liability		(12,426,922)	
RHP total other postemployment benefit liability		(2,673,872)	
THIS net other postemployment benefit liability		(39,070,671)	\$ (292,144,932)
Net position of governmental activities			\$ <u>233,468,031</u>

(Concluded)

The accompanying notes are an integral part of this statement.

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Community Unit School District 300

Governmental Funds

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Year Ended June 30, 2024

	General	Operations and Maintenance	Transportation
Revenues			
Property taxes	\$ 164,216,190	\$ 36,573,046	\$ 11,663,144
Replacement taxes	-	-	-
State aid	158,095,307	-	9,548,831
Federal aid	31,508,863	-	-
Interest income	6,029,362	505,804	407,127
Other	7,420,417	1,245,693	403,057
Total revenues	367,270,139	38,324,543	22,022,159
Expenditures			
Current:			
Instruction:			
Regular programs	112,416,815	-	-
Special programs	45,844,011	-	-
Other instructional programs	23,977,905	-	-
State retirement contributions	73,188,548	-	-
Support services:			
Pupils	30,396,736	-	-
Instructional staff	12,689,889	-	-
General administration	3,095,892	-	-
School administration	20,307,884	-	-
Business	10,940,046	575	-
Transportation	251,847	-	21,879,366
Operations and maintenance	1,136,626	22,554,379	-
Central	14,926,003	-	-
Other supporting services	55,224	-	-
Community services	1,361,403	-	-
Nonprogrammed charges	4,850,086	-	-
Debt service:			
Principal	-	-	14,807
Interest and other	-	-	961
Capital outlay	644,741	1,062,616	45,232
Total expenditures	356,083,656	23,617,570	21,940,366
Excess (deficiency) of revenues over expenditures	11,186,483	14,706,973	81,793
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(1,856,861)	(14,801,965)	-
Lease liability issuance	-	485,100	-
Subscription liability issuance	969,363	-	-
Total other financing sources (uses)	(887,498)	(14,316,865)	-
Net change in fund balance	10,298,985	390,108	81,793
Fund balance, beginning of year	101,521,176	3,886,872	8,777,111
Fund balance, end of year	<u>\$ 111,820,161</u>	<u>\$ 4,276,980</u>	<u>\$ 8,858,904</u>

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Municipal Retirement / Soc. Sec.	Debt Service	Capital Projects	Total
\$ 4,640,683	\$ 25,274,805	\$ -	\$ 242,367,868
500,000	-	2,916,642	3,416,642
-	-	150,000	167,794,138
-	-	4,626,560	36,135,423
209,097	633,013	2,413,515	10,197,918
-	-	1,115,864	10,185,031
<u>5,349,780</u>	<u>25,907,818</u>	<u>11,222,581</u>	<u>470,097,020</u>
894,825	-	-	113,311,640
1,084,008	-	-	46,928,019
314,456	-	-	24,292,361
-	-	-	73,188,548
618,237	-	-	31,014,973
289,741	-	-	12,979,630
29,594	-	-	3,125,486
725,850	-	-	21,033,734
187,516	-	177,098	11,305,235
34,413	-	-	22,165,626
1,198,306	-	-	24,889,311
571,119	-	-	15,497,122
417	-	-	55,641
4,139	-	-	1,365,542
-	-	-	4,850,086
-	21,053,068	-	21,067,875
-	8,510,837	-	8,511,798
-	-	19,458,314	21,210,903
<u>5,952,621</u>	<u>29,563,905</u>	<u>19,635,412</u>	<u>456,793,530</u>
(602,841)	(3,656,087)	(8,412,831)	13,303,490
-	4,658,826	12,000,000	16,658,826
-	-	-	(16,658,826)
-	-	-	485,100
-	-	-	969,363
<u>-</u>	<u>4,658,826</u>	<u>12,000,000</u>	<u>1,454,463</u>
(602,841)	1,002,739	3,587,169	14,757,953
<u>5,283,291</u>	<u>11,926,263</u>	<u>49,500,956</u>	<u>180,895,669</u>
<u>\$ 4,680,450</u>	<u>\$ 12,929,002</u>	<u>\$ 53,088,125</u>	<u>\$ 195,653,622</u>

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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, 2024

Net change in fund balances - total governmental funds.	\$	14,757,953
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation and amortization expense. This is the amount by which capital outlay exceeds depreciation and amortization expense and loss on disposal in the current period.

Capital outlay	\$ 27,991,060	
Depreciation and amortization expense	<u>(10,078,834)</u>	17,912,226

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.	156,796
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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	(1,732,602)
Deferred outflows and inflows of resources related to TRS pension	2,974,266
Deferred outflows and inflows of resources related to RHP OPEB	(278,637)
Deferred outflows and inflows of resources related to THIS OPEB	18,639,511

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.	(150,422)
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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.	143,799
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(Continued)

The accompanying notes are an integral part of this statement.

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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, 2024

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. \$ 1,975,365

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:

Lease liabilities issued	\$	(485,100)	
Subscription liability issued		(969,363)	
Principal repayments			
General obligation bonds		17,440,000	
Qualified Zone Academy Bonds		1,270,000	
Debt certificates		385,000	
Lease liabilities repayments		1,506,815	
Subscription liability repayments		466,059	
Compensated absences, net		126,212	
IMRF pension liability, net		6,161,499	
TRS pension liability, net		(1,045,925)	
RHP other postemployment benefit liability, net		225,451	
THIS other postemployment benefit liability, net		(4,609,000)	20,471,648
Change in net position of governmental activities			\$ 74,869,903

(Concluded)

The accompanying notes are an integral part of this statement.

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

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. 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.

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Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. 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.

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.

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Government-Wide and Fund Financial Statements (Continued)

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.

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 impact fees, transfers from other funds, personal property replacement taxes, TIF surplus funds and grant revenues.

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. 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.

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.

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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, 2024, 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, 2024, the District reported deferred inflows of resources related to pensions, other postemployment benefits, unavailable interest revenue and property taxes levied for a future period.

6. Deposits and Investments

Investments are stated at fair value. Changes in fair value are included in investment income.

7. 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.

8. Capital Assets and Right to Use Assets

Capital assets, which include land, construction in progress, buildings and improvements, land improvements, vehicles, equipment, and right to use assets 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.

The District's right to use assets are recorded at an amount equal to the related lease or subscription liability (Note E) and are amortized on a straight-line basis over the remaining term of the related agreement.

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.

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Capital Assets and Right to Use Assets (Continued)

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.

Depreciation and amortization of capital assets is provided over the estimated useful lives using the straight-line method. The estimated useful lives are as follows:

<u>Assets</u>	<u>Years</u>
Land improvements	20 - 50
Buildings and improvements	20 - 100
Equipment	5 - 20
Vehicles	5 - 15

9. 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, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. 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.

10. 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, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. 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, including leases, 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.

12. 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.

13. Budgetary Data

Budgets are adopted on a basis consistent with generally accepted accounting principles, except that the District does not budget for "on-behalf" contributions from the State for the employer's share of the Teachers' Retirement System pension and Teachers' Health Insurance Security Fund (see the budgetary reconciliation in the notes to the required supplementary information). 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.

14. 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.

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Subject to Change
Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. 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 met this requirement as of June 30, 2024.

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. As of June 30, 2024, the District's nonspendable fund balance in the General Fund is comprised of \$1,309,172 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, 2024, 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 Financial Officer/Treasurer/CSBO with the ability to assign fund balances. The District's student activity balances of \$1,222,676 have been assigned at June 30, 2024.
- 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, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. 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 balance in the General Fund is comprised of \$1,193,678, representing the unspent portion of the restricted tort immunity levy. The remaining restricted fund balances are for the purpose of the restricted funds as described in Note A-3.

16. 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.

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Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2024, the District's cash and investments consisted of the following:

	Total
Deposits with financial institutions *	\$ 122,262,454
Illinois School District Liquid Asset Fund (ISDLAF+)	42,912,592
ISDLAF+ Limited Term Duration (LTD) Series	40,127,500
Negotiable certificates of deposit	2,181,376
U.S. Treasury obligations	17,571,505
	\$ 225,055,427

* 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.

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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	\$ 2,181,376	\$ 2,181,376	\$ -	\$ -	\$ -
U.S. Treasury obligations	17,571,505	13,883,292	3,688,213	-	-
	<u>\$ 19,752,881</u>	<u>\$ 16,064,668</u>	<u>\$ 3,688,213</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>42,912,592</u>	n/a	Daily
ISDLAF+ Limited Term Duration (LTD) Series	\$ <u>40,127,500</u>	n/a	Daily

Redemption Notice Period - Investments in ISDLAF+'s Limited Term Duration (LTD) Series may be redeemed upon seven days' advance notice. Redemption prior to maturity may result in the realization of a loss on the investment, including a penalty in an amount necessary to recoup the Term Series penalty charges, losses and other costs attributable to the early redemption.

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NOTES TO THE FINANCIAL STATEMENTS

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NOTE B - DEPOSITS AND INVESTMENTS (Continued)

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 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.

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, 2024, the bank balances of the District's deposits with financial institutions totaling \$122,259,345 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.

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NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

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 2023 tax levy resolution was approved by the Board on December 12, 2023. 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.

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

Property taxes are normally collected by the District within 60 days of the respective installment dates.

The 2023 property tax levy is recognized as a receivable in fiscal 2024, net of estimated uncollectible amounts approximating 1% and less amounts already received. The District considers that the first installment of the 2023 levy is to be used to finance operations in fiscal 2024. The District has determined that the second installment of the 2023 levy is to be used to finance operations in fiscal 2025 and has included the corresponding receivable as a deferred inflow - property taxes levied for a future period.

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NOTE D - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2024 was as follows:

	Balance July 1, 2023	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2024
Capital assets, not being depreciated				
Land	\$ 11,625,600	\$ -	\$ -	\$ 11,625,600
Construction in progress	15,998,148	18,695,302	16,604,693	18,088,757
Total capital assets not being depreciated	27,623,748	18,695,302	16,604,693	29,714,357
Capital assets, being depreciated/amortized				
Land improvements	27,025,007	-	-	27,025,007
Buildings and improvements	414,446,229	16,604,693	-	431,050,922
Equipment	27,482,983	2,030,501	21,311	29,492,173
Vehicles	1,871,124	-	26,610	1,844,514
Right to use leased equipment	3,936,583	-	3,696,757	239,826
Right to use leased vehicles	910,106	485,100	234,811	1,160,395
Right to use subscription assets	2,481,677	6,780,157	-	9,261,834
Total capital assets being depreciated/amortized	478,153,709	25,900,451	3,979,489	500,074,671
Less accumulated depreciation/amortization for:				
Land improvements	16,648,820	729,276	-	17,378,096
Buildings and improvements	83,342,881	4,614,840	-	87,957,721
Equipment	19,136,993	1,297,032	21,311	20,412,714
Vehicles	1,733,770	27,560	26,610	1,734,720
Right to use leased equipment	2,467,169	1,272,223	3,696,757	42,635
Right to use leased vehicles	437,200	251,757	234,811	454,146
Right to use subscription assets	616,078	1,886,146	-	2,502,224
Total accumulated depreciation/amortization	124,382,911	10,078,834	3,979,489	130,482,256
Total capital assets being depreciated/amortized, net	353,770,798	15,821,617	-	369,592,415
Governmental activities capital assets, net	\$ 381,394,546	\$ 34,516,919	\$ 16,604,693	\$ 399,306,772

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NOTE D - CAPITAL ASSETS (Continued)

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Regular programs	\$ 5,381,183
Special programs	654,298
Other instructional programs	742,516
Pupils	208,953
Instructional staff	629,178
General administration	102,352
School administration	350,690
Business	505,070
Transportation	247,618
Operations and maintenance	1,218,672
Central	<u>38,304</u>
Total depreciation and amortization expense - governmental activities	<u><u>\$ 10,078,834</u></u>

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NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE E - LONG-TERM LIABILITIES

1. Changes in General Long-Term Liabilities

During the year ended June 30, 2024, the following is the long-term liability activity for the District:

	Balance July 1, 2023	Additions	Reductions	Balance June 30, 2024
Bonds payable:				
General obligation bonds - direct placement	\$ 60,375,000	\$ -	\$ 230,000	\$ 60,145,000
General obligation bonds Qualified Zone Academy	152,315,000	-	17,210,000	135,105,000
Bonds - direct placement	2,160,000	-	1,270,000	890,000
Debt certificates - direct placement	5,890,000	-	290,000	5,600,000
Debt certificates	19,330,000	-	95,000	19,235,000
Unamortized premium	9,828,764	-	1,975,365	7,853,399
Lease liabilities	1,905,459	485,100	1,506,815	883,744
Subscription liabilities	-	969,363	466,059	503,304
IMRF net pension liability	11,145,367	15,963,163	22,124,662	4,983,868
TRS net pension liability	11,380,997	2,964,285	1,918,360	12,426,922
RHP total other postemployment benefit liability	2,899,323	295,498	520,949	2,673,872
THIS net other postemployment benefit liability	34,461,671	18,603,891	13,994,891	39,070,671
Compensated absences	2,900,364	880,016	1,006,228	2,774,152
Total long-term liabilities - governmental activities	<u>\$ 314,591,945</u>	<u>\$ 40,161,316</u>	<u>\$ 62,608,329</u>	<u>\$ 292,144,932</u>

	Due Within One Year
General obligation bonds - direct placement	\$ 235,000
General obligation bonds	18,200,000
Qualified Zone Academy Bonds - direct placement	220,000
Debt certificates - direct placement	1,350,000
Debt certificates	95,000
Lease liabilities	259,506
Subscription liabilities	37,083
Compensated absences	899,663
	<u>\$ 21,296,252</u>

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NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

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, 2024, \$47,320,000 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, 2024 is as follows:

<u>Issuance, Purpose, and Maturity</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Carrying Amount</u>
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	47,045,000
General Obligation Bonds - 2017 Refunding bonds - Matures January 2031	4.50% - 5.25%	40,600,000	40,600,000

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NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

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 - 2018A Refunding bonds - Matures January 2032	4.00% - 5.00%	\$ 18,635,000	\$ 18,635,000
General Obligation Bonds - 2018B Refunding bonds - Matures January 2029	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 - 2022 Refunding bonds - direct placement Matures January 2033	1.75%	<u>60,375,000</u>	<u>60,145,000</u>
Subtotal - General Obligation Bonds		<u>\$ 239,220,000</u>	<u>\$ 195,250,000</u>

At June 30, 2024, the District's future cash flow requirements for retirement of bond principal and interest were as follows:

<u>Year Ending June 30,</u>	<u>General Obligation Bonds - Direct Placement</u>		<u>General Obligation Bonds</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2025	\$ 235,000	\$ 1,052,538	\$ 18,200,000	\$ 5,972,251	\$ 25,459,789
2026	240,000	1,048,425	18,825,000	5,566,051	25,679,476
2027	245,000	1,044,225	19,750,000	4,624,801	25,664,026
2028	245,000	1,039,938	20,085,000	3,804,801	25,174,739
2029	250,000	1,035,650	21,010,000	2,855,307	25,150,957
2030-2033	<u>58,930,000</u>	<u>3,157,000</u>	<u>37,235,000</u>	<u>3,168,998</u>	<u>102,490,998</u>
Total	<u>\$ 60,145,000</u>	<u>\$ 8,377,776</u>	<u>\$ 135,105,000</u>	<u>\$ 25,992,209</u>	<u>\$ 229,619,985</u>

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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 \$12,929,002 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, 2024, the statutory debt limit for the District was \$689,956,811 of which \$467,594,763 is fully available. There are numerous covenants with which the District must comply in regard to these bond issues.

3. Debt Certificates

The amount of debt certificates outstanding at June 30, 2024 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	600,000
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>5,590,000</u>
		<u>\$ 26,950,000</u>	<u>\$ 24,835,000</u>

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NOTE E - LONG-TERM LIABILITIES (Continued)

3. Debt Certificates (Continued)

At June 30, 2024, 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	
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	1,160,000	61,924	430,000	617,250	2,269,174
2029	570,000	20,976	1,185,000	600,050	2,376,026
2030-2034	-	-	10,055,000	2,002,550	12,057,550
2035-2037	-	-	6,970,000	338,700	7,308,700
Total	<u>\$ 5,600,000</u>	<u>\$ 509,455</u>	<u>\$ 19,235,000</u>	<u>\$ 5,470,300</u>	<u>\$ 30,814,755</u>

The obligations for the debt certificates will be repaid from the Debt Service Fund with funds provided by the Operations and Maintenance Fund.

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NOTES TO THE FINANCIAL STATEMENTS

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NOTE E - LONG-TERM LIABILITIES (Continued)

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:

<u>Issuance, Purpose, and Maturity</u>	<u>Interest Rates</u>	<u>Original Issue</u>	<u>Carrying Amount</u>
QZAB Debt Certificate Series 2017A - Matures January 2028	0.50%	\$ 1,100,000	\$ 445,000
QZAB Debt Certificate Series 2017B - Matures January 2028	0.50%	<u>1,100,000</u>	<u>445,000</u>
		<u>\$ 2,200,000</u>	<u>\$ 890,000</u>

At June 30, 2024, 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>
2025	\$ 220,000	\$ 4,450	\$ 224,450
2026	220,000	3,350	223,350
2027	220,000	2,250	222,250
2028	<u>230,000</u>	<u>1,150</u>	<u>231,150</u>
Total	<u>\$ 890,000</u>	<u>\$ 11,200</u>	<u>\$ 901,200</u>

The obligations for the QZAB bonds will be repaid from the Debt Service Fund with funds provided by the Operations and Maintenance Fund.

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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. The vehicle leases require aggregate annual payments ranging from \$334 to \$15,768 with terms ranging from twenty four to sixty months expiring at various dates through April 2029. The District also has an equipment lease with an annual payment requirement of \$45,000 through 2029. The lease liabilities are measured at implicit rates ranging from 3.15% to 9.80%. As a result of the leases, the District has recorded right to use assets (Note D) with a net book value of \$903,440 as of June 30, 2024. 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, 2024, the District's future cash flow requirements for retirement of lease principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 259,506	\$ 54,939	\$ 314,445
2026	213,533	39,955	253,488
2027	190,551	25,940	216,491
2028	165,809	12,419	178,228
2029	54,345	1,492	55,837
	<u>\$ 883,744</u>	<u>\$ 134,745</u>	<u>\$ 1,018,489</u>

6. Subscription Liabilities

The District has entered into a subscription-based information technology arrangement for the use of cloud-based accounting software. The arrangement has a term of seven years, with remaining annual principal payments ranging between \$37,083 and \$108,202. The total contractual principal payments over the term of the arrangement amount to \$969,363 and are recognized as a subscription liability in the statement of net position. As a result of the subscriptions, the District has recorded right to use assets (Note D) with a net book value of \$6,759,610 as of June 30, 2024. The obligations for these leases will be repaid from the Debt Service Fund with transfers from the General Fund (Educational Account).

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NOTE E - LONG-TERM LIABILITIES (Continued)

6. Subscription Liabilities (Continued)

At June 30, 2024, the District's future cash flow requirements for retirement of subscription liability principal and interest are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 37,083	\$ 25,165	\$ 62,248
2026	82,135	23,311	105,446
2027	86,242	19,204	105,446
2028	90,554	14,892	105,446
2029	99,088	10,365	109,453
Thereafter	108,202	5,410	113,612
	\$ 503,304	\$ 98,347	\$ 601,651

NOTE F - INTERFUND TRANSFERS

The District transferred \$1,214,420 to the Debt Service Fund from the Operations and Maintenance Fund for principal and interest payments on debt certificates.

The District transferred \$1,275,000 to the Debt Service Fund from the Operations and Maintenance Fund for principal and interest payments on QZAB bonds.

The District transferred \$12,000,000 from the Operations and Maintenance Fund to the Capital Projects Fund to fund capital projects.

The District transferred \$1,390,801 and \$312,545 to the Debt Service Fund from the General Fund (Educational Account) and Operations and Maintenance Fund, respectively, for principal and interest payments on leases.

The District transferred \$466,060 from the General Fund (Educational Account) to the Debt Service Fund for principal and interest on subscription liabilities.

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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 624 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, 2024, 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 \$5,987,390. 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.

For the two years ended June 30, 2024 and 2023, changes in the liability for unpaid claims are as follows:

	<u>June 30,</u> <u>2024</u>	<u>June 30,</u> <u>2023</u>
Unpaid claims, beginning of fiscal year	\$ 5,419,866	\$ 5,305,949
Incurred claims (including those claims incurred but not reported)	31,921,650	30,115,670
Claim payments	<u>(31,354,126)</u>	<u>(30,001,753)</u>
Unpaid claims, end of fiscal year	<u>\$ 5,987,390</u>	<u>\$ 5,419,866</u>

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS

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 <https://www.trsil.org/financial/acfrs/fy2023>; 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.

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 than Tier I.

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

General Information about the Pension Plan (Continued)

Benefits Provided (Continued)

Essentially all Tier I retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier II annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier III hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2026. One program allows retiring Tier 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.

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2024, was 9.0 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, 2024, 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 \$90,364,126 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$71,811,329 in the General Fund based on the current financial resources measurement basis.

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

1. Teachers' Retirement System of the State of Illinois (Continued)

General Information about the Pension Plan (Continued)

Contributions (Continued)

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, 2024, were \$887,541, and are deferred because they were paid after the June 30, 2023 measurement date.

Federal and Special Trust Fund Contributions

When TRS members are paid from federal and special trust funds administered by the 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, 2024, the employer pension contribution was 10.60 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2024, salaries totaling \$4,113,352 were paid from federal and special trust funds that required employer contributions of \$436,015.

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, 2024, the District paid \$66,666 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.

Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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

At June 30, 2024, the District reported a liability for its proportionate share of the net pension liability (first amount shown below) that reflected a reduction for state pension support provided to the District. The state's support and total are for disclosure purposes only. The amount recognized by the District as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	\$ 12,426,922
State's proportionate share of the net pension liability associated with the District	<u>1,072,449,714</u>
 Total	 <u><u>\$ 1,084,876,636</u></u>

The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023. The District's proportion of the net pension liability was based on the District's share of contributions to TRS for the measurement year ended June 30, 2023, relative to the contributions of all participating TRS employers and the state during that period. At June 30, 2023, the District's proportion was 0.0146232494 percent, which was an increase of 0.0010486407 percent from its proportion measured as of June 30, 2022.

For the year ended June 30, 2024, the District recognized the following pension expense/expenditures and revenue for the support provided by the state pertaining to the District's employees:

	<u>Governmental Activities</u>	<u>General Fund</u>
State on-behalf contributions - revenue and expense/expenditure	\$ 90,364,126	\$ 71,811,329
District TRS pension expense/expenditure (benefit)	<u>(1,008,590)</u>	<u>887,541</u>
 Total TRS expense/expenditure	 <u><u>\$ 89,355,536</u></u>	 <u><u>\$ 72,698,870</u></u>

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NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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)

At June 30, 2024, 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	\$ 51,657	\$ 50,095
Changes of assumptions	42,389	10,932
Net difference between projected and actual earnings on pension plan investments	-	355
Changes in proportion and differences between District contributions and proportionate share of contributions	722,105	727,903
Total deferred amounts to be recognized in pension expense in future periods	816,151	789,285
District contributions subsequent to the measurement date	887,541	-
Total deferred amounts related to pensions	\$ 1,703,692	\$ 789,285

Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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 \$887,541 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, 2025. 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 Outflows (Inflows) of Resources</u>
2025	\$ (174,191)
2026	(192,597)
2027	170,631
2028	122,488
2029	100,535
	<u>\$ 26,866</u>

Actuarial Assumptions

The total pension liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 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, 2023 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, 2022 actuarial valuation, mortality rates were based on the PubT-2010 White Collar Table with appropriate adjustments for TRS experience. The rates were used on a fully-generational basis using projection table MP-2020.

Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global equity	37.0 %	5.35 %
Private equity	15.0	8.03
Income	26.0	4.32
Real assets	18.0	4.60
Diversifying strategies	4.0	3.40
Total	100.0 %	

* Based on the 2023 Horizon Survey of Capital Market Assumptions and TRS' target asset allocation provided by RVK.

Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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, 2023, the discount rate used to measure the total pension liability was 7.00 percent, which was the same as the June 30, 2022 rate. The projection of cash flows used to determine the discount rate assumed that employee contributions, employer contributions and state contributions will be made at the current statutorily-required rates.

Based on those assumptions, TRS's fiduciary net position at June 30, 2023 was projected to be available to make all projected future benefit payments of current active and inactive members and all benefit recipients. Tier 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:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of the net pension liability	\$ 15,295,791	\$ 12,426,922	\$ 10,046,063

TRS Fiduciary Net Position

Detailed information about the TRS's fiduciary net position as of June 30, 2023 is available in the separately issued *TRS Annual Comprehensive Financial Report*.

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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.

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NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Employees Covered by Benefit Terms

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

Retirees and beneficiaries currently receiving benefits	783
Inactive plan members entitled to but not yet receiving benefits	1,081
Active plan members	830
Total	2,694

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 2023 was 6.23%. For the fiscal year ended June 30, 2024 the District contributed \$1,979,789 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

The District’s net pension liability was measured as of December 31, 2023. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

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NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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, 2023:

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 2023 valuation pursuant to an experience study from years 2020 to 2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

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NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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, 2023:

Asset Class	Portfolio Target Percentage	Long-Term Expected Real Rate of Return
Equities	34.50%	5.00%
International equities	18.00%	6.35%
Fixed Income	24.50%	4.75%
Real Estate	10.50%	6.30%
Alternative Investments	11.50%	6.05% - 8.65%
Cash equivalents	1.00%	3.80%
Total	100.00%	

Other Notes:

There were no benefit changes during the year.

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NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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, 2023. 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. 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 3.77% (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%.

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NOTES TO THE FINANCIAL STATEMENTS

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NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

2. Illinois Municipal Retirement Fund (Continued)

Changes in Net Pension Liability

The following table shows the components of the change in the District's net pension liability for the calendar year ended December 31, 2023:

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 148,808,002	\$ 137,662,635	\$ 11,145,367
Changes for the year:			
Service cost	3,005,771	-	3,005,771
Interest on the total pension liability	10,635,987	-	10,635,987
Difference between expected and actual experience of the total pension liability	2,336,439	-	2,336,439
Changes of assumptions	(15,034)	-	(15,034)
Contributions - employer	-	2,011,257	(2,011,257)
Contributions - employees	-	1,469,820	(1,469,820)
Net investment income	-	14,963,232	(14,963,232)
Benefit payments, including refunds of employee contributions	(7,215,244)	(7,215,244)	-
Other (net transfer)	-	3,680,353	(3,680,353)
Net changes	8,747,919	14,909,418	(6,161,499)
Balances at December 31, 2023	\$ 157,555,921	\$ 152,572,053	\$ 4,983,868

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:

	1% Lower (6.25%)	Current Discount Rate (7.25%)	1% Higher (8.25%)
Net pension liability (asset)	\$ 22,693,666	\$ 4,983,868	\$ (9,116,455)

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NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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, 2024 the District recognized pension income of \$2,446,678. At June 30, 2024, 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	\$ 1,661,964	\$ 55,544
Change of assumptions	-	9,923
Net difference between projected and actual earnings on pension plan investments	7,575,652	-
Total deferred amounts to be recognized in pension expense in the future periods	9,237,616	65,467
Pension contributions made subsequent to the measurement date	973,723	-
Total deferred amounts related to pensions	\$ 10,211,339	\$ 65,467

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NOTES TO THE FINANCIAL STATEMENTS
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NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (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 \$973,723 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 in the reporting year ended June 30, 2025.

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 Outflows (Inflows) of Resources
2025	\$ 1,696,259
2026	3,293,859
2027	5,178,961
2028	(996,930)
2029	-
Thereafter	-
Total	<u>\$ 9,172,149</u>

3. Summary of Pension Items

Below is a summary of the various pension items:

	TRS	IMRF	Total
Deferred outflows of resources:			
Employer contributions	\$ 887,541	\$ 973,723	\$ 1,861,264
Experience	51,657	1,661,964	1,713,621
Assumptions	42,389	-	42,389
Proportionate share	722,105	-	722,105
Investments	-	7,575,652	7,575,652
	<u>\$ 1,703,692</u>	<u>\$ 10,211,339</u>	<u>\$ 11,915,031</u>

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

3. Summary of Pension Items (Continued)

	TRS	IMRF	Total
Net pension liability	\$ 12,426,922	\$ 4,983,868	\$ 17,410,790
Pension expense (income)	\$ 89,355,536	\$ (2,446,678)	\$ 86,908,858
Deferred inflows of resources:			
Assumptions	\$ 10,932	\$ 9,923	\$ 20,855
Experience	50,095	55,544	105,639
Investments	355	-	355
Proportionate share	727,903	-	727,903
	\$ 789,285	\$ 65,467	\$ 854,752

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 Savings Plan

On July 1, 2018 (EPIC) and February 23, 2015 (OMNI) the Board of Education approved the establishment of a 457(b) Retirement Plan, 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 on June 30, 2024 was 93. The plan allows for both employee and the District to make optional contributions to the plan. For the fiscal year ended June 30, 2024, the District did not make any 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 on June 30, 2024 was 738. The plan allows for both employee and the District to make contributions to the plan. For the fiscal year ended June 30, 2024, the District did not make any contributions to the plan.

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE H - PENSION LIABILITIES AND OTHER RETIREMENT PLANS (Continued)

7. TRS Supplemental Savings Plan

Illinois Teachers' Retirement System established a Supplemental Savings Plan that is available to Illinois public school teachers employed outside the city of Chicago that was required to be adopted by all public-school districts in Illinois by September 30, 2022. The Board of Education voted to adopt this plan on February 28, 2022. The Supplemental Savings Plan is a of a 457(b) Retirement Plan, which is a defined contribution plan. The plan assets are 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 on June 30, 2024 was 68. The plan allows for the employee and the District to make contributions to the plan. For the fiscal year ended June 30, 2024, the District did not make any contributions to the plan.

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>).

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, 2024

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, 2024. 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, 2024, the District recognized revenue and expenses of \$18,025,334 in the governmental activities based on the economic resources measurement basis and revenues and expenditures in the amount of \$1,377,219 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, 2024. For the year ended June 30, 2024, the District paid \$1,025,263 to the THIS Fund, which was 100 percent of the required contribution. These amounts are deferred because they were paid after the June 30, 2023 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, 2024

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, 2024, the District reported a liability for its proportionate share of the net OPEB liability (first amount shown below) that reflected a reduction for state 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	\$ 39,070,671
State's estimated proportionate share of the net OPEB liability associated with the District*	<u>52,835,995</u>
Total	<u><u>\$ 91,906,666</u></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, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022, and rolled forward to June 30, 2023. The District's proportion of the net OPEB liability was based on the District's share of contributions to THIS for the measurement year ended June 30, 2023, relative to the projected contributions of all participating THIS employers and the state during that period. At June 30, 2023, the District's proportion was 0.548179 percent, which was an increase of 0.044699 percent from its proportion measured as of June 30, 2022.

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Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

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, 2024, 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	\$ 18,025,334	\$ 1,377,219
District OPEB expense/expenditure (benefit)	(12,967,894)	1,025,263
Total OPEB expense/expenditure	\$ 5,057,440	\$ 2,402,482

At June 30, 2024, 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	\$ -	\$ 21,817,885
Change of assumptions	517,869	76,795,004
Net difference between projected and actual earnings on OPEB plan investments	15,552	-
Changes in proportion and differences between District contributions and proportionate share of contributions	16,155,762	227,487
Total deferred amounts to be recognized in OPEB expense in future periods	16,689,183	98,840,376
District contributions subsequent to the measurement date	1,025,263	-
Total deferred amounts related to OPEB	\$ 17,714,446	\$ 98,840,376

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Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

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 \$1,025,263 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, 2025. Other amounts reported as deferred inflows of resources and deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows in these reporting years:

<u>Year ending June 30:</u>	<u>Net Deferred Inflows of Resources</u>
2025	\$ 15,085,721
2026	13,748,050
2027	13,241,808
2028	13,328,880
2029	12,221,541
Thereafter	<u>14,525,193</u>
Total	<u>\$ 82,151,193</u>

Actuarial Assumptions

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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, 2023, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.

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Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

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	2.25%
Ultimate Salary Increases	3.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the June 30, 2021, actuarial valuation.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Trend Rate	Trend rates for plan year 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For MAPD costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death".
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

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 0.90 percent, 0.67 percent, 0.90 percent of pay, respectively for fiscal year 2023. 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 3.69 percent at June 30, 2022, and 3.86 percent at June 30, 2023, was used to measure the total OPEB liability. The increase in the single discount rate, from 3.69 percent to 3.86 percent, caused the total OPEB liability to decrease by approximately \$137 million as of June 30, 2023.

Investment Return

During plan year end June 30, 2023, the trust earned \$2,704,000 in interest, and the market value of assets at June 30, 2023, is \$472.25 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 1.376% for plan year end June 30, 2023, and 0.304% for plan year end June 30, 2022.

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 as of June 30, 2023, using the discount rate of 3.86 percent and sensitivity single discount rates that are either one percentage point higher or lower:

	1% Decrease (2.86%)	Current Discount Rate (3.86%)	1% Increase (4.86%)
District's proportionate share of the net OPEB liability	\$ 43,626,929	\$ 39,070,671	\$ 35,051,511

Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

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 Healthcare Trend Rate

The following table shows the plan's net OPEB liability as of June 30, 2023 using current trend rates and sensitivity trend rates that are either one percentage point higher or lower.

	1% Decrease**	Current Healthcare Trend Rate*	1% Increase ***
District's proportionate share of the net OPEB liability	\$ 33,254,635	\$ 39,070,671	\$ 46,196,117

*Pre-Medicare per capita costs: 6.00% in 2024, 8.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 4.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 19.42% from 2029 to 2033, 6.08% in 2034 decreasing ratably to an ultimate trend rate of 4.25% in 2040.

**One percentage point decrease in healthcare trend rates - Pre-Medicare per capita costs: 5.00% in 2024, 7.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 3.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 18.42% from 2029 to 2033, 5.08% in 2034 decreasing ratably to an ultimate trend rate of 3.25% in 2040.

***One percentage point increase in healthcare trend rates - Pre-Medicare per capita costs: 7.00% in 2024, 9.00% in 2025, decreasing by 0.25% per year to an ultimate rate of 5.25% in 2040. Post-Medicare per capita costs: 0.00% from 2024 to 2028, 20.42% from 2029 to 2033, 7.08% in 2034 decreasing ratably to an ultimate trend rate of 5.25% in 2040.

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 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

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, 2024, the following employees were covered by the benefit terms:

Active employees	518	
Inactive employees entitled to but not yet receiving benefits	-	
Inactive employees currently receiving benefits	14	
Total		532

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 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

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, 2023 using the following actuarial methods and assumptions:

Actuarial valuation date	July 1, 2023
Measurement date	June 30, 2024
Actuarial cost method	Entry Age Normal
Actuarial assumptions:	
Inflation	3.00%
Discount rate*	4.21%
Salary rate increase	4.00%
Healthcare inflation rate	6.50% initial 4.50% ultimate (reached in fiscal year 2040)
Mortality rates	IMRF employees and retirees rates are from the December 31, 2023 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-2021. <u>Retirees</u> : PubG.H-2010(B) Mortality Table – General (below-median income), Male adjusted 108.0% and Female adjusted 106.4% tables, with future mortality improvement using scale MP-2021.
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.

*In 2024, changes in assumptions related to the discount rate were made (4.13% to 4.21%).

Community Unit School District 300

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2024

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

2. Retiree Health Plan (Continued)

Discount Rate

There are no assets accumulated in a trust or equivalent arrangement 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 4.21% is used, which is the S&P Municipal Bond 20-Year High-Grade Rate Index as of June 30, 2024.

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, 2024:

	Total OPEB Liability (A)	Plan Fiduciary Net Position (B)	Net OPEB Liability (A) - (B)
Balances at July 1, 2023	\$ 2,899,323	\$ -	\$ 2,899,323
Changes for the year:			
Service cost	116,996	-	116,996
Interest on the total OPEB liability	116,668	-	116,668
Changes of benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	(372,080)	-	(372,080)
Changes of assumptions	61,834	-	61,834
Contributions - employer	-	-	-
Contributions - employees	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of employee contributions	(148,869)	-	(148,869)
Other (net transfer)	-	-	-
Net changes	<u>(225,451)</u>	<u>-</u>	<u>(225,451)</u>
Balances at June 30, 2024	<u>\$ 2,673,872</u>	<u>\$ -</u>	<u>\$ 2,673,872</u>

Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

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 4.21%, 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 (3.21%)	Current Discount Rate (4.21%)	1% Higher (5.21%)
Total OPEB liability	\$ 2,833,783	\$ 2,673,872	\$ 2,524,857

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%-17.00%, 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%- 5.50%)	Current Healthcare Rate (4.50%- 6.50%)	1% Higher (5.50%- 7.50%)
Total OPEB liability	\$ 2,479,649	\$ 2,673,872	\$ 2,893,411

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$202,055. At June 30, 2024, 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
Deferred Amounts to be Recognized in OPEB Expense in Future Periods			
Differences between expected and actual experience	\$ 54,492	\$	415,815
Change of assumptions	474,732		423,485
Total deferred amounts to be recognized in OPEB expense in the future periods	\$ 529,224	\$	839,300

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Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

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 Inflows of Resources
2025	\$ 31,609
2026	42,038
2027	51,146
2028	82,543
2029	86,375
Thereafter	<u>16,365</u>
Total	<u>\$ 310,076</u>

3. Summary of OPEB Items

Below is a summary of the various OPEB items at June 30, 2024:

	THIS	RHP	Total
Deferred outflows of resources:			
Employer contributions	\$ 1,025,263	\$ -	\$ 1,025,263
Assumptions	517,869	474,732	992,601
Experience	15,552	54,492	70,044
Proportionate share	<u>16,155,762</u>	<u>-</u>	<u>16,155,762</u>
	<u>\$ 17,714,446</u>	<u>\$ 529,224</u>	<u>\$ 18,243,670</u>
 OPEB liability	 <u>\$ 39,070,671</u>	 <u>\$ 2,673,872</u>	 <u>\$ 41,744,543</u>
 OPEB expense	 <u>\$ 5,057,440</u>	 <u>\$ 202,055</u>	 <u>\$ 5,259,495</u>

Community Unit School District 300
 NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

NOTE I - OTHER POSTEMPLOYMENT BENEFITS (Continued)

3. Summary of OPEB Items (Continued)

	THIS	RHP	Total
Deferred inflows of resources:			
Assumptions	\$ 76,795,004	\$ 423,485	\$ 77,218,489
Experience	21,817,885	415,815	22,233,700
Proportionate share	227,487	-	227,487
	\$ 98,840,376	\$ 839,300	\$ 99,679,676

NOTE J - CONSTRUCTION COMMITMENTS

As of June 30, 2024, the District is committed to approximately \$12,324,000 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.

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Community Unit School District 300
NOTES TO THE FINANCIAL STATEMENTS
June 30, 2024

NOTE L - JOINT AGREEMENT

The District is a member of the Northwestern Illinois Association (NIA), a joint agreement that provides certain special education services to residents of many school districts. The District believes that because it does not control the selection of the governing authority, and because of the control over employment of management personnel, operations, scope of public service, and special financing relationships exercised by the joint agreement governing boards, they should not be included as a component unit of the District.

NOTE M - 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 have occurred subsequent to the statement of net position date that require disclosure in the financial statements.

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REQUIRED SUPPLEMENTARY INFORMATION
(Unaudited)

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Community Unit School District 300

MULTIYEAR SCHEDULES OF CHANGES IN NET PENSION LIABILITY
(ASSET) AND RELATED RATIOS
Illinois Municipal Retirement Fund
Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total pension liability				
Service cost	\$ 3,005,771	\$ 2,944,071	\$ 2,912,794	\$ 3,014,379
Interest on the total pension liability	10,635,987	10,163,250	9,796,765	9,319,134
Difference between expected and actual experience of the total pension liability	2,336,439	349,803	(1,151,105)	1,623,147
Assumption changes	(15,034)	-	-	(1,284,256)
Benefit payments and refunds	(7,215,244)	(6,719,683)	(6,318,569)	(5,748,646)
Net change in total pension liability	<u>8,747,919</u>	<u>6,737,441</u>	<u>5,239,885</u>	<u>6,923,758</u>
Total pension liability, beginning	<u>148,808,002</u>	<u>142,070,561</u>	<u>136,830,676</u>	<u>129,906,918</u>
Total pension liability, ending	<u>\$ 157,555,921</u>	<u>\$ 148,808,002</u>	<u>\$ 142,070,561</u>	<u>\$ 136,830,676</u>
Plan fiduciary net position				
Contributions, employer	\$ 2,011,257	\$ 2,444,990	\$ 2,814,300	\$ 2,811,512
Contributions, employee	1,469,820	1,410,202	1,333,470	1,365,899
Net investment income	14,963,232	(19,373,275)	23,212,096	17,436,990
Benefit payments, including refunds of employee contributions	(7,215,244)	(6,719,683)	(6,318,569)	(5,748,646)
Other (net transfer)	3,680,353	(475,383)	(671,547)	(45,645)
Net change in plan fiduciary net position	<u>14,909,418</u>	<u>(22,713,149)</u>	<u>20,369,750</u>	<u>15,820,110</u>
Plan fiduciary net position, beginning	<u>137,662,635</u>	<u>160,375,784</u>	<u>140,006,034</u>	<u>124,185,924</u>
Plan fiduciary net position, ending	<u>\$ 152,572,053</u>	<u>\$ 137,662,635</u>	<u>\$ 160,375,784</u>	<u>\$ 140,006,034</u>
Net pension liability (asset)	<u>\$ 4,983,868</u>	<u>\$ 11,145,367</u>	<u>\$ (18,305,223)</u>	<u>\$ (3,175,358)</u>
Plan fiduciary net position as a percentage of the total pension liability	96.84 %	92.51 %	112.88 %	102.32 %
Covered valuation payroll	\$ 32,283,497	\$ 30,116,805	\$ 29,310,850	\$ 29,452,386
Net pension liability (asset) as a percentage of covered valuation payroll	15.44 %	37.01 %	(62.45) %	(10.78) %

Note: Actuary valuations are as of December 31, which is six months prior to the end of the fiscal year.

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	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$	2,967,765	\$ 2,843,440	\$ 2,991,106	\$ 2,986,080	\$ 2,975,060	\$ 3,097,458
	8,776,086	8,322,635	8,150,594	7,781,871	7,316,135	6,600,362
	1,270,796	546,808	(600,162)	(1,315,253)	154,310	(233,393)
	-	3,476,699	(3,301,035)	(272,113)	263,008	3,878,569
	(5,346,625)	(4,994,857)	(4,750,741)	(4,337,679)	(4,115,905)	(3,360,396)
	<u>7,668,022</u>	<u>10,194,725</u>	<u>2,489,762</u>	<u>4,842,906</u>	<u>6,592,608</u>	<u>9,982,600</u>
	<u>122,238,896</u>	<u>112,044,171</u>	<u>109,554,409</u>	<u>104,711,503</u>	<u>98,118,895</u>	<u>88,136,295</u>
\$	<u><u>129,906,918</u></u>	<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>
\$	2,280,124	\$ 2,811,360	\$ 2,803,851	\$ 2,763,870	\$ 2,715,497	\$ 2,650,650
	1,300,743	1,259,537	1,235,769	1,194,435	1,174,955	1,164,438
	19,540,927	(5,664,770)	16,864,497	6,246,836	459,651	5,262,993
	(5,346,625)	(4,994,857)	(4,750,741)	(4,337,679)	(4,115,905)	(3,360,396)
	303,553	1,434,402	(2,046,547)	(9,237)	(980,613)	273,974
	<u>18,078,722</u>	<u>(5,154,328)</u>	<u>14,106,829</u>	<u>5,858,225</u>	<u>(746,415)</u>	<u>5,991,659</u>
	<u>106,107,202</u>	<u>111,261,530</u>	<u>97,154,701</u>	<u>91,296,476</u>	<u>92,042,891</u>	<u>86,051,232</u>
\$	<u><u>124,185,924</u></u>	<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>5,720,994</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>
	95.60 %	86.80 %	99.30 %	88.68 %	87.19 %	93.81 %
\$	28,430,478	\$ 27,934,886	\$ 27,004,746	\$ 26,395,330	\$ 25,810,999	\$ 25,499,592
	20.12 %	57.75 %	2.90 %	46.98 %	51.97 %	23.83 %

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Community Unit School District 300
 MULTIYEAR SCHEDULE OF CONTRIBUTIONS
 Illinois Municipal Retirement Fund
Ten Most Recent Fiscal Years

Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Payroll	Actual Contribution as a % of Covered Valuation Payroll
2024	\$ 2,011,262	\$ 2,011,257	\$ 5	\$ 33,343,946	6.03 %
2023	2,445,485	2,444,990	495	32,189,923	7.60
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	0	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.

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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
Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
District's proportion of the net pension liability	% 0.0146232494 %	0.0135746087 %	0.0142513063 %	0.0147423963 %
District's proportionate share of the net pension liability	\$ 12,426,922 \$	11,380,997 \$	11,117,628 \$	12,710,195 \$
State's proportionate share of the net pension liability associated with the District	<u>1,072,449,714</u>	<u>987,226,128</u>	<u>931,775,416</u>	<u>995,528,475</u>
Total	<u>\$ 1,084,876,636</u>	<u>\$ 998,607,125</u>	<u>\$ 942,893,044</u>	<u>\$ 1,008,238,670</u>
District's covered payroll	\$ 147,707,901 \$	138,867,370 \$	129,232,387 \$	124,157,521 \$
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	8.41 %	8.20 %	8.60 %	10.24 %
Plan fiduciary net position as a percentage of the total pension liability	43.9 %	42.8 %	45.1 %	26.1 %

Note: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

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<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.0155342033 %	0.0001582730 %	0.0004614810 %	0.0003252270 %	0.0003521830 %	0.0002810560 %
\$ 12,599,507	\$ 12,336,544	\$ 35,256,314	\$ 25,672,167	\$ 23,071,563	\$ 17,104,573
<u>896,693,182</u>	<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>\$ 909,292,689</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>
\$ 120,281,443	\$ 113,552,803	\$ 109,927,334	\$ 104,138,642	\$ 97,492,265	\$ 95,604,060
10.48 %	10.86 %	32.07 %	24.65 %	23.67 %	17.89 %
39.6 %	40.0 %	39.3 %	39.8 %	41.5 %	43.0 %

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Community Unit School District 300
 MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
 Teachers' Retirement System of the State of Illinois
Ten Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Contractually required contribution	\$ 856,706	\$ 805,431	\$ 749,548	\$ 720,114
Contributions in relation to the contractually required contribution	<u>888,916</u>	<u>805,576</u>	<u>741,351</u>	<u>718,678</u>
Contribution deficiency (excess)	<u>\$ (32,210)</u>	<u>\$ (145)</u>	<u>\$ 8,197</u>	<u>\$ 1,436</u>
District's covered payroll	\$ 153,024,329	\$ 147,707,901	\$ 138,867,370	\$ 129,232,387
Contributions as a percentage of covered-employee payroll	0.58 %	0.55 %	0.53 %	0.56 %

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Note: Actuarial valuations are as of June 30 of the fiscal year prior to the fiscal year in which the net pension liability is reported.

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<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 697,632	\$ 665,013	\$ 877,449	\$ 1,568,795	\$ 1,660,097	\$ 760,858
<u>703,509</u>	<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>(5,877)</u></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>
\$ 124,157,521	\$ 120,281,443	\$ 113,552,803	\$ 109,927,334	\$ 104,138,641	\$ 97,492,265
0.57 %	0.55 %	0.87 %	1.43 %	1.59 %	1.20 %

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Community Unit School District 300

MULTIYEAR SCHEDULE OF CHANGES IN TOTAL OTHER POSTRETIREMENT BENEFITS (OPEB)
LIABILITY AND RELATED RATIOS

Retiree Health Plan

Seven Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Total OPEB liability			
Service cost	\$ 116,996	\$ 108,183	\$ 158,878
Interest on the total OPEB liability	116,668	113,718	67,038
Change in benefit terms	-	-	-
Difference between expected and actual experience of the total OPEB liability	(372,080)	-	88,111
Assumption changes	61,834	(7,276)	(429,702)
Benefit payments and refunds	(148,869)	(191,379)	(166,734)
Other changes	-	-	-
Net change in total OPEB liability	<u>(225,451)</u>	<u>23,246</u>	<u>(282,409)</u>
Total OPEB liability, beginning	2,899,323	2,876,077	3,158,486
Total OPEB liability, ending	<u>\$ 2,673,872</u>	<u>\$ 2,899,323</u>	<u>\$ 2,876,077</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	-	-	-
Plan fiduciary net position, beginning	-	-	-
Plan fiduciary net position, ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability	<u>\$ 2,673,872</u>	<u>\$ 2,899,323</u>	<u>\$ 2,876,077</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00 %	0.00 %	0.00 %
Covered-employee valuation payroll	\$ 22,714,323	\$ 21,182,062	\$ 21,182,062
Net OPEB liability as a percentage of covered-employee valuation payroll	11.77 %	13.69 %	13.58 %

Note: The District implemented GASB 75 beginning with its fiscal year ended June 30, 2018 therefore 10 years of information is not available. No assets were accumulated in a trust to pay OPEB benefits.

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	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$	209,602	\$ 196,150	\$ 127,672	\$ 140,657
	76,005	69,419	71,955	69,237
	-	-	-	-
	-	(225,364)	-	(113,401)
	88,692	455,609	27,312	115,787
	(146,271)	(147,794)	(147,717)	(28,468)
	-	20,398	-	-
	<u>228,028</u>	<u>368,418</u>	<u>79,222</u>	<u>183,812</u>
	2,930,458	2,562,040	2,482,818	2,299,006
\$	<u><u>3,158,486</u></u>	<u><u>2,930,458</u></u>	<u><u>2,562,040</u></u>	<u><u>2,482,818</u></u>
\$	-	\$ -	\$ -	\$ -
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
\$	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
\$	<u><u>3,158,486</u></u>	<u><u>2,930,458</u></u>	<u><u>2,562,040</u></u>	<u><u>2,482,818</u></u>
	0.00 %	0.00 %	0.00 %	0.00 %
\$	21,601,134	\$ 21,601,134	\$ 19,701,244	\$ 19,701,244
	14.62 %	13.57 %	13.00 %	12.60 %

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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
Seven Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>
District's proportion of the net OPEB liability	0.5481790 %	0.5034800 %	0.4992190 %
District's proportionate share of the net OPEB liability	\$ 39,070,671	\$ 34,461,671	\$ 110,104,533
State's proportionate share of the net OPEB liability associated with the District	<u>52,835,995</u>	<u>46,881,713</u>	<u>149,285,677</u>
Total	<u>\$ 91,906,666</u>	<u>\$ 81,343,384</u>	<u>\$ 259,390,210</u>
District's covered-employee payroll	\$ 147,707,901	\$ 138,867,370	\$ 129,232,387
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	26.45%	24.82%	85.20%
Plan fiduciary net position as a percentage of the total OPEB liability	6.21%	5.24%	1.40%

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.

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2021	2020	2019	2018
0.4894260 %	0.4907590 %	0.4798380 %	0.4797220 %
\$ 130,852,487	\$ 135,829,514	\$ 126,417,457	\$ 124,485,967
177,269,484	183,930,492	169,751,382	163,481,007
\$ 308,121,971	\$ 319,760,006	\$ 296,168,839	\$ 287,966,974
\$ 124,157,521	\$ 120,281,443	\$ 113,552,802	\$ 109,927,334
105.39%	112.93%	111.33%	113.24%
0.70%	0.25%	-0.07%	-0.17%

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Community Unit School District 300
MULTIYEAR SCHEDULE OF DISTRICT CONTRIBUTIONS
Teachers' Health Insurance Security Fund
Seven Most Recent Fiscal Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>
Contractually required contribution	\$ 989,643	\$ 930,411	\$ 1,188,938
Contributions in relation to the contractually required contribution	<u>1,026,998</u>	<u>931,025</u>	<u>1,192,136</u>
Contribution excess (deficiency)	<u>\$ 37,355</u>	<u>\$ 614</u>	<u>\$ 3,198</u>
District's covered-employee payroll	\$ 153,024,329	\$ 147,707,901	\$ 138,867,370
Contributions as a percentage of covered payroll	0.67%	0.63%	0.86%

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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.

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<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
\$ 1,142,249	\$ 1,106,589	\$ 1,106,589	\$ 999,265
<u>1,139,047</u>	<u>1,109,705</u>	<u>1,000,996</u>	<u>999,265</u>
<u>\$ (3,202)</u>	<u>\$ 3,116</u>	<u>\$ (105,593)</u>	<u>\$ -</u>
\$ 129,232,387	\$ 124,157,521	\$ 120,281,443	\$ 113,552,802
0.88%	0.89%	0.83%	0.88%

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 132,515,993	\$ 126,288,094	\$ (6,227,899)	\$ 118,930,649
Special education levy	34,975,859	37,928,096	2,952,237	33,758,716
Regular tuition from pupils or parents	36,000	13,035	(22,965)	35,105
Summer school tuition from pupils or parents	-	22	22	-
Special education tuition from other districts	-	3,922	3,922	-
Interest income	4,403,155	6,029,362	1,626,207	3,496,090
Sales to pupils - lunch	1,500,000	1,760,780	260,780	976,004
Sales to pupils - breakfast	150,000	114,897	(35,103)	87,303
Sales to pupils - a la carte	750,000	397,272	(352,728)	561,245
Sales to adults	75,000	-	(75,000)	33,727
Other food service	53,000	45,281	(7,719)	52,822
Fees	439,500	510,841	71,341	438,307
Other district/school activity revenue	49,000	79,623	30,623	48,692
Student Activity Fund Revenues	-	1,996,762	1,996,762	1,677,436
Rentals - regular textbook	221,000	173,796	(47,204)	220,224
Rentals - summer school textbook	2,720	2,690	(30)	2,715
Rentals - other	5,300	3,181	(2,119)	5,515
Other - textbooks	48,500	88,349	39,849	47,341
Rentals	-	493	493	289
Contributions and donations				
from private sources	13,500	3,633	(9,867)	43,879
Services provided other districts	193,000	97,726	(95,274)	192,381
Refund of prior years' expenditures	160,000	-	(160,000)	161,291
Payment from other districts	350,000	208,735	(141,265)	351,379
Other local fees	-	2,301	2,301	-
Other	<u>2,057,477</u>	<u>1,917,078</u>	<u>(140,399)</u>	<u>2,022,706</u>
Total local sources	<u>177,999,004</u>	<u>177,665,969</u>	<u>(333,035)</u>	<u>163,143,816</u>
State sources				
Evidence Based Funding Formula	73,723,688	73,778,861	55,173	67,457,627
Special Education - Private Facility Tuition	3,699,376	3,327,267	(372,109)	3,857,423

(Continued)

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			
	Original and Final Budget	Actual	Variance From Final Budget	2023 Actual
State sources (Continued)				
Special Education - Orphanage - Individual	\$ 387,765	\$ 437,433	\$ 49,668	\$ 387,765
Special Education - Orphanage - Summer Individual	17,439	2,566	(14,873)	17,439
CTE - Secondary Program Improvement (CTEI)	240,077	294,277	54,200	249,331
CTE - Student Organizations	13,837	7,715	(6,122)	15,810
State Free Lunch & Breakfast	35,000	104,394	69,394	33,890
Driver Education	120,000	82,534	(37,466)	136,700
Early Childhood - Block Grant	3,003,336	4,011,757	1,008,421	3,140,337
School Safety and Educational Improvement Block Grant	-	167,200	167,200	51,196
Other restricted revenue from state sources	2,778,237	2,692,755	(85,482)	2,312,331
On-Behalf Payments to TRS from the State	-	-	-	73,895,439
Total state sources	<u>84,018,755</u>	<u>84,906,759</u>	<u>888,004</u>	<u>151,555,288</u>
Federal sources				
National School Lunch Program	6,000,000	5,455,455	(544,545)	5,581,342
School Breakfast Program	1,549,000	1,348,928	(200,072)	1,340,171
Summer Food Service Program	70,000	109,889	39,889	73,021
Child and Adult Care Food Program	250,000	289,779	39,779	232,276
Fresh Fruit and Vegetables	27,000	86,975	59,975	26,151
Title I - Low Income	2,740,479	2,627,035	(113,444)	2,357,156
Title IV - Student Support & Academic Enrichment Grant	192,747	284,431	91,684	109,632
Federal Special Education - Preschool Flow-Through	102,605	117,622	15,017	112,415
Federal Special Education - IDEA Flow Through	4,363,666	4,407,131	43,465	4,898,384
Federal Special Education - IDEA Room & Board	376,699	371,736	(4,963)	694,113
Federal Special Education - CTE - Perkins-Title III E Tech Prep	122,689	117,146	(5,543)	151,375

(Continued)

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Federal sources (Continued)				
Title III - Instruction for English Learners & Immigrant Students	\$ -	\$ 5,226	\$ 5,226	\$ -
Title III - English Language Acquisition	300,560	470,397	169,837	339,776
Title II - Teacher Quality	377,577	660,102	282,525	512,606
Medicaid Matching Funds - Administrative Outreach	1,100,000	795,654	(304,346)	796,870
Medicaid Matching Funds - Fee-For-Service Program	2,100,000	3,486,739	1,386,739	1,731,022
Other Restricted Grants Received from Federal Government	<u>9,501,625</u>	<u>10,874,618</u>	<u>1,372,993</u>	<u>4,538,500</u>
Total federal sources	<u>29,174,647</u>	<u>31,508,863</u>	<u>2,334,216</u>	<u>23,494,810</u>
Total revenues	<u>291,192,406</u>	<u>294,081,591</u>	<u>2,889,185</u>	<u>338,193,914</u>
Expenditures				
Instruction				
Regular programs				
Salaries	72,271,402	68,848,265	3,423,137	67,881,972
Employee benefits	21,829,711	18,443,160	3,386,551	18,873,412
On-Behalf Payments to TRS from the State	-	-	-	73,895,439
Purchased services	12,360,923	12,541,154	(180,231)	10,186,732
Supplies and materials	8,624,434	9,604,809	(980,375)	4,810,230
Capital outlay	6,000	62,013	(56,013)	291,993
Other objects	10,735	76,473	(65,738)	19,032
Non-capitalized equipment	<u>5,304,728</u>	<u>1,147,341</u>	<u>4,157,387</u>	<u>2,059,372</u>
Total	<u>120,407,933</u>	<u>110,723,215</u>	<u>9,684,718</u>	<u>178,018,182</u>
Pre-K programs				
Salaries	761,316	755,224	6,092	247,272
Employee benefits	206,897	261,358	(54,461)	54,427
Purchased services	-	18,354	(18,354)	36,869
Supplies and materials	41,195	36,902	4,293	32,246
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,019</u>
Total	<u>1,009,408</u>	<u>1,071,838</u>	<u>(62,430)</u>	<u>371,833</u>

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For Review and Discussion Purposes Only
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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Special education programs				
Salaries	\$ 21,875,996	\$ 20,448,845	\$ 1,427,151	\$ 19,695,003
Employee benefits	5,786,080	5,728,577	57,503	5,089,093
Purchased services	783,382	1,429,385	(646,003)	1,258,905
Supplies and materials	245,685	258,922	(13,237)	180,915
Capital outlay	7,295	15,565	(8,270)	7,295
Other objects	2,100	-	2,100	-
Non-capitalized equipment	117,347	103,347	14,000	106,079
Total	<u>28,817,885</u>	<u>27,984,641</u>	<u>833,244</u>	<u>26,337,290</u>
Special education programs pre-K				
Salaries	1,461,952	1,647,440	(185,488)	1,198,906
Employee benefits	306,521	431,753	(125,232)	262,692
Purchased services	-	240,621	(240,621)	58,373
Total	<u>1,768,473</u>	<u>2,319,814</u>	<u>(551,341)</u>	<u>1,519,971</u>
Remedial and Supplemental programs K-12				
Salaries	4,483,795	3,689,344	794,451	3,353,385
Employee benefits	1,198,173	1,097,193	100,980	863,683
Purchased services	6,323	32,671	(26,348)	19,388
Supplies and materials	53,320	325,853	(272,533)	62,507
Non-capitalized equipment	9,312	2,372	6,940	-
Total	<u>5,750,923</u>	<u>5,147,433</u>	<u>603,490</u>	<u>4,298,963</u>
Remedial and Support programs pre-K				
Salaries	1,602,625	654,375	948,250	1,422,712
Employee benefits	475,627	180,767	294,860	347,255
Purchased services	5,402	94,606	(89,204)	13,400
Supplies and materials	45,793	44,659	1,134	45,793
Non-capitalized equipment	30,494	3,816	26,678	30,494
Total	<u>2,159,941</u>	<u>978,223</u>	<u>1,181,718</u>	<u>1,859,654</u>

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			
	Original and Final Budget	Actual	Variance From Final Budget	2023 Actual
CTE programs				
Salaries	\$ 177,052	\$ 176,655	\$ 397	\$ 166,008
Employee benefits	47,350	47,569	(219)	39,575
Purchased services	57,766	97,419	(39,653)	62,719
Supplies and materials	116,618	121,133	(4,515)	92,797
Capital outlay	42,884	19,070	23,814	42,884
Other objects	464	16,694	(16,230)	2,281
Non-capitalized equipment	139,464	112,117	27,347	140,587
Total	<u>581,598</u>	<u>590,657</u>	<u>(9,059)</u>	<u>546,851</u>
Interscholastic programs				
Salaries	3,114,322	3,677,653	(563,331)	3,593,507
Employee benefits	166,724	207,366	(40,642)	169,326
Purchased services	292,500	1,072,133	(779,633)	995,068
Supplies and materials	55,924	739,679	(683,755)	721,957
Capital outlay	-	58,478	(58,478)	21,171
Other objects	2,000	203,885	(201,885)	179,267
Non-capitalized equipment	18,500	99,670	(81,170)	66,647
Total	<u>3,649,970</u>	<u>6,058,864</u>	<u>(2,408,894)</u>	<u>5,746,943</u>
Summer school programs				
Salaries	779,514	686,849	92,665	765,205
Employee benefits	37,110	83,857	(46,747)	78,526
Purchased services	-	-	-	143
Supplies and materials	-	9,530	(9,530)	16,630
Total	<u>816,624</u>	<u>780,236</u>	<u>36,388</u>	<u>860,504</u>
Gifted programs				
Salaries	1,000	-	1,000	-
Employee benefits	15	-	15	-
Total	<u>1,015</u>	<u>-</u>	<u>1,015</u>	<u>-</u>

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General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Drivers education programs				
Salaries	\$ 223,953	\$ 349,628	\$ (125,675)	\$ 390,464
Employee benefits	47,176	59,608	(12,432)	61,237
Purchased services	69,500	59,124	10,376	63,911
Supplies and materials	20,800	8,762	12,038	20,232
Total	<u>361,429</u>	<u>477,122</u>	<u>(115,693)</u>	<u>535,844</u>
Bilingual programs				
Salaries	9,485,092	9,191,648	293,444	8,376,007
Employee benefits	2,657,348	2,375,980	281,368	1,870,795
Purchased services	53,900	110,762	(56,862)	115,552
Supplies and materials	14,621	16,012	(1,391)	6,724
Other objects	1,000	2,693	(1,693)	910
Total	<u>12,211,961</u>	<u>11,697,095</u>	<u>514,866</u>	<u>10,369,988</u>
Truant's alternative and optional programs				
Salaries	1,349,943	1,541,792	(191,849)	1,682,403
Employee benefits	317,264	419,853	(102,589)	383,483
Purchased services	245,021	369,013	(123,992)	1,103
Supplies and materials	10,000	4,270	5,730	2,533
Other objects	-	67,900	(67,900)	63,200
Non-capitalized equipment	-	-	-	790
Total	<u>1,922,228</u>	<u>2,402,828</u>	<u>(480,600)</u>	<u>2,133,512</u>
Special Education K-12 Programs				
Private Tuition	9,523,336	10,407,688	(884,352)	8,790,858
CTE Programs Private Tuition	75,000	-	75,000	-
Student Activity Fund Expenditures	-	1,754,203	(1,754,203)	1,660,400
Total instruction	<u>189,057,724</u>	<u>182,393,857</u>	<u>6,663,867</u>	<u>243,050,793</u>

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SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			
	Original and Final Budget	Actual	Variance From Final Budget	2023 Actual
Support services				
Pupils				
Attendance and social work services				
Salaries	\$ 7,216,419	\$ 6,741,506	\$ 474,913	\$ 6,289,282
Employee benefits	1,699,363	1,717,180	(17,817)	1,358,962
Purchased services	988,808	885,766	103,042	333,307
Supplies and materials	46,063	105,259	(59,196)	76,442
Other objects	43,000	6,180	36,820	39,027
Non-capitalized equipment	1,600	-	1,600	-
Total	<u>9,995,253</u>	<u>9,455,891</u>	<u>539,362</u>	<u>8,097,020</u>
Guidance services				
Salaries	3,279,470	3,465,834	(186,364)	3,348,762
Employee benefits	738,933	779,027	(40,094)	646,051
Purchased services	24,500	13,558	10,942	80,086
Supplies and materials	-	4,319	(4,319)	5,071
Total	<u>4,042,903</u>	<u>4,262,738</u>	<u>(219,835)</u>	<u>4,079,970</u>
Health services				
Salaries	2,328,326	2,579,318	(250,992)	2,423,648
Employee benefits	410,027	473,467	(63,440)	388,886
Purchased services	19,025	167,435	(148,410)	78,485
Supplies and materials	18,000	31,107	(13,107)	19,633
Other objects	263	500	(237)	-
Non-capitalized equipment	-	12,158	(12,158)	7,416
Total	<u>2,775,641</u>	<u>3,263,985</u>	<u>(488,344)</u>	<u>2,918,068</u>

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General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Psychological services				
Salaries	\$ 2,116,563	\$ 1,975,095	\$ 141,468	\$ 2,517,906
Employee benefits	510,845	473,612	37,233	519,334
Purchased services	-	404,723	(404,723)	213
Supplies and materials	64,403	7,494	56,909	26,201
Total	<u>2,691,811</u>	<u>2,860,924</u>	<u>(169,113)</u>	<u>3,063,654</u>
Speech pathology and audiology services				
Salaries	4,732,022	4,447,686	284,336	4,412,019
Employee benefits	1,124,213	1,163,319	(39,106)	940,662
Purchased services	1,500	213,956	(212,456)	2,515
Supplies and materials	19,652	4,655	14,997	16,952
Total	<u>5,877,387</u>	<u>5,829,616</u>	<u>47,771</u>	<u>5,372,148</u>
Other support services - pupils				
Salaries	312,306	3,667,055	(3,354,749)	3,494,343
Employee benefits	1,010,495	1,054,045	(43,550)	797,827
Purchased services	50,000	68	49,932	49,952
Supplies and materials	500	2,414	(1,914)	2,813
Total	<u>1,373,301</u>	<u>4,723,582</u>	<u>(3,350,281)</u>	<u>4,344,935</u>
Total pupils	<u>26,756,296</u>	<u>30,396,736</u>	<u>(3,640,440)</u>	<u>27,875,795</u>

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General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
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For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Instructional staff				
Improvement of instruction services				
Salaries	\$ 5,460,912	\$ 4,800,917	\$ 659,995	\$ 4,417,195
Employee benefits	1,213,587	1,212,057	1,530	919,958
Purchased services	995,674	1,175,600	(179,926)	943,450
Supplies and materials	66,736	53,290	13,446	44,330
Other objects	150,796	47,728	103,068	46,571
Non-capitalized equipment	-	551	(551)	8,836
Total	<u>7,887,705</u>	<u>7,290,143</u>	<u>597,562</u>	<u>6,380,340</u>
Educational media services				
Salaries	2,120,764	2,131,775	(11,011)	2,777,207
Employee benefits	661,587	658,298	3,289	747,319
Purchased services	16,250	178,067	(161,817)	16,251
Supplies and materials	44,692	80,814	(36,122)	148,914
Capital outlay	-	17,116	(17,116)	-
Other objects	295	-	295	360
Non-capitalized equipment	-	1,723	(1,723)	201,560
Total	<u>2,843,588</u>	<u>3,067,793</u>	<u>(224,205)</u>	<u>3,891,611</u>
Assessment and testing				
Salaries	768,736	1,307,944	(539,208)	1,086,956
Employee benefits	141,715	298,014	(156,299)	215,847
Purchased services	99,591	494,978	(395,387)	436,740
Supplies and materials	245,363	242,709	2,654	189,745
Capital outlay	-	17,185	(17,185)	-
Other objects	1,000	5,424	(4,424)	12,366
Non-capitalized equipment	6,700	-	6,700	2,511
Total	<u>1,263,105</u>	<u>2,366,254</u>	<u>(1,103,149)</u>	<u>1,944,165</u>
Total instructional staff	<u>11,994,398</u>	<u>12,724,190</u>	<u>(729,792)</u>	<u>12,216,116</u>

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SCHEDULE OF REVENUES, EXPENDITURES,
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For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
General administration				
Board of education services				
Salaries	\$ 75,110	\$ 78,574	\$ (3,464)	\$ 79,945
Employee benefits	25,704	124,970	(99,266)	78,937
Purchased services	378,500	320,553	57,947	289,195
Supplies and materials	1,500	1,934	(434)	941
Other objects	40,000	52,503	(12,503)	60,945
Non-capitalized equipment	5,000	-	5,000	-
Total	<u>525,814</u>	<u>578,534</u>	<u>(52,720)</u>	<u>509,963</u>
Executive administration services				
Salaries	824,143	854,645	(30,502)	721,462
Employee benefits	190,570	197,513	(6,943)	149,624
Purchased services	148,450	228,417	(79,967)	246,695
Supplies and materials	16,300	13,258	3,042	11,675
Other objects	26,696	21,862	4,834	36,319
Non-capitalized equipment	1,000	-	1,000	9,331
Total	<u>1,207,159</u>	<u>1,315,695</u>	<u>(108,536)</u>	<u>1,175,106</u>
Tort immunity services				
Purchased services	<u>2,332,000</u>	<u>2,334,956</u>	<u>(2,956)</u>	<u>2,145,525</u>
Total	<u>2,332,000</u>	<u>2,334,956</u>	<u>(2,956)</u>	<u>2,145,525</u>
Total general administration	<u>4,064,973</u>	<u>4,229,185</u>	<u>(164,212)</u>	<u>3,830,594</u>

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General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
School administration				
Office of the principal services				
Salaries	\$ 15,389,738	\$ 15,708,733	\$ (318,995)	\$ 15,123,421
Employee benefits	4,238,070	4,448,439	(210,369)	3,304,104
Purchased services	28,500	53,030	(24,530)	52,973
Supplies and materials	-	87,394	(87,394)	81,075
Capital outlay	-	372	(372)	9,490
Other objects	-	7,519	(7,519)	7,339
Non-capitalized equipment	-	2,769	(2,769)	13,645
Total	<u>19,656,308</u>	<u>20,308,256</u>	<u>(651,948)</u>	<u>18,592,047</u>
Total school administration	<u>19,656,308</u>	<u>20,308,256</u>	<u>(651,948)</u>	<u>18,592,047</u>
Business				
Direction of business support services				
Salaries	325,985	468,456	(142,471)	436,238
Employee benefits	80,310	80,319	(9)	51,762
Purchased services	141,900	76,867	65,033	134,564
Supplies and materials	4,000	159	3,841	4,369
Other objects	6,000	2,548	3,452	10,500
Total	<u>558,195</u>	<u>628,349</u>	<u>(70,154)</u>	<u>637,433</u>

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General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			
	Original and Final Budget	Actual	Variance From Final Budget	2023 Actual
Fiscal services				
Salaries	\$ 886,107	\$ 816,485	\$ 69,622	\$ 828,840
Employee benefits	152,505	149,276	3,229	114,524
Purchased services	207,800	250,024	(42,224)	232,020
Supplies and materials	42,200	11,492	30,708	13,329
Capital outlay	-	407,628	(407,628)	2,500
Other objects	5,000	4,231	769	3,281
Non-capitalized equipment	-	2,071	(2,071)	790
Total	<u>1,293,612</u>	<u>1,641,207</u>	<u>(347,595)</u>	<u>1,195,284</u>
Operation and maintenance of plant services				
Salaries	91,257	-	91,257	2,085
Employee benefits	12,508	-	12,508	4,154
Purchased services	-	3,023	(3,023)	1,568
Supplies and materials	-	310	(310)	-
Capital outlay	2,500	-	2,500	-
Total	<u>106,265</u>	<u>3,333</u>	<u>102,932</u>	<u>7,807</u>
Pupil transportation services				
Purchased services	181,379	251,847	(70,468)	163,764
Total	<u>181,379</u>	<u>251,847</u>	<u>(70,468)</u>	<u>163,764</u>
Food services				
Salaries	165,000	202,995	(37,995)	165,657
Employee benefits	1,955	19,645	(17,690)	2,074
Purchased services	10,182,853	8,245,309	1,937,544	7,124,211
Supplies and materials	70,000	33,196	36,804	64,435
Capital outlay	40,000	9,678	30,322	505,482
Other objects	-	440	(440)	-
Non-capitalized equipment	60,000	43,621	16,379	827,117
Total	<u>10,519,808</u>	<u>8,554,884</u>	<u>1,964,924</u>	<u>8,688,976</u>

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SCHEDULE OF REVENUES, EXPENDITURES,
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For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			
	Original and Final Budget	Actual	Variance From Final Budget	2023 Actual
Internal services				
Salaries	\$ 365,574	\$ 367,224	\$ (1,650)	\$ 379,942
Employee benefits	13,031	20,420	(7,389)	36,132
Purchased services	41,300	106,682	(65,382)	62,194
Supplies and materials	14,600	31,651	(17,051)	27,902
Capital outlay	-	8,867	(8,867)	-
Other objects	3,700	1,350	2,350	3,679
Non-capitalized equipment	2,900	5,585	(2,685)	-
Total	<u>441,105</u>	<u>541,779</u>	<u>(100,674)</u>	<u>509,849</u>
Total business	<u>13,100,364</u>	<u>11,621,399</u>	<u>1,478,965</u>	<u>11,203,113</u>
Central				
Information services				
Salaries	520,687	519,169	1,518	490,536
Employee benefits	96,675	93,208	3,467	74,498
Purchased services	175,200	299,968	(124,768)	74,208
Supplies and materials	9,600	5,001	4,599	11,251
Other objects	1,600	1,439	161	1,074
Non-capitalized equipment	7,000	-	7,000	2,527
Total	<u>810,762</u>	<u>918,785</u>	<u>(108,023)</u>	<u>654,094</u>
Staff services				
Salaries	1,318,015	1,382,964	(64,949)	1,326,112
Employee benefits	285,712	304,574	(18,862)	228,776
Purchased services	219,800	736,584	(516,784)	449,944
Supplies and materials	6,400	2,309	4,091	4,421
Other objects	10,500	725	9,775	1,423
Non-capitalized equipment	3,000	-	3,000	-
Total	<u>1,843,427</u>	<u>2,427,156</u>	<u>(583,729)</u>	<u>2,010,676</u>

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SCHEDULE OF REVENUES, EXPENDITURES,
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For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Data processing services				
Salaries	\$ 2,677,359	\$ 2,687,508	\$ (10,149)	\$ 2,552,573
Employee benefits	415,131	421,771	(6,640)	364,137
Purchased services	4,052,459	5,014,289	(961,830)	4,364,811
Supplies and materials	242,000	305,332	(63,332)	450,990
Capital outlay	-	28,769	(28,769)	569,539
Other objects	4,410	-	4,410	1,300
Non-capitalized equipment	<u>2,695,073</u>	<u>3,073,322</u>	<u>(378,249)</u>	<u>715,811</u>
Total	<u>10,086,432</u>	<u>11,530,991</u>	<u>(1,444,559)</u>	<u>9,019,161</u>
Total central	<u>12,740,621</u>	<u>14,954,772</u>	<u>(2,214,151)</u>	<u>11,683,931</u>
Other supporting services				
Salaries	25,000	28,566	(3,566)	27,414
Employee benefits	-	3,124	(3,124)	44,382
Purchased services	-	792	(792)	3,402
Supplies and materials	<u>-</u>	<u>22,742</u>	<u>(22,742)</u>	<u>7,248</u>
Total	<u>25,000</u>	<u>55,224</u>	<u>(30,224)</u>	<u>82,446</u>
Total support services	<u>88,337,960</u>	<u>94,289,762</u>	<u>(5,951,802)</u>	<u>85,484,042</u>
Community services				
Salaries	2,083,689	979,057	1,104,632	1,108,129
Employee benefits	442,142	315,530	126,612	225,731
Purchased services	30,610	28,321	2,289	42,194
Supplies and materials	18,349	25,435	(7,086)	22,914
Capital outlay	69,765	-	69,765	69,765
Non-capitalized equipment	<u>1,129</u>	<u>13,060</u>	<u>(11,931)</u>	<u>1,129</u>
Total	<u>2,645,684</u>	<u>1,361,403</u>	<u>1,284,281</u>	<u>1,469,862</u>
Payments to other districts and government units				
Payments for regular programs				
Purchased services	<u>-</u>	<u>65,748</u>	<u>(65,748)</u>	<u>-</u>
Total	<u>-</u>	<u>65,748</u>	<u>(65,748)</u>	<u>-</u>

(Continued)

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Payments for special education programs				
Purchased services	\$ 3,882,955	\$ 4,426,311	\$ (543,356)	\$ 4,043,332
Total	<u>3,882,955</u>	<u>4,426,311</u>	<u>(543,356)</u>	<u>4,043,332</u>
Payments for CTE education programs				
Other objects	45,000	6,000	39,000	24,000
Total	<u>45,000</u>	<u>6,000</u>	<u>39,000</u>	<u>24,000</u>
Payments for community college programs				
Other objects	-	183,129	(183,129)	21,332
Total	<u>-</u>	<u>183,129</u>	<u>(183,129)</u>	<u>21,332</u>
Other payments to in-state governmental units				
Purchased services	2,403	24,028	(21,625)	45,702
Other objects	-	-	-	110
Total	<u>2,403</u>	<u>24,028</u>	<u>(21,625)</u>	<u>45,812</u>
Payments for special education programs - tuition				
Other objects	100,000	8,021	91,979	98,344
Payments for community college programs - tuition				
Other objects	150,000	136,849	13,151	143,723
Total payments to other districts and other government units	<u>4,180,358</u>	<u>4,850,086</u>	<u>(669,728)</u>	<u>4,376,543</u>
Total expenditures	<u>284,221,726</u>	<u>282,895,108</u>	<u>1,326,618</u>	<u>334,381,240</u>
Excess of revenues over expenditures	<u>6,970,680</u>	<u>11,186,483</u>	<u>4,215,803</u>	<u>3,812,674</u>

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Community Unit School District 300

General Fund - Budgetary Basis

SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

For the Year Ended June 30, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			
	Original and Final Budget	Actual	Variance From Final Budget	2023 Actual
Other financing sources (uses)				
Subscription liability issuance	\$ -	\$ 969,363	\$ 969,363	\$ -
Transfer to Debt Service Fund for principal on leases	-	(1,225,721)	(1,225,721)	(1,080,235)
Transfer to Debt Service Fund for interest on leases	-	(165,080)	(165,080)	(310,566)
Transfer to Debt Service Fund to pay principal on subscription liability	-	(466,060)	(466,060)	-
Total other financing sources (uses)	-	(887,498)	(887,498)	(1,390,801)
Net change to fund balance	<u>\$ 6,970,680</u>	10,298,985	<u>\$ 3,328,305</u>	2,421,873
Fund balance, beginning of year		<u>101,521,176</u>		<u>99,099,303</u>
Fund balance, end of year		<u>\$ 111,820,161</u>		<u>\$ 101,521,176</u>

(Concluded)

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For Review and Discussion Purposes Only
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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 34,681,742	\$ 36,573,046	\$ 1,891,304	\$ 31,837,412
Interest income	429,460	505,804	76,344	222,694
Other district/school activity revenue	162,156	123,313	(38,843)	160,130
Rentals	69,244	50,713	(18,531)	35,811
Refund of prior years' expenditures	1,613	213	(1,400)	16,545
Other	<u>769,847</u>	<u>1,071,454</u>	<u>301,607</u>	<u>799,064</u>
Total revenues	<u>36,114,062</u>	<u>38,324,543</u>	<u>2,210,481</u>	<u>33,071,656</u>
Expenditures				
Support services				
Facilities acquisition and construction services				
Purchased services	348,144	575	347,569	2,461
Supplies and materials	-	-	-	337
Capital outlay	330,000	191,859	138,141	324,471
Non-capitalized equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,492</u>
Total	<u>678,144</u>	<u>192,434</u>	<u>485,710</u>	<u>334,761</u>
Operation and maintenance of plant services				
Salaries	8,408,992	9,040,240	(631,248)	8,921,698
Employee benefits	1,990,769	1,626,027	364,742	1,435,116
Purchased services	3,765,359	5,578,322	(1,812,963)	4,326,105
Supplies and materials	5,613,864	6,006,294	(392,430)	5,379,053
Capital outlay	837,850	870,757	(32,907)	1,371,593
Other objects	9,000	500	8,500	5,910
Non-capitalized equipment	<u>251,027</u>	<u>302,527</u>	<u>(51,500)</u>	<u>365,486</u>
Total	<u>20,876,861</u>	<u>23,424,667</u>	<u>(2,547,806)</u>	<u>21,804,961</u>

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Pupil transportation services				
Purchased services	\$ -	\$ 469	\$ (469)	\$ -
Total	<u>-</u>	<u>469</u>	<u>(469)</u>	<u>-</u>
Total support services	<u>21,555,005</u>	<u>23,617,570</u>	<u>(2,062,565)</u>	<u>22,139,722</u>
Total expenditures	<u>21,555,005</u>	<u>23,617,570</u>	<u>(2,062,565)</u>	<u>22,139,722</u>
Excess of revenues over expenditures	<u>14,559,057</u>	<u>14,706,973</u>	<u>147,916</u>	<u>10,931,934</u>
Other financing sources (uses)				
Lease liability issuance	-	485,100	485,100	442,747
Transfer to debt service fund for principal on debt certificates and QZAB bonds	(1,655,000)	(1,655,000)	-	(1,645,000)
Transfer to debt service fund for interest on debt certificates and QZAB bonds	(834,420)	(834,420)	-	(845,331)
Transfer to Capital Projects Fund	(12,000,000)	(12,000,000)	-	(12,000,000)
Transfer to Debt Service Fund to pay principal on leases	-	(266,287)	(266,287)	(254,564)
Transfer to Debt Service Fund to pay interest on leases	-	(46,258)	(46,258)	(24,532)
Total other financing sources (uses)	<u>(14,489,420)</u>	<u>(14,316,865)</u>	<u>172,555</u>	<u>(14,326,680)</u>
Net change in fund balance	<u>\$ 69,637</u>	390,108	<u>\$ 320,471</u>	(3,394,746)
Fund balance, beginning of year		<u>3,886,872</u>		<u>7,281,618</u>
Fund balance, end of year		<u>\$ 4,276,980</u>		<u>\$ 3,886,872</u>

(Concluded)

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$ 10,732,477	\$ 11,663,144	\$ 930,667	\$ 9,674,581
Interest income	256,700	407,127	150,427	150,246
Other local fees	206,000	402,585	196,585	251,084
Other	-	472	472	161
Total local sources	<u>11,195,177</u>	<u>12,473,328</u>	<u>1,278,151</u>	<u>10,076,072</u>
State sources				
Transportation - Regular and Vocational	3,704,597	4,325,366	620,769	3,947,585
Transportation - Special Education	5,413,196	5,223,465	(189,731)	5,180,730
Total state sources	<u>9,117,793</u>	<u>9,548,831</u>	<u>431,038</u>	<u>9,128,315</u>
Total revenues	<u>20,312,970</u>	<u>22,022,159</u>	<u>1,709,189</u>	<u>19,204,387</u>
Expenditures				
Support services				
Business				
Pupil transportation services				
Salaries	160,274	637,951	(477,677)	605,954
Employee benefits	41,979	44,727	(2,748)	36,438
Purchased services	19,328,302	19,831,935	(503,633)	17,050,056
Supplies and materials	2,250,055	1,359,825	890,230	1,391,636
Capital outlay	89,924	45,232	44,692	43,641
Other objects	-	440	(440)	-
Non-capitalized equipment	107,299	4,488	102,811	57,244
Total	<u>21,977,833</u>	<u>21,924,598</u>	<u>53,235</u>	<u>19,184,969</u>
Total support services	<u>21,977,833</u>	<u>21,924,598</u>	<u>53,235</u>	<u>19,184,969</u>

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Debt service				
Interest on leases	\$ -	\$ 961	\$ (961)	\$ -
Principal payments on leases	-	14,807	(14,807)	18,240
Total	-	14,807	(14,807)	18,240
Total debt service	-	15,768	(15,768)	18,240
Total expenditures	21,977,833	21,940,366	37,467	19,203,209
Excess (deficiency) of revenues over expenditures	(1,664,863)	81,793	1,746,656	1,178
Other financing sources				
Lease liability issuance	-	-	-	36,817
Total other financing sources	-	-	-	36,817
Net change in fund balance	<u>\$ (1,664,863)</u>	81,793	<u>\$ 1,746,656</u>	37,995
Fund balance, beginning of year		<u>8,777,111</u>		<u>8,739,116</u>
Fund balance, end of year		<u>\$ 8,858,904</u>		<u>\$ 8,777,111</u>

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
General levy	\$ 445,393	\$ 511,518	\$ 66,125	\$ 1,538,265
Social security/Medicare only levy	3,761,732	4,129,165	367,433	3,464,693
Corporate personal property replacement taxes	500,000	500,000	-	500,000
Interest income	<u>227,630</u>	<u>209,097</u>	<u>(18,533)</u>	<u>115,735</u>
Total local sources	<u>4,934,755</u>	<u>5,349,780</u>	<u>415,025</u>	<u>5,618,693</u>
Total revenues	<u>4,934,755</u>	<u>5,349,780</u>	<u>415,025</u>	<u>5,618,693</u>
Expenditures				
Instruction				
Regular programs	938,601	894,825	43,776	952,772
Pre-K programs	34,087	2,426	31,661	10,813
Special education programs	1,180,836	958,273	222,563	963,872
Special education programs pre-K	129,764	81,575	48,189	98,705
Remedial and supplemental programs K-12	59,954	44,160	15,794	54,161
Remedial and supplemental programs pre-K	18,827	1,396	17,431	47,270
Vocational educational programs	2,522	2,413	109	2,285
Interscholastic programs	8,780	72,544	(63,764)	67,520
Summer school programs	-	868	(868)	26,039
Drivers education programs	3,248	4,757	(1,509)	5,374
Bilingual programs	257,564	195,300	62,264	190,876
Truant's alternative and optional programs	<u>52,842</u>	<u>34,752</u>	<u>18,090</u>	<u>44,991</u>
Total instruction	<u>2,687,025</u>	<u>2,293,289</u>	<u>393,736</u>	<u>2,464,678</u>

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Support services				
Pupils				
Attendance and social work services	\$ 100,721	\$ 117,284	\$ (16,563)	\$ 112,186
Guidance services	47,490	46,688	802	48,092
Health services	182,957	185,126	(2,169)	192,959
Psychological services	29,845	26,574	3,271	33,735
Speech pathology and audiology services	68,382	59,627	8,755	59,585
Other support services -pupils	<u>285,210</u>	<u>182,938</u>	<u>102,272</u>	<u>202,218</u>
Total pupils	<u>714,605</u>	<u>618,237</u>	<u>96,368</u>	<u>648,775</u>
Instructional staff				
Improvement of instruction services	98,583	86,875	11,708	87,025
Educational media services	132,871	126,629	6,242	135,317
Assessment and testing	<u>52,030</u>	<u>76,237</u>	<u>(24,207)</u>	<u>64,771</u>
Total instructional staff	<u>283,484</u>	<u>289,741</u>	<u>(6,257)</u>	<u>287,113</u>
General administration				
Board of education services	1,038	1,087	(49)	1,450
Executive administration services	<u>30,340</u>	<u>28,507</u>	<u>1,833</u>	<u>28,275</u>
Total general administration	<u>31,378</u>	<u>29,594</u>	<u>1,784</u>	<u>29,725</u>
School administration				
Office of the principal services	<u>774,169</u>	<u>725,850</u>	<u>48,319</u>	<u>790,300</u>
Total school administration	<u>774,169</u>	<u>725,850</u>	<u>48,319</u>	<u>790,300</u>

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Business				
Direction of business support services	\$ 20,756	\$ 13,841	\$ 6,915	\$ 14,167
Fiscal services	135,842	109,589	26,253	125,344
Operation and maintenance of plant services	1,577,598	1,198,306	379,292	1,302,748
Pupil transportation services	34,180	34,413	(233)	32,627
Food services	-	9,340	(9,340)	2,478
Internal services	<u>55,988</u>	<u>54,746</u>	<u>1,242</u>	<u>61,252</u>
Total business	<u>1,824,364</u>	<u>1,420,235</u>	<u>404,129</u>	<u>1,538,616</u>
Central				
Information services	84,747	80,630	4,117	81,454
Staff services	168,892	137,100	31,792	146,577
Data processing services	<u>412,463</u>	<u>353,389</u>	<u>59,074</u>	<u>373,476</u>
Total central	<u>666,102</u>	<u>571,119</u>	<u>94,983</u>	<u>601,507</u>
Other support services	<u>-</u>	<u>417</u>	<u>(417)</u>	<u>532</u>
Total support services	<u>4,294,102</u>	<u>3,655,193</u>	<u>638,909</u>	<u>3,896,568</u>
Community services	<u>134,349</u>	<u>4,139</u>	<u>130,210</u>	<u>130,180</u>
Total expenditures	<u>7,115,476</u>	<u>5,952,621</u>	<u>1,162,855</u>	<u>6,491,426</u>
Deficiency of revenues over expenditures	<u>\$ (2,180,721)</u>	<u>(602,841)</u>	<u>\$ 1,577,880</u>	<u>(872,733)</u>
Fund balance, beginning of year		<u>5,283,291</u>		<u>6,156,024</u>
Fund balance, end of year		<u>\$ 4,680,450</u>		<u>\$ 5,283,291</u>

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Community Unit School District 300

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2024

1. LEGAL COMPLIANCE AND ACCOUNTABILITY - BUDGETS

Budgets are adopted on a basis consistent with generally accepted accounting principles, except that the District does not budget for "on-behalf" contributions from the state for the employer's share of the Teachers' Retirement System (TRS) and Teachers' Health Insurance Security Fund (THIS). Annual budgets are adopted at the fund level for the governmental funds. 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 26, 2023.
- 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, 2024:

<u>Funds</u>	<u>Variance</u>
Operations and Maintenance	\$ 2,062,565
Debt Service	4,214,592
Capital Projects	2,025,503

The variance in the Operations and Maintenance Fund is due to adding new support staff in schools as well as unexpected plumbing, HVAC and asphalt work throughout the District during the fiscal year. Additionally, the variance in the Capital Projects Fund is due to unexpected costs incurred on construction projects already in progress.

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Community Unit School District 300

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2024

3. BUDGET RECONCILIATION

The statement of revenues, expenditures, and changes in fund balance - governmental funds (GAAP basis) includes "on-behalf" payments received and made for the amounts contributed by the state of Illinois for the employer's share of the Teachers' Retirement System pension and the Teachers' Health Insurance Security other postemployment benefits. The District does not budget for these amounts. The differences between the budget and GAAP basis are as follows:

	Revenues	Expenditures
General fund - budgetary basis	\$ 294,081,591	\$ 282,895,108
To adjust for on-behalf payments received	73,188,548	-
To adjust for on-behalf payments made	-	73,188,548
	\$ 367,270,139	\$ 356,083,656

4. CHANGES OF ASSUMPTIONS - TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS

For the 2023 and 2022 measurement year, 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. These actuarial assumptions were based on an experience study dated August 12, 2021.

For the 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. These actuarial assumptions were based on an experience study dated August 12, 2021.

For the 2020 - 2016 measurement years, 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. 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, 2024

5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2023 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 2023 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): 20-year closed period. Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 15 years for most employers (five employers were financed over 16 years; one employer was financed over 17 years; two employers were financed over 18 years; one employer was financed over 21 years; three employers were financed over 24 years; four employers were financed over 25 years and one employer was financed over 26 years).
Asset Valuation Method	5-year smoothed market; 20% corridor
Wage Growth	2.75%
Price Inflation	2.25%
Salary Increases	2.85% to 13.75%, including inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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Community Unit School District 300

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
June 30, 2024

5. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2023 IMRF CONTRIBUTION RATE* (Continued)

Other Information:

Notes There were no benefit changes during the year.

* Based on Valuation Assumptions used in the December 31, 2021 actuarial valuation.

Change in Assumptions:

For the 2023 and 2022 measurement year, the assumed investment rate of return was 7.25 percent, including an inflation rate of 2.25 percent and a real return of 5.00 percent.

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 percent.

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 percent.

6. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2023 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, 2022

Measurement Date June 30, 2023

Fiscal Year End June 30, 2024

Methods and Assumptions Used to Determine the 2023 Contribution Rate:

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, 2023, contribution rates are 0.90% of pay for active members, 0.67% of pay for school districts, and 0.90% of pay for the State. Retired members contribute a percentage of premium rates. The goal of the policy is to finance current year costs plus a margin for incurred but not paid plan costs.

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 3.86%

Price Inflation 2.25%

Salary Increases Depends on service and ranges from 8.50% at 1 year of service to 3.50% at 20 or more years of service.

Community Unit School District 300

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

June 30, 2024

6. SUMMARY OF ACTUARIAL METHODS AND ASSUMPTIONS USED IN THE CALCULATION OF THE 2023 THIS CONTRIBUTION RATE (Continued)

Methods and Assumptions Used to Determine the 2023 Contribution Rate (Continued):

Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the actuarial valuation as of June 30, 2021.
Mortality	Retirement and Beneficiary Annuitants: PubT-2010 Retiree Mortality Table, adjusted for TRS experience. Disabled Annuitants: PubNS-2010 Non-Safety Disabled Retiree Table. Pre-Retirement: PubT-2010 Employee Mortality Table. All tables reflect future mortality improvements using Projection Scale MP-2020.
Healthcare Cost Trend Rates	Trend rates for plan year 2024 are based on actual premium increases. For non-medicare costs, trend rates start at 8.00% for plan year 2025 and decrease gradually to an ultimate rate of 4.25% in 2040. For Medicare Advantage prescription drug (MAPD) costs, trend rates are 0% in 2024 to 2028, 19.42% in 2029 to 2033 and 6.08% in 2034, declining gradually to an ultimate rate of 4.25% in 2040.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death."
Expenses	Health administrative expenses are included in the development of the per capita claims costs. Operating expenses are included as a component of the Annual OPEB Expense.

Change in Assumptions:

The Discount Rate was changed from 3.69% used in the Fiscal Year 2023 valuation to 3.86%, 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 1.92% used in the Fiscal Year 2022 valuation to 3.69%, 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 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".

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SUPPLEMENTARY FINANCIAL INFORMATION

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Community Unit School District 300

General Fund
COMBINING BALANCE SHEET
June 30, 2024

	Educational Account	Tort Immunity and Judgment	Working Cash Account	Total
ASSETS				
Cash and investments	\$ 87,171,537	\$ 1,176,850	\$ 42,209,062	\$ 130,557,449
Receivables (net of allowance for uncollectibles):				
Interest	240,729	3,250	116,562	360,541
Property taxes	82,612,772	1,358,054	323,662	84,294,488
Intergovernmental	6,367,126	-	-	6,367,126
Prepaid items	1,309,172	-	-	1,309,172
Total assets	<u>\$ 177,701,336</u>	<u>\$ 2,538,154</u>	<u>\$ 42,649,286</u>	<u>\$ 222,888,776</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES				
LIABILITIES				
Accounts payable	\$ 6,144,110	\$ -	\$ -	\$ 6,144,110
Salaries and wages payable	13,373,894	-	-	13,373,894
Payroll deductions payable	1,824,891	-	-	1,824,891
Claims payable	5,987,390	-	-	5,987,390
Unearned revenue	163,797	-	-	163,797
Total liabilities	<u>27,494,082</u>	<u>-</u>	<u>-</u>	<u>27,494,082</u>
DEFERRED INFLOWS				
Unavailable interest revenue	184,130	2,486	89,157	275,773
Property taxes levied for a future period	81,633,137	1,341,990	323,633	83,298,760
Total deferred inflows	<u>81,817,267</u>	<u>1,344,476</u>	<u>412,790</u>	<u>83,574,533</u>
FUND BALANCES				
Nonspendable	1,309,172	-	-	1,309,172
Restricted	-	1,193,678	-	1,193,678
Assigned	1,222,676	-	-	1,222,676
Unassigned	65,858,139	-	42,236,496	108,094,635
Total fund balance	<u>68,389,987</u>	<u>1,193,678</u>	<u>42,236,496</u>	<u>111,820,161</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 177,701,336</u>	<u>\$ 2,538,154</u>	<u>\$ 42,649,286</u>	<u>\$ 222,888,776</u>

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Community Unit School District 300

General Fund

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Year Ended June 30, 2024

	Educational Account	Tort Immunity and Judgment Account	Working Cash Account	Total
Revenues				
Property taxes	\$ 161,329,018	\$ 2,557,960	\$ 329,212	\$ 164,216,190
State aid	158,095,307	-	-	158,095,307
Federal aid	31,508,863	-	-	31,508,863
Interest and investment losses	3,984,551	2,921	2,041,890	6,029,362
Other	7,420,417	-	-	7,420,417
Total revenues	<u>362,338,156</u>	<u>2,560,881</u>	<u>2,371,102</u>	<u>367,270,139</u>
Expenditures				
Current:				
Instruction:				
Regular programs	112,416,815	-	-	112,416,815
Special programs	45,844,011	-	-	45,844,011
Other instructional programs	23,977,905	-	-	23,977,905
State retirement contributions	73,188,548	-	-	73,188,548
Support services:				
Pupils	30,396,736	-	-	30,396,736
Instructional staff	12,689,889	-	-	12,689,889
General administration	1,894,229	1,201,663	-	3,095,892
School administration	20,307,884	-	-	20,307,884
Business	10,940,046	-	-	10,940,046
Transportation	251,847	-	-	251,847
Operations and maintenance	3,333	1,133,293	-	1,136,626
Central	14,926,003	-	-	14,926,003
Other supporting services	55,224	-	-	55,224
Community services	1,361,403	-	-	1,361,403
Nonprogrammed charges	4,850,086	-	-	4,850,086
Capital outlay	644,741	-	-	644,741
Total expenditures	<u>353,748,700</u>	<u>2,334,956</u>	<u>-</u>	<u>356,083,656</u>
Excess of revenues over expenditures	<u>8,589,456</u>	<u>225,925</u>	<u>2,371,102</u>	<u>11,186,483</u>
Other financing sources (uses)				
Transfers out	(1,856,861)	-	-	(1,856,861)
Subscription liability issuance	969,363	-	-	969,363
Total other financing sources (uses)	<u>(887,498)</u>	<u>-</u>	<u>-</u>	<u>(887,498)</u>
Net change in fund balance	7,701,958	225,925	2,371,102	10,298,985
Fund balance, beginning of year	<u>60,688,029</u>	<u>967,753</u>	<u>39,865,394</u>	<u>101,521,176</u>
Fund balance, end of year	<u>\$ 68,389,987</u>	<u>\$ 1,193,678</u>	<u>\$ 42,236,496</u>	<u>\$ 111,820,161</u>

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024		Variance From Final Budget	2023 Actual
	Original and Final Budget	Actual		
Revenues				
Local sources				
General levy	\$25,225,176	\$25,274,805	\$ 49,629	\$25,897,676
Interest income	16,500	633,013	616,513	421,289
Other	-	-	-	424,759
Total local sources	<u>25,241,676</u>	<u>25,907,818</u>	<u>666,142</u>	<u>26,743,724</u>
Total revenues	<u>25,241,676</u>	<u>25,907,818</u>	<u>666,142</u>	<u>26,743,724</u>
Debt services - interest				
Bonds and other - interest	<u>17,440,000</u>	<u>8,502,809</u>	<u>8,937,191</u>	<u>9,110,638</u>
Total debt service - interest	<u>17,440,000</u>	<u>8,502,809</u>	<u>8,937,191</u>	<u>9,110,638</u>
Principal payments on long-term debt	<u>7,889,313</u>	<u>21,053,068</u>	<u>(13,163,755)</u>	<u>79,019,799</u>
Other debt service				
Purchased services	<u>20,000</u>	<u>8,028</u>	<u>11,972</u>	<u>315,819</u>
Total	<u>20,000</u>	<u>8,028</u>	<u>11,972</u>	<u>315,819</u>
Total debt service	<u>25,349,313</u>	<u>29,563,905</u>	<u>(4,214,592)</u>	<u>88,446,256</u>
Total expenditures	<u>25,349,313</u>	<u>29,563,905</u>	<u>(4,214,592)</u>	<u>88,446,256</u>
Deficiency of revenues over expenditures	<u>(107,637)</u>	<u>(3,656,087)</u>	<u>(3,548,450)</u>	<u>(61,702,532)</u>

(Continued)

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Other financing sources (uses)				
Debt issuance	\$ -	\$ -	\$ -	\$ 60,375,000
Transfer to pay principal on debt certificates and QZAB bonds	-	1,655,000	1,655,000	1,645,000
Transfer to pay interest on debt certificates and QZAB bonds	-	834,420	834,420	845,331
Transfer to pay principal on leases	-	1,492,008	1,492,008	1,334,799
Transfer to pay interest on leases	-	211,338	211,338	335,098
Transfer to pay principal on subscription liability	-	466,060	466,060	-
Payments to escrow agent	-	-	-	(1,564,787)
Total other financing sources (uses)	<u>-</u>	<u>4,658,826</u>	<u>4,658,826</u>	<u>62,970,441</u>
Net change in fund balance	<u>\$ (107,637)</u>	<u>1,002,739</u>	<u>\$ 1,110,376</u>	<u>1,267,909</u>
Fund balance, beginning of year		<u>11,926,263</u>		<u>10,658,354</u>
Fund balance, end of year		<u>\$12,929,002</u>		<u>\$ 11,926,263</u>

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Revenues				
Local sources				
Corporate personal property replacement taxes	\$ 3,542,033	\$ 2,916,642	\$ (625,391)	\$ 5,170,020
Interest income	563,368	2,413,515	1,850,147	1,090,194
Impact fees from municipal or county governments	400,000	42,559	(357,441)	140,261
Payments of surplus moneys from TIF districts	-	78,208	78,208	61,276
Proceeds from vendors' contracts	101,435	-	(101,435)	-
Other	101,435	995,097	893,662	81,050
Total local sources	<u>4,708,271</u>	<u>6,446,021</u>	<u>1,737,750</u>	<u>6,542,801</u>
State sources				
School Infrastructure - Maintenance Projects	<u>50,000</u>	<u>150,000</u>	<u>100,000</u>	<u>-</u>
Total state sources	<u>50,000</u>	<u>150,000</u>	<u>100,000</u>	<u>-</u>
Federal sources				
Other Restricted Grants Received from Federal Government	<u>6,271,698</u>	<u>4,626,560</u>	<u>(1,645,138)</u>	<u>9,361,597</u>
Total federal sources	<u>6,271,698</u>	<u>4,626,560</u>	<u>(1,645,138)</u>	<u>9,361,597</u>
Total revenues	<u>11,029,969</u>	<u>11,222,581</u>	<u>192,612</u>	<u>15,904,398</u>
Expenditures				
Support services				
Purchased services	-	177,098	(177,098)	-
Capital outlay	<u>17,609,909</u>	<u>19,458,314</u>	<u>(1,848,405)</u>	<u>15,161,706</u>
Total support services	<u>17,609,909</u>	<u>19,635,412</u>	<u>(2,025,503)</u>	<u>15,161,706</u>
Total expenditures	<u>17,609,909</u>	<u>19,635,412</u>	<u>(2,025,503)</u>	<u>15,161,706</u>
Excess (deficiency) of revenues over expenditures	<u>(6,579,940)</u>	<u>(8,412,831)</u>	<u>(1,832,891)</u>	<u>742,692</u>

(Continued)

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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, 2024

With Comparative Actual Amounts for the Year Ended June 30, 2023

	2024			2023 Actual
	Original and Final Budget	Actual	Variance From Final Budget	
Other financing sources				
Permanent transfer from Operations and Maintenance Fund	\$ 12,000,000	\$12,000,000	\$ -	\$12,000,000
Total other financing sources	<u>12,000,000</u>	<u>12,000,000</u>	<u>-</u>	<u>12,000,000</u>
Net change in fund balance	<u>\$ 5,420,060</u>	3,587,169	<u>\$ (1,832,891)</u>	12,742,692
Fund balance, beginning of year		<u>49,500,956</u>		<u>36,758,264</u>
Fund balance, end of year		<u>\$53,088,125</u>		<u>\$49,500,956</u>

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OTHER SUPPLEMENTAL INFORMATION

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED JANUARY 30, 2014

June 30, 2024

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2014

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2025	\$ -	\$ 177,500	\$ 177,500
2026	-	177,500	177,500
2027	5,000,000	177,500	5,177,500
Total	<u>\$ 5,000,000</u>	<u>\$ 532,500</u>	<u>\$ 5,532,500</u>

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	3.55%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED OCTOBER 29, 2015

June 30, 2024

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2015

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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>\$ 47,045,000</u>	<u>\$ 6,166,400</u>	<u>\$ 53,211,400</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%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED APRIL 25, 2017

June 30, 2024

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2017

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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	<u>\$ 40,600,000</u>	<u>\$ 11,260,000</u>	<u>\$ 51,860,000</u>

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%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED APRIL 19, 2018

June 30, 2024

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2018A

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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	\$ <u>18,635,000</u>	\$ <u>6,467,750</u>	\$ <u>25,102,750</u>

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	4.00% - 5.00%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED APRIL 19, 2018

June 30, 2024

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2018B

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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	<u>\$ 7,735,000</u>	<u>\$ 1,243,760</u>	<u>\$ 8,978,760</u>

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%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED AUGUST 1, 2019

June 30, 2024

GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2019

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2025	\$ 16,090,000	\$ 321,800	\$ 16,411,800
Total	<u>\$ 16,090,000</u>	<u>\$ 321,800</u>	<u>\$ 16,411,800</u>

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	2.00%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED OCTOBER 5, 2022

June 30, 2024

**GENERAL OBLIGATION SCHOOL REFUNDING BONDS, SERIES 2022
 DIRECT PLACEMENT**

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2025	\$ 235,000	\$ 1,052,538	\$ 1,287,538
2026	240,000	1,048,425	1,288,425
2027	245,000	1,044,224	1,289,224
2028	245,000	1,039,937	1,284,937
2029	250,000	1,035,650	1,285,650
2030	6,505,000	1,031,275	7,536,275
2031	8,175,000	917,438	9,092,438
2032	19,455,000	774,375	20,229,375
2033	24,795,000	433,913	25,228,913
Total	<u>\$ 60,145,000</u>	<u>\$ 8,377,775</u>	<u>\$ 68,522,775</u>

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	1.75%

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Community Unit School District 300
 SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
 ISSUE DATED JANUARY 30, 2014
June 30, 2024

**GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2014
 DIRECT PLACEMENT**

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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>\$ 487,272</u>	<u>\$ 5,487,272</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%

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Community Unit School District 300
 SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
 ISSUE DATED JUNE 29, 2016
June 30, 2024

GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2016
DIRECT PLACEMENT

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2025	\$ 295,000	\$ 14,558	\$ 309,558
2026	305,000	7,625	312,625
Total	<u>\$ 600,000</u>	<u>\$ 22,183</u>	<u>\$ 622,183</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%

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Community Unit School District 300
 SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
 ISSUE DATED JANUARY 12, 2021
June 30, 2024

GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2021B

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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	47,800	2,437,800
Total	\$ <u>13,645,000</u>	\$ <u>4,217,700</u>	\$ <u>17,862,700</u>

Paying Agent:

Amalgamated Bank of Chicago

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

2.00%-4.00%

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Community Unit School District 300
 SCHEDULE OF DEBT CERTIFICATES OUTSTANDING
 ISSUE DATED NOVEMBER 23, 2021
June 30, 2024

GENERAL OBLIGATION SCHOOL DEBT CERTIFICATES, SERIES 2021C

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
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>\$ 5,590,000</u>	<u>\$ 1,252,600</u>	<u>\$ 6,842,600</u>

Paying Agent:	Amalgamated Bank of Chicago
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	4.00%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED DECEMBER 12, 2017

June 30, 2024

**QUALIFIED ZONE ACADEMY BONDS, SERIES 2017A
 DIRECT PLACEMENT**

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2025	\$ 110,000	\$ 2,225	\$ 112,225
2026	110,000	1,675	111,675
2027	110,000	1,125	111,125
2028	<u>115,000</u>	<u>575</u>	<u>115,575</u>
Total	<u>\$ 445,000</u>	<u>\$ 5,600</u>	<u>\$ 450,600</u>

Paying Agent:

Crystal Lake Bank

Principal payment date:

January 1

Interest payment dates:

January 1 and July 1

Interest rate:

0.50%

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Community Unit School District 300

SCHEDULE OF BONDS OUTSTANDING

ISSUE DATED DECEMBER 12, 2017

June 30, 2024

**QUALIFIED ZONE ACADEMY BONDS, SERIES 2017B
 DIRECT PLACEMENT**

YEAR ENDED JUNE 30,	BONDS OUTSTANDING	INTEREST PAYABLE	TOTAL DEBT SERVICE
2025	\$ 110,000	\$ 2,225	\$ 112,225
2026	110,000	1,675	111,675
2027	110,000	1,125	111,125
2028	<u>115,000</u>	<u>575</u>	<u>115,575</u>
Total	<u>\$ 445,000</u>	<u>\$ 5,600</u>	<u>\$ 450,600</u>

Paying Agent:	Barrington Bank
Principal payment date:	January 1
Interest payment dates:	January 1 and July 1
Interest rate:	0.50%

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STATISTICAL SECTION
(Unaudited)

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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.

<u>Contents</u>	<u>Page</u>
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.	143 - 154
Revenue Capacity	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	155 - 158
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.	159 - 164
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.	165 - 168
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.	169 - 174

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

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Community Unit School District 300
 NET POSITION (DEFICIT) - LAST TEN FISCAL YEARS
 LAST TEN FISCAL YEARS

	2024	2023	2022	2021
Governmental activities				
Net investment in capital assets	\$ 159,938,606	\$ 130,342,437	\$ 111,367,153	\$ 76,438,967
Restricted	85,180,456	80,273,464	70,394,274	74,092,581
Unrestricted	<u>(11,651,031)</u>	<u>(52,017,773)</u>	<u>(85,255,168)</u>	<u>(107,548,107)</u>
 Total governmental activities net position (deficit)	 <u>\$ 233,468,031</u>	 <u>\$ 158,598,128</u>	 <u>\$ 96,506,259</u>	 <u>\$ 42,983,441</u>

Note: 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.

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2020	2019	2018	2017	2016	2015
\$ 86,944,993	\$ 83,193,803	\$ 69,828,985	\$ 58,424,710	\$ 53,287,737	\$ 47,588,503
44,338,996	39,689,616	33,871,251	26,574,594	21,690,115	26,153,103
<u>(122,099,878)</u>	<u>(144,415,276)</u>	<u>(153,312,835)</u>	<u>(24,211,018)</u>	<u>(38,581,557)</u>	<u>(47,959,369)</u>
<u>\$ 9,184,111</u>	<u>\$ (21,531,857)</u>	<u>\$ (49,612,599)</u>	<u>\$ 60,788,286</u>	<u>\$ 36,396,295</u>	<u>\$ 25,782,237</u>

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Community Unit School District 300

CHANGES IN NET POSITION (DEFICIT) - LAST TEN FISCAL YEARS
LAST TEN FISCAL YEARS

	2024	2023	2022	2021
Expenses				
Instruction:				
Regular programs	\$ 106,070,940	\$ 98,234,131	\$ 98,822,062	\$ 92,378,204
Special programs	49,053,373	43,604,754	42,747,427	46,277,338
Other instructional programs	25,267,727	23,415,525	21,836,785	20,590,169
State retirement contributions	108,389,460	95,394,375	65,872,810	112,560,172
Support services:				
Pupils	27,170,739	26,699,555	24,512,983	25,435,366
Instructional staff	12,532,278	12,445,156	12,234,746	10,867,630
General administration	3,128,975	2,908,105	3,023,638	2,687,465
School administration	19,835,608	17,951,035	17,977,876	17,032,421
Business	11,520,199	11,087,564	10,807,657	6,676,743
Transportation	22,379,267	19,564,879	17,483,697	13,768,832
Operations and maintenance	26,107,983	23,764,301	22,471,149	21,822,434
Central	11,187,984	11,882,432	9,168,023	11,062,823
Other supporting services	55,641	82,978	56,069	64,877
Community services	923,819	1,567,230	1,055,255	1,773,653
Nonprogrammed charges	417,775	309,211	1,170,775	357,408
Interest and fees	6,543,055	8,716,092	10,782,653	11,838,810
Total expenses	\$ 430,584,823	\$ 397,627,323	\$ 360,023,605	\$ 395,194,345
Program Revenues				
Charges for services				
Instruction:				
Regular programs	\$ 2,991,590	\$ 2,635,465	\$ 2,154,381	\$ 2,857,208
Special programs	3,922	-	-	-
Other instructional programs	22	-	15	5
Support services:				
Business	2,415,956	1,903,482	140,945	29,864
Transportation	-	-	-	-
Operations and maintenance	51,206	36,100	40,563	8,892
Interest and fees	-	-	-	-
Operating grants and contributions	165,201,612	147,581,319	116,012,415	152,061,102
Capital grants and contributions	150,000	-	-	-
Total program revenues	\$ 170,814,308	\$ 152,156,366	\$ 118,348,319	\$ 154,957,071
Net (expense)/revenue	(259,770,515)	(245,470,957)	(241,675,286)	(240,237,274)
General revenues				
Taxes:				
Real estate taxes, levied for general purposes	\$ 161,658,230	\$ 150,457,682	\$ 149,633,136	\$ 142,217,058
Real estate taxes, levied for specific purposes	55,434,833	48,746,634	44,232,256	39,702,331
Real estate taxes, levied for debt service	25,274,805	25,897,676	28,020,020	27,236,704
Personal property replacement taxes	3,416,642	5,670,020	5,432,931	2,512,709
State aid-formula grants	73,778,861	67,457,627	62,957,474	57,563,676
Investment earnings	10,354,712	4,979,732	(71,832)	110,813
Miscellaneous	4,722,335	4,353,455	4,994,119	3,704,108
Total general revenues	\$ 334,640,418	\$ 307,562,826	\$ 295,198,104	\$ 273,047,399
Change in net position (deficit)	\$ 74,869,903	\$ 62,091,869	\$ 53,522,818	\$ 32,810,125

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.

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2020	2019	2018	2017	2016	2015
\$ 88,369,792	\$ 85,832,453	\$ 92,737,139	\$ 80,516,973	\$ 81,854,983	\$ 73,406,104
45,714,631	49,076,799	46,684,360	44,483,577	42,685,736	42,575,523
21,749,313	18,489,555	19,376,483	16,649,615	14,511,760	13,491,099
107,122,579	89,260,737	81,647,562	82,475,474	54,446,846	48,607,141
25,427,197	23,879,281	22,254,584	19,292,961	17,963,917	16,357,377
10,120,411	11,242,211	8,548,897	7,771,107	7,796,394	6,848,099
2,671,575	3,473,228	2,936,853	2,873,072	3,638,939	3,452,099
16,919,119	15,259,851	16,945,021	14,952,981	15,173,436	13,880,772
9,037,042	10,035,859	10,038,706	8,878,433	9,364,085	9,298,301
15,088,017	14,367,510	13,374,804	12,348,191	12,028,381	11,811,619
21,514,778	18,803,094	19,257,938	17,884,515	19,059,017	15,671,431
9,072,232	9,404,037	8,146,036	11,057,741	10,521,033	8,272,027
43,123	76	441	101	30,565	8,906
1,250,661	1,154,465	3,541	-	-	-
1,386,696	645,463	226,556	-	1,121	1,451
11,671,818	13,571,371	14,673,068	16,787,424	21,045,905	22,883,868
<u>\$ 387,158,984</u>	<u>\$ 364,495,990</u>	<u>\$ 356,851,989</u>	<u>\$ 335,972,165</u>	<u>\$ 310,122,118</u>	<u>\$ 286,565,817</u>
\$ 2,815,709	\$ 5,171,706	\$ 4,678,104	\$ 4,287,383	\$ 3,905,604	\$ 4,981,352
-	74,766	95,662	104,962	-	18,845
616	299,228	319,279	204,741	229,644	83,303
1,947,780	2,386,307	2,313,850	2,157,927	2,139,867	1,892,064
-	-	-	-	-	-
69,544	195,792	93,346	145,426	141,471	102,994
-	-	-	-	-	-
141,119,663	123,001,876	112,492,817	117,786,218	91,345,798	84,204,859
50,000	-	-	168,147	-	-
<u>\$ 146,003,312</u>	<u>\$ 131,129,675</u>	<u>\$ 119,993,058</u>	<u>\$ 124,854,804</u>	<u>\$ 97,762,384</u>	<u>\$ 91,283,417</u>
<u>(241,155,672)</u>	<u>(233,366,315)</u>	<u>(236,858,931)</u>	<u>(211,117,361)</u>	<u>(212,359,734)</u>	<u>(195,282,400)</u>
\$ 136,184,621	\$ 132,748,507	\$ 128,372,979	\$ 123,746,272	\$ 122,945,055	\$ 122,894,771
38,014,881	35,192,015	34,746,283	33,588,363	30,503,168	26,242,622
27,070,948	27,457,451	27,740,172	27,035,893	26,428,716	25,805,730
1,803,429	1,667,855	1,498,794	2,030,397	1,442,196	1,800,658
57,565,199	54,251,683	50,782,463	41,684,989	34,166,479	25,587,022
2,941,776	3,417,420	1,158,378	510,261	86,969	45,844
8,290,786	6,712,126	5,888,453	6,913,177	7,401,209	6,990,812
<u>\$ 271,871,640</u>	<u>\$ 261,447,057</u>	<u>\$ 250,187,522</u>	<u>\$ 235,509,352</u>	<u>\$ 222,973,792</u>	<u>\$ 209,367,459</u>
<u>\$ 30,715,968</u>	<u>\$ 28,080,742</u>	<u>\$ 13,328,591</u>	<u>\$ 24,391,991</u>	<u>\$ 10,614,058</u>	<u>\$ 14,085,059</u>

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Community Unit School District 300
 FUND BALANCES OF GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS

	2024	2023	2022	2021
General Fund				
Nonspendable	\$ 1,309,172	\$ 1,039,084	\$ 759,413	\$ 1,194,994
Restricted	1,193,678	967,753	879,170	735,244
Assigned	1,222,676	980,117	963,081	936,428
Unassigned	<u>108,094,635</u>	<u>98,534,222</u>	<u>96,497,639</u>	<u>95,371,966</u>
Total general fund	<u>\$ 111,820,161</u>	<u>\$ 101,521,176</u>	<u>\$ 99,099,303</u>	<u>\$ 98,238,632</u>
All other governmental funds				
Assigned	\$ -	\$ -	\$ -	\$ -
Restricted	<u>83,833,461</u>	<u>79,374,493</u>	<u>69,593,376</u>	<u>72,886,204</u>
Total all other governmental funds	<u>\$ 83,833,461</u>	<u>\$ 79,374,493</u>	<u>\$ 69,593,376</u>	<u>\$ 72,886,204</u>

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2020	2019	2018	2017	2016	2015
\$ 659,202	\$ 527,052	\$ 348,988	\$ 374,904	\$ 258,354	\$ 340,961
773,409	668,635	712,572	389,497	-	2,566
-	-	-	-	-	-
<u>104,449,772</u>	<u>92,848,469</u>	<u>83,651,398</u>	<u>75,214,113</u>	<u>66,883,743</u>	<u>56,809,523</u>
<u>\$ 105,882,383</u>	<u>\$ 94,044,156</u>	<u>\$ 84,712,958</u>	<u>\$ 75,978,514</u>	<u>\$ 67,142,097</u>	<u>\$ 57,153,050</u>
\$ -	\$ 676,255	\$ 1,954,389	\$ 1,944,729	\$ -	\$ -
<u>43,536,710</u>	<u>44,728,725</u>	<u>40,713,331</u>	<u>37,991,965</u>	<u>27,213,558</u>	<u>33,537,901</u>
<u>\$ 43,536,710</u>	<u>\$ 45,404,980</u>	<u>\$ 42,667,720</u>	<u>\$ 39,936,694</u>	<u>\$ 27,213,558</u>	<u>\$ 33,537,901</u>

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Community Unit School District 300

GOVERNMENTAL FUNDS REVENUES
 LAST TEN FISCAL YEARS

	2024	2023	2022	2021
Local Sources				
Property taxes	\$ 242,367,868	\$ 225,101,992	\$ 221,885,412	\$ 209,156,093
Replacement taxes	3,416,642	5,670,020	5,432,931	2,512,709
Tuition	13,057	35,105	10,665	21,397
Earnings on investments	10,197,918	5,496,248	(904,317)	219,007
Other local sources	<u>10,171,974</u>	<u>8,893,397</u>	<u>7,319,358</u>	<u>6,578,680</u>
Total local sources	<u>266,167,459</u>	<u>245,196,762</u>	<u>233,744,049</u>	<u>218,487,886</u>
State sources				
Evidence-based funding	73,778,861	67,457,627	62,957,474	57,563,676
Other state aid	<u>94,015,277</u>	<u>93,225,976</u>	<u>88,785,563</u>	<u>77,983,765</u>
Total state sources	<u>167,794,138</u>	<u>160,683,603</u>	<u>151,743,037</u>	<u>135,547,441</u>
Federal sources				
	<u>36,135,423</u>	<u>32,856,407</u>	<u>31,636,334</u>	<u>22,690,492</u>
Total	<u>\$ 470,097,020</u>	<u>\$ 438,736,772</u>	<u>\$ 417,123,420</u>	<u>\$ 376,725,819</u>

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2020	2019	2018	2017	2016	2015
\$ 201,270,450	\$ 195,397,973	\$ 190,859,434	\$ 184,370,528	\$ 179,876,939	\$ 174,943,123
1,803,429	1,667,855	1,498,794	2,030,397	1,442,196	1,800,658
886	104,755	188,559	240,100	236,913	1,074,181
3,204,803	3,043,585	1,158,378	510,261	86,969	45,844
<u>13,123,549</u>	<u>14,735,170</u>	<u>13,200,135</u>	<u>13,573,516</u>	<u>13,580,882</u>	<u>12,995,189</u>
<u>219,403,117</u>	<u>214,949,338</u>	<u>206,905,300</u>	<u>200,724,802</u>	<u>195,223,899</u>	<u>190,858,995</u>
57,565,199	54,251,683	50,782,463	41,684,989	34,166,479	25,587,022
<u>73,020,094</u>	<u>66,627,990</u>	<u>94,469,337</u>	<u>101,236,088</u>	<u>73,116,295</u>	<u>66,515,986</u>
<u>130,585,293</u>	<u>120,879,673</u>	<u>145,251,800</u>	<u>142,921,077</u>	<u>107,282,774</u>	<u>92,103,008</u>
<u>18,089,003</u>	<u>20,190,984</u>	<u>18,191,627</u>	<u>16,550,130</u>	<u>18,229,503</u>	<u>17,688,873</u>
<u>\$ 368,077,413</u>	<u>\$ 356,019,995</u>	<u>\$ 370,348,727</u>	<u>\$ 360,196,009</u>	<u>\$ 320,736,176</u>	<u>\$ 300,650,876</u>

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Community Unit School District 300

GOVERNMENTAL FUNDS EXPENDITURES AND DEBT SERVICE RATIO
LAST TEN FISCAL YEARS

	2024	2023	2022	2021
Current:				
Instruction				
Regular programs	\$ 113,311,640	\$ 106,482,629	\$ 100,857,228	\$ 88,565,483
Special programs	46,928,019	42,018,837	38,913,226	40,550,235
Other instructional programs	24,292,361	22,754,759	20,372,901	19,599,965
State retirement contributions	<u>73,188,548</u>	<u>73,895,439</u>	<u>70,282,292</u>	<u>61,173,327</u>
Total instruction	<u>257,720,568</u>	<u>245,151,664</u>	<u>230,425,647</u>	<u>209,889,010</u>
Supporting Services				
Pupils	31,014,973	28,524,570	27,834,873	26,517,127
Instructional staff	12,979,630	12,504,551	12,639,375	10,765,051
General administration	3,125,486	2,886,316	2,975,418	2,626,937
School administration	21,033,734	19,372,857	17,985,949	16,632,982
Business	11,305,235	10,743,439	10,644,670	6,473,238
Transportation	22,165,626	19,337,719	17,431,057	13,681,685
Operations and maintenance	24,889,311	22,724,096	21,580,934	20,999,153
Central	15,497,122	11,714,087	10,259,190	11,555,949
Other supporting services	<u>55,641</u>	<u>82,978</u>	<u>56,069</u>	<u>64,877</u>
Total supporting services	<u>142,066,758</u>	<u>127,890,613</u>	<u>121,407,535</u>	<u>109,316,999</u>
Community services	1,365,542	1,530,277	1,345,086	1,879,897
Nonprogrammed charges	<u>4,850,086</u>	<u>4,376,543</u>	<u>5,005,608</u>	<u>5,320,875</u>
Total current	<u>406,002,954</u>	<u>378,949,097</u>	<u>358,183,876</u>	<u>326,406,781</u>
Other:				
Debt service:				
Principal	21,067,875	79,038,039	26,551,314	22,835,000
Interest and other	8,511,798	9,426,457	11,586,019	11,616,497
Capital outlay	<u>21,210,903</u>	<u>18,409,966</u>	<u>15,428,027</u>	<u>15,428,027</u>
Total Other	<u>50,790,576</u>	<u>106,874,462</u>	<u>87,972,790</u>	<u>49,879,524</u>
Total	<u>\$ 456,793,530</u>	<u>\$ 485,823,559</u>	<u>\$ 446,156,666</u>	<u>\$ 376,286,305</u>
Debt service as a percentage of noncapital expenditures	6.90%	19.03%	9.73%	9.54%

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2020	2019	2018	2017	2016	2015
\$ 81,960,467	\$ 82,530,607	\$ 80,211,003	\$ 68,955,060	\$ 67,053,976	\$ 65,115,640
40,541,322	40,020,316	38,161,650	33,599,493	30,632,554	28,033,708
20,724,252	19,874,339	19,404,970	18,243,442	15,640,369	13,988,092
<u>57,062,013</u>	<u>53,077,835</u>	<u>81,647,562</u>	<u>82,475,474</u>	<u>54,446,846</u>	<u>48,607,141</u>
<u>200,288,054</u>	<u>195,503,097</u>	<u>219,425,185</u>	<u>203,273,469</u>	<u>167,773,745</u>	<u>155,744,581</u>
24,579,014	21,399,389	19,995,342	19,017,159	17,450,475	16,212,581
9,448,264	9,836,762	7,357,283	7,293,264	7,027,423	6,513,710
2,569,507	3,394,966	2,778,478	2,742,638	3,519,371	3,375,319
16,157,479	14,976,244	15,141,502	14,547,770	14,399,172	13,582,698
8,547,703	9,522,025	9,238,963	8,387,995	8,672,454	8,938,982
14,890,516	14,218,449	13,005,152	11,723,907	11,421,281	11,241,493
20,281,565	18,917,046	18,837,961	17,811,694	17,126,243	16,257,806
9,031,768	9,069,579	7,543,209	8,044,579	7,856,314	6,651,797
<u>43,123</u>	<u>76</u>	<u>441</u>	<u>101</u>	<u>-</u>	<u>53,287</u>
<u>105,548,939</u>	<u>101,334,536</u>	<u>93,898,331</u>	<u>89,569,107</u>	<u>87,472,733</u>	<u>82,827,673</u>
1,237,085	1,113,374	1,715	-	-	-
<u>4,961,356</u>	<u>4,854,787</u>	<u>4,127,144</u>	<u>14,996,433</u>	<u>16,627,097</u>	<u>16,384,198</u>
<u>312,035,434</u>	<u>302,805,794</u>	<u>317,452,375</u>	<u>307,839,009</u>	<u>271,873,575</u>	<u>254,956,452</u>
18,574,538	19,151,975	41,007,047	15,404,530	96,175,205	18,522,576
11,518,442	12,232,266	12,978,427	12,321,596	19,970,387	14,695,559
<u>15,949,388</u>	<u>9,761,502</u>	<u>10,923,262</u>	<u>11,061,208</u>	<u>12,406,593</u>	<u>11,871,023</u>
<u>46,042,368</u>	<u>41,145,743</u>	<u>64,908,736</u>	<u>38,787,334</u>	<u>128,552,185</u>	<u>45,089,158</u>
<u>\$ 358,077,802</u>	<u>\$ 343,951,537</u>	<u>\$ 382,361,111</u>	<u>\$ 346,626,343</u>	<u>\$ 400,425,760</u>	<u>\$ 300,045,610</u>
8.79%	9.57%	14.53%	8.26%	29.93%	11.53%

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Community Unit School District 300

OTHER FINANCING SOURCES AND USES AND NET CHANGE IN FUND BALANCES
 LAST TEN FISCAL YEARS

	2024	2023	2022	2021
Excess of revenues over (under) expenditures	\$ 13,303,490	\$ (47,086,787)	\$ (13,605,219)	\$ 439,514
Other financing sources (uses)				
Debt issuance	-	60,375,000	5,775,000	18,395,000
Premium on debt issuance	-	-	1,030,937	1,882,024
Payments to escrow agent	-	(1,564,787)	-	-
Sale of capital assets	-	-	-	-
Other debt proceeds	-	-	-	-
Lease liability issuance	485,100	479,564	4,367,125	-
Subscription liability issuance	969,363	-	-	-
Transfers in	16,658,826	16,160,228	32,190,319	40,331,197
Transfers out	<u>(16,658,826)</u>	<u>(16,160,228)</u>	<u>(32,190,319)</u>	<u>(40,331,197)</u>
Total	<u>1,454,463</u>	<u>59,289,777</u>	<u>11,173,062</u>	<u>20,277,024</u>
Net change in fund balances	<u>\$ 14,757,953</u>	<u>\$ 12,202,990</u>	<u>\$ (2,432,157)</u>	<u>\$ 20,716,538</u>

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2020	2019	2018	2017	2016	2015
\$ 9,999,611	\$ 12,068,458	\$(12,012,384)	\$ 13,569,666	\$(79,689,584)	\$ 605,266
16,090,000	-	29,700,000	48,050,000	92,185,000	5,000,000
-	-	2,519,047	6,505,870	11,682,013	-
(16,119,654)	-	(8,741,193)	(47,530,583)	(23,934,205)	-
-	-	-	-	-	-
-	-	-	964,600	3,421,480	637,475
-	-	-	-	-	-
-	-	-	-	-	-
7,672,913	6,215,576	10,328,375	2,640,050	2,341,051	1,849,564
<u>(7,672,913)</u>	<u>(6,215,576)</u>	<u>(10,328,375)</u>	<u>(2,640,050)</u>	<u>(2,341,051)</u>	<u>(1,849,564)</u>
<u>(29,654)</u>	<u>-</u>	<u>23,477,854</u>	<u>7,989,887</u>	<u>83,354,288</u>	<u>5,637,475</u>
<u>\$ 9,969,957</u>	<u>\$ 12,068,458</u>	<u>\$ 11,465,470</u>	<u>\$ 21,559,553</u>	<u>\$ 3,664,704</u>	<u>\$ 6,242,741</u>

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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			
2023	\$ 3,421,166,819	\$ 51,785,813	\$ 809,711,042	\$ 714,428,128	\$ 2,595,236	4,999,687,038	\$ 5.035	\$14,999,061,114
2022	3,383,387,452	49,249,486	554,860,149	574,676,278	2,293,010	4,564,466,375	5.142	13,693,399,125
2021	2,939,541,695	46,553,883	717,962,004	533,476,807	2,586,426	4,240,120,815	5.325	12,720,362,445
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

Source: Cook, Kane, McHenry and DeKalb County Clerk's office.

*Represents a blended rate of Kane, McHenry, Cook and DeKalb counties.

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.

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Community Unit School District 300

PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN TAX LEVY YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District direct rates*										
Educational	2.5150	2.6806	2.7423	2.9105	2.8723	3.1172	3.1891	3.3139	3.5949	3.8667
Tort immunity	0.0540	0.0530	0.0505	0.0500	0.0500	0.0485	0.0496	0.0604	0.0700	0.0657
Operations and maintenance	0.7592	0.7584	0.7303	0.5669	0.6700	0.6182	0.6327	0.6599	0.7000	0.5420
Special education	0.8000	0.8000	0.7693	0.8000	0.8000	0.7804	0.7987	0.7987	0.8000	0.8000
Bond and interest	0.5153	0.5513	0.6620	0.6938	0.7255	0.7835	0.8454	0.9000	0.9615	0.9890
Transportation	0.2600	0.2288	0.2199	0.2180	0.2200	0.2019	0.1811	0.1830	0.2000	0.2264
Illinois municipal retirement	0.0095	0.0100	0.0691	0.0700	0.0700	0.0742	0.0964	0.1111	0.1093	0.1120
Social Security	0.0900	0.0800	0.0808	0.0800	0.0800	0.0792	0.0964	0.1111	0.1088	0.1114
Working cash	0.0180	0.0001	0.0001	0.0001	0.0001	0.0026	0.0027	0.0015	0.0020	0.0016
Prev. year adjustment	0.0141	(0.0207)	0.0011	(0.0071)	(0.0100)	(0.0092)	(0.0160)	(0.0011)	(0.0027)	0.0052
Total direct rate	<u>5.0351</u>	<u>5.1415</u>	<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>
Overlapping rates										
Kane County	0.3094	0.3322	0.3522	0.3618	0.3739	0.3877	0.4025	0.4201	0.4479	0.4684
Kane County Forest Preserve	0.1289	0.1367	0.1435	0.1448	0.1549	0.1607	0.1658	0.2253	0.2944	0.3126
Dundee Township	0.0883	0.0929	0.0718	0.0719	0.0728	0.0754	0.0783	0.1973	0.2149	0.2266
Dundee Township Library District - Fox Valley	0.1621	0.1669	0.1704	0.1705	0.1737	0.1798	0.1864	0.1941	0.2095	0.2171
Dundee Township Park District	0.4869	0.5067	0.5127	0.4750	0.5178	0.5445	0.5643	0.5874	0.6332	0.6600
Dundee Township Road District	0.0838	0.0884	0.0898	0.0899	0.0917	0.0950	0.0986	0.1028	0.1112	0.1159
Village of Carpentersville	1.6871	1.8196	1.9416	1.9925	2.1124	2.2772	2.3852	2.6052	2.9299	2.9455
Village of East Dundee	0.5759	0.5938	0.6004	0.6065	0.6148	0.6351	0.6593	0.6072	0.6540	0.7080
Community College #509 - Elgin	0.4207	0.4225	0.4514	0.4439	0.4865	0.5075	0.4992	0.5296	0.5609	0.6076
Total direct and overlapping rate	<u>8.9782</u>	<u>9.3013</u>	<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>

*Represents only Kane County. District's total direct rate is a blended rate of Kane, McHenry, Cook and DeKalb counties.

Note 1: 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 2: A total tax rate of \$9.3013 results in a tax bill of \$930.13 per \$10,000 of equalized assessed valuation.

Source: Kane, McHenry, Cook and DeKalb County Clerks' Offices.

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Community Unit School District 300

PRINCIPAL TAXPAYERS IN THE DISTRICT

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2023 EQUALIZED ASSESSED VALUATION	PERCENTAGE OF TOTAL 2023 EQUALIZED ASSESSED VALUATION
Northwest Logistics Park Portfolio Investors LLC	\$ 64,324,899	1.29%
Transform Hold Co LLC	35,574,225	0.71%
Redwood Randall Company LP Etal	29,623,189	0.59%
John B. Sanfilippo & Sons, Inc.	24,317,247	0.49%
Vac Ownere LLC & Vac II LLC	23,306,739	0.47%
1323 Brewster Creek LLC	22,015,208	0.44%
Watermark Apartments LLC	20,207,979	0.40%
Arboretum Mall LLC	19,783,366	0.40%
PBH Canterfield LLC	18,414,825	0.37%
National Retail Prop.	10,623,321	0.22%
Total	\$ 268,190,998	5.38%

Taxpayer	2014 EQUALIZED ASSESSED VALUATION	PERCENTAGE OF TOTAL 2014 EQUALIZED ASSESSED VALUATION
Sears D 768 B2 109A	\$ 133,951,026	5.05%
In Retail Fund Algonquin Commons LLC	25,179,284	0.95%
Poplar Creek Crossings	18,259,499	0.69%
Spring Hill Mall LLC	17,976,795	0.68%
Arboretum Mall LLC	17,118,929	0.64%
John B. Sanfilippo & Sons, Inc.	15,833,054	0.60%
Transamerica Comm Fin	12,340,022	0.46%
Regency Canterfield LLC	10,783,301	0.41%
Winegarner & Hammons	8,624,465	0.32%
Adventus US Realty #1, LP	7,823,021	0.29%
Total	\$ 267,889,396	10.09%

Source: Offices of the County Clerks and Assessors, Kane, McHenry and Cook Counties, Illinois.

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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 FISCAL YEAR OF THE LEVY		COLLECTIONS IN SUBSEQUENT YEARS	TOTAL COLLECTIONS TO DATE	
		AMOUNT	PERCENTAGE OF LEVY		AMOUNT	PERCENTAGE OF LEVY
2023	\$ 252,660,014	\$ 125,808,686	49.8%	\$ -	\$ 125,808,686	49.8%
2022	234,414,449	116,618,701	49.7%	116,908,339	233,527,040	99.6%
2021	225,735,670	118,307,594	52.4%	106,563,953	224,871,547	99.6%
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%

Source: Cook, Kane, McHenry and DeKalb County Clerk's office.

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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	SUBSCRIPTION LIABILITIES	TOTAL	PERCENTAGE OF PERSONAL INCOME	OUTSTANDING DEBT PER CAPITA
2024	\$ 203,103,399	\$ 24,835,000	\$ 890,000	\$ -	\$ 883,744	\$ 503,304	\$ 230,215,447	4.21%	\$ 1,878
2023	222,518,764	25,220,000	2,160,000	-	1,905,459	-	251,804,223	5.26%	1,933
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

Note: See Demographic and Economic Statistics table for personal and population data.

* Includes outstanding principal and unamortized premiums and discounts

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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
2024	\$ 228,828,399	\$ 12,929,002	\$ 215,899,397	1.44%	1,795
2023	249,898,764	11,926,263	237,972,501	1.74%	1,941
2022	269,780,140	10,658,354	259,121,786	2.04%	1,989
2021	257,935,248	9,766,300	248,168,948	2.10%	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

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.

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Community Unit School District 300
DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
AS OF JUNE 30, 2024

GOVERNMENTAL JURISDICTION	DEBT OUTSTANDING*	OVERLAPPING PERCENT **	NET DIRECT AND OVERLAPPING DEBT
Overlapping debt:			
County			
Cook County	\$ 2,093,131,750	0.12%	\$ 2,511,758
Cook County Forest Preserve	52,085,000	0.12%	62,502
Kane County Forest Preserve District	79,890,000	19.13%	15,282,957
McHenry County Conservation District	37,600,000	8.63%	3,244,880
School Districts			
Community College District No. 509	127,385,000	29.17%	37,158,205
Park Districts			
Cary	871,890	2.35%	20,489
Crystal Lake	1,219,990	0.35%	4,270
Dundee Township	2,484,020	96.05%	2,385,901
Genoa Township Park District	-	0.13%	-
Hampshire	218,420	110.27%	240,852
Hoffman Estates	4,020,000	2.65%	106,530
Huntley	1,180,000	3.67%	43,306
Municipalities			
Algonquin	15,635,000	75.12%	11,745,012
Carpentersville	20,544,000	90.72%	18,637,517
Cary	10,295,000	2.95%	303,703
Crystal Lake	24,695,000	0.03%	7,409
East Dundee	6,080,000	99.50%	6,049,600
Elgin	73,705,000	16.09%	11,859,135
Hoffman Estates	82,527,515	9.75%	8,046,433
Huntley	7,645,000	7.61%	581,785
Lake in the Hills	1,270,000	27.69%	351,663
West Dundee	23,945,000	95.89%	22,960,861
Special Service Areas			
South Barrington SSA #3	4,535,000	5.02%	227,657
Library Districts			
Poplar Creek Library District	7,530,000	2.20%	165,660
Huntley	11,735,000	4.66%	546,851
Fire Protection Districts			
East Dundee Countryside Fire Protection District	2,690,000	67.13%	1,805,797
Hampshire Fire Protection District	4,230,000	97.88%	4,140,324
Miscellaneous			
Dundee Township		96.53%	
Lake in the Hill Sanitary District	-	27.52%	-
Metropolitan Water Reclamation District **	1,610,470,000	0.12%	1,932,564
Total overlapping debt			<u>150,423,618</u>

(Continued)

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Community Unit School District 300
 DIRECT AND OVERLAPPING GENERAL OBLIGATION BONDED DEBT
 AS OF JUNE 30, 2024

GOVERNMENTAL JURISDICTION	DEBT OUTSTANDING*	OVERLAPPING PERCENT **	NET DIRECT AND OVERLAPPING DEBT
Direct debt:			
Community Unit School District 300	\$ 230,215,447	100.00%	<u>\$ 230,215,447</u>
Total Direct and Overlapping Debt***			<u>\$ 380,639,065</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, lease liabilities, subscription liabilities and premiums on bonds.

** Includes IEPA Revolving Loan Funds.

*** Based on proportional geographical overlap

DRAFT

(Concluded)

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Community Unit School District 300

LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS

Legal Debt Margin Calculation for Fiscal Year 2024

2023 Assessed Valuation *	\$ 4,999,687,038	
Debt Limit - 13.8% of Assessed Valuation		\$ 689,956,811
Total Debt Outstanding	\$ 292,144,932	
Less: Exempted Debt	<u>(69,782,884)</u>	
Net Subject to 13.8% Limit		<u>\$ 222,362,048</u>
Total Debt Margin		<u>\$ 467,594,763</u>

	Fiscal Year			
	2024	2023	2022	2021
Debt Limit	\$ 689,956,811	\$ 628,149,173	\$ 585,136,672	\$ 577,673,691
Total Net Debt Applicable to Limit	<u>222,362,048</u>	<u>241,975,459</u>	<u>260,158,933</u>	<u>263,331,782</u>
Legal Debt Margin	<u>\$ 467,594,763</u>	<u>\$ 386,173,714</u>	<u>\$ 324,977,739</u>	<u>\$ 314,341,909</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	32%	39%	44%	46%

* Includes Kane County TIF, McHenry County TIF, SEARS EDS-10071 and SEARS EDA- 10078

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Fiscal Year						
2020	2019	2018	2017	2016	2015	
\$ 515,559,754	\$ 525,471,050	\$ 496,167,473	\$ 458,536,693	\$ 426,226,193	\$ 406,012,283	
<u>281,020,000</u>	<u>269,656,568</u>	<u>281,165,017</u>	<u>293,337,649</u>	<u>299,932,460</u>	<u>316,189,626</u>	
<u>\$ 234,539,754</u>	<u>\$ 255,814,482</u>	<u>\$ 215,002,456</u>	<u>\$ 165,199,044</u>	<u>\$ 126,293,733</u>	<u>\$ 89,822,657</u>	
55%	51%	57%	64%	70%	78%	

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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
2024	120,266	\$ 44,692	\$ 5,374,928,072	5.50%
2023	122,615	44,561	5,463,847,015	5.10%
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%

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.

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Community Unit School District 300

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

2024

EMPLOYER	EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT
Transform Holdco, LLC	3,200	3.18%
Community Unit School District 300	2,671	2.66%
St. Alexius Medical Center	1,900	1.89%
Advocate Sherman Hospital	1,700	1.69%
Sanfilippo & Son, Inc., John B	1,200	1.19%
Peoplelink, LLC	800	0.80%
Capsonic Automotive, Inc.	600	0.60%
CDK Global	600	0.60%
OTTO Engineering, Inc.	550	0.55%
Siemens Healthcare Diagnostics, Inc.	550	0.55%
	13,771	13.71%

2015

EMPLOYER	EMPLOYEES	PERCENTAGE OF TOTAL EMPLOYMENT
Sears Holdings Corp.	7,100	7.09%
Community Unit School District 300	2,200	2.20%
JPMorgan Chse Card Services	1,880	1.88%
Kenmode Tool & Engineering, Inc.	1,150	1.15%
Peoplelink Staffing	800	0.80%
OTTO Engineering, Inc.	498	0.50%
Revcor, Inc.	400	0.40%
Scurto Cement Construction Ltd.	400	0.40%
Minuteman International, Inc.	300	0.30%
Polynt Composites USA, Inc.	250	0.25%
	14,978	14.97%

Source: 2024 Illinois Manufacturers Directory and 2024 Illinois Services Directory, except for District employee information which was provided by the District.

Source: Historical data provided by 2015 District financial records.

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Community Unit School District 300

NUMBER OF EMPLOYEES BY TYPE
 LAST TEN FISCAL YEARS

	2023- 2024	2022- 2023	2021- 2022	2020- 2021
Administration:				
District Administrators	33	30	27	25
Elementary Principals	18	18	17	17
Secondary Principals	9	9	9	9
Assistant Principals	56	50	42	42
Department Heads	31	33	32	33
Total administration	<u>147</u>	<u>140</u>	<u>127</u>	<u>126</u>
Teachers:				
Elementary Classroom Teachers	481	484	462	461
Secondary Classroom Teachers	591	600	595	589
Support Staff	356	393	391	336
Special Ed Classroom Teachers	218	233	231	222
Long Term Certified Substitutes	30	46	47	53
Total teachers	<u>1,676</u>	<u>1,756</u>	<u>1,726</u>	<u>1,661</u>
Other supporting staff:				
Administrators	12	12	12	11
Support Staff - Non Union	183	193	167	163
Secretaries	97	99	98	93
Custodians	165	173	170	171
Aides	360	414	421	376
Hourly	31	26	29	47
Total support staff	<u>848</u>	<u>917</u>	<u>897</u>	<u>861</u>
Total staff	<u>2,671</u>	<u>2,813</u>	<u>2,750</u>	<u>2,648</u>

Source of Information: District Personnel Records

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2019- 2020	2018 - 2019	2017 - 2018	2016 - 2017	2015 - 2016	2014 - 2015
24	22	24	24	20	17
17	17	17	17	16	15
9	9	9	9	10	10
41	39	39	39	36	29
<u>33</u>	<u>33</u>	<u>30</u>	<u>28</u>	<u>22</u>	<u>32</u>
<u>124</u>	<u>120</u>	<u>119</u>	<u>117</u>	<u>104</u>	<u>103</u>
466	469	474	467	446	422
590	590	579	580	561	547
301	294	264	246	192	168
226	225	220	218	215	214
34	34	-	-	-	-
<u>1,617</u>	<u>1,612</u>	<u>1,537</u>	<u>1,511</u>	<u>1,414</u>	<u>1,351</u>
11	11	10	10	8	8
158	160	155	154	154	150
91	91	90	90	90	88
169	166	165	163	156	151
379	389	393	387	378	362
47	47	44	50	35	38
<u>855</u>	<u>864</u>	<u>857</u>	<u>854</u>	<u>821</u>	<u>797</u>
<u>2,596</u>	<u>2,596</u>	<u>2,513</u>	<u>2,482</u>	<u>2,339</u>	<u>2,251</u>

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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
2024	19,861	\$ 407,594,213	\$ 20,522	6.13%	\$ 430,584,823	\$ 21,680	7.77%	1,676	11.9
2023	19,767	382,215,597	19,336	3.64%	397,627,323	20,116	9.17%	1,756	11.3
2022	19,539	364,541,150	18,657	10.24%	360,023,605	18,426	-9.66%	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

Source: District records

*Represents expenditures within the operating funds: General, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds.

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Community Unit School District 300
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Dundee-Crown High School										
Square Feet	317,139	317,139	317,139	317,139	317,139	317,139	317,139	318,054	318,054	318,054
Capacity	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Enrollment	2,471	2,553	2,536	2,544	2,637	2,611	2,474	2,528	2,460	2,467
Jacobs High School										
Square Feet	318,175	318,175	318,175	318,175	318,175	318,175	318,175	316,452	316,452	316,452
Capacity	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Enrollment	2,100	2,115	2,030	2,082	2,040	2,086	2,163	2,123	2,191	2,187
Hampshire High School										
Square Feet	378,584	378,584	378,584	378,584	378,584	378,584	378,584	392,000	392,000	392,000
Capacity	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Enrollment	1,931	1,909	1,888	1,854	1,757	1,737	1,621	1,592	1,491	1,376
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	1,148	1,148	1,148	1,148	1,148	1,148	1,148	1,176	1,176	1,176
Enrollment	795	779	739	721	819	1,038	1,031	957	928	880
Algonquin Middle School										
Square Feet	78,408	78,408	78,408	78,408	78,408	78,408	78,408	78,652	78,652	78,652
Capacity	672	672	672	672	672	672	672	756	756	756
Enrollment	435	430	442	451	477	459	455	471	501	488
Carpentersville Middle School										
Square Feet	154,943	154,943	154,943	154,943	154,943	154,943	154,943	106,953	106,953	106,953
Capacity	1,540	1,540	1,540	1,540	1,540	1,540	1,540	1,702	1,372	1,372
Enrollment	1,125	1,144	1,196	1,274	1,233	1,251	1,287	1,257	823	842

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Community Unit School District 300
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Dundee Middle School										
Square Feet	126,019	126,019	126,019	126,019	126,019	126,019	126,019	125,092	125,092	125,092
Capacity	1,372	1,372	1,372	1,372	1,372	1,372	1,372	1,148	1,148	1,148
Enrollment	1,178	1,136	1,147	1,148	1,116	873	878	873	899	933
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	910	910	910	910	910	910	910	980	980	980
Enrollment	498	726	762	779	694	634	601	583	866	798
Westfield Community School										
Square Feet	199,405	199,405	199,405	199,405	199,405	199,405	199,405	203,094	203,094	203,094
Capacity	1,772	1,772	1,772	1,772	1,772	1,772	1,772	1,764	1,764	1,764
Enrollment	1,335	1,328	1,292	1,324	1,345	1,376	1,279	1,338	1,326	1,382
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	676	676	676	676	676	676	676	756	756	756
Enrollment	380	397	381	371	407	424	456	509	543	537
Big Timber Elementary										
Square Feet	100,625	100,625	-	-	-	-	-	-	-	-
Capacity	1,288	1,288	-	-	-	-	-	-	-	-
Enrollment	453	383	-	-	-	-	-	-	-	-
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	520	520	520	520	520	520	520	560	560	560
Enrollment	339	360	350	312	346	349	348	355	370	373

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Community Unit School District 300
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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	676	676	676	676	676	676	676	728	728	728
Enrollment	426	417	402	418	431	462	485	459	468	465
Gilberts Elementary										
Square Feet	74,573	74,573	74,573	74,573	74,573	74,573	74,573	68,134	68,134	68,134
Capacity	988	988	988	988	988	988	988	750	750	750
Enrollment	697	707	706	710	761	773	788	717	714	702
Golfview Elementary										
Square Feet	52,962	52,962	52,962	52,962	52,962	52,962	52,962	52,455	52,455	52,455
Capacity	780	780	780	780	780	780	780	672	672	672
Enrollment	382	399	392	422	542	552	591	668	669	750
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	624	624	624	624	624	624	624	672	672	672
Enrollment	428	416	456	410	466	434	404	457	351	349
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	676	676	676	676	676	676	676	728	728	728
Enrollment	463	462	461	459	482	554	533	521	499	499
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	884	884	884	884	884	884	884	980	980	980
Enrollment	727	746	744	707	767	756	775	767	780	785

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Community Unit School District 300
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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	676	676	676	676	676	676	676	728	728	728
Enrollment	472	457	459	423	475	431	456	455	480	496
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	598	598	598	598	598	598	598	644	644	644
Enrollment	412	418	415	381	423	401	410	399	441	494
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	832	832	832	832	832	832	832	896	896	896
Enrollment	473	472	462	441	488	450	438	430	424	392
Parkview Elementary										
Square Feet	46,734	46,734	46,734	46,734	46,734	46,734	46,734	46,800	46,800	46,800
Capacity	650	650	650	650	650	650	650	532	532	532
Enrollment	540	393	368	327	416	427	465	497	521	553
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	936	936	936	936	936	936	936	980	980	980
Enrollment	232	246	311	322	374	575	600	550	621	636
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	598	598	598	598	598	598	598	644	644	644
Enrollment	400	377	373	343	308	319	350	374	404	439

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Community Unit School District 300
SCHOOL BUILDING INFORMATION
LAST TEN FISCAL YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Wright Elementary										
Square Feet	84,325	84,325	84,325	84,325	84,325	84,325	84,325	74,445	74,445	74,445
Capacity	988	988	988	988	988	988	988	750	750	750
Enrollment	660	591	887	819	810	787	768	743	722	642
deLacey Family Education Center										
Square Feet	52,570	52,570	52,570	52,570	47,125	47,125	47,125	38,644	38,644	38,644
Capacity	908	908	908	908	800	800	800	780	780	780
Enrollment	450	358	279	271	323	383	363	364	447	334
Oak Ridge School										
Square Feet	14,840	14,840	14,840	14,840	14,840	14,840	14,840	14,000	14,000	14,000
Capacity	100	100	100	100	100	100	100	130	130	130
Enrollment	59	48	61	63	86	70	83	44	24	28
TOTALS										
Square Feet	2,825,330	2,825,330	2,724,705	2,724,705	2,719,260	2,719,260	2,719,260	2,660,803	2,660,803	2,656,153
Capacity	28,312	28,312	27,024	27,024	26,916	26,916	26,916	26,956	26,626	26,568
Enrollment	19,861	19,767	19,539	19,376	20,023	20,212	20,102	20,031	19,963	19,827

*Notes regarding building square footage and student capacity

Building square footage is measured in Gross Square Feet (GSF). This is the total area of enclosed space measured to the exterior walls of a building. This is an umbrella term that includes everything in a facility, even unusable spaces (think areas in between walls). It's the total space a facility takes up regardless of whether or not the space is used. GSF is an important metric for planning and budgeting in construction as well as benchmarking for operations and maintenance.

School capacity can fluctuate over time due to factors such as: Curricular requirements, new programming, modern learning furniture and student collaboration spaces.

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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, 2024**

Due to ROE on Tuesday, October 15, 2024
Due to ISBE on Friday, November 15, 2024
SD/JA24

School District
 Joint Agreement

<p style="text-align: center;">School District/Joint Agreement Information <i>(See instructions on the inside of this page.)</i></p> <p>School District/Joint Agreement Number: 31045300026</p> <p>County Name: Kane</p> <p>Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDDT will populate): CUSD 300</p> <p>Address: 2550 Harnish Drive</p> <p>City: Algonquin</p> <p>Email Address: jennifer.porter@d300.org</p> <p>Zip Code: 60102</p>	<p style="text-align: center;">Accounting Basis:</p> <p><input type="checkbox"/> CASH <input checked="" type="checkbox"/> ACCRUAL</p> <p style="text-align: center;">Filing Status:</p> <p style="text-align: center;">Submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system (for Auditor Use only) Annual Financial Report (AFR) Instructions</p> <p style="text-align: center;">0</p>	<p style="text-align: center;">Certified Public Accountant Information</p> <p>Name of Auditing Firm: Miller, Cooper & Co., Ltd.</p> <p>Name of Audit Manager: Betsy Allen</p> <p>Address: 1751 Lake Cook Road</p> <table style="width: 100%;"> <tr> <td>City: Deerfield</td> <td>State: IL</td> <td>Zip Code: 60015</td> </tr> <tr> <td>Phone Number: (847) 205-5000</td> <td colspan="2">Fax Number: (847) 205-1400</td> </tr> <tr> <td>IL License Number (9 digit): 065-046525</td> <td colspan="2">Expiration Date: 09/30/2027</td> </tr> </table> <p>Email Address: ballen@millercooper.com</p>	City: Deerfield	State: IL	Zip Code: 60015	Phone Number: (847) 205-5000	Fax Number: (847) 205-1400		IL License Number (9 digit): 065-046525	Expiration Date: 09/30/2027	
City: Deerfield	State: IL	Zip Code: 60015									
Phone Number: (847) 205-5000	Fax Number: (847) 205-1400										
IL License Number (9 digit): 065-046525	Expiration Date: 09/30/2027										
<p style="text-align: center;">Annual Financial Report</p> <p>Type of Auditor's Report Issued:</p> <table style="width: 100%;"> <tr> <td><input type="checkbox"/> Qualified</td> <td><input checked="" type="checkbox"/> Unqualified</td> </tr> <tr> <td><input type="checkbox"/> Adverse</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Disclaimer</td> <td></td> </tr> </table>	<input type="checkbox"/> Qualified	<input checked="" type="checkbox"/> Unqualified	<input type="checkbox"/> Adverse		<input type="checkbox"/> Disclaimer		<p>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</p> <p>Single Audit Questions 217-782-7970 or GATA@isbe.net</p>	<p>ISBE Use Only</p>			
<input type="checkbox"/> Qualified	<input checked="" type="checkbox"/> Unqualified										
<input type="checkbox"/> Adverse											
<input type="checkbox"/> Disclaimer											
<p><input type="checkbox"/> Reviewed by District Superintendent/Administrator</p>	<p><input type="checkbox"/> Reviewed by Township Treasurer (Cook County only) Name of Township: _____</p>	<p><input type="checkbox"/> Reviewed by Regional Superintendent/Cook ISC</p>									
<p>District Superintendent/Administrator Name (Type or Print): Martina D. Smith</p> <p>Email Address: martina.smith@d300.org</p> <p>Telephone: (847) 551-8308</p> <p>Fax Number:</p> <p>Signature & Date:</p>	<p>Township Treasurer Name (type or print):</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature & Date:</p>	<p>Regional Superintendent/Cook ISC Name (Type or Print):</p> <p>Email Address:</p> <p>Telephone:</p> <p>Fax Number:</p> <p>Signature & Date:</p>									

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100).

ISBE Form SD50-35/JA50-60 (07/24-version1)

31-045-3000-26_AFR24 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).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23. Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

1. **Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
2. **All errors must be explained in the Itemization tab.**
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
3. **Be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
4. **Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before November 15 with the exception of Extension Approvals. Please see AFR Instructions for complete submission procedures.
[IWAS](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (*.pdf) and inserted within tab "Opinions & Notes".
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.
For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software.*
5. **Submit Paper Copy of AFR with Signatures**
 - a) The auditor must send 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.
Note: The FY24 due date is Monday, December 16th, 2024. After the 16th, 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 the *Illinois School Code* [105 ILCS 5/10-22.33, 20-4 and 20-5].
- 10. One or more interfund loans were outstanding beyond the term provided by statute per *Illinois School Code* [105 ILCS 5/10-22.33, 20-4, 20-5].
- 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per *Illinois School Code* [105 ILCS 5/17-2A].
- 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements, or expenses were observed.
- 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to *Illinois School Code* [105 ILCS 5/2-3.27; 2-3.28].
- 14. At least one of the following forms was filed with ISBE late: The FY23 AFR (ISBE FORM 50-35), FY23 Annual Statement of Affairs (ISBE Form 50-37), or FY24 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. The district reports that its high schools did not withhold a student's grades, transcripts, or diploma because of an unpaid balance on the student's school account, per the requirements of Section 10-20.9a (c) of the School Code. The code also requires that each school district report to the State Board of Education the total amount that remains unpaid by students due to this prohibition. Please enter the total amount in the yellow box to the right. [Sec. 10-20.9a\(c\)](#) \$ **73,308.00**
- 23. 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.

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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 2024, 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: 12/31/2024
25. For the listed mandated categorical payments (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 Categorical Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
Direct Receipts/Revenue						
Mandated Categorical Payments (3100, 3120, 3500, 3510, 3950)	-	-	-	-	-	\$-
Total						\$-

- 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 of Audit Manager (not firm)

mm/dd/yyyy

Note: A PDF (of the Audit Questionnaire) with signature is acceptable for this page. Enter the location on the signature line e.g. PDF in Opinion Page with signature.

FINANCIAL PROFILE INFORMATION

Required to be completed for school districts only.

A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)

Tax Year 2023		Equalized Assessed Valuation (EAV):			4,999,687,038
Rate(s):	Educational	Operations & Maintenance	Transportation	Combined Total	Working Cash
	0.025150	0.007500	0.002600	0.035250	0.000180

A tax rate must be entered in the Educational, Operations and Maintenance, Transportation, and Working Cash boxes above. If the tax rate is zero, enter "0".

B. Results of Operations *

Receipts/Revenues	Disbursements/ Expenditures	Excess/ (Deficiency)	Fund Balance
349,870,650	324,363,885	25,506,765	122,539,691

* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

C. Short-Term Debt **

CPPRT Notes	TAWs	TANs	TO/EMP. Orders	EBF/GSA Certificates
0	0	0	0	0
Other	Total			
0	0			

** The numbers shown are the sum of entries on page 26.

D. Long-Term Debt

Check the applicable box for long-term debt allowance by type of district.

<input type="checkbox"/>	a. 6.9% for elementary and high school districts.	689,956,811
<input checked="" type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	222,362,048

E. Material Impact on Financial Position

If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods. Attach sheets as needed explaining each item checked.

- Pending Litigation
- Material Decrease in EAV
- Material Increase/Decrease in Enrollment
- Adverse Arbitration Ruling
- Passage of Referendum
- Taxes Filed Under Protest
- Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)
- Other Ongoing Concerns (Describe & Itemize)

Comments:

.....

ESTIMATED FINANCIAL PROFILE SUMMARY

[Financial Profile Website](#)

District Name: CUSD 300
District Code: 31045300026
County Name: Kane

1. Fund Balance to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	122,539,691.00	0.350	Weight	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	349,870,650.00		Value	1.40
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
2. Expenditures to Revenue Ratio:		Total	Ratio	Score	4
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	324,363,885.00	0.927	Adjustment	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	349,870,650.00		Weight	0.35
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74) (Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)	Minus Funds 10 & 20	0.00			
Possible Adjustment:			0	Value	1.40
3. Days Cash on Hand:		Total	Days	Score	3
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	142,837,625.00	158.53	Weight	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	901,010.79		Value	0.30
4. Percent of Short-Term Borrowing Maximum Remaining:		Total	Percent	Score	4
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	Weight	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	149,803,122.88		Value	0.40
5. Percent of Long-Term Debt Margin Remaining:		Total	Percent	Score	3
Long-Term Debt Outstanding (P3, Cell H38)		222,362,048.00	67.77	Weight	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		689,956,811.24		Value	0.30

Total Profile Score: 3.80 *

Estimated 2025 Financial Profile Designation: RECOGNITION

* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

For Review and Discussion Purposes Only
 BASIC FINANCIAL STATEMENTS
 STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
 STATEMENT OF POSITION AS OF JUNE 30, 2024

Not to be Reproduced

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
1	ASSETS	Acct. #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2	(Enter Whole Dollars)										
3	CURRENT ASSETS (100)										
4	Cash (Accounts 111 through 115) ¹		85,948,861	5,051,838	12,765,124	9,627,864	4,829,679	62,223,473	42,209,062	1,176,850	0
5	Investments	120	0	0	0	0	0	0	0	0	0
6	Taxes Receivable	130	82,612,772	19,388,984	12,828,713	6,471,463	2,599,170	578,664	323,662	1,358,054	0
7	Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8	Intergovernmental Accounts Receivable	150	6,367,126	0	0	0	0	0	0	0	0
9	Other Receivables	160	240,729	13,951	35,251	26,588	13,337	171,832	116,562	3,250	0
10	Inventory	170	0	0	0	0	0	0	0	0	0
11	Prepaid Items	180	1,309,172	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		176,478,660	24,454,773	25,629,088	16,125,915	7,442,186	62,973,969	42,649,286	2,538,154	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	12,131,500	784,922	0	848,102	0	9,754,412	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	13,373,894	306,374	0	1,689	0	0	0	0	0
31	Payroll Deductions & Withholdings	480	1,824,891	0	0	0	181,054	0	0	0	0
32	Deferred Revenues & Other Current Liabilities	490	81,981,064	19,086,497	12,700,086	6,417,220	2,580,682	131,432	412,790	1,344,476	0
33	Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34	Total Current Liabilities		109,311,349	20,177,793	12,700,086	7,267,011	2,761,736	9,885,844	412,790	1,344,476	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	1,309,172	0	0	0	0	0	0	0	0
39	Unreserved Fund Balance	730	65,858,139	4,276,980	12,929,002	8,858,904	4,680,450	53,088,125	42,236,496	1,193,678	0
40	Investment in General Fixed Assets										
41	Total Liabilities and Fund Balance		176,478,660	24,454,773	25,629,088	16,125,915	7,442,186	62,973,969	42,649,286	2,538,154	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	1,222,676								
46	Total Student Activity Current Assets For Student Activity Funds		1,222,676								
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	1,222,676								
50	Total Student Activity Liabilities and Fund Balance For Student Activity Funds		1,222,676								
51											
52	Total ASSETS /LIABILITIES District with Student Activity Funds										
53	Total Current Assets District with Student Activity Funds		177,701,336	24,454,773	25,629,088	16,125,915	7,442,186	62,973,969	42,649,286	2,538,154	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		109,311,349	20,177,793	12,700,086	7,267,011	2,761,736	9,885,844	412,790	1,344,476	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	2,531,848	0	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	65,858,139	4,276,980	12,929,002	8,858,904	4,680,450	53,088,125	42,236,496	1,193,678	0
61	Investment in General Fixed Assets District with Student Activity Funds										
62	Total Liabilities and Fund Balance District with Student Activity Funds		177,701,336	24,454,773	25,629,088	16,125,915	7,442,186	62,973,969	42,649,286	2,538,154	0

For Review and Discussion Purposes Only
BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2024
 Not to be Reproduced

	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		431,050,922	
18	Site Improvements & Infrastructure	240		27,025,007	
19	Capitalized Equipment	250		41,998,742	
20	Construction in Progress	260		18,088,757	
21	Amount Available in Debt Service Funds	340			12,929,002
22	Amount to be Provided for Payment on Long-Term Debt	350			209,433,046
23	Total Capital Assets			529,789,028	222,362,048
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			222,362,048
37	Total Long-Term Liabilities				222,362,048
38	Reserved Fund Balance	714	0		
39	Unreserved Fund Balance	730	0		
40	Investment in General Fixed Assets			529,789,028	
41	Total Liabilities and Fund Balance		0	529,789,028	222,362,048
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			529,789,028	222,362,048
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				222,362,048
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			529,789,028	
60	Total Liabilities and Fund Balance District with Student Activity Funds		0	529,789,028	222,362,048
61					
62					

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BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024

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	170,737,224	38,324,543	25,907,818	12,473,328	5,349,780	6,446,021	2,371,102	2,560,881	0
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
6	STATE SOURCES	3000	84,906,759	0	0	9,548,831	0	150,000	0	0	0
7	FEDERAL SOURCES	4000	31,508,863	0	0	0	0	4,626,560	0	0	0
8	Total Direct Receipts/Revenues		287,152,846	38,324,543	25,907,818	22,022,159	5,349,780	11,222,581	2,371,102	2,560,881	0
9	Receipts/Revenues for "On Behalf" Payments ²	3998	73,188,548	0	0	0	0	0	0	0	0
10	Total Receipts/Revenues		360,341,394	38,324,543	25,907,818	22,022,159	5,349,780	11,222,581	2,371,102	2,560,881	0
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	180,639,654				2,293,289			0	
13	Support Services	2000	91,954,806	23,617,570		21,924,598	3,655,193	19,635,412		2,334,956	0
14	Community Services	3000	1,361,403	0		0	4,139			0	
15	Payments to Other Districts & Governmental Units	4000	4,850,086	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	29,563,905	15,768	0			0	0
17	Total Direct Disbursements/Expenditures		278,805,949	23,617,570	29,563,905	21,940,366	5,952,621	19,635,412		2,334,956	0
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	73,188,548	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		351,994,497	23,617,570	29,563,905	21,940,366	5,952,621	19,635,412		2,334,956	0
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		8,346,897	14,706,973	(3,656,087)	81,793	(602,841)	(8,412,831)	2,371,102	225,925	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	0		0					
28	Transfer of Interest	7140	0	0	0	0	0	0	0	0	0
29	Transfer from Capital Project Fund to O&M Fund	7150		0							
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴	7160		0							
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	7170		0		0					
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210	0	0	0	0		0	0	0	0
34	Premium on Bonds Sold	7220	0	0	0	0		0	0	0	0
35	Accrued Interest on Bonds Sold	7230	0	0	0	0		0	0	0	0
36	Sale or Compensation for Fixed Assets ⁶	7300	0	0	0	0	0	0		0	0
37	Transfer to Debt Service to Pay Principal on GASB 87 Leases ¹³	7400			1,492,008						
38	Transfer to Debt Service to Pay Interest on GASB 87 Leases ¹³	7500			211,338						
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						12,000,000			
42	ISBE Loan Proceeds	7900	0	0	0	0	0	0			0
43	Other Sources Not Classified Elsewhere	7990	969,363	485,100	2,955,480	0	0	0	0	0	0
44	Total Other Sources of Funds		969,363	485,100	4,658,826	0	0	12,000,000	0	0	0

PRELIMINARY DRAFT
BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024
 For Review Purposes Only
 Not to be Reproduced

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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
45	OTHER USES OF FUNDS (8000)										
46	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
47	Abolishment or Abatement of the Working Cash Fund ¹²	8110							0		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130	0	0		0					
50	Transfer of Interest	8140	0	0	0	0	0	0		0	
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on 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	1,225,721	266,287				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	165,080	46,258				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	12,000,000							
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	466,060	2,489,420	0	0	0	0	0	0	0
76	Total Other Uses of Funds		1,856,861	14,801,965	0	0	0	0	0	0	0
77	Total Other Sources/Uses of Funds		(887,498)	(14,316,865)	4,658,826	0	0	12,000,000	0	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		7,459,399	390,108	1,002,739	81,793	(602,841)	3,587,169	2,371,102	225,925	0
79	Fund Balances without Student Activity Funds - July 1, 2023		59,707,912	3,886,872	11,926,263	8,777,111	5,283,291	49,500,956	39,865,394	967,753	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, 2024		67,167,311	4,276,980	12,929,002	8,858,904	4,680,450	53,088,125	42,236,496	1,193,678	0
84											
85	Student Activity Fund Balance - July 1, 2023		980,117								
86	RECEIPTS/REVENUES -Student Activity Funds										
87	Total Student Activity Direct Receipts/Revenues	1799	1,996,762								
88	DISBURSEMENTS/EXPENDITURES -Students Activity Funds										
89	Total Student Activity Disbursements/Expenditures	1999	1,754,203								
90	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		242,559								
91	Student Activity Fund Balance - June 30, 2024		1,222,676								

Preliminary Draft
BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 2024
For Review and Use for Reporting Purposes Only
Not to be Reproduced

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
92	RECEIPTS/REVENUES (with Student Activity Funds)										
93	LOCAL SOURCES	1000	172,733,986	38,324,543	25,907,818	12,473,328	5,349,780	6,446,021	2,371,102	2,560,881	0
94	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0	0	0	0	0	0	0	0
95	STATE SOURCES	3000	84,906,759	0	0	9,548,831	0	150,000	0	0	0
96	FEDERAL SOURCES	4000	31,508,863	0	0	0	0	4,626,560	0	0	0
97	Total Direct Receipts/Revenues		289,149,608	38,324,543	25,907,818	22,022,159	5,349,780	11,222,581	2,371,102	2,560,881	0
98	Receipts/Revenues for "On Behalf" Payments ²	3998	73,188,548	0	0	0	0	0	0	0	0
99	Total Receipts/Revenues		362,338,156	38,324,543	25,907,818	22,022,159	5,349,780	11,222,581	2,371,102	2,560,881	0
100	DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)										
101	Instruction	1000	182,393,857				2,293,289			0	
102	Support Services	2000	91,954,806	23,617,570		21,924,598	3,655,193	19,635,412		2,334,956	0
103	Community Services	3000	1,361,403	0		0	4,139				
104	Payments to Other Districts & Governmental Units	4000	4,850,086	0	0	0	0	0		0	0
105	Debt Service	5000	0	0	29,563,905	15,768	0			0	0
106	Total Direct Disbursements/Expenditures		280,560,152	23,617,570	29,563,905	21,940,366	5,952,621	19,635,412		2,334,956	0
107	Disbursements/Expenditures for "On Behalf" Payments ²	4180	73,188,548	0	0	0	0	0		0	0
108	Total Disbursements/Expenditures		353,748,700	23,617,570	29,563,905	21,940,366	5,952,621	19,635,412		2,334,956	0
109	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ³		8,589,456	14,706,973	(3,656,087)	81,793	(602,841)	(8,412,831)	2,371,102	225,925	0
110	OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)										
111	OTHER SOURCES OF FUNDS (7000)										
112	Total Other Sources of Funds		969,363	485,100	4,658,826	0	0	12,000,000	0	0	0
113	OTHER USES OF FUNDS (8000)										
114	Total Other Uses of Funds		1,856,861	14,801,965	0	0	0	0	0	0	0
115	Total Other Sources/Uses of Funds		(887,498)	(14,316,865)	4,658,826	0	0	12,000,000	0	0	0
116	Fund Balances (All sources with Student Activity Funds) - June 30, 2024		68,389,987	4,276,980	12,929,002	8,858,904	4,680,450	53,088,125	42,236,496	1,193,678	0

Preliminary Draft
 For Review and Discussion Purposes Only
 STATEMENT OF REVENUES RECEIVED/REVENUES
 FOR THE YEAR ENDING JUNE 30, 2024
 Subject to Change
 Not to Be Reproduced

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
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)										
5	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY	1100									
6	Designated Purposes Levies (1110-1120) ⁷		123,400,922	36,573,046	25,274,805	11,663,144	511,518	0	329,212	2,557,960	0
7	Leasing Purposes Levy ⁸	1130	0	0							
8	Special Education Purposes Levy	1140	37,928,096	0		0	0	0			
9	FICA/Medicare Only Purposes Levies	1150					4,129,165				
10	Area Vocational Construction Purposes Levy	1160		0	0			0			
11	Summer School Purposes Levy	1170	0								
12	Other Tax Levies (Describe & Itemize)	1190	0	0	0	0	0	0	0	0	0
13	Total Ad Valorem Taxes Levied By District		161,329,018	36,573,046	25,274,805	11,663,144	4,640,683	0	329,212	2,557,960	0
14	PAYMENTS IN LIEU OF TAXES	1200									
15	Mobile Home Privilege Tax	1210	0	0	0	0	0	0	0	0	0
16	Payments from Local Housing Authorities	1220	0	0	0	0	0	0	0	0	0
17	Corporate Personal Property Replacement Taxes ⁹	1230	0	0	0	0	500,000	2,916,642	0	0	0
18	Other Payments in Lieu of Taxes (Describe & Itemize)	1290	0	0	0	0	0	0	0	0	0
19	Total Payments in Lieu of Taxes		0	0	0	0	500,000	2,916,642	0	0	0
20	TUITION	1300									
21	Regular - Tuition from Pupils or Parents (In State)	1311	13,035								
22	Regular - Tuition from Other Districts (In State)	1312	0								
23	Regular - Tuition from Other Sources (In State)	1313	0								
24	Regular - Tuition from Other Sources (Out of State)	1314	0								
25	Summer Sch - Tuition from Pupils or Parents (In State)	1321	22								
26	Summer Sch - Tuition from Other Districts (In State)	1322	0								
27	Summer Sch - Tuition from Other Sources (In State)	1323	0								
28	Summer Sch - Tuition from Other Sources (Out of State)	1324	0								
29	CTE - Tuition from Pupils or Parents (In State)	1331	0								
30	CTE - Tuition from Other Districts (In State)	1332	0								
31	CTE - Tuition from Other Sources (In State)	1333	0								
32	CTE - Tuition from Other Sources (Out of State)	1334	0								
33	Special Ed - Tuition from Pupils or Parents (In State)	1341	0								
34	Special Ed - Tuition from Other Districts (In State)	1342	3,922								
35	Special Ed - Tuition from Other Sources (In State)	1343	0								
36	Special Ed - Tuition from Other Sources (Out of State)	1344	0								
37	Adult - Tuition from Pupils or Parents (In State)	1351	0								
38	Adult - Tuition from Other Districts (In State)	1352	0								
39	Adult - Tuition from Other Sources (In State)	1353	0								
40	Adult - Tuition from Other Sources (Out of State)	1354	0								
41	Total Tuition		16,979								

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024
Subject to Change

A		B	C	D	E	F	G	H	I	J	K
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	
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	3,984,551	505,804	633,013	407,127	209,097	2,413,515	2,041,890	2,921	0
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		3,984,551	505,804	633,013	407,127	209,097	2,413,515	2,041,890	2,921	0
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	1,760,780								
70	Sales to Pupils - Breakfast	1612	114,897								
71	Sales to Pupils - A la Carte	1613	397,272								
72	Sales to Pupils - Other (Describe & Itemize)	1614	0								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	45,281								
75	Total Food Service		2,318,230								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	0	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	510,841								
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	79,623	123,313							
82	Student Activity Funds Revenues	1799	1,996,762								
83	Total District/School Activity Income (without Student Activity Funds)		590,464	123,313							
84	Total District/School Activity Income (with Student Activity Funds)		2,587,226								

For Review and Divisions/Departments Only
 STATEMENT OF REVENUES RECEIVED/REVENUES
 FOR THE YEAR ENDING JUNE 30, 2024
 Subject to Change

1	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
85	TEXTBOOK INCOME	1800									
86	Rentals - Regular Textbooks	1811	173,796								
87	Rentals - Summer School Textbooks	1812	2,690								
88	Rentals - Adult/Continuing Education Textbooks	1813	0								
89	Rentals - Other (Describe & Itemize)	1819	3,181								
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	88,349								
95	Total Textbook Income		268,016								
96	OTHER REVENUE FROM LOCAL SOURCES	1900									
97	Rentals	1910	493	50,713							
98	Contributions and Donations from Private Sources	1920	3,633	0	0	0	0	0	0	0	0
99	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	42,559	0	0	0
100	Services Provided Other Districts	1940	97,726	0	0	0	0	0	0	0	0
101	Refund of Prior Years' Expenditures	1950	0	213	0	0	0	0	0	0	0
102	Payments of Surplus Moneys from TIF Districts	1960	0	0	0	0	0	78,208	0	0	0
103	Drivers' Education Fees	1970	0	0	0	0	0	0	0	0	0
104	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
105	School Facility Occupation Tax Proceeds	1983	0	0	0	0	0	0	0	0	0
106	Payment from Other Districts	1991	208,735	0	0	0	0	0	0	0	0
107	Sale of Vocational Projects	1992	0	0	0	0	0	0	0	0	0
108	Other Local Fees (Describe & Itemize)	1993	2,301	0	0	402,585	0	0	0	0	0
109	Other Local Revenues (Describe & Itemize)	1999	1,917,078	1,071,454	0	472	0	995,097	0	0	0
110	Total Other Revenue from Local Sources		2,229,966	1,122,380	0	403,057	0	1,115,864	0	0	0
111	Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)	1000	170,737,224	38,324,543	25,907,818	12,473,328	5,349,780	6,446,021	2,371,102	2,560,881	0
112	Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)	1000	172,733,986								
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	73,778,861	0	0	0	0	0	0	0	0
121	Reorganization Incentives (Accounts 3005-3021)	3005	0	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	0
123	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0	0	0	0
124	Total Unrestricted Grants-In-Aid		73,778,861	0	0	0	0	0	0	0	0

PRELIMINARY DRAFT
 For Review and Discussion Purposes Only
 STATEMENT OF REVENUES RECEIVED/REVENUES
 FOR THE YEAR ENDING JUNE 30, 2024
 Subject to Change
 Not to Be Reproduced

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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
125	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
126	SPECIAL EDUCATION										
127	Special Education - Private Facility Tuition	3100	3,327,267			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	437,433			0					
131	Special Education - Orphanage - Summer Individual	3130	2,566			0					
132	Special Education - Summer School	3145				0					
133	Special Education - Other (Describe & Itemize)	3199	0			0					
134	Total Special Education		3,767,266	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	294,277	0			0				
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	7,715	0			0				
142	CTE - Other (Describe & Itemize)	3299	0	0			0				
143	Total Career and Technical Education		301,992	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				
148	State Free Lunch & Breakfast	3360	104,394								
149	School Breakfast Initiative	3365	0	0				0			
150	Driver Education	3370	82,534	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		4,325,366	0				
155	Transportation - Special Education	3510	0	0		5,223,465	0				
156	Transportation - Other (Describe & Itemize)	3599	0	0		0	0				
157	Total Transportation		0	0		9,548,831	0				
158	Learning Improvement - Change Grants	3610	0				0				
159	Scientific Literacy	3660	0	0			0				
160	Truant Alternative/Optional Education	3695	0				0				
161	Early Childhood - Block Grant	3705	4,011,757	0			0				
162	Chicago General Education Block Grant	3766	0	0			0				
163	Chicago Educational Services Block Grant	3767	0	0			0				
164	School Safety & Educational Improvement Block Grant	3775	167,200	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				150,000			0
170	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	2,692,755		0	0	0	0	0	0	0
171	Total Restricted Grants-in-Aid		11,127,898	0	0	9,548,831	0	150,000	0	0	0
172	Total Receipts from State Sources	3000	84,906,759	0	0	9,548,831	0	150,000	0	0	0

Preliminary Draft
 For Review and Revision - Revenues Only
 STATEMENT OF REVENUES RECEIVED/REVENUES
 FOR THE YEAR ENDING JUNE 30, 2024
 Subject to Change
 Not to Be Reproduced

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)
2			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
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			
182	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0	0			0	0			0
183	Total Restricted Grants-In-Aid Received Directly from Federal Govt		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			
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	5,455,455					0			
194	Special Milk Program	4215	0					0			
195	School Breakfast Program	4220	1,348,928					0			
196	Summer Food Service Program	4225	109,889					0			
197	Child and Adult Care Food Program	4226	289,779					0			
198	Fresh Fruits & Vegetables	4240	86,975								
199	Food Service - Other (Describe & Itemize)	4299	0					0			
200	Total Food Service		7,291,026					0			
201	TITLE I										
202	Title I - Low Income	4300	2,627,035	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		2,627,035	0			0	0			
207	TITLE IV										
208	Title IV - Student Support & Academic Enrichment Grant	4400	284,431	0			0	0			
209	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	0	0			0	0			
210	Title IV - 21st Century Comm Learning Centers	4421	0	0			0	0			
211	Title IV - Other (Describe & Itemize)	4499	0	0			0	0			
212	Total Title IV		284,431	0			0	0			
213	FEDERAL - SPECIAL EDUCATION										
214	Fed - Spec Education - Preschool Flow-Through	4600	117,622	0			0	0			
215	Fed - Spec Education - Preschool Discretionary	4605	0	0			0	0			
216	Fed - Spec Education - IDEA - Flow Through	4620	4,407,131	0			0	0			
217	Fed - Spec Education - IDEA - Room & Board	4625	371,736	0			0	0			
218	Fed - Spec Education - IDEA - Discretionary	4630	0	0			0	0			
219	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0			0	0			
220	Total Federal - Special Education		4,896,489	0			0	0			
221	CTE - PERKINS										
222	CTE - Perkins - Title III E - Tech Prep	4770	117,146	0				0			
223	CTE - Other (Describe & Itemize)	4799	0	0				0			
224	Total CTE - Perkins		117,146	0				0			

STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2024
Subject to Change

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	
225	Federal - Adult Education	4810	0	0			0					
226	ARRA - General State Aid - Education Stabilization	4850	0	0	0	0	0	0		0	0	
227	ARRA - Title I - Low Income	4851	0	0			0	0				
228	ARRA - Title I - Neglected, Private	4852	0	0	0	0	0	0		0	0	
229	ARRA - Title I - Delinquent, Private	4853	0	0	0	0	0	0		0	0	
230	ARRA - Title I - School Improvement (Part A)	4854	0	0	0	0	0	0		0	0	
231	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0	0	0	0	0		0	0	
232	ARRA - IDEA - Part B - Preschool	4856	0	0	0	0	0	0		0	0	
233	ARRA - IDEA - Part B - Flow-Through	4857	0	0	0	0	0	0		0	0	
234	ARRA - Title IID - Technology-Formula	4860	0	0	0	0	0	0		0	0	
235	ARRA - Title IID - Technology-Competitive	4861	0	0	0	0	0	0		0	0	
236	ARRA - McKinney - Vento Homeless Education	4862	0	0			0					
237	ARRA - Child Nutrition Equipment Assistance	4863	0	0								
238	Impact Aid Formula Grants	4864	0	0	0	0	0	0		0	0	
239	Impact Aid Competitive Grants	4865	0	0	0	0	0	0		0	0	
240	Qualified Zone Academy Bond Tax Credits	4866	0	0	0	0	0	0		0	0	
241	Qualified School Construction Bond Credits	4867	0	0	0	0	0	0		0	0	
242	Build America Bond Tax Credits	4868	0	0	0	0	0	0		0	0	
243	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0	
244	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0	
245	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0	
246	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0	
247	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0	
248	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0	
249	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0	
250	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0	
251	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0	
252	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0	
253	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0	
254	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0	
255	Total Stimulus Programs		0	0	0	0	0	0		0	0	
256	Race to the Top Program	4901	0									
257	Race to the Top - Preschool Expansion Grant	4902	0	0		0	0					
258	Title III - Immigrant Education Program (IEP)	4905	5,226			0	0					
259	Title III - Language Inst Program - Limited Eng (LIIPLEP)	4909	470,397			0	0					
260	McKinney Education for Homeless Children	4920	0	0		0	0					
261	Title II - Eisenhower Professional Development Formula	4930	0	0		0	0					
262	Title II - Teacher Quality	4932	660,102			0	0					
263	Title II - Part A - Supporting Effective Instruction - State Grants	4935	0	0		0	0					
264	Federal Charter Schools	4960	0	0		0	0					
265	State Assessment Grants	4981	0	0		0	0					
266	Grant for State Assessments and Related Activities	4982	0	0		0	0					
267	Medicaid Matching Funds - Administrative Outreach	4991	795,654	0		0	0					
268	Medicaid Matching Funds - Fee-for-Service Program	4992	3,486,739	0		0	0					
269	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	10,874,618	0		0	4,626,560				0	
270	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		31,508,863	0	0	0	4,626,560		0	0	0	
271	Total Receipts/Revenues from Federal Sources	4000	31,508,863	0	0	0	4,626,560	0	0	0	0	
272	Total Direct Receipts/Revenues (without Student Activity Funds 1799)		287,152,846	38,324,543	25,907,818	22,022,159	5,349,780	11,222,581	2,371,102	2,560,881	0	
273	Total Direct Receipts/Revenues (with Student Activity Funds 1799)		289,149,608	38,324,543	25,907,818	22,022,159	5,349,780	11,222,581	2,371,102	2,560,881	0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024
Subject to Change

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	68,848,265	18,443,160	3,801,440	9,604,809	62,013	76,473	1,147,341	0	101,983,501	112,264,689
6	Tuition Payment to Charter Schools	1115			8,739,714						8,739,714	8,143,244
7	Pre-K Programs	1125	755,224	261,358	18,354	36,902	0	0	0	0	1,071,838	1,009,408
8	Special Education Programs (Functions 1200-1220)	1200	20,448,845	5,728,577	1,429,385	258,922	15,565	0	103,347	0	27,984,641	28,817,885
9	Special Education Programs Pre-K	1225	1,647,440	431,753	240,621	0	0	0	0	0	2,319,814	1,768,473
10	Remedial and Supplemental Programs K-12	1250	3,689,344	1,097,193	32,671	325,853	0	0	2,372	0	5,147,433	5,750,923
11	Remedial and Supplemental Programs Pre-K	1275	654,375	180,767	94,606	44,659	0	0	3,816	0	978,223	2,159,941
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	176,655	47,569	97,419	121,133	19,070	16,694	112,117	0	590,657	581,598
14	Interscholastic Programs	1500	3,677,653	207,366	1,072,133	739,679	58,478	203,885	99,670	0	6,058,864	3,649,970
15	Summer School Programs	1600	686,849	83,857	0	9,530	0	0	0	0	780,236	816,624
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	1,015
17	Driver's Education Programs	1700	349,628	59,608	59,124	8,762	0	0	0	0	477,122	361,429
18	Bilingual Programs	1800	9,191,648	2,375,980	110,762	16,012	0	2,693	0	0	11,697,095	12,211,961
19	Truant Alternative & Optional Programs	1900	1,541,792	419,853	369,013	4,270	0	67,900	0	0	2,402,828	1,922,228
20	Pre-K Programs - Private Tuition	1910						0			0	0
21	Regular K-12 Programs - Private Tuition	1911						0			0	0
22	Special Education Programs K-12 - Private Tuition	1912						10,407,688			10,407,688	9,523,336
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	75,000
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 Progm - Private Tuition	1922						0			0	0
33	Student Activity Fund Expenditures	1999						1,754,203			1,754,203	0
34	Total Instruction ¹⁰ (without Student Activity Funds)	1000	111,667,718	29,337,041	16,065,242	11,170,531	155,126	10,775,333	1,468,663	0	180,639,654	189,057,724
35	Total Instruction ¹⁰ (with Student Activity Funds)	1000	111,667,718	29,337,041	16,065,242	11,170,531	155,126	12,529,536	1,468,663	0	182,393,857	189,057,724
36	SUPPORT SERVICES (ED)	2000										
37	SUPPORT SERVICES - PUPILS											
38	Attendance & Social Work Services	2110	6,741,506	1,717,180	885,766	105,259	0	6,180	0	0	9,455,891	9,995,253
39	Guidance Services	2120	3,465,834	779,027	13,558	4,319	0	0	0	0	4,262,738	4,042,903
40	Health Services	2130	2,579,318	473,467	167,435	31,107	0	500	12,158	0	3,263,985	2,775,641
41	Psychological Services	2140	1,975,095	473,612	404,723	7,494	0	0	0	0	2,860,924	2,691,811
42	Speech Pathology & Audiology Services	2150	4,447,686	1,163,319	213,956	4,655	0	0	0	0	5,829,616	5,877,387
43	Other Support Services - Pupils (Describe & Itemize)	2190	3,667,055	1,054,045	68	2,414	0	0	0	0	4,723,582	1,373,301
44	Total Support Services - Pupils	2100	22,876,494	5,660,650	1,685,506	155,248	0	6,680	12,158	0	30,396,736	26,756,296
45	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
46	Improvement of Instruction Services	2210	4,800,917	1,212,057	1,175,600	53,290	0	47,728	551	0	7,290,143	7,887,705
47	Educational Media Services	2220	2,131,775	658,298	178,067	80,814	17,116	0	1,723	0	3,067,793	2,843,588
48	Assessment & Testing	2230	1,307,944	298,014	494,978	242,709	17,185	5,424	0	0	2,366,254	1,263,105
49	Total Support Services - Instructional Staff	2200	8,240,636	2,168,369	1,848,645	376,813	34,301	53,152	2,274	0	12,724,190	11,994,398
50	SUPPORT SERVICES - GENERAL ADMINISTRATION											
51	Board of Education Services	2310	78,574	124,970	320,553	1,934	0	52,503	0	0	578,534	525,814
52	Executive Administration Services	2320	854,645	197,513	228,417	13,258	0	21,862	0	0	1,315,695	1,207,159
53	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
54	Tort Immunity Services	2361, 2365	0	0	0	0	0	0	0	0	0	0
55	Total Support Services - General Administration	2300	933,219	322,483	548,970	15,192	0	74,365	0	0	1,894,229	1,732,973

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024
Subject to Change

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
56	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
57	Office of the Principal Services	2410	15,708,733	4,448,439	53,030	87,394	372	7,519	2,769	0	20,308,256	19,656,308
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	15,708,733	4,448,439	53,030	87,394	372	7,519	2,769	0	20,308,256	19,656,308
60	SUPPORT SERVICES - BUSINESS											
61	Direction of Business Support Services	2510	468,456	80,319	76,867	159	0	2,548	0	0	628,349	558,195
62	Fiscal Services	2520	816,485	149,276	250,024	11,492	407,628	4,231	2,071	0	1,641,207	1,293,612
63	Operation & Maintenance of Plant Services	2540	0	0	3,023	310	0	0	0	0	3,333	106,265
64	Pupil Transportation Services	2550	0	0	251,847	0	0	0	0	0	251,847	181,379
65	Food Services	2560	202,995	19,645	8,245,309	33,196	9,678	440	43,621	0	8,554,884	10,519,808
66	Internal Services	2570	367,224	20,420	106,682	31,651	8,867	1,350	5,585	0	541,779	441,105
67	Total Support Services - Business	2500	1,855,160	269,660	8,933,752	76,808	426,173	8,569	51,277	0	11,621,399	13,100,364
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	77,840	0	0	0	0	0	77,840	0
71	Information Services	2630	519,169	93,208	299,968	5,001	0	1,439	0	0	918,785	810,762
72	Staff Services	2640	1,382,964	304,574	736,584	2,309	0	725	0	0	2,427,156	1,843,427
73	Data Processing Services	2660	2,687,508	421,771	5,014,289	305,332	28,769	0	3,073,322	0	11,530,991	10,086,432
74	Total Support Services - Central	2600	4,589,641	819,553	6,128,681	312,642	28,769	2,164	3,073,322	0	14,954,772	12,740,621
75	Other Support Services (Describe & Itemize)	2900	28,566	3,124	792	22,742	0	0	0	0	55,224	25,000
76	Total Support Services	2000	54,232,449	13,692,278	19,199,376	1,046,839	489,615	152,449	3,141,800	0	91,954,806	86,005,960
77	COMMUNITY SERVICES (ED)	3000	979,057	315,530	28,321	25,435	0	0	13,060	0	1,361,403	2,645,684
78	PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)	4000										
79	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
80	Payments for Regular Programs	4110			65,748			0			65,748	0
81	Payments for Special Education Programs	4120			4,426,311			0			4,426,311	3,882,955
82	Payments for Adult/Continuing Education Programs	4130			0			0			0	0
83	Payments for CTE Programs	4140			0			6,000			6,000	45,000
84	Payments for Community College Programs	4170			0			183,129			183,129	0
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			24,028			0			24,028	2,403
86	Total Payments to Other Govt Units (In-State)	4100			4,516,087			189,129			4,705,216	3,930,358
87	Payments for Regular Programs - Tuition	4210						0			0	0
88	Payments for Special Education Programs - Tuition	4220						8,021			8,021	100,000
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						136,849			136,849	150,000
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						144,870			144,870	250,000
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			4,516,087			333,999			4,850,086	4,180,358
105	DEBT SERVICES (ED)	5000										

STATEMENT OF EXPENDITURES/ DISBURSED/ EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024
Subject to Change

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
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
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)		166,879,224	43,344,849	39,809,026	12,242,805	644,741	11,261,781	4,623,523	0	278,805,949	281,889,726
117	Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)		166,879,224	43,344,849	39,809,026	12,242,805	644,741	13,015,984	4,623,523	0	280,560,152	281,889,726
118	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)										8,346,897	
119	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)										8,589,456	
120												
121	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
122	SUPPORT SERVICES (O&M)	2000										
123	SUPPORT SERVICES - PUPILS											
124	Other Support Services - Pupils (Funct. 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	575	0	191,859	0	0	0	192,434	678,144
128	Operation & Maintenance of Plant Services	2540	9,040,240	1,626,027	5,578,322	6,006,294	870,757	500	302,527	0	23,424,667	20,876,861
129	Pupil Transportation Services	2550	0	0	469	0	0	0	0	0	469	0
130	Food Services	2560									0	0
131	Total Support Services - Business	2500	9,040,240	1,626,027	5,579,366	6,006,294	1,062,616	500	302,527	0	23,617,570	21,555,005
132	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
133	Total Support Services	2000	9,040,240	1,626,027	5,579,366	6,006,294	1,062,616	500	302,527	0	23,617,570	21,555,005
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		9,040,240	1,626,027	5,579,366	6,006,294	1,062,616	500	302,527	0	23,617,570	21,555,005
156	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures										14,706,973	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024
Subject to Change

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
1	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
2												
157												
158	30 - DEBT SERVICES (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)	5000										
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	5200						8,502,809			8,502,809	7,889,313
174	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						21,053,068			21,053,068	17,440,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400			8,028			0			8,028	20,000
176	Total Debt Services	5000			8,028			29,555,877			29,563,905	25,349,313
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures				8,028			29,555,877			29,563,905	25,349,313
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(3,656,087)	
180												
181	40 - TRANSPORTATION FUND (TR)											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	637,951	44,727	19,831,935	1,359,825	45,232	440	4,488	0	21,924,598	21,977,833
187	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
188	Total Support Services	2000	637,951	44,727	19,831,935	1,359,825	45,232	440	4,488	0	21,924,598	21,977,833
189	COMMUNITY SERVICES (TR)	3000	0	0	0	0	0	0	0	0	0	0
190	PAYMENTS TO OTHER DIST & GOVT UNITS (TR)	4000										
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)	4400			0			0			0	0
200	Total Payments to Other Govt Units	4000			0			0			0	0
201	DEBT SERVICES (TR)	5000										
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
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						961			961	0
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						14,807			14,807	0

STATEMENT OF EXPENDITURES/ DISBURSED/ EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024
Subject to Change

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
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
212	Total Debt Services	5000						15,768			15,768	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										0
214	Total Disbursements/ Expenditures		637,951	44,727	19,831,935	1,359,825	45,232	16,208	4,488	0	21,940,366	21,977,833
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										81,793	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		894,825							894,825	938,601
220	Pre-K Programs	1125		2,426							2,426	34,087
221	Special Education Programs (Functions 1200-1220)	1200		958,273							958,273	1,180,836
222	Special Education Programs - Pre-K	1225		81,575							81,575	129,764
223	Remedial and Supplemental Programs - K-12	1250		44,160							44,160	59,954
224	Remedial and Supplemental Programs - Pre-K	1275		1,396							1,396	18,827
225	Adult/Continuing Education Programs	1300		0							0	0
226	CTE Programs	1400		2,413							2,413	2,522
227	Interscholastic Programs	1500		72,544							72,544	8,780
228	Summer School Programs	1600		868							868	0
229	Gifted Programs	1650		0							0	0
230	Driver's Education Programs	1700		4,757							4,757	3,248
231	Bilingual Programs	1800		195,300							195,300	257,564
232	Truants' Alternative & Optional Programs	1900		34,752							34,752	52,842
233	Total Instruction	1000		2,293,289							2,293,289	2,687,025
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		117,284							117,284	100,721
237	Guidance Services	2120		46,688							46,688	47,490
238	Health Services	2130		185,126							185,126	182,957
239	Psychological Services	2140		26,574							26,574	29,845
240	Speech Pathology & Audiology Services	2150		59,627							59,627	68,382
241	Other Support Services - Pupils (Describe & Itemize)	2190		182,938							182,938	285,210
242	Total Support Services - Pupils	2100		618,237							618,237	714,605
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		86,875							86,875	98,583
245	Educational Media Services	2220		126,629							126,629	132,871
246	Assessment & Testing	2230		76,237							76,237	52,030
247	Total Support Services - Instructional Staff	2200		289,741							289,741	283,484
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,087							1,087	1,038
250	Executive Administration Services	2320		28,507							28,507	30,340
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		29,594							29,594	31,378
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		725,850							725,850	774,169
257	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
258	Total Support Services - School Administration	2400		725,850							725,850	774,169

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2024
Subject to Change

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
259	SUPPORT SERVICES - BUSINESS											
260	Direction of Business Support Services	2510		13,841							13,841	20,756
261	Fiscal Services	2520		109,589							109,589	135,842
262	Facilities Acquisition & Construction Services	2530		0							0	0
263	Operation & Maintenance of Plant Services	2540		1,198,306							1,198,306	1,577,598
264	Pupil Transportation Services	2550		34,413							34,413	34,180
265	Food Services	2560		9,340							9,340	0
266	Internal Services	2570		54,746							54,746	55,988
267	Total Support Services - Business	2500		1,420,235							1,420,235	1,824,364
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		80,630							80,630	84,747
272	Staff Services	2640		137,100							137,100	168,892
273	Data Processing Services	2660		353,389							353,389	412,463
274	Total Support Services - Central	2600		571,119							571,119	666,102
275	Other Support Services (Describe & Itemize)	2900		417							417	0
276	Total Support Services	2000		3,655,193							3,655,193	4,294,102
277	COMMUNITY SERVICES (MR/SS)	3000		4,139							4,139	134,349
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										
292	Total Disbursements/Expenditures			5,952,621				0			5,952,621	7,115,476
293	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(602,841)	
294												
295	60 - CAPITAL PROJECTS (CP)											
296	SUPPORT SERVICES (CP)	2000										
297	SUPPORT SERVICES - BUSINESS											
298	Facilities Acquisition and Construction Services	2530	0	0	177,098	0	19,458,314	0	0	0	19,635,412	17,609,909
299	Other Support Services (Describe & Itemize)	2900	0	0	0	0	0	0	0	0	0	0
300	Total Support Services	2000	0	0	177,098	0	19,458,314	0	0	0	19,635,412	17,609,909
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	0
304	Payments for Special Education Programs	4120			0			0			0	0
305	Payments for CTE Programs	4140			0			0			0	0
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
307	Total Payments to Other Govt Units	4000			0			0			0	0
308	PROVISION FOR CONTINGENCIES (S&C/CI)	6000										0
309	Total Disbursements/Expenditures		0	0	177,098	0	19,458,314	0	0	0	19,635,412	17,609,909
310	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(8,412,831)	
311												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
 FOR THE YEAR ENDING JUNE 30, 2024
 Subject to Change

	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	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	2,334,956	0	0	0	0	0	2,334,956	2,332,000
365	Total Support Services - General Administration	2300	0	0	2,334,956	0	0	0	0	0	2,334,956	2,332,000
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410	0	0	0	0	0	0	0	0	0	0
368	Other Support Services - School Administration (Describe & Itemize)	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

STATEMENT OF EXPENDITURES/ DISBURSED EXPENDITURES, BUDGET TO ACTUAL
 FOR THE YEAR ENDING JUNE 30, 2024
 Subject to Change

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
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 (Describe & Itemize)	2900										
387	Total Support Services	2000	0	0	2,334,956	0	0	0	0	0	2,334,956	2,332,000
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 (Describe & Itemize)	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 (Describe & Itemize)	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 (Describe & Itemize)	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

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
 FOR THE YEAR ENDING JUNE 30, 2024
 Subject to Change

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
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
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
425	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT (Lease/Purchase Principal Retired) ¹¹	5300						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	2,334,956	0	0	0	0	0	2,334,956	2,332,000
430	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										225,925	
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	0
451	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
452	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	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-23 thru 6-30-24 (from 2022 Levy & Prior Levies) *	Taxes Received (from the 2023 Levy)	Taxes Received (from 2022 & Prior Levies)	Total Estimated Taxes (from the 2023 Levy)	Estimated Taxes Due (from the 2023 Levy)
3				(Column B - C)		(Column E - C)
4		Educational	123,400,922	63,073,758	60,327,164	126,280,811
5	Operations & Maintenance	36,573,046	19,240,911	17,332,135	38,877,930	19,637,019
6	Debt Services **	25,274,805	12,824,257	12,450,548	25,817,336	12,993,079
7	Transportation	11,663,144	6,477,064	5,186,080	13,031,463	6,554,399
8	Municipal Retirement	511,518	297,987	213,531	590,800	292,813
9	Capital Improvements	0	0	0	0	0
10	Working Cash	329,212	326,991	2,221	654,809	327,818
11	Tort Immunity	2,557,960	1,358,891	1,199,069	2,734,347	1,375,456
12	Fire Prevention & Safety	0	0	0	0	0
13	Leasing Levy	0	0	0	0	0
14	Special Education	37,928,096	19,898,449	18,029,647	40,022,454	20,124,005
15	Area Vocational Construction	0	0	0	0	0
16	Social Security/Medicare Only	4,129,165	2,310,378	1,818,787	4,650,064	2,339,686
17	Summer School	0	0	0	0	0
18	Other (Describe & Itemize)	0	0	0	0	0
19	Totals	242,367,868	125,808,686	116,559,182	252,660,014	126,851,328
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			
SCHEDULE OF SHORT-TERM DEBT												
1	Description (Enter Whole Dollars)		Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024						
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)											
3	Total CPPRT Notes					0						
4	TAX ANTICIPATION WARRANTS (TAW)											
5	Educational Fund					0						
6	Operations & Maintenance Fund					0						
7	Debt Services - Construction					0						
8	Debt Services - Working Cash					0						
9	Debt Services - Refunding Bonds					0						
10	Transportation Fund					0						
11	Municipal Retirement/Social Security Fund					0						
12	Fire Prevention & Safety Fund					0						
13	Other - (Describe & Itemize)					0						
14	Total TAWs		0	0	0	0						
15	TAX ANTICIPATION NOTES (TAN)											
16	Educational Fund					0						
17	Operations & Maintenance Fund					0						
18	Fire Prevention & Safety Fund					0						
19	Other - (Describe & Itemize)					0						
20	Total TANs		0	0	0	0						
21	TEACHERS'/EMPLOYEES' ORDERS (T/EO)											
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)					0						
23	General State Aid/Evidence-Based Funding Anticipation Certificates											
24	Total (All Funds)					0						
25	OTHER SHORT-TERM BORROWING											
26	Total Other Short-Term Borrowing (Describe & Itemize)					0						
27												
28												
29	SCHEDULE OF LONG-TERM DEBT											
30	Part A: GASB 87 Leases Only		Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt	
31	Lease liabilities		Various	5,331,789	7	1,905,459	0	470,294	1,492,009	883,744	832,360	
32										0	0	
33										0	0	
34										0	0	
35										0	0	
36										0	0	
37										0	0	
38										0	0	
39										0	0	
40										0	0	
41										0	0	
42										0	0	
43				5,331,789		1,905,459	0	470,294	1,492,009	883,744	832,360	
44												
45	Part B: Other Long-Term Debt Identification or Name of Issue		Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2023	Issued July 1, 2023 thru June 30, 2024	Any differences (Described and Itemize)	Retired July 1, 2023 thru June 30, 2024	Outstanding Ending June 30, 2024	Amount to be Provided for Payment on Long-Term Debt	
46	2013A Debt Certificates & 2013B QZAB Bonds		4/2013 & 1/27/14	10,135,000	8,9	1,050,000			1,050,000	0	0	
47	2014 Refunding Bonds		12/19/14	5,000,000	3	5,000,000				5,000,000	4,709,280	
48	2014 Debt Certificates		10/29/15	5,000,000	8	5,000,000				5,000,000	4,709,280	
49	2015 G.O. Refunding Bonds		06/29/16	89,655,000	3	64,255,000			17,210,000	47,045,000	44,309,619	
50	2016 Debt Certificates		11/28/16	2,530,000	9	890,000			290,000	600,000	565,114	
51	2017 Refunding Bonds		04/25/17	40,600,000	3	40,600,000				40,600,000	38,239,357	
52	2017 A & B QZAB Bonds		12/12/17	2,200,000	8	1,110,000			220,000	890,000	838,252	
53	2018 A & B G.O. Refunding Bonds		04/19/18	27,500,000	3	26,370,000				26,370,000	24,836,745	
54										0	0	
55	2019 G.O. Refunding Bonds		08/12/19	16,090,000	3	16,090,000				16,090,000	15,154,464	
56	2021B Debt Certificates		01/12/21	13,645,000	9	13,645,000				13,645,000	12,851,626	
57	2021C Debt Certificates		11/23/21	5,775,000	9	5,685,000			95,000	5,590,000	5,264,975	
58	2022 G.O. Refunding Bonds		10/05/22	60,375,000	3	60,375,000			230,000	60,145,000	56,647,934	
59	SBITA (GASB 96) Liability		07/01/23	969,363	10			969,363	466,059	503,304	474,040	
60										0	0	
61										0	0	
62										0	0	
63										0	0	
64				284,806,152		241,975,459	0	1,439,657	21,053,068	222,362,048	209,433,046	
65												
66	* Each type of debt issued must be identified separately with the amount:											
67	1. Working Cash Fund Bonds			4. Fire Prevent, Safety, Environmental and Energy Bonds			7. Other GASB 87 Leases			10. Other SBITA (GASB 96) Liability		
68	2. Funding Bonds			5. Tort Judgment Bonds			8. Other QZAB			11. Other		
69	3. Refunding Bonds			6. Building Bonds			9. Other Debt Certificates			12. Other		

Schedule of Tort Immunity Expenditures

Not to be Reproduced

	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, 2023					967,753						
4	RECEIPTS:											
5	Ad Valorem Taxes Received by District				10, 20, 40 or 50-1100, 80	2,557,960	37,928,096	0				
6	Earnings on Investments				10, 20, 40, 50 or 60-1500, 80	2,921	0	0	0	0	0	
7	Drivers' Education Fees				10-1970						0	
8	School Facility Occupation Tax Proceeds				30 or 60-1983				0			
9	Driver Education				10 or 20-3370						82,534	
10	Other Receipts (Describe & Itemize)				--	0	0	0	0	0	0	
11	Sale of Bonds				10, 20, 40 or 60-7200		0	0	0	0		
12	Total Receipts					2,560,881	37,928,096	0	0	0	82,534	
13	DISBURSEMENTS:											
14	Instruction				10 or 50-1000		37,928,096				82,534	
15	Facilities Acquisition & Construction Services				20 or 60-2530		0	0	0	0	0	
16	Tort Immunity Services				80	2,334,956						
17	DEBT SERVICE:											
18	Debt Services - Interest on Long-Term Debt				30-5200				0			
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)				30-5300				0			
20	Debt Services Other (Describe & Itemize)				30-5400				0			
21	Total Debt Services								0			
22	Other Disbursements (Describe & Itemize)				--	0	0	0	0	0	0	
23	Total Disbursements					2,334,956	37,928,096	0	0	0	82,534	
24	Ending Cash Basis Fund Balance as of June 30, 2024					1,193,678	0	0	0	0	0	
25	Reserved Cash Balance				714	0	0	0	0	0	0	
26	Unreserved Cash Balance				730	1,193,678	0	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:										
32						Total Claims Payments:	2,334,956				
33						Total Reserve Remaining:	1,193,678				
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.										
35	Expenditures:										
36	Workers' Compensation Act and/or Workers' Occupational Disease Act					1,167,961					
37	Unemployment Insurance Act					0					
38	Insurance (Regular or Self-Insurance)					1,166,995					
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				
48											
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)

Not to be Reproduced

	A	B	C	D	E	F	G	H	I	J	K	L
1	CARES, CRRSA, and ARP SCHEDULE - FY 2024											Click below for schedule instructions:
2	Please read schedule instructions before completing.											SCHEDULE INSTRUCTIONS
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2024											
4		X	Yes					No				
5	If the answer to the above question is "YES", this schedule must be completed.											
6	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.											
7	Part 1: CARES, CRRSA, and ARP REVENUE											
8	Revenue Section A		Section A is for revenue recognized in FY 2024 reported on the FY 2024 AFR for FY 2021, FY 2022 and/or FY 2023 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports for expenditures reported in the prior year FY 2021, FY 2022, and/or FY 2023 AFR.									
9			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
10	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
11												
12	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, DZ, HT, ST, D4)	4998	3,183,233									3,183,233
13	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	2,475									2,475
14	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
15	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998										0
16	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998										0
17	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
18	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
19	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
20	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
21	Total Revenue Section A		3,185,708	0		0	0	0			0	3,185,708
22	Revenue Section B		Section B is for revenue recognized in FY 2024 reported on the FY 2024 AFR and for FY 2024 EXPENDITURES claimed on July 1, 2023, through June 30, 2024, FRIS grant expenditure reports and reported in the FY 2024 AFR.									
23			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)	Total
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety	
25												
26	ESSER II (only) (CRRSA Act) (FRIS SUB PROGRAM CODES: E2, FG, SE, PM, CP, DZ, HT, ST, D4)	4998	233,288									233,288
27	GEER II (only) (CRRSA) (FRIS SUBPROGRAM CODE: GO, RC, JK, JE)	4998										0
28	ESSER III (only) (ARP) (FRIS SUBPROGRAM CODE: E3, CO, C3, D3, EB, ES, PM, S3, P4, 15, 25, 35, 45, 55, 65, 75)	4998	5,868,167					4,626,560				10,494,727
29	ARP IDEA (ARP) (FRIS SUBPROGRAM CODE: ID, EI, PS, CE)	4998	665,256									665,256
30	ARP Homeless I (ARP) (FRIS SUBPROGRAM CODE: HM, HL)	4998	26,106									26,106
31	CURES (Coronavirus State and Local Fiscal Recovery Funds) (FRIS PROGRAM CODE: BG, FS, AS, SW)	4998										0
32	Other CARES Act Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
33	Other CRRSA Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
34	Other ARP Revenue (not accounted for above) (Describe on Itemization tab)	4998										0
35	(Remaining) Other Federal Revenues in Revenue Acct 4998 - not accounted for elsewhere in Revenue Section A or Revenue Section B	4998	896,093									896,093
36	Total Revenue Section B		7,688,910	0		0	0	4,626,560			0	12,315,470
37	Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue											
38	Total Other Federal Revenue (Section A plus Section B)	4998	10,874,618	0		0	0	4,626,560			0	15,501,178
39	Total Other Federal Revenue from Revenue Tab	4998	10,874,618	0		0	0	4,626,560			0	15,501,178
40	Difference (must equal 0)		0	0		0	0	0			0	0
41	Error must be corrected before submitting to ISBE		OK	OK		OK	OK	OK			OK	OK
42												

CARES, CRRSA, ARP Schedule
(Detailed Schedule of Receipts and Disbursements)

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	A	B	C	D	E	F	G	H	I	J	K	L
43	Part 2: CARES, CRRSA, and ARP EXPENDITURES											
44	Review of the July 1, 2023 through June 30, 2024 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	Expenditure Section A:											
46	ESSER I EXPENDITURES (CARES)		-----DISBURSEMENTS-----									
47			(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	
48	FUNCTION											
50	1. List the total expenditures for the Functions 1000 and 2000 below											
51	INSTRUCTION Total Expenditures	1000										0
52	SUPPORT SERVICES Total Expenditures	2000										0
54	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
59	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
60	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
61	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
62	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0

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CARES, CRRSA, ARP Schedule
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	A	B	C	D	E	F	G	H	I	J	K	L
63	Expenditure Section B:											
64			-----DISBURSEMENTS-----									
65	ESSER II EXPENDITURES (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
66			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
67	FUNCTION											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000	44,682	7,483	117,599	3,295,008						3,464,772
70	SUPPORT SERVICES Total Expenditures	2000	1,600	215	16,302							18,117
72	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
73	Facilities Acquisition and Construction Services (Total)	2530										0
74	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										-14,888
75	FOOD SERVICES (Total)	2560			-14,888							0
77	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
78	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
79	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
80	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0
81	Expenditure Section C:											
82			-----DISBURSEMENTS-----									
83	GEER I EXPENDITURES (CARES)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
84			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
85	FUNCTION											
86	1. List the total expenditures for the Functions 1000 and 2000 below											
87	INSTRUCTION Total Expenditures	1000										0
88	SUPPORT SERVICES Total Expenditures	2000										0
90	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
91	Facilities Acquisition and Construction Services (Total)	2530										0
92	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
93	FOOD SERVICES (Total)	2560										0
95	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
96	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
97	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
98	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0	0	0	0	0	0	0	0

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CARES, CRRSA, ARP Schedule
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	A	B	C	D	E	F	G	H	I	J	K	L
99	Expenditure Section D:											
100	GEER II EXPENDITURES (CRRSA)		-----DISBURSEMENTS-----									
101			(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	
102	FUNCTION											
103	1. List the total expenditures for the Functions 1000 and 2000 below											
104	INSTRUCTION Total Expenditures		1000									0
105	SUPPORT SERVICES Total Expenditures		2000									0
106	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
107	Facilities Acquisition and Construction Services (Total)		2530									0
108	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
109	FOOD SERVICES (Total)		2560									0
110	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
111	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000									0
112	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0
113	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0	0	0	0	0	0	0
114	Expenditure Section E:											
115	ESSER III EXPENDITURES (ARP)		-----DISBURSEMENTS-----									
116			(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	
117	FUNCTION											
118	1. List the total expenditures for the Functions 1000 and 2000 below											
119	INSTRUCTION Total Expenditures		1000	2,302,587	756,900	230,084	1,004,004					4,293,575
120	SUPPORT SERVICES Total Expenditures		2000	426,879	137,920	367,200	500	5,026,294				5,958,793
121	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
122	Facilities Acquisition and Construction Services (Total)		2530				5,026,294					5,026,294
123	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540	62,915	37,505							100,420
124	FOOD SERVICES (Total)		2560									0
125	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
126	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000		80,528							80,528
127	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0
128	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology		80,528	0	0	0	0	0	0	80,528

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	A	B	C	D	E	F	G	H	I	J	K	L
135	Expenditure Section F:											
136			-----DISBURSEMENTS-----									
137	CRRSA Child Nutrition (CRRSA)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
138			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
139	FUNCTION											
140	1. List the total expenditures for the Functions 1000 and 2000 below											
141	INSTRUCTION Total Expenditures	1000										0
142	SUPPORT SERVICES Total Expenditures	2000										0
143												
144	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
145	Facilities Acquisition and Construction Services (Total)	2530										0
146	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
147	FOOD SERVICES (Total)	2560										0
148												
149	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
151	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
152	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0
153	Expenditure Section G:											
154			-----DISBURSEMENTS-----									
155	ARP Child Nutrition (ARP)		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
156			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
157	FUNCTION											
158	1. List the total expenditures for the Functions 1000 and 2000 below											
159	INSTRUCTION Total Expenditures	1000										0
160	SUPPORT SERVICES Total Expenditures	2000										0
161												
162	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
163	Facilities Acquisition and Construction Services (Total)	2530										0
164	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
165	FOOD SERVICES (Total)	2560										0
166												
167	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
168	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
169	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
170	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology		0	0	0			0			0

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	A	B	C	D	E	F	G	H	I	J	K	L
171	Expenditure Section H:											
172	ARP IDEA (ARP)		-----DISBURSEMENTS-----									
173			(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	
174	FUNCTION											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000				63,374					87,673	151,047
178	SUPPORT SERVICES Total Expenditures	2000			50,474	30,560	409,531			10,184		500,749
180	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
181	Facilities Acquisition and Construction Services (Total)	2530				409,531						409,531
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
185	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000				2,965				30,419		33,384
187	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
188	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	2,965	0			30,419		33,384
189	Expenditure Section I:											
190	ARP Homeless I (ARP)		-----DISBURSEMENTS-----									
191			(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	
192	FUNCTION											
194	1. List the total expenditures for the Functions 1000 and 2000 below											
195	INSTRUCTION Total Expenditures	1000										0
196	SUPPORT SERVICES Total Expenditures	2000			22,852							22,852
198	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
203	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
204	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
205	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
206	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0			0		0

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	A	B	C	D	E	F	G	H	I	J	K	L
207	Expenditure Section J:											
208	CURES (Coronavirus State and Local Fiscal Recovery Funds)		-----DISBURSEMENTS-----									
209			(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	
210	FUNCTION											
211	1. List the total expenditures for the Functions 1000 and 2000 below											
212	INSTRUCTION Total Expenditures	1000										0
213	SUPPORT SERVICES Total Expenditures	2000										0
214												
215	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
216	Facilities Acquisition and Construction Services (Total)	2530										0
217	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
218	FOOD SERVICES (Total)	2560										0
219												
220	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
221	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
223	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
224												
225	Expenditure Section K:											
226	Other CARES Act Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
227			(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	
228	FUNCTION											
229	1. List the total expenditures for the Functions 1000 and 2000 below											
230	INSTRUCTION Total Expenditures	1000										0
231	SUPPORT SERVICES Total Expenditures	2000										0
232												
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)	2530										0
235	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
236	FOOD SERVICES (Total)	2560										0
237												
238	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
239	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
241	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
242												

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	A	B	C	D	E	F	G	H	I	J	K	L
243	Expenditure Section L:											
244	Other CRRSA Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
245			(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	
246	FUNCTION											
247	1. List the total expenditures for the Functions 1000 and 2000 below											
248	INSTRUCTION Total Expenditures											0
249	SUPPORT SERVICES Total Expenditures											0
250	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
251	Facilities Acquisition and Construction Services (Total)		2530									0
252	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
253	FOOD SERVICES (Total)		2560									0
254	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
255	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000									0
256	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0
257	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology	0	0	0		0				0
258	Expenditure Section M:											
259	Other ARP Expenditures (not accounted for above)		-----DISBURSEMENTS-----									
260			(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	
261	FUNCTION											
262	1. List the total expenditures for the Functions 1000 and 2000 below											
263	INSTRUCTION Total Expenditures				329,453	566,640						896,093
264	SUPPORT SERVICES Total Expenditures											0
265	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
266	Facilities Acquisition and Construction Services (Total)		2530									0
267	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540									0
268	FOOD SERVICES (Total)		2560									0
269	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
270	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)		1000		329,453	566,640						896,093
271	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)		2000									0
272	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)		Total Technology		329,453	566,640	0		0			896,093
273	Expenditure Section N:											
274	TOTAL EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
275			(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	
276	FUNCTION											
277	INSTRUCTION		1000	2,347,269	764,383	677,136	4,929,026	0	0	87,673		8,805,487
278	SUPPORT SERVICES		2000	428,479	138,135	456,828	31,060	5,435,825	0	10,184		6,500,511
279	Facilities Acquisition and Construction Services (Total)		2530	0	0	0	0	5,435,825	0	0		5,435,825
280	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)		2540	62,915	37,505	-14,888	0	0	0	0		85,532
281	FOOD SERVICES (Total)		2560	0	0	0	0	0	0	0		0
282	TOTAL EXPENDITURES										Functions 1000 & 2000 total	15,305,998
283	Expenditure Section O:											
284	TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, & ARP funds)		-----DISBURSEMENTS-----									
285			(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	
286	FUNCTION											

Preliminary Draft
 For Review and Discussion Purposes Only

CARES, CRRSA, ARP Schedule
 (Detailed Schedule of Receipts and Disbursements)

Not to be Reproduced

	A	B	C	D	E	F	G	H	I	J	K	L
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology				409,981	569,605	0		30,419		1,010,005

DRAFT

	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, 2023	Add: Additions July 1, 2023 thru June 30, 2024	Less: Deletions July 1, 2023 thru June 30, 2024	Cost Ending June 30, 2024	Life In Years	Accumulated Depreciation Beginning July 1, 2023	Add: Depreciation Allowable July 1, 2023 thru June 30, 2024	Less: Depreciation Deletions July 1, 2023 thru June 30, 2024	Accumulated Depreciation Ending June 30, 2024	Ending Balance Undepreciated June 30, 2024
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
7	Buildings	230										
8	Permanent Buildings	231	414,446,229	16,604,693		431,050,922	50	83,342,881	4,614,840		87,957,721	343,093,201
9	Temporary Buildings	232	0			0	20	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	27,025,007			27,025,007	20	16,648,820	729,276		17,378,096	9,646,911
11	Capitalized Equipment	250										
12	10 Yr Schedule	251	27,482,983	2,030,501	21,311	29,492,173	10	19,136,993	1,297,032	21,311	20,412,714	9,079,459
13	5 Yr Schedule	252	9,199,490	7,265,257	3,958,178	12,506,569	5	5,254,217	3,437,686	3,958,178	4,733,725	7,772,844
14	3 Yr Schedule	253	0			0	3	0			0	0
15	Construction in Progress	260	15,998,148	18,695,302	16,604,693	18,088,757	--					18,088,757
16	Total Capital Assets	200	505,777,457	44,595,753	20,584,182	529,789,028		124,382,911	10,078,834	3,979,489	130,482,256	399,306,772
17	Non-Capitalized Equipment	700				4,930,538	10		493,054			
18	Allowable Depreciation								10,571,888			

For Review and Discussion Purposes Only

Subject to Change

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
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		\$	278,805,949	
9	O&M	Expenditures 16-24, L155	Total Expenditures			23,617,570	
10	DS	Expenditures 16-24, L178	Total Expenditures			29,563,905	
11	TR	Expenditures 16-24, L214	Total Expenditures			21,940,366	
12	MR/SS	Expenditures 16-24, L292	Total Expenditures			5,952,621	
13	TORT	Expenditures 16-24, L429	Total Expenditures			2,334,956	
14			Total Expenditures		\$	362,215,367	
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, L214, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through			0	
32	O&M-TR	Revenues 10-15, L215, Col D,F	4605 Fed - Spec Education - Preschool Discretionary			0	
33	O&M	Revenues 10-15, L225, Col D	4810 Federal - Adult Education			0	
34	ED	Expenditures 16-24, L7, Col K - (G+)	1125 Pre-K Programs			1,071,838	
35	ED	Expenditures 16-24, L9, Col K - (G+)	1225 Special Education Programs Pre-K			2,319,814	
36	ED	Expenditures 16-24, L11, Col K - (G+)	1275 Remedial and Supplemental Programs Pre-K			974,407	
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			780,236	
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			10,407,688	
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 Progm - Private Tuition			0	
52	ED	Expenditures 16-24, L77, Col K - (G+)	3000 Community Services			1,348,343	
53	ED	Expenditures 16-24, L104, Col K	4000 Total Payments to Other Govt Units			4,850,086	
54	ED	Expenditures 16-24, L116, Col G	- Capital Outlay			644,741	
55	ED	Expenditures 16-24, L116, Col I	- Non-Capitalized Equipment			4,623,523	
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			1,062,616	
59	O&M	Expenditures 16-24, L155, Col I	- Non-Capitalized Equipment			302,527	
60	DS	Expenditures 16-24, L164, Col K	4000 Payments to Other Dist & Govt Units			0	

For Review and Discussion Purposes Only

Subject to Change

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			21,053,068	
62	TR	Expenditures 16-24, L189, Col K - (G+I)	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			14,807	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			45,232	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			4,488	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			2,426	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			81,575	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			1,396	
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			868	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			4,139	
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+I)	1125 Pre-K Programs			0	
75	Tort	Expenditures 16-24, L320, Col K - (G+I)	1225 Special Education Programs Pre-K			0	
76	Tort	Expenditures 16-24, L322, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K			0	
77	Tort	Expenditures 16-24, L323, Col K - (G+I)	1300 Adult/Continuing Education Programs			0	
78	Tort	Expenditures 16-24, L326, Col K - (G+I)	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 Programs - Private Tuition			0	
92	Tort	Expenditures 16-24, L388, Col K - (G+I)	3000 Community Services			0	
93	Tort	Expenditures 16-24, L415, Col K	4000 Total Payments to Other Govt Units			0	
94	Tort	Expenditures 16-24, L429, Col G	- Capital Outlay			0	
95	Tort	Expenditures 16-24, L429, Col I	- Non-Capitalized Equipment			0	
96			Total Deductions for OEPP Computation (Sum of Lines 18 - 95)		\$	49,593,818	
97			Total Operating Expenses Regular K-12 (Line 14 minus Line 96)			312,621,549	
98			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			18,328.90	
99			Estimated OEPP (Line 97 divided by Line 98)		\$	17,056.21	
100			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			2,318,230	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			713,777	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			173,796	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			3,181	
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)			88,349	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			51,206	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			97,726	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			208,735	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			2,301	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			3,767,266	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			301,992	
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			104,394	
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			82,534	

For Review and Discussion Purposes Only

Subject to Change

	A	B	C	D	E	F	H
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2023 - 2024)						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	Fund	Sheet, Row	ACCOUNT NO - TITLE			Amount	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			9,548,831	
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			167,200	
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			2,692,755	
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			7,291,026	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			2,627,035	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV			284,431	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			4,407,131	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			371,736	
150	ED-O&M-TR-MR/SS	Revenues 10-15, L218, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary			0	
151	ED-O&M-TR-MR/SS	Revenues 10-15, L219, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)			0	
152	ED-O&M-MR/SS	Revenues 10-15, L224, Col C,D,G	4700 Total CTE - Perkins			117,146	
177	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C225 thru J254)	4800 Total ARRA Program Adjustments			0	
178	ED	Revenues 10-15, L256, Col C	4901 Race to the Top			0	
179	ED-O&M-TR-MR/SS	Revenues 10-15, L257, Col C,D,F,G	4902 Race to the Top-Preschool Expansion Grant			0	
180	ED-TR-MR/SS	Revenues 10-15, L258, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)			5,226	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			470,397	
182	ED-O&M-TR-MR/SS	Revenues 10-15, L260, Col C,D,F,G	4920 McKinney Education for Homeless Children			0	
183	ED-O&M-TR-MR/SS	Revenues 10-15, L261, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula			0	
184	ED-O&M-TR-MR/SS	Revenues 10-15, L262, Col C,D,F,G	4932 Title II - Teacher Quality			660,102	
185	ED-O&M-TR-MR/SS	Revenues 10-15, L263, Col C,D,F,G	4935 Title II - Part A - Supporting Effective Instruction - State Grants			0	
186	ED-O&M-TR-MR/SS	Revenues 10-15, L264, Col C,D,F,G	4960 Federal Charter Schools			0	
187	ED-O&M-TR-MR/SS	Revenues 10-15, L265, Col C,D,F,G	4981 State Assessment Grants			0	
188	ED-O&M-TR-MR/SS	Revenues 10-15, L266, Col C,D,F,G	4982 Grant for State Assessments and Related Activities			0	
189	ED-O&M-TR-MR/SS	Revenues 10-15, L267, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach			795,654	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			3,486,739	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)			10,874,618	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY20, FY21, FY22, FY23, or FY24 revenue received in FY24 for FY20, FY21, FY22, FY23, or FY24 Expenses			(3,185,708)	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			8,191,836	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			2,559,410	
196			Total Deductions for PCTC Computation (Line 104 through Line 194)		\$	59,279,052	
197			Net Operating Expense for Tuition Computation (Line 97 minus Line 196)			253,342,497	
198			Total Depreciation Allowance (from page 36, Line 18, Col I)			10,571,888	
199			Total Allowance for PCTC Computation (Line 197 plus Line 198)			263,914,385	
200			9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2023-2024			18,328.90	
201			Total Estimated PCTC (Line 199 divided by Line 200) * \$			14,398.81	
202							
203	*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.						
204	**Go to the Evidence-Based Funding Distribution Calculation webpage.						
205	Under Reports, open the FY 2024 Special Education Funding Allocation Calculation Details and the FY 2024 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 V for the English Learner Contribution for the selected school district. <i>Please enter "0" if the district does not have allocations for lines 193 and 194.</i>						

Illinois State Board of Education
School Business Services Department

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:
- The contract must be coded to one of the combinations listed on the icon below.
 - The contract must meet the qualifications below on the "Subaward & Subcontract Guidance" and the "Indirect Cost Rate Plan" (Sub-agreement for Services).
 - 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.



Column A, B, C, D below must be completed for each contract. Enter Column B without hyphens. E.g. 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 #1) for Program Year 2026.

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 (Column D) <small>Contract must be less than or equal to amount reported in the AFR's "Expenditures by Contract" tab</small>	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED-Instruction-Purchased Services	10-1000-300	BRIDGES FOR LANGUAGE	35,964	25,000	10,964
ED-Instruction-Purchased Services	10-1000-300	AGILE SPORTS TECHNOLOGY	53,700	25,000	28,700
ED-Instruction-Purchased Services	10-1000-300	ENTERPRISE FM TRUST	46,736	25,000	21,736
ED-Instruction-Purchased Services	10-1000-300	NOW ARENA	86,333	25,000	61,333
ED-Instruction-Purchased Services	10-1000-300	BMO HARRIS BANK	225,144	25,000	200,144
ED-Instruction-Purchased Services	10-1000-300	HAWTHORN ASSOCIATED D	38,232	25,000	13,232
ED-Instruction-Purchased Services	10-1000-300	IMAGINE LEARNING LLC	367,450	25,000	342,450
ED-Instruction-Purchased Services	10-1000-300	ARBITERSPORTS	229,700	25,000	204,700
ED-Instruction-Purchased Services	10-1000-300	KINASTHETICS	143,260	25,000	118,260
ED-Instruction-Purchased Services	10-1000-300	ATI HOLDINGS LLC	197,127	25,000	172,127
ED-Instruction-Purchased Services	10-1000-300	EDUSTAFF LLC	3,928,030	25,000	3,903,030
ED-Instruction-Purchased Services	10-1000-300	LEARNWELL	206,895	25,000	181,895
ED-Instruction-Purchased Services	10-1000-300	NORTHERN KANE EDUCATI	9,113,415	25,000	9,088,415
ED-Instruction-Purchased Services	10-1000-300	RICOH USA INC	229,057	25,000	204,057
ED-Instruction-Purchased Services	10-1000-300	GRECO INC	211,011	25,000	186,011
ED-Instruction-General Supplies	10-1000-400	ACHIEVE3000 INC	28,718	25,000	3,718
ED-Instruction-General Supplies	10-1000-400	GARVEYS OFFICE PRODUCTS	186,271	25,000	161,271
ED-Instruction-General Supplies	10-1000-400	DISCOVERY EDUCATION	53,400	25,000	28,400
ED-Instruction-General Supplies	10-1000-400	RAVNER AND RINN-SCOTT	27,920	25,000	2,920
ED-Instruction-General Supplies	10-1000-400	EDUCATION PRODUCTS	53,560	25,000	28,560
ED-Instruction-General Supplies	10-1000-400	RIDDELL ALL AMERICAN	75,169	25,000	50,169
ED-Instruction-General Supplies	10-1000-400	APPLE COMPUTER INC	28,315	25,000	3,315
ED-Instruction-General Supplies	10-1000-400	CDW-G	27,337	25,000	2,337
ED-Instruction-General Supplies	10-1000-400	SWEETWATER SOUND INC	59,825	25,000	34,825
ED-Instruction-General Supplies	10-1000-400	BSR SPORTS LLC	132,019	25,000	107,019
ED-Instruction-General Supplies	10-1000-400	FASTSIGNS OF CARPENTERSVILLE	30,118	25,000	5,118
ED-Instruction-General Supplies	10-1000-400	BMO HARRIS BANK	384,475	25,000	359,475
ED-Instruction-General Supplies	10-1000-400	SCHOOL HEALTH CORPORATION	27,510	25,000	2,510
ED-Instruction-General Supplies	10-1000-400	SCHOOL SPECIALTY LLC	520,752	25,000	495,752
ED-Instruction-General Supplies	10-1000-400	PAULSTON CON PAREL	25,116	25,000	116
ED-Instruction-General Supplies	10-1000-400	DIAMOND GRAPHICS	32,378	25,000	7,378
ED-Instruction-General Supplies	10-1000-400	AMAZON.COM SALES	107,359	25,000	82,359
ED-Instruction-Other Objects	10-1000-600	HOPE LEARNING ACADEMY	150,757	25,000	125,757
ED-Instruction-Other Objects	10-1000-600	ADVENTIST GLENDALES HO	59,473	25,000	34,473
ED-Instruction-Other Objects	10-1000-600	NEUROSCOUTIVE	176,193	25,000	151,193
ED-Instruction-Other Objects	10-1000-600	OMBUSMAN EDUCATIONAL	74,650	25,000	49,650
ED-Instruction-Other Objects	10-1000-600	FOX TECH CENTER	123,798	25,000	98,798
ED-Instruction-Other Objects	10-1000-600	CLASSROOM CONNECTION	65,938	25,000	40,938
ED-Instruction-Other Objects	10-1000-600	LITTLE CITY FOUNDATIO	205,538	25,000	178,538
ED-Instruction-Other Objects	10-1000-600	LUMEN ACADEMY	121,700	25,000	96,700
ED-Instruction-Other Objects	10-1000-600	EASTER SEALS METROPOL	108,973	25,000	83,973
ED-Instruction-Other Objects	10-1000-600	COVE SCHOOL	134,291	25,000	109,291
ED-Instruction-Other Objects	10-1000-600	CHILDS VOICE SCHOOL	63,108	25,000	38,108
ED-Instruction-Other Objects	10-1000-600	NEW CONNECTIONS ACAD	138,403	25,000	113,403
ED-Instruction-Other Objects	10-1000-600	CONNECTICUT DAY SCHOOL	176,997	25,000	151,997
ED-Instruction-Other Objects	10-1000-600	MARKLUND	166,314	25,000	141,314
ED-Instruction-Other Objects	10-1000-600	SUMMIT SCHOOL INC	345,037	25,000	320,037
ED-Instruction-Other Objects	10-1000-600	ALLENDALE ASSOCIATION	290,271	25,000	265,271
ED-Instruction-Other Objects	10-1000-600	ABC SCHOOL OF COSMETOLOGY	67,900	25,000	42,900
ED-Instruction-Other Objects	10-1000-600	TRIE NORTH EDUCATIONAL	95,519	25,000	70,519
ED-Instruction-Other Objects	10-1000-600	SPECIAL EDUCATION SER	406,946	25,000	381,946
ED-Instruction-Other Objects	10-1000-600	STREAMWOOD BEHAVIORAL	349,067	25,000	324,067
ED-Instruction-Other Objects	10-1000-600	HEARTSPRING INC	214,721	25,000	189,721
ED-Instruction-Other Objects	10-1000-600	ALEXANDER LEIGH CTR F	438,239	25,000	413,239
ED-Instruction-Other Objects	10-1000-600	CLARE MONS ACADEMY	346,500	25,000	321,500
ED-Instruction-Other Objects	10-1000-600	NORTHWEST SUBURBAN SP	206,234	25,000	181,234
ED-Instruction-Other Objects	10-1000-600	THE WINSTON KNOLLS SC	483,385	25,000	458,385
ED-Instruction-Other Objects	10-1000-600	SHRUB OAK INTERNATION	570,075	25,000	545,075
ED-Instruction-Other Objects	10-1000-600	CAMELOT THERAPEUTICS	740,694	25,000	715,694
ED-Instruction-Other Objects	10-1000-600	NORTHWESTERN ILLINOIS	1,023,213	25,000	998,213
ED-Instruction-Other Objects	10-1000-600	PARKLAND PREPARATORY	962,840	25,000	937,840
ED-Instruction-Other Objects	10-1000-600	BRIGHTMONT ACADEMY	73,349	25,000	48,349
ED-Instruction-Other Objects	10-1000-600	SEAL OF ILLINOIS	1,470,741	25,000	1,445,741
ED-Instruction-Other Objects	10-1000-600	DEVERLUX ADVANCED BEHAVIORAL H	30,932	25,000	5,932
ED-Instruction-Other Objects	10-1000-600	FELTCH SCOPHOS	95,260	25,000	70,260
ED-Instruction-Other Objects	10-1000-600	HEARTSPRING INC	160,748	25,000	135,748
ED-Support Services - Pupils-Purchased Services	10-2100-300	ROSECRANCE INC.	689,774	25,000	664,774
ED-Support Services - Pupils-Purchased Services	10-2100-300	ASSURED HEALTHCARE ST	64,709	25,000	39,709
ED-Support Services - Pupils-Purchased Services	10-2100-300	BMO HARRIS BANK	81,931	25,000	56,931
ED-Support Services - Pupils-Purchased Services	10-2100-300	SUNBELT STAFFING LLC	36,628	25,000	11,628
ED-Support Services - Pupils-Purchased Services	10-2100-300	SPEECH KIDZ LLC	71,810	25,000	46,810
ED-Support Services - Pupils-Purchased Services	10-2100-300	AMPERSAND THERAPY LLC	101,112	25,000	76,112
ED-Support Services - Pupils-General Supplies	10-2100-400	AVID CENTER	45,696	25,000	20,696
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	TOOLS FOR SCHOOLS INC	36,000	25,000	11,000
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	POWERSCHOOL GROUP LLC	426,460	25,000	401,460
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	TEACHBOOST	36,064	25,000	11,064
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	CURRICULUM ASSOCIATES	36,000	25,000	11,000
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	SCHOLASTIC	69,300	25,000	44,300
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	SCHOOLVICS INC	70,000	25,000	45,000
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	KAM	46,116	25,000	21,116
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	BMO HARRIS BANK	101,248	25,000	76,248
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	BRAIN POP	57,650	25,000	32,650
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	HORIZON EDUCATION	45,000	25,000	20,000
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	BOOK CREATOR	36,000	25,000	11,000
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	WEVIDEO INC	102,306	25,000	77,306
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	ZSPACE INC	40,442	25,000	15,442
ED-Support Services - Instructional Staff-Purchased Services	10-2200-300	PEAR DECK	34,250	25,000	9,250
ED-Support Services - Instructional Staff-General Supplies	10-2200-400	FOLLETT SCHOOL SOLUTIONS	45,536	25,000	20,536
ED-Support Services - General Admin-Purchased Services	10-2300-300	KRIHA BOLCEK LLC	34,434	25,000	9,434
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	THOUGHTCHANGE	35,000	25,000	10,000
ED-Support Services - General Admin-Purchased Services	10-2300-300	KLEIN THORPE & JENKIN	43,272	25,000	18,272
ED-Support Services - General Admin-Purchased Services	10-2300-300	DIAMOND GRAPHICS	27,675	25,000	2,675
ED-Support Services - General Admin-Purchased Services	10-2300-300	MILLER COOPER AND CO	58,975	25,000	33,975
ED-Support Services - General Admin-Purchased Services	10-2300-300	BMO HARRIS BANK	36,000	25,000	11,000
ED-Support Services - School Admin-Purchased Services	10-2400-300	QUADIENT LEASING USA,	25,131	25,000	131
ED-Support Services - School Admin-General Supplies	10-2400-400	HINCKLEY SPRINGS	35,217	25,000	10,217
ED-Direction of Business Support Svcs-Purchased Services	10-2510-300	FRONTLINE EDUCATION	28,917	25,000	3,917
ED-Fiscal Services-Purchased Services	10-2520-300	ROBERT HAUF INTERNATIONAL INC	31,136	25,000	6,136
ED-Fiscal Services-Purchased Services	10-2520-300	CSG METERS PAYMENTS IN	42,890	25,000	17,890
ED-Food Services-Purchased Services	10-2560-300	ARAMARK CORPORATION	45,991	25,000	20,991
ED-Food Services-Purchased Services	10-2560-300	PUSHCOIN	43,442	25,000	18,442
ED-Food Services-Purchased Services	10-2560-300	ORGANIC LIFE LLC	7,898,465	25,000	7,873,465
ED-Internal Services-Purchased Services	10-2570-300	KINSEY AND KINSEY	58,406	25,000	33,406
ED-Information Services-Purchased Services	10-2630-300	FINASITE	175,855	25,000	150,855
ED-Information Services-Purchased Services	10-2630-300	K12 INSIGHT	82,000	25,000	57,000
ED-Staff Services-Purchased Services	10-2640-300	ADVOCATE SHERMAN HOSPITAL	40,406	25,000	15,406
ED-Staff Services-Purchased Services	10-2640-300	MIDAMERICA SOLUTIONS	36,585	25,000	11,585
ED-Staff Services-Purchased Services	10-2640-300	STAFFEE OF ILLINOIS L	41,811	25,000	16,811
ED-Staff Services-Purchased Services	10-2640-300	NW MEDICAL OCC HEALTH PY2	276,304	25,000	251,304
ED-Staff Services-Purchased Services	10-2640-300	THE STEPPING STONES GROUP	97,583	25,000	72,583
ED-Staff Services-Purchased Services	10-2640-300	MANPOWER	154,806	25,000	129,806
ED-Data Processing Services-Purchased Services	10-2660-300	ADESTA LLC	33,360	25,000	8,360
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	BBB NETWORKS INC	31,004	25,000	6,004
ED-Data Processing Services-Purchased Services	10-2660-300	MHC SOFTWARE	43,690	25,000	18,690
ED-Data Processing Services-Purchased Services	10-2660-300	KINSEY AND KINSEY	75,054	25,000	50,054
ED-Data Processing Services-Purchased Services	10-2660-300	CONCENSUS TECHNOLOGY	34,000	25,000	9,000
ED-Data Processing Services-Purchased Services	10-2660-300	SHI INTERNATIONAL COR	70,891	25,000	45,891
ED-Data Processing Services-Purchased Services	10-2660-300	KRONOS INC	52,724	25,000	27,724
ED-Data Processing Services-Purchased Services	10-2660-300	KNOWBEE INC	51,500	25,000	26,500
ED-Data Processing Services-Purchased Services	10-2660-300	GOV CONNECTION INC	67,291	25,000	42,291

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ESTIMATED INDIRECT COST DATA
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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	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.						
6	Support Services - Direct Costs						
7	Direction of Business Support Services (10, 50, and 80 -2510)						
8	Fiscal Services (10, 50, & 80 -2520)						
9	Operation and Maintenance of Plant Services (10, 20, 50, and 80 -2540)						
10	Food Services (10 & 80 -2560) <i>Must be less than (P16, Col E-F, L65) *Only include food costs.</i>				33,196		
11	Value of Commodities Received for Fiscal Year 2024 (Include the value of commodities when determining if a Single Audit is required).				703,835		
12	Internal Services (10, 50, and 80 -2570)						
13	Staff Services (10, 50, and 80 -2640)						
14	Data Processing Services (10, 50, & 80 -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		181,309,154		181,309,154	
20	Support Services:						
21	Pupil	2100		31,002,815		31,002,815	
22	Instructional Staff	2200		12,977,356		12,977,356	
23	General Admin.	2300		4,258,779		4,258,779	
24	School Admin.	2400		21,030,965		21,030,965	
25	Business:						
26	Direction of Business Spt. Srv.	2510	642,190	0	642,190	0	
27	Fiscal Services	2520	1,341,097	0	1,341,097	0	
28	Oper. & Maint. Plant Services	2540		23,453,022	23,453,022	0	
29	Pupil Transportation	2550		22,161,607		22,161,607	
30	Food Services	2560		8,477,729		8,477,729	
31	Internal Services	2570	582,073	0	582,073	0	
32	Central:						
33	Direction of Central Spt. Srv.	2610		0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		77,840		77,840	
35	Information Services	2630		999,415		999,415	
36	Staff Services	2640	2,564,256	0	2,564,256	0	
37	Data Processing Services	2660	8,782,289	0	8,782,289	0	
38	Other:	2900		55,641		55,641	
39	Community Services	3000		1,352,482		1,352,482	
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)			(71,398,287)		(71,398,287)	
41	Total		13,911,905	235,758,518	37,364,927	212,305,496	
42			Restricted Rate		Unrestricted Rate		
43			Total Indirect Costs:	13,911,905	Total Indirect Costs:	37,364,927	
44			Total Direct Costs:	235,758,518	Total Direct Costs:	212,305,496	
45			= 5.90%		= 17.60%		

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (<i>Public Act 97-0357</i>)					
3	Fiscal Year Ending June 30, 2024					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6				31-045-3000-26_AFR24 CUSD 300		
7				CUSD 300 31045300026		
8	<input type="checkbox"/> Check box if this schedule is not applicable.....	Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative, or Shared Service.	
9	Indicate with an (X) If Deficit Reduction Plan Is Required in the Budget ➔					
10	Service or Function (<u>Check all that apply</u>)			Barriers to Implementation	(Limit text to 200 characters, for additional space use line 33 and 38)	
11	Curriculum Planning					
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services					
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance		X	X	Collective Liability Insurance Cooperative (CLIC)	
20	Investment Pools		X	X	Illinois School District Liquid Asset Fund (ISDLAF)	
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development		X	X	Regional Office of Education (ROE)	
25	Shared Personnel		X	X	EduStaff Inc. (K-12 substitute staffing service)	
26	Special Education Cooperatives		X	X	Northwestern Illinois Association (NIA), Rockford Public Schools, Woodstock CUSD 300	
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing		X	X	Various national and state purchasing cooperatives	
29	Technology Services					
30	Transportation		X	X	Crystal Lake School District 47 & 155, East Aurora SD 131, School District 54	
31	Vocational Education Cooperatives		X	X	Northern Kane County Regional Vocational System EFE 110, Elgin Community College	
32	All Other Joint/Cooperative Agreements		X	X	Northern Kane Education Corp for the Cambridge Lakes Charter School	
33	Other					
34						
35	<u>Additional space for Column (D) - Barriers to Implementation:</u>					
36						
37						
38						
40	<u>Additional space for Column (E) - Name of LEA :</u>					
41						
42						
43						

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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 2024				Budgeted Expenditures, Fiscal Year 2025			
		(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	1,315,695		0	1,315,695	1,334,440		0	1,334,440
2. Special Area Administration Services	2330	0		0	0	49,799		0	49,799
3. Other Support Services - School Administration	2490	0		0	0	0		0	0
4. Direction of Business Support Services	2510	628,349	0	0	628,349	612,854	0	0	612,854
5. Internal Services	2570	541,779		0	541,779	461,268		0	461,268
6. Direction of Central Support Services	2610	0		0	0	0		0	0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.		0	0	0	0	0	0	0	0
8. Totals		2,485,823	0	0	2,485,823	2,458,361	0	0	2,458,361
9. Percent Increase (Decrease) for FY2025 (Budgeted) over FY2024 (Actual)									-1%

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2024, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2024.
I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2025, 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, 2024, to ensure inclusion in the fall 2024 report or postmarked by January 15, 2025, to ensure inclusion in the spring 2025 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.

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This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. Page 26: GASB 87 Leases Only - \$485,100 due to lease proceeds less \$14,807 of lease payments made from the Transportation Fund, not the Debt Service Fund, for a net difference of \$470,294. Other Long-Term Debt: \$969,363 due to SBITA proceeds
- 2.
- 3.
- 4.

DRAFT

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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" transfer 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.

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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 attachment in IWAS and they will be inserted for you.

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	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	<p>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 FY2025 annual budget to be amended to include a Deficit Reduction Plan and narrative.</p>					
3	<p>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.</p>					
4	- If the FY 2025 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 FY2025 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	287,152,846	38,324,543	22,022,159	2,371,102	349,870,650
9	Direct Expenditures	278,805,949	23,617,570	21,940,366		324,363,885
10	Difference	8,346,897	14,706,973	81,793	2,371,102	25,506,765
11	Fund Balance - June 30, 2024	67,167,311	4,276,980	8,858,904	42,236,496	122,539,691
12	Balanced - no deficit reduction plan is required.					
13						
14						
15						

FY 2024 Audit Checklist

RCDT: 31045300026
School District/Joint Agreement Name: CUSD 300
Auditor Name: Betsy Allen
License #: 065-046525 License Expiration Date (below): 09/30/2027
31-045-3000-26_AFR24 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 (Exception: 9 Month ADA on PCTC OEPF Tab).

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. 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.
2. Page 2: Audit Questionnaire, Part C - Other Issues #22	
School districts are required to catalogue and report unpaid fees from students that result from the high school's inability to withhold student grades, transcripts, and diplomas.	OK
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 F64) 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 H64).	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 the Itemization 44 tab.	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

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Community Unit School District 300
NOTE TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This annual financial report for Community Unit School District 300 (the District) is supplementary information and is presented to conform to the regulatory provisions prescribed by the Illinois State Board of Education (regulatory basis), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), as applicable to Illinois school districts. The significant differences between this regulatory basis annual financial report and the District's annual financial statements (which are presented in accordance with GAAP) are as follows:

The District's annual financial statements contain entity-wide statements that are not included in this regulatory basis annual financial report.

This regulatory basis annual financial report uses the modified accrual basis of accounting and the annual financial statements use both the accrual and modified accrual basis of accounting.

The basic financial statements of this regulatory basis annual financial report, while similar to the governmental fund financial statements of the annual financial statements, present individual funds for Educational, Working Cash, and Tort while these funds are combined and presented as the General fund within the governmental funds of the District's annual financial statements. Additionally, the amounts presented as deferred inflows of resources on the governmental funds of the District's annual financials statements are reported as deferred revenues on this regulatory basis report.

The regulatory basis annual financial report utilizes account groups, explained below, while the annual financial statements do not.

1. General Fixed Assets and General Long-Term Debt Account Groups

Account groups are used to establish accounting control and accountability for the District's capital assets and general long-term debt. The accounting and financial reporting treatment applied to the capital assets and long-term liabilities associated with a fund are determined by its measurement focus.

Capital assets have been acquired for general governmental purposes. At the time of purchase, assets are recorded as expenditures paid in the governmental funds and capitalized, at cost, in the General Fixed Assets Account Group. Donated capital assets are listed at acquisition value as of the date of acquisition. Depreciation and amortization accounting is not applicable, except to determine the per capita tuition charge.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds. The debt recorded in the District's General Long-Term Debt Account Group consists of general obligation bonds, debt certificates, QZAB bonds, subscription liabilities and lease liabilities.

The two account groups are not "funds." Account groups are concerned only with the measurement of financial position. Account Groups are not involved with measurement of the results of operations.

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Community Unit School District 300
NOTE TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Balances

In the fund financial statements, the governmental funds report five components of fund balance: nonspendable, restricted, committed, assigned, and unassigned (the definitions for which are included in the notes in the District's annual financial statements). The Regulatory Model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the Regulatory Basis components and a reconciliation of how these balances are reported.

Reserved Fund Balances are those balances that are reserved for a specific purpose, other than the regular purpose of any given fund.

Unreserved Fund Balances are those balances that are not reserved for a specific purpose, other than the regular purpose of any given fund.

The first five columns of the following table represents Fund Balance Reporting according to GAAP. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the annual financial report.

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Community Unit School District 300
NOTE TO THE ANNUAL FINANCIAL REPORT
June 30, 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Fund Balances (Continued)

<u>Fund</u>	<u>Generally Accepted Accounting Principles</u>					<u>Regulatory Basis</u>	
	<u>Non-spendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>	<u>Unassigned</u>	<u>Reserved</u>	<u>Unreserved</u>
Educational	\$ 1,309,172	\$ -	\$ -	\$ 1,222,676	\$ 65,858,139	\$ 2,531,848	\$ 65,858,139
Operations and Maintenance	-	4,276,980	-	-	-	-	4,276,980
Debt Services	-	12,929,002	-	-	-	-	12,929,002
Transportation	-	8,858,904	-	-	-	-	8,858,904
Municipal Retirement/ Social Security	-	4,680,450	-	-	-	-	4,680,450
Capital Projects	-	53,088,125	-	-	-	-	53,088,125
Working Cash	-	-	-	-	42,236,496	-	42,236,496
Tort	-	1,193,678	-	-	-	-	1,193,678
	<u>\$ 1,309,172</u>	<u>\$ 85,027,139</u>	<u>\$ -</u>	<u>\$ 1,222,676</u>	<u>\$ 108,094,635</u>	<u>\$ 2,531,848</u>	<u>\$ 193,121,774</u>

This regulatory basis annual financial report is supplementary information, and it does not contain a full set of notes. Interested users of this regulatory basis annual financial report should refer to the District's annual financial statements for the year ended June 30, 2024 which were included in this filing with the Illinois State Board of Education, for more detailed information.

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Community Unit School District 300

Annual Federal Financial Compliance Report

Year Ended June 30, 2024

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Community Unit School District 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor	Assistance	ISBE Project #			
Program or Cluster Title and Major Program Designation	Listing Number	(1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures	
<u>U.S Department of Education: Passed Through the Illinois State Board of Education (ISBE)</u>					
TITLE I GRANTS TO LOCAL EDUCATION AGENCIES					
Title I - Low Income	84.010A	23-4300-00	\$ -	\$	122,614
Title I - Low Income	84.010A	24-4300-00	-		2,485,080
Title I - Low Income	84.010A	24-4331-00	-		15,198
Title I - Low Income	84.010A	23-4331-PL	-		1,584
Title I - Low Income	84.010A	24-4331-PL	-		4,952
Subtotal - 84.010 - TITLE I GRANTS TO LOCAL EDUCATION AGENCIES			-		2,629,428
ENGLISH LANGUAGE ACQUISITION STATE GRANTS					
Title III-Lang. Inst. Program (LIPLEP)	84.365A	24-4905-00	-		5,226
Title III-Lang. Inst. Program (LIPLEP)	84.365A	23-4909-00	-		34,536
Title III-Lang. Inst. Program (LIPLEP)	84.365A	24-4909-00	-		421,982
Title III-Lang. Inst. Program (LIPLEP)	84.365A	23-4909-PD	-		9,557
Subtotal - 84.365 - ENGLISH LANGUAGE ACQUISITION STATE GRANTS			-		471,301
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS					
Title II - Teacher Quality	84.367A	23-4932-00	-		196,788
Title II - Teacher Quality	84.367A	24-4932-00	-		471,917
Subtotal - 84.367 - SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS			-		668,705

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Community Unit School District 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor	Assistance	ISBE Project #			
Program or Cluster Title and Major Program Designation	Listing Number	(1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures	
TITLE IVA - STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS					
Title IVA - Student Support and Academic Enrichment	84.424A	23-4400-00	\$ -	\$ 35,408	
Title IVA - Student Support and Academic Enrichment	84.424A	24-4400-00	-	248,385	
Subtotal - 84.424 -Title IVA STUDENT SUPPORT AND ACADEMIC ENRICHMENT GRANTS			-	283,793	
SPECIAL EDUCATION CLUSTER (IDEA)					
SPECIAL EDUCATION PRESCHOOL GRANTS TO STATES					
Fed. Sp. Ed. - I.D.E.A. - Preschool	84.173A	23-4600-00	-	6	
Fed. Sp. Ed. - I.D.E.A. - Preschool	84.173A	24-4600-00	-	114,882	
Subtotal - 84.173 - SPECIAL EDUCATION PRESCHOOL GRANTS			-	114,888	
SPECIAL EDUCATION GRANTS TO STATES					
Fed. Sp. Ed. - I.D.E.A - Room & Board	84.027A	23-4625-00	-	171,978	
Fed. Sp. Ed. - I.D.E.A - Room & Board	84.027A	24-4625-00	-	199,757	
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	23-4620-EI	-	121	
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	24-4620-EI	-	56,748	
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	23-4620-00	-	182,684	
Fed. Sp. Ed. - I.D.E.A. - Flow through	84.027A	24-4620-00	-	4,262,883	
COVID-19 American Rescue Plan - Preschool Funding Flow Through	84.027X	24-4998-PS	-	77,471	

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Community Unit School District 300
31-045-3000-26
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor	Assistance	ISBE Project #		
Program or Cluster Title and Major Program Designation	Listing Number	(1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures
COVID-19 American Rescue Plan - IDEA ARP Funding Flow Through	84.027X	24-4998-ID	\$ -	\$ 537,211
COVID 19 - American Rescue Plan- ARP IDEA Coordinated Early Intervening Services (CEIS)	84.027X	24-4998-CE	-	50,574
Subtotal - 84.027 - SPECIAL EDUCATION GRANTS TO STATE			-	5,539,427
Subtotal - SPECIAL EDUCATION CLUSTER (IDEA)			-	5,654,315
COVID 19 - EDUCATION STABILIZATION FUND PROGRAM				
COVID 19 - Elementary and Secondary School Emergency Relief Fund - Formula Grants	84.425D	23-4998-E2	-	139,301
COVID 19 - Elementary and Secondary School Emergency Relief Fund - Jumpstart Kindergarten and First Grade	84.425D	24-4998-FG	-	233,288
COVID-19 - Elementary and Secondary School Emergency Relief Fund - High Impact Tutoring Program	84.425D	23-4998-HT	-	52,778
COVID-19 - COVID-19 American Rescue Plan - ARP Homeless - McKinney Vento Homeless (LEA)	84.425U	24-4998-HL	-	26,106
COVID 19 - American Rescue Plan- Elementary and Secondary School Emergency Relief - Formula Grants	84.425U	24-4998-E3	-	10,249,893
COVID 19 - Elementary and Secondary School Emergency Relief Fund - Elevating Educators - Bilingual Education	84.425U	23-4998-EB	-	2,475
Subtotal - 84.425 - COVID-19 - EDUCATION STABILIZATION FUND PROGRAM			-	10,703,841

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor	Assistance	ISBE Project #		
Program or Cluster Title and Major Program Designation	Listing Number	(1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Agriculture: Passed through the Illinois State Board of Education (ISBE)</u>				
COVID 19 - Nutrition PEBT Administrative Cost Grant	10.649	23-4210-BT	\$ -	\$ 6,180
CHILD NUTRITION CLUSTER				
SCHOOL BREAKFAST PROGRAM				
School Breakfast Program (M)	10.553	23-4220-00	-	231,167
School Breakfast Program (M)	10.553	24-4220-00	-	1,117,761
Subtotal - 10.553 - SCHOOL BREAKFAST PROGRAM			-	1,348,928
NATIONAL SCHOOL LUNCH PROGRAM				
National School Lunch Program (M)	10.555	23-4210-00	-	909,092
National School Lunch Program (M)	10.555	24-4210-00	-	4,048,131
COVID 19 - National School Lunch Program (M)	10.555	24-4210-SC	-	492,052
Value of Food Commodities (M)	10.555	FY2024	-	353,313
<u>U.S. Department of Defense: Passed through the Illinois State Board of Education (ISBE)</u>				
Fresh Fruits and Vegetables (M)	10.555	FY2024	-	350,522
Subtotal - 10.555 - NATIONAL SCHOOL LUNCH PROGRAM			-	6,153,110
<u>U.S. Department of Agriculture: Passed through the Illinois State Board of Education (ISBE)</u>				
SUMMER FOOD SERVICE PROGRAM				
Summer Food Service Program (M)	10.559	23-4225-00	-	317
Summer Food Service Program (M)	10.559	24-4225-00	-	109,572
Subtotal - 10.559 - SUMMER FOOD SERVICE PROGRAM			-	109,889

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Community Unit School District 300

31-045-3000-26

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor	Assistance	ISBE Project #			
Program or Cluster Title and Major Program Designation	Listing Number	(1st 8 digits) or Contract #		Provided to Subrecipients	Total Federal Expenditures
FRESH FRUITS AND VEGETABLES					
Fresh Fruits and Vegetables (M)	10.582	24-4240-23	\$	-	\$ 3,215
Fresh Fruits and Vegetables (M)	10.582	24-4240-24		-	83,760
Subtotal - 10.582 - FRESH FRUITS AND VEGETABLES				-	86,975
Subtotal - CHILD NUTRITION CLUSTER				-	7,698,902
CHILD AND ADULT CARE FOOD PROGRAM					
Child & Adult Care Food Program	10.558	23-4226-00		-	47,674
Child & Adult Care Food Program	10.558	24-4226-00		-	242,105
Subtotal - 10.558 - CHILD AND ADULT CARE FOOD PROGRAM				-	289,779
<u>U.S. Department of Education: Passed through Northern Kane County Regional Vocational System:</u>					
Career and Technical Education - Basic Grants to States					
V.E. - Perkins	84.048A	24-4770-00		-	117,146
Subtotal - 84.048 - CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES				-	117,146
<u>U.S. Department of Education: Passed through Illinois Department of Human Services</u>					
VOCATIONAL REHABILITATION - GRANTS TO THE STATES					
Division of Rehab Services - STEP - Vocational Services	84.126	24-4998-00		-	42,925
Subtotal - 84.126 - VOCATIONAL REHABILITATION - GRANTS TO THE STATES				-	42,925

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Community Unit School District 300

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ending June 30, 2024

Federal Grantor/Pass-Through Grantor	Assistance Listing Number	ISBE Project # (1st 8 digits) or Contract #	Provided to Subrecipients	Total Federal Expenditures
<u>U.S. Department of Health and Human Services: Passed through Illinois Department of Healthcare and Family</u>				
MEDICAID CLUSTER				
MEDICAL ASSISTANCE PROGRAM				
Medicaid Matching - Administrative Outreach	93.778	24-4991-00	\$ -	\$ 795,654
Subtotal - 93.778 - MEDICAL ASSISTANCE PROGRAM			-	795,654
Subtotal - MEDICAID CLUSTER			-	795,654
<u>Federal Communications Commission</u>				
EMERGENCY CONNECTIVITY FUND PROGRAM				
COVID 19 - Emergency Connectivity Fund	32.009	23-4998-00	-	853,168
Subtotal - 32.009 -EMERGENCY CONNECTIVITY FUND PROGRAM			-	853,168
TOTAL FEDERAL AWARDS			\$ -	\$ 30,215,137

• (M) Program was audited as a major program as defined by §200.518.

The accompanying notes are an integral part of this schedule.

Preliminary Draft
 For Review and Discussion Purposes Only
 Subject to Change
 Not to be Reproduced

Community Unit School District 300

31-045-3000-26

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)

June 30, 2024

Note 1: Basis of Presentation⁵

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Community Unit School District 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, Community Unit School District 30 provided federal awards to subrecipients as follows:

Program Title/Subrecipient Name	Federal AL Number	Amount Provided to Subrecipient
N/A - none		

Note 4: Non-Cash Assistance

The following amounts were expended in the form of non-cash assistance by Community Unit School District 30 and should be included in the Schedule of Expenditures of Federal Awards:

NON-CASH COMMODITIES (AL 10.555)**:	\$353,313		
OTHER NON-CASH ASSISTANCE - DEPT. OF DEFENSE FRUITS & VEGETABLES	\$350,522	Total Non-Cash	\$703,835

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)

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Community Unit School District 300
 31-045-3000-26
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2024

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)? YES X 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

AL NUMBER(S) ⁹	NAME OF FEDERAL PROGRAM or CLUSTER ¹⁰	AMOUNT OF FEDERAL PROGRAM
10.553, 10.555, 10.559, 10.582	Child Nutrition Cluster	7,698,902
Total Amount Tested as Major		\$7,698,902

Total Federal Expenditures for 7/1/2023 - 6/30/2024 \$30,215,137

% tested as Major 25.48%

Dollar threshold used to distinguish between Type A and Type B programs: \$906,454.00

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 AL 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.

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Community Unit School District 300
31-045-3000-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2024

SECTION II - FINANCIAL STATEMENT FINDINGS

1. FINDING NUMBER:¹¹ 2024 - None 2. THIS FINDING IS: New Repeat from Prior Year?
Year originally reported? _____

3. Criteria or specific requirement

4. Condition

5. Context¹²

6. Effect

7. Cause

8. Recommendation

9. Management's response¹³

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.

Preliminary Draft
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Community Unit School District 300
31-045-3000-26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2024

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:¹⁴ 2024 - None 2. THIS FINDING IS: New Repeat from Prior year?
Year originally reported? _____

3. Federal Program Name and Year: _____

4. Project No.: _____ 5. AL 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.

Preliminary Draft
For Review and Discussion Purposes Only
Subject to Change
Not to be Reproduced
Community Unit School District 300
31-045-3000-26
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS¹⁹
June 30, 2024

[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		

DRAFT

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.



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 10, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Jennifer Porter,
Chief Financial Officer

SUBJECT: Approval of 2024 Tax Levy

Presented at the following Board Meetings	
Board Operations Committee	12/10/2024
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

Background

The 2024 tax levy is the first step in the FY 2025-2026 budget cycle. The levy projections assist in determining the resources available for district programs in the upcoming budget cycle. The revenue used to create the FY 2025-2026 budget is based on the 2024 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 2024 tentative levy request and hearing dates were:

Presented to the Operations Board Committee on 11/19/2024
 Presented to and approved by the Board of Education on 11/19/2024
 Published legal ad to our community on 12/6/2024

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; and
 Resolution for Working Cash Fund Levy.

**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 19, 2024; and

WHEREAS, the aggregate amount of property taxes extended for the year 2023 was:

Educational Purposes	\$125,942,243
Operations & Maintenance Purposes	37,420,006
Transportation Purposes	12,996,446
Working Cash Purposes	652,975
Municipal Retirement Purposes	589,135
Social Security Purposes	4,637,611
Tort Immunity Purposes	2,727,007
Special Education Purposes	39,914,765
Bond and Interest Purposes	25,748,137
Total	<u>\$250,628,325</u>

WHEREAS, it is hereby determined that the amount of taxes to be levied for the year 2024, to be levied against estimated budget totals as represented during the budget presentation, is as follows:

Educational Purposes	\$134,000,000
Operations & Maintenance Purposes	42,500,000
Transportation Purposes	15,000,000
Working Cash Purposes	700,000
Municipal Retirement Purposes	800,000
Social Security Purposes	6,000,000
Tort Immunity Purposes	3,000,000
Special Education Purposes	44,500,000
Bond and Interest Purposes	25,679,476
Total	<u>\$272,179,476</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 2024 is \$272,179,476.

2. The aggregate amount of taxes estimated to be levied for the year 2024 exceeds the amount of taxes extended by the District in 2023. The percentage change equals approximately 8.60%.

3. The Secretary, President, and Treasurer of School District 300 are hereby authorized and directed to execute the Certificate of Tax Levy for the 2024-2025 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 17th day of December 2024

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:

Pro Tem 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, Christine Birkett, 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 17th day of December 2024, at which meeting a quorum of said Board of Education was present.

I DO FURTHER CERTIFY that 2024 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 17th day of December 2024.

Pro Tem 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 be 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 \$44,500,000.

ADOPTED this 17th day of December 2024.

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:

Pro Tem Secretary, Board of Education

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTIES OF KANE,
McHENRY, COOK, AND DeKALB)

SECRETARY’S CERTIFICATE

I Christine Birkett, 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 17th day of December 2024 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 2024, a tax in the sum of \$44,500,000 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 17th day of December 2024.

Pro Tem 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 \$700,000 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 2024 a tax known as the “Working Cash fund” in the amount of \$700,000.

ADOPTED this 17th day of December 2024.

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:

Pro Tem Secretary, Board of Education

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTIES OF KANE,
McHENRY, COOK AND DeKALB)

SECRETARY’S CERTIFICATE

I, Christine Birkett, 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 17th day of December 2024, 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 2024, a tax in the sum of \$700,000 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 17th day of December 2024.

Pro Tem Secretary, Board of Education

**COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION AUTHORIZING REDUCTION OF CERTAIN FUND LEVIES FOR THE
2024 LEVY YEAR**

WHEREAS, on December 17, 2024, the Board of Education of Community Unit School District 300 (School District), Kane, McHenry, Cook and DeKalb Counties, Illinois, did adopt the 2024 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 2024 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 2024 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 17th day of December 2024.

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:

Pro Tem Secretary, Board of Education

STATE OF ILLINOIS)
) SS COMMUNITY UNIT SCHOOL DISTRICT 300
COUNTY OF COOK)

SECRETARY’S CERTIFICATE

I, Christine Birkett, 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 2024 Levy Year”, of which Resolution was duly adopted by said Board of Education at a meeting held on the 17th day of December 2024, 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 17th day of December 2024.

Pro Tem Secretary, Board of Education

Original:
Amended:

X

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	\$ 134,000,000	Fire Prevention & Safety *	\$
Operations & Maintenance	\$ 42,500,000	Tort Immunity	\$ 3,000,000
Transportation	\$ 15,000,000	Special Education	\$ 44,500,000
Working Cash	\$ 700,000	Leasing	\$
Municipal Retirement	\$ 800,000	Other	\$
Social Security	\$ 6,000,000	Other	\$
		Total Levy	\$ 246,500,000

* 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 134,000,000 dollars to be levied as a special tax for educational purposes; and
the sum of 42,500,000 dollars to be levied as a special tax for operations and maintenance purposes; and
the sum of 15,000,000 dollars to be levied as a special tax for transportation purposes; and
the sum of 700,000 dollars to be levied as a special tax for a working cash fund; and
the sum of 800,000 dollars to be levied as a special tax for municipal retirement purposes; and
the sum of 6,000,000 dollars to be levied as a special tax for social security purposes; and
the sum of _____ 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 3,000,000 dollars to be levied as a special tax for tort immunity purposes; and
the sum of 44,500,000 dollars to be levied as a special tax for special education purposes; and
the sum of _____ 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 _____ dollars to be levied as a special tax for _____; and
the sum of _____ dollars to be levied as a special tax for _____
on the taxable property of our school district for the year _____.

Signed this 17th day of December 2024 . _____
(President)

(Clerk or Secretary of the School Board of Said School District)

When any school is authorized to issue bonds, the school board shall file a certified copy of the resolution in the office of the county clerk of each county in which the district is situated to provide for the issuance of the bonds and to levy a tax to pay for them. The county clerk shall extend the tax for bonds and interest as set forth in the certified copy of the resolution, each year during the life of the bond issue. Therefore to avoid a possible duplication of tax levies,

the school board should not include a levy for bonds and interest in the district's annual tax levy.

Number of bond issues of said school district that have not been paid in full

6 .

(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)



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 17, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Jonathan Mickle,
Director of Facilities

Presented at the following Board Meetings	
Board Operations Committee	12/10/2024
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/17/2024
BOE 2nd Reading	12/17/2024

SUBJECT: Recreation Drive

Background

Following previous discussions, we recommend pursuing a collaborative project with the Village of West Dundee, Dundee Township Park District, and developer Lennar to extend Recreation Drive through the new development east of Dundee Middle School. This extension would provide enhanced accessibility and functionality for the school, offering an opportunity for potential use as a drop-off and pick-up location for buses and car riders, a critical route for emergency vehicles, or an additional entry and exit point as future needs, special events, or emergency situations arise.

The Dundee Township Park District Board has formally voted to participate as a partner, committing up to \$205,000 toward the project. This commitment includes the inclusion of safety requirements to address shared concerns. To ensure transparency, a calculation has been included to show how the proposed \$205,000 contribution from District 300 was developed.

Administrative Recommendation

We recommend the board approve District 300's financial contribution would not exceed \$205,000, funded through anticipated impact fees generated by the development in West Dundee. With the board's approval, the administration will proceed with drafting the Intergovernmental Agreement in collaboration with the Village of West Dundee and the Dundee Township Park District. This process will include regular updates to the board, ensuring transparency and alignment throughout. Once completed, the IGA will be brought back to the board for formal review and approval.

Fiscal Impact

District 300's share of the project will require up to \$205,000. This amount will be funded through anticipated impact fees and, if necessary, other district funds.



DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300 BOARD of EDUCATION MEMO

DATE: December 17, 2024

TO: Dr. Martina Smith, Superintendent
Board of Education

FROM: Dr. Melanie Gravel and Nikki
Woodbury, Assistant Superintendents
of Curriculum & Instruction

Presented at the following Board Meetings	Date
Board Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1 st Reading	10/22/2024
BOE 2 nd Reading	12/17/2024

SUBJECT: Approval of proposed Automotive Technology I-III, AP Language Arts and Composition, K-8 Art, AP Calculus, AP Chemistry, Applied Microbiology, Human Anatomy and Physiology, Zoology, K-5 Social Studies, AP Psychology, AP US Government, AP Macroeconomics, Youth and Law/Law and Justice, and American Sign Language I-IV Instructional Materials Adoptions

Background

District 300 regularly reviews and updates instructional materials to support our curriculum. Our process aligns with Board Policy 6:210 and Administrative Regulations 6:210-AP1 and 6:210-AP2. The process generally includes:

- Analysis of current needs for students and staff
- Development of an RFP for each adoption that is structured on student needs, staff needs, instructional expectations, and current educational research
- Submission of materials by each publisher
- District review for alignment with the RFP
- Initial technology review for the feasibility of integration into our digital learning environment
- District Leadership Team review with publisher presentations
- Teacher Collaborative Team review with publisher presentations
- Additional analysis of digital aspects and features to ensure compatibility with D300 systems

The District Leadership Teams included several members of the Curriculum and Instruction Administration Team, including Assistant Superintendents of Curriculum and Instruction, Content Area Directors and Coordinators (Literacy, Math, Social Studies and Science, EL and World Languages, CTE, Fine and Performing Arts, and Early Childhood); Director of Education Services, PreK-5; Director of Professional Development; Director of Diversity, Equity, and Inclusion; Coordinator of Diversity, Equity, and Inclusion; Director of MTSS and Assessment Systems; Director of Academic MTSS; and the Assistant Superintendents of Schools of the various levels.

The District Technology Team vetted the resources to ensure that they will function with internal D300 systems and platforms.



DISTRICT 300

The various Teacher Collaborative Teams were developed to include current content area teachers in the courses being reviewed. When applicable, High School Division Heads participated on these teams. All teams submitted rubrics for quantitative data. Qualitative comments were also gathered after careful analysis of the materials.

Proposed instructional materials adoptions to support our curriculum include the following courses:

Department	Course(s)
Career and Technical Education	Automotive Technology I-III
English	AP Language Arts and Composition
Fine and Performing Arts	K-8 Art
Math	AP Calculus
Science	AP Chemistry
	Applied Microbiology
	Human Anatomy and Physiology
	Zoology
Social Studies	K-5 Social Studies
	AP Psychology
	AP US Government
	AP Macroeconomics
	Youth and Law/Law and Justice
World Languages	American Sign Language I-IV

Specific details for each of the proposed instructional materials adoptions are attached. The Board previously approved the public display of the proposed instructional materials on October 22, 2024.

Administrative Recommendation

The administration recommends the Board approve the proposed instructional materials adoptions for Automotive Technology I-III, AP Language Arts and Composition, K-8 Art, AP Calculus, AP Chemistry, Applied Microbiology, Human Anatomy and Physiology, Zoology, K-5 Social Studies, AP Psychology, AP US Government, AP Macroeconomics, Youth and Law/Law and Justice, and American Sign Language I-IV.



DISTRICT 300

Fiscal Impact

Included below is an overview of the total costs for these proposed instructional materials adoptions:

Department	Course(s)	Cost
Career and Technical Education	Automotive Technology I-III Goodheart Wilcox <i>Modern Automotive Technology (Copyright 2026)</i>	\$138,463.01
English	AP Language Arts and Composition Perfection Learning <i>AMSCO English Language and Composition AP Edition (Copyright 2022)</i>	\$38,080.02
Fine and Performing Arts	K-8 Art The Art of Education University <i>Art of Education Flex Curriculum</i>	\$58,716.00
Math	AP Calculus Cengage's Calculus for AP (2e) by Larson and Battaglia and published by Cengage	\$50,473.50
Science	AP Chemistry Cengage <i>Chemistry AP Edition (11th Edition)</i>	\$19,750.50
	Applied Microbiology <i>OpenStax Microbiology</i>	No Cost
	Human Anatomy and Physiology McGraw Hill <i>Hole's Essentials of Human Anatomy and Physiology (2nd Edition)</i>	\$34,329.31
	Zoology McGraw Hill <i>Zoology (11th Edition)</i>	\$34,663.20
Social Studies	K-5 Social Studies TCI <i>Social Studies Alive!</i>	\$520,490.00
	AP Psychology BFW <i>Myers' Psychology for the AP Course (4th Edition)</i>	\$53,430.43
	AP US Government BFW <i>American Government: Stories of a Nation (2nd Edition)</i>	\$40,982.32
	AP Macroeconomics BFW <i>Krugman's Macroeconomics for the AP Course (4th Edition)</i>	\$31,868.24
	Youth and Law/Law and Justice McGraw Hill <i>Street Law: A Course in Practical Law (10th Edition)</i>	\$25,152.06
World Languages	American Sign Language I-IV DawnSignPress <i>Signing Naturally Digital Platform</i>	\$66,802.82
	Total of All Proposed Adoptions	\$1,113,201.41



DISTRICT 300

D300 Career and Technical Education High School Instructional Materials Recommendations

This fall, the District Leadership Team, Technology Department, and Automotive Technology Collaborative Teacher Team completed the instructional materials review process for Automotive Technology I-III. The review teams explored multiple instructional materials options for these courses, and we have moved forward with the following recommendation for consideration by the D300 Board of Education:

Automotive Technology I-III

- The Automotive Technology Collaborative Teacher Team endorsed selecting the Goodheart Willcox *Modern Automotive Technology* (Copyright 2026) instructional materials that are being released during the spring of 2025, which includes a classroom set of print textbooks for each high school's automotive lab as well as the full digital suite for each teacher and student in the program.
- The Automotive Technology Collaborative Teacher Team appreciated that these instructional materials aligned directly with the Automotive Service Excellence (ASE) accreditation standards, are compatible with Google Translate for access in multiple languages, are an appropriate reading level for students in all three courses, and provide relevant supplemental resources and activities aligned with the courses.

Cost and Next Steps

The total cost for all the proposed Automotive Technology I-III instructional materials would be \$138,463.01. This includes print and digital access to the instructional materials and online platform for each student and teacher for six years. Our plan is to ensure students are rostered for online access, and resources are made available in our learning management system, Schoology.

Recommendation

To support our Automotive Technology curriculum, the Administration recommends the Board approve these proposed instructional materials as presented.



DISTRICT 300

D300 English High School Instructional Materials Recommendations

This fall, the District Leadership Team, Technology Department, and English Collaborative Teacher Team completed the instructional materials review process for Advanced Placement (AP) Language and Composition. The review teams explored multiple instructional materials options for this course, and we have moved forward with the following recommendation for consideration by the D300 Board of Education:

Advanced Placement (AP) Language and Composition

- The team of AP Language and Composition teachers evaluated two resources and unanimously endorsed Perfection Learning AMSCO *English Language and Composition AP Edition* (Copyright 2022). Teachers highlighted its purposeful, relevant, and rigorous content, along with its excellent alignment with the AP exam and College Board's standards. The resource's writing samples, instruction, graphic organizers, and multiple-choice questions were particularly noted for their value. This resource is expected to support the improvement of student performance in AP Language and Composition.

Cost and Next Steps

The total cost for all the proposed AP Language and Composition instructional materials would be \$38,080.02. This includes digital access to the materials and online platform for each student, as well as teacher access to the online platform and all teacher resources for six years. Our plan is to ensure students are rostered for online access and resources are made available in our learning management system, Schoology.

Recommendation

To support our AP Language and Composition curriculum, the Administration recommends the Board approve these proposed instructional materials as presented.



DISTRICT 300

D300 K-8 Fine and Performing Arts Instructional Materials Recommendations

This fall, the District Leadership Team, Technology Department, and K-8 Fine Arts Collaborative Teacher Team completed the instructional materials review process for K-8 Art. These teams explored the instructional materials currently in use for high school Art classes, and we have moved forward with the following recommendation for consideration by the D300 Board of Education:

K-8 Art

- The K-8 Fine Arts Collaborative Teacher Team consisted of current art teachers from elementary and middle school levels. After a review of available resources, the recommendation is for the adoption of the *Art of Education Flex Curriculum* digital platform by The Art of Education University.
- The team appreciated that the instructional materials provided resources in many aspects of the K-8 Art courses, including diverse artist references and projects aligned with the course curricula. The materials are also aligned to both the National Core Arts Standards and the Illinois Arts Standards. The team also appreciated how the lessons could be adapted to meet the needs of their courses and that students would benefit from having additional resources to support their artistic independence. The team especially appreciated that the materials align with our focused instruction at all ability levels and provide for individual student growth, as well as creative opportunities. The digital platform provides a wealth of resources for reinforcement and enrichment, with support to enhance comprehension of necessary skills and concepts. The digital platform provides a more global and comprehensive understanding, including authentic historical- and genre-based samples, demonstration videos, and real-world application.

Cost and Next Steps

The total cost for all the proposed K-8 Art instructional materials would be \$58,716.00. This includes teacher digital access to the *Art of Education FLEX Curriculum* materials and online platform for six years. Our plan is to ensure teachers are rostered for online access, and resources are made available in our learning management system, Schoology.

Recommendation

To support our K-8 Art curriculum, the Administration recommends the Board approve these instructional materials as presented.



DISTRICT 300

D300 Math High School Instructional Materials Recommendations

This fall, the District Leadership Team, Technology Department, and Math Collaborative Teacher Team completed the instructional materials review process for Advanced Placement (AP) Calculus. The review teams explored multiple instructional materials options for these courses, and we have moved forward with the following recommendation for consideration by the D300 Board of Education:

Advanced Placement (AP) Calculus

- The Math Collaborative Teacher Team, including AP Calculus teachers, reviewed multiple resources aligned with the College Board's standards and selected Cengage's *Calculus for AP (2e)* by Larson and Battaglia and published by Cengage. Teachers praised its comprehensive examples, AP-style questions, and additional resources for practice and assessment. The supplementary tools were highly valued. This resource is expected to support the improvement of student performance in AP Calculus.

Cost and Next Steps

The total cost for the proposed math instructional materials would be \$50,473.50. This includes digital access to the materials and online platform for each student and teacher access to the online platform and all teacher resources for six years. Our plan is to ensure students are rostered for online access and resources are made available in our learning management system Schoology.

Recommendation

To support our AP Calculus curriculum, the Administration recommends the Board approve these proposed instructional materials as presented.



D300 Science High School Instructional Materials Recommendations

This fall, the District Leadership Team, Technology Department, and Science Collaborative Teacher Teams completed the instructional materials review process for several secondary science courses. The review teams explored multiple instructional materials options, and we have moved forward with the following recommendations for consideration by the D300 Board of Education:

Advanced Placement (AP) Chemistry

- The AP Chemistry Collaborative Teacher Team thoroughly assessed multiple resources and selected Cengage's *Chemistry AP Edition (11th Edition)* by Zumdahl, Zumdahl, and DeCoste as the best fit for their classrooms and learners. Teachers highlighted the value of the interactive study and OWL platforms, which provide effective tools for both teaching and student practice. The question formats and tools were recognized as highly valuable, complementing the College Board's multiple-choice practice for the AP exam. This resource is expected to effectively enhance student performance and engagement in AP Chemistry.

Applied Microbiology

- The team of Applied Microbiology teachers will continue to utilize the current suite of resources. The current suite of resources continues to be the best option for our students. The existing resource includes *OpenStax Microbiology*, adopted in 2019, last updated July 2024, which provides a comprehensive foundation in microbiology principles. This resource, along with supplemental instructional materials, offer a robust educational framework for Applied Microbiology, blending theoretical knowledge with practical application. The continued use of these instructional materials ensures consistency and stability within the curriculum, supporting sustained student engagement and learning progression.

Human Anatomy and Physiology

- The Human Anatomy and Physiology Collaborative Teacher Team reviewed several resources and endorsed *Hole's Essentials of Human Anatomy and Physiology (2nd Edition)*, published by McGraw Hill. Teachers praised the comprehensive case studies, enrichment activities, and labs. They also noted the valuable student resources for enrichment, user-friendly formative online assessments, and the SmartBook tool. This resource is expected to support student learning and success in Human Anatomy and Physiology.

Zoology

- The Zoology Collaborative Teacher Team unanimously selected McGraw Hill's *Zoology (11th Edition)* by Miller and Tupper. Teachers praised the text for its comprehensive summative and formative assessment tools, as well as its potential to support students interested in pursuing careers in zoology. The publisher's platform enhances accessibility by offering features such as read-aloud options, text translation, and interactive reading assignments with pop-up questions, which allow for differentiation for all learners. Additionally, students can easily access vocabulary definitions and revisit sections as needed. This resource is expected to improve student engagement, support diverse learning needs, and further enhance understanding in Zoology.



DISTRICT 300

Cost and Next Steps

The total cost for all the proposed science instructional materials would be \$88,743.01 This includes digital access to the materials and online platform for each student, and teacher access to the online platform and all teacher resources for six years. Please note this calculation included *OpenStax* for Applied Microbiology, which is a free, open-source resource.

Recommendation

The Administration recommends the Board approve these proposed science instructional materials as presented.



D300 Social Studies Instructional Materials Recommendations

This fall, the District Leadership Team, Technology Department, and Social Studies Collaborative Teacher Teams completed the instructional materials review process for several Social Studies courses. The review teams have explored multiple instructional materials options for these courses, and we have moved forward with the following recommendations for consideration by the D300 Board of Education:

K-5 Social Studies

- After careful review, it was determined that our current K-5 Social Studies instructional materials, TCI's *Social Studies Alive!*, are the instructional materials we will continue with. Their continued use ensures consistency and stability within the curriculum, supporting sustained student engagement and learning progression. Our goal is to concurrently review K-5 Literacy and K-5 Social Studies in the next adoption cycle, which will occur in the 2028-2029 school year.

Advanced Placement (AP) Psychology

- The AP Psychology Collaborative Teacher Team critically assessed several resources aligned with the College Board's Advanced Placement standards. They unanimously endorsed the 4th edition of *Myers' Psychology for the AP Course* by David Myers, published by BFW, citing its comprehensive and precise alignment with the updated AP course framework. This resource is expected to effectively enhance student performance and engagement in AP Psychology.

Advanced Placement (AP) US Government

- The AP Government Collaborative Teacher Team reviewed several resources aligned with the College Board's Advanced Placement standards. They unanimously endorsed the 2nd edition of *American Government: Stories of a Nation* by Abernathy and Waples, published by BFW, citing its strong alignment with the updated AP curriculum. Key features include the test generator and Learning Curve tool, which allows students to monitor their progress independently. The text will be updated in January 2025 and the district will receive the updated resource. This resource is expected to effectively enhance student performance and engagement in AP US Government.

Advanced Placement (AP) Macroeconomics

- The AP Macroeconomics Collaborative Teacher Team conducted a thorough review of three potential textbooks and unanimously selected the 4th edition of *Krugman's Macroeconomics for the AP Course*, published by BFW. This text is recognized as the gold standard for AP Macroeconomics for its clear organization and precise alignment with College Board standards, using the same language as the AP framework to ensure seamless course integration. This resource is expected to effectively enhance student performance and engagement in AP Macroeconomics.

Youth and Law/Law and Justice

- The Youth in Law/Law and Justice Collaborative Teacher Team completed a comprehensive evaluation and unanimously selected McGraw Hill's *Street Law: A Course in Practical Law (10th Edition)* by Arbetman. They highlighted its practical approach and thorough coverage of essential legal principles, with one teacher noting, "This is the best text for this class." This selection is expected to enhance student engagement and deepen their understanding of legal concepts.



DISTRICT 300

Cost and Next Steps

The total cost for all the proposed social studies instructional materials would be \$671,923.05. This includes digital access to the materials and online platform for each student and teacher, and all teacher resources for six years. Our plan is to ensure students are rostered for online access and resources are made available in our learning management system Schoology.

Recommendation

The Administration recommends that the Board approve these proposed social studies instructional materials as presented.



D300 High School World Languages Instructional Materials Recommendations 2024

This fall, the District Leadership Team, Technology Department, and American Sign Language Collaborative Teacher Team completed the materials review process for American Sign Language I-IV. The teacher review team explored instructional materials for these courses, and we have moved forward with the following recommendation for consideration by the D300 Board of Education:

American Sign Languages I - IV

- The American Sign Language Collaborative Teacher Team carefully reviewed resources aligned with the World-readiness Standards for Learning Languages. The feedback provided an opportunity for a replacement of current print instructional materials with the DawnSignPress *Signing Naturally* digital platform. In addition to viewing the digital platform and new homework feature as a benefit, teachers acknowledged that they are familiar with the print version of these instructional materials, as they are currently in use.

Cost and Next Steps

The total cost for all the proposed American Sign Language I-IV instructional materials would be \$66,802.82. This includes digital access to the materials for each student and teacher and all teacher resources for six years. Our plan is to ensure students are rostered for online access and resources are made available in our learning management system Schoology.

Administrative Recommendation

The Administration recommends the Board approve these proposed instructional materials for American Sign Language I-IV.

Modern Automotive Technology ©2026				
Student Package	ISBN	CUSD 300 School Price Each	Quantity	Total
Textbook, print	9798891182400	\$141.00	719	\$101,379.00
Workbook Print	9798894480794	\$36.00	719	\$28,476.00
Lab Manual Print	9798894480817	\$48.00	719	\$37,968.00
CCL* Online Learning Suite, 6yr. Classroom Subscription	9798891189843	\$175.95	623	\$109,616.85
Bundle (Textbook + CCL* Online Learning Suite)	7988891189850	\$225.30	96	\$21,628.80
Training				n/c
Shipping Charge for Print				\$6,845.66
Shipping Charge for Bundle				\$371.70
Complimentary Instructor Materials	5 Free, one per teacher (value of \$800.00) Provided with order of student materials.			
*Common Cartridge Integration				
Grand Total				\$138,463.01

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#QUO9096

10/14/2024

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Quote Prepared For:

Diane White
diane.white@d300.org

Expires	Terms	Sales Rep	Sales Rep Email
12/13/2024	Net 30	Mariah De La Fuente	mdelafuente@perfectionlearning.com

Item	Description	ISBN	QTY	Years	List Price	Sales Price	Sales Price Amount
T4716B	AP Lang & Comp SE Print/Interactive Bundle	9781663624901	210	6	\$191.70	\$167.70	\$35,217.00
T6215B	AP Lang & Comp R&J TR Print/Interactive Bundle	9781663656230	9	6	\$92.64	\$0.00	\$0.00
T6345	PD Virtual Session includes: One 3-hour session		1	1	\$750.00	\$750.00	\$750.00

NOTES TO CUSTOMER

This quote reflects a six-year purchase of Print + Interactive eBooks for AP Language & Composition. A shipping discount of 50% has been applied.

Subtotal	\$35,967.00
Product Saving	\$5,873.76
Tax Total (0%)	\$0.00
Shipping Cost	\$2,113.02
Handling Fee	\$0.00
Total	\$38,080.02

Order over \$5,000 are not eligible for payment by credit card.



QUO9096

B.A.F.O. MATERIAL PURCHASE

August 15, 2024

Response to Request for Proposal
Textbook Adoption Materials Purchase, K-8 Art Community Unit School District 300

Prepared for:

Diane C. White,
Director of Purchasing

Prepared by:

*Jacob Rigoli, Senior Director
Erin Saladino, SME
The Art of Education University, LLC*



Community Unit School District 300-FLEX Curriculum Quote, BAFO

Community Unit School Dist 300

2605 Bunker Hill Drive
Algonquin, IL 60102

Reference: 20240812-150756641

Quote published: August 12, 2024

BAFO updated: October 15, 2024

Quote expires: December 31, 2024

Subscription Term: 6 Years

This subscription includes up to 3, one-hour virtual product training sessions per academic year for all licensed educators.

Products & Services

Item & Description	Quantity	Unit Price	Total
FLEX Curriculum Six Year Term	14	\$699.00	\$58,716.00
FLEX Curriculum Customizable curriculum platform with on-demand access to standards-aligned lesson plans and instructional resources exclusively for art education. Includes product training and implementation support.			for 6 years
	One-time subtotal		\$58,716.00
	Grand Total		\$58,716.00

Jacob A Rigoli, PMP®, MBA

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10/23/2024

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Presented To: Diane White, diane.white@d300.org

Prepared By: Sales Team

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Quoted Products: Math 9-12 AP Calc

Qty	Update Qty	Product	Price	Quoted Price	Total
230		Bundle: Calculus for AP®, 2nd Student Edition + WebAssign™ (6-year access) Larson/Battaglia 2nd Edition [K12, 2021] 9780357492840 / 0357492846 <i>Print Student Edition + 6-Year Digital Access</i>	\$209.00	\$209.00	\$48,070.00
15		K12 Teacher's Resource Guide for Calculus for AP®, 2nd Edition Larson 2nd Edition [K12, 2021] 9780357520321 / 0357520327	\$12.50	\$0.00	FREE
15		Fast Track to a 5 AP® Test Preparation Workbook Larson 2nd Edition [K12, 2021] 9780357520338 / 0357520335	\$29.00	\$0.00	FREE
15		K12 Student Solutions Manual for Calculus for AP®, 2nd Edition Larson 2nd Edition [K12, 2021] 9780357520345 / 0357520343	\$45.00	\$0.00	FREE
15		K12 Wraparound Teacher's Edition for Calculus for AP®, 2nd Edition Larson 2nd Edition [K12, 2021] 9780357520314 / 0357520319	\$285.00	\$0.00	FREE
2		K-12 Virtual Product Training National Geographic Learning 1st Edition [K12, 2016] 9781337466202 / 1337466204	\$997.50	\$0.00	FREE

Sub-Total: \$48,070.00
+ Estimated Shipping and/or Process Fee: \$2,403.50

TOTAL: \$50,473.50
Total Savings: \$7,567.50

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Prepared By: Sales Team

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Prepared By: Sales Team

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[View Quote in CAD](#)

Quoted Products: 9-12 Science & SS RFP

Qty	Update Qty	Product	Price	Quoted Price	Total
90		K12 Print + Digital Bundle: K12 Chemistry AP® Edition, 11th Student Edition + OWLv2 6-year access ZUMDAHL 11th Edition [K12, 2024] 9798214079943 / 8214079942 <i>Print Student Edition + 6-Year Digital Access</i>	\$209.00	\$209.00	\$18,810.00
9		Fast Track to a 5 Test Prep Workbook for AP® Chemistry Abronowitz/Jones 1st Edition [K12, 2025] 9781535885881 / 1535885882 <i>Print Copy for Teacher</i>	\$29.00	\$0.00	FREE
1		K-12 Virtual Product Training National Geographic Learning 1st Edition [K12, 2016] 9781337466202 / 1337466204	\$997.50	\$0.00	FREE

Sub-Total: \$18,810.00
+ Estimated Shipping and/or Process Fee: \$940.50

TOTAL: \$19,750.50
Total Savings: \$1,258.50

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SUBSCRIPTION/DIGITAL CONTACT:

CONTACT:

SALES REP INFORMATION:

David Brackett
david.brackett@mheducation.com
(847) 902-7520

Section Summary	Value of All Materials	Free Materials	Product Subtotal
Hole's Essentials of Human Anatomy and Physiology - 6 Year Digital Subscription	\$39,301.68	(\$4,988.10)	\$34,313.58
PRODUCT TOTAL*	\$39,301.68	(\$4,988.10)	\$34,313.58
ESTIMATED S&H**			\$15.73
ESTIMATED TAX**			TBD
GRAND TOTAL*			\$34,329.31

* Price firm for 120 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

**Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes are not included in the quote total. If applicable, actual tax charges will be applied at time of order.

Comments:

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO:

McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 10/12/2024

ACCOUNT NAME: Comm Unit Sch Dist #300

EXPIRATION DATE: 02/09/2025

QUOTE NUMBER: DBRAC-10122024061127-001

ACCOUNT #: 224482

PAGE #: 1



Because learning changes everything.®

Product Description	ISBN	Qty	Unit Price	Free Materials	Line Subtotal
Hole's Essentials of Human Anatomy and Physiology - 6 Year Digital Subscription					
WELSH HOLES ESSNTLS OF ANTMY AND PHYSLGY 2021 2E ONLN SE W APR 6YR SUB	978-0-07-682359-8	241	\$142.38	\$0.00	\$34,313.58
WELSH HOLES ESSENTIALS OF ANATOMY AND PHYSIOLOGY 2021 2E TEACHER MANUAL	978-0-07-682335-2	7	\$45.42	\$317.94	*Free Materials
WELSH HOLES ESSNTLS OF ANTMY AND PHYSLGY 2021 2E ONLN TE W APR 6YR SUB	978-0-07-682364-2	12	\$264.18	\$3,170.16	*Free Materials
PROF LRN HALF-DAY ONLINE TRAINING 2 HOUR SESSION GRADES 6- 12 SOCIAL STUDIES	978-1-26-422117-2	1	\$1,500.00	\$1,500.00	*Free Materials
Hole's Essentials of Human Anatomy and Physiology - 6 Year Digital Subscription Subtotal:				\$4,988.10	\$34,313.58

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO:

McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 10/12/2024

ACCOUNT NAME: Comm Unit Sch Dist #300

EXPIRATION DATE: 02/09/2025

QUOTE NUMBER: DBRAC-10122024061127-001

ACCOUNT #: 224482

PAGE #: 2



Because learning changes everything.®

QUOTE PREPARED FOR:

Comm Unit Sch Dist #300
2550 HARNISH DR
ALGONQUIN, IL 60102-6870
ACCOUNT NUMBER: 224482

CONTACT:

VALUE OF ALL MATERIALS	\$39,301.68
FREE MATERIALS	(\$4,988.10)
PRODUCT TOTAL*	\$34,313.58
ESTIMATED SHIPPING & HANDLING**	\$15.73
ESTIMATED TAX**	TBD
GRAND TOTAL	\$34,329.31

SUBSCRIPTION/DIGITAL CONTACT:

Comments:

* Price firm for 120 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

**Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes are not included in the quote total. If applicable, actual tax charges will be applied at time of order.

Terms of Service:

By placing an order for digital products (the 'Subscribed Materials'), the entity that this price quote has been prepared for ('Subscriber') agrees to be bound by the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. Subject to Subscriber's payment of the fees set out above, McGraw Hill LLC hereby grants to Subscriber a non-exclusive, non-transferable license to allow only the number of Authorized Users that corresponds to the quantity of Subscribed Materials set forth above to access and use the Subscribed Materials under the terms described in the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. The subscription term for the Subscribed Materials shall be as set forth in the Product Description above. If no subscription term is specified, the initial term shall be one (1) year from the date of this price quote (the 'Initial Subscription Term'), and thereafter the Subscriber shall renew for additional one (1) year terms (each a 'Subscription Renewal Term'), provided MHE has chosen to renew the subscription and has sent an invoice for such Subscription Renewal Term to Subscriber.

[Terms Of Service](#)

[Provisions required by Subscriber State law](#)

ATTENTION: In our effort to protect our customer's data, we will no longer store credit card data in any manner within in our system. Therefore, as of April 30, 2016 we will no longer accept credit card orders via email, fax, or mail/package delivery. Credit card orders may be placed over the phone by calling the number listed above or via our websites by visiting www.mheducation.com (or www.mhecoast2coast.com).

School Purchase Order Number: _____

Name of School Official (Please Print)

Signature of School Official

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO: McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 10/12/2024 ACCOUNT NAME: Comm Unit Sch Dist #300 EXPIRATION DATE: 02/09/2025
QUOTE NUMBER: DBRAC-10122024061127-001 ACCOUNT #: 224482 PAGE #: 3



Because learning changes everything.®

QUOTE PREPARED FOR:

Comm Unit Sch Dist #300
2550 HARNISH DR
ALGONQUIN, IL 60102-6870
ACCOUNT NUMBER: 224482

SUBSCRIPTION/DIGITAL CONTACT:

CONTACT:

SALES REP INFORMATION:

David Brackett
david.brackett@mheducation.com
(847) 902-7520

Section Summary	Value of All Materials	Free Materials	Product Subtotal
Zoology - 6 Year Digital Subscription	\$38,405.52	(\$3,742.32)	\$34,663.20
PRODUCT TOTAL*	\$38,405.52	(\$3,742.32)	\$34,663.20
ESTIMATED S&H**			TBD
ESTIMATED TAX**			TBD
GRAND TOTAL*			\$34,663.20

* Price firm for 120 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

**Shipping and handling charges are not included in the quote total. Actual shipping and handling charges will be applied at time of order. Taxes are not included in the quote total. If applicable, actual tax charges will be applied at time of order.

Comments:

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO:

McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 10/12/2024

ACCOUNT NAME: Comm Unit Sch Dist #300

EXPIRATION DATE: 02/09/2025

QUOTE NUMBER: DBRAC-10122024055817-001

ACCOUNT #: 224482

PAGE #: 1



Because learning changes everything.®

Product Description	ISBN	Qty	Unit Price	Free Materials	Line Subtotal
Zoology - 6 Year Digital Subscription					
ZOOLOGY ONLINE STUDENT EDITION 6 YEAR SUBSCRIPTION	978-0-07-689629-5	260	\$133.32	\$0.00	\$34,663.20
ZOOLOGY ONLINE TEACHER EDITION 6 YEAR SUBSCRIPTION	978-0-07-689633-2	8	\$280.29	\$2,242.32	*Free Materials
PROF LRN HALF-DAY ONLINE TRAINING 2 HOUR SESSION GRADES 6-12 SOCIAL STUDIES	978-1-26-422117-2	1	\$1,500.00	\$1,500.00	*Free Materials
Zoology - 6 Year Digital Subscription Subtotal:				\$3,742.32	\$34,663.20

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO:

McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 10/12/2024

ACCOUNT NAME: Comm Unit Sch Dist #300

EXPIRATION DATE: 02/09/2025

QUOTE NUMBER: DBRAC-10122024055817-001

ACCOUNT #: 224482

PAGE #: 2



Because learning changes everything.®

QUOTE PREPARED FOR:

Comm Unit Sch Dist #300
2550 HARNISH DR
ALGONQUIN, IL 60102-6870
ACCOUNT NUMBER: 224482

CONTACT:

VALUE OF ALL MATERIALS	\$38,405.52
FREE MATERIALS	(\$3,742.32)
PRODUCT TOTAL*	\$34,663.20
ESTIMATED SHIPPING & HANDLING**	TBD
ESTIMATED TAX**	TBD
GRAND TOTAL	\$34,663.20

SUBSCRIPTION/DIGITAL CONTACT:

Comments:

* Price firm for 120 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

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Terms of Service:

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[Terms Of Service](#)

[Provisions required by Subscriber State law](#)

ATTENTION: In our effort to protect our customer's data, we will no longer store credit card data in any manner within in our system. Therefore, as of April 30, 2016 we will no longer accept credit card orders via email, fax, or mail/package delivery. Credit card orders may be placed over the phone by calling the number listed above or via our websites by visiting www.mheducation.com (or www.mhecoast2coast.com).

School Purchase Order Number: _____

Name of School Official (Please Print)

Signature of School Official

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO: McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 10/12/2024 ACCOUNT NAME: Comm Unit Sch Dist #300 EXPIRATION DATE: 02/09/2025
QUOTE NUMBER: DBRAC-10122024055817-001 ACCOUNT #: 224482 PAGE #: 3



Quote #: Q-31950-1
 Date: 9/11/2024
 Expires On: 11/10/2024
 Prepared By: Matt Moorman
 Email: mmoorman@teachtci.com
 Phone: (800) 497-6138 ext 126

Quote for:
 District 300
 Diane White
 diane.white@d300.org

Ship to:
 Diane White
 District 300
 2550 Harnish Dr
 Algonquin, IL 60102

Product Code	Product Name	Product Type	List Price	Customer Price	Quantity	Extended Price
EL-SS-SL-04	Elementary (K-5) Social Studies: Student License (4 Yrs)	Digital	\$62.00	\$62.00	8395	\$520,490.00
EL-SS-TL-04	Elementary (K-5) Social Studies: Teacher License (4 Yrs)	Digital	\$325.00	\$0.00	1000	\$0.00

TOTAL:	\$520,490.00
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Shipping (5%) \$0.00

Grand Total	\$520,490.00
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Gratis

Gratis offer and/or customer pricing are valid for this quote only and contingent upon purchase order total matching or exceeding the quote total. Gratis items must be included on your purchase order.

Gratis Total \$325,000.00

Terms and Conditions

Business Terms

TCI's Business Terms apply to all orders. View details at <https://www.teachtci.com/tci-business-terms>

How to Order

Please include a copy of this quote with your purchase order to expedite your order and ensure you receive the pricing quoted above. Adjustments cannot be made after the order has been fulfilled. Place orders online at <https://shop.teachtci.com> or send using one of the following options:

- Email: info@teachtci.com
- Fax: 800-343-6828
- Address: 3790 El Camino Real #1224, Palo Alto CA 94306
- If paying by check, send payment to PO Box 6004, Whittier CA 90607

Download a copy of TCI's W-9 at <https://www.teachtci.com/w9>

License Contact

Set-up information for all licenses purchased will be sent to the contact email above unless otherwise noted.

Shipping

Shipping and handling fees do not apply to teacher and student license-only products.

Print Subscriptions

If your order includes multi-year subscriptions to print materials, you must receive delivery of the full annual quantity for the duration of your subscription. Any adjustments below the annual quantity cannot be used as a credit for future year shipments. Changes that exceed the original annual quantity must be accompanied by a new purchase order.

Student Journal Bundles

If your order contains fewer than 20 multi-year student journal bundles for any program, journals for the entire duration of the bundle will be shipped to you upfront.

This price quote is good for 60 days. BFW High School Publishers is committed to delivering the best value for the program you have adopted. Pricing herein may reflect package discounts. Removing or editing components may cancel any package discounting applied to component items. Prices subject to change, including annual increases in November. Shipping fees are estimated; actual shipping fees may vary.

Purchase Orders: Please attach a copy of this price quote to your purchase order and submit your purchase order to:

MPS 16365 James Madison Highway Gordonsville, VA 22942
 Email: highschool@mps virginia.com / Phone: (540) 672-7744

Quote Number	00117463	Prepared By	Lisa Grosbier
Created Date	10/11/2024	Phone	+1 6466282141
		Email	lgrosbier@bfwpub.com

Bill To	Community Unit Sch Dist 300 2605 Bunker Hill Drive Algonquin, Illinois 60102 United States	Ship To	Community Unit Sch Dist 300 2605 Bunker Hill Drive Algonquin, Illinois 60102 United States
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Itemized Products								
ISBN	EAN	Product	Edition	Author	Sales Price	Quantity	Total Price	
1319281168	9781319281168	Myers' Psychology for the AP® Course	4	David G. Myers;C. Nathan DeWall;Elizabeth Yost Hammer	USD 159.98	12.00	USD 1,919.76	
1319551645	9781319551643	Achieve for Myers' Psychology for the AP® Course (Six-Use Online; Add-On)	4	David G. Myers;C. Nathan DeWall;Elizabeth Yost Hammer	USD 39.00	12.00	USD 468.00	
1319551610	9781319551612	Achieve for Myers' Psychology for the AP® Course (Six-Use Online)	4	David G. Myers;C. Nathan DeWall;Elizabeth Yost Hammer	USD 171.98	282.00	USD 48,498.36	

Itemized Product Total: USD 50,886.12

Free Product: Please include in your PO:

ISBN	EAN	Free Product	Edition	Author	Net Price	Quantity	Your Price
1319475477	9781319475475	Teacher's Edition with Online Teacher Resources for Myers' Psychology for the AP® Course	4	David G. Myers;C. Nathan DeWall;Elizabeth Yost Hammer	USD 495.98	3	\$0.00
1319475957	9781319475956	Test Bank for Myers' Psychology for the AP® Course	4	David G. Myers;C. Nathan DeWall;Elizabeth Yost Hammer	USD 495.98	3	\$0.00

Total Available for Purchase USD 0.00

Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location Continental US and Puerto Rico

Shipping Fees: USD 2,544.31
Special Shipping Fees: USD 0.00
Total Shipping Fees:

USD 2,544.31

Grand Totals

Itemized Products + Shipping Fees: USD 53,430.43

Instructor Resources

Digital Adopters: Instructor resources will be available within your product; no action needed**Print Only Adopters:** Instructor resources can be unlocked by visiting www.bfwpub.com/AdopterTRM

Digital Subscription Terms

Digital subscription terms: With respect to each product, the number of licenses allocated to you will be determined by multiplying the quantity purchased by the number of uses (where use = year). [Example: 100 units of a 6-use product = 600 licenses.]

Access to each title will expire on the first to occur of (1) all purchased units which would be available over the course of the number of uses have been utilized, or (2) the number of uses has transpired utilizing the following calculation: utilizing August 1 as the start of a new year, (i) If the invoice date falls between January 1 and September 30, the end date of the subscription term shall be calculated as the invoice year plus the number of uses indicated [Example: 100 units of a 6-use product is invoiced on April 15, 2023. The end date based on uses purchased = July 31, 2029]; and (ii) If the invoice date falls between October 1 and December 31, the end date of the subscription term shall be calculated as invoice year plus the number of uses indicated + 1. [Example: 100 units of a 6-use product is invoiced on November 15, 2023. The end date based on uses purchased = July 31, 2030.]

For complete subscription terms, see bfwpub.com/subscription-terms. Your issuance of a purchase order based on this quote or your payment for the courseware subscription signifies your affirmative understanding and acceptance of these terms.

The Accelerator Option: If chosen at the time of initial purchase, the accelerator option permits the one-time option to upgrade to a new courseware edition at any time within your active courseware subscription term. It is your responsibility to inform your sales representative when you are ready to proceed with the upgrade. The Accelerator Option does not apply to e-books and applies exclusively to digital courseware and not print products.

Miscellaneous Information

Sole Source Statement: Competition in providing the above named products is precluded by the existence of a copyright. There are no like products available for purchase that serve the same purpose because of exclusive distribution/marketing rights. These products should be purchased directly from BFW (MPS) or its approved depositories. Purchases from any other source would not ensure the item's authenticity/warranty. Unapproved 3rd party vendors cannot provide packages, digital materials or teaching materials. BFW (MPS) cannot provide these items to a school if the student edition has been purchased through a third party. We are the sole source for these items and packages.

Note for Canadian Users: Please note that invoices are issued in CAD, but if payment is to be made via credit card, it will be processed through our US Bank and an exchange rate fee will be applied.

NOTE: If you plan to place an order and will require a signed data agreement, please send to your rep as soon as possible. Agreement reviews take an average of 1-3 weeks to review.

This price quote is good for 60 days. BFW High School Publishers is committed to delivering the best value for the program you have adopted. Pricing herein may reflect package discounts. Removing or editing components may cancel any package discounting applied to component items. Prices subject to change, including annual increases in November. Shipping fees are estimated; actual shipping fees may vary.

Purchase Orders: Please attach a copy of this price quote to your purchase order and submit your purchase order to:

MPS 16365 James Madison Highway Gordonsville, VA 22942
 Email: highschool@mps virginia.com / Phone: (540) 672-7744

Quote Number	00117461	Prepared By	Lisa Grosbier
Created Date	10/11/2024	Phone	+1 6466282141
		Email	lgrosbier@bfwpub.com

Bill To	Community Unit Sch Dist 300 2605 Bunker Hill Drive Algonquin, Illinois 60102 United States	Ship To	Community Unit Sch Dist 300 2605 Bunker Hill Drive Algonquin, Illinois 60102 United States
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Itemized Products							
ISBN	EAN	Product	Edition	Author	Sales Price	Quantity	Total Price
1319536158	9781319536152	Achieve for American Government: Stories of a Nation (Six-Use Online; High School)	2	Scott Abernathy;Karen Waples	USD 147.98	249.00	USD 36,847.02
1319589227	9781319589226	Achieve for American Government: Stories of a Nation (Six-Use Online; High School; Add-On)	2	Scott Abernathy;Karen Waples	USD 39.00	12.00	USD 468.00
1319535984	9781319535988	American Government: Stories of a Nation	2	Scott Abernathy;Karen Waples	USD 142.98	12.00	USD 1,715.76

Itemized Product Total: USD 39,030.78

Free Product: Please include in your PO:							
ISBN	EAN	Free Product	Edition	Author	Net Price	Quantity	Your Price
1319536085	9781319536084	Teacher's Edition with Online Teacher Resources for American Government: Stories of a Nation (High School)	2	Scott Abernathy;Karen Waples	USD 495.98	6	\$0.00
1319536166	9781319536169	Test Bank for American Government: Stories of a Nation (High School)	2	Scott Abernathy;Karen Waples	USD 495.98	6	\$0.00

Total Available for Purchase USD 0.00

Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location Continental US and Puerto Rico

Shipping Fees: USD 1,951.54
Special Shipping Fees: USD 0.00
Total Shipping Fees:

USD 1,951.54

Grand Totals

Itemized Products + Shipping Fees: USD 40,982.32

Instructor Resources

Digital Adopters: Instructor resources will be available within your product; no action needed**Print Only Adopters:** Instructor resources can be unlocked by visiting www.bfwpub.com/AdopterTRM

Digital Subscription Terms

Digital subscription terms: With respect to each product, the number of licenses allocated to you will be determined by multiplying the quantity purchased by the number of uses (where use = year). [Example: 100 units of a 6-use product = 600 licenses.]

Access to each title will expire on the first to occur of (1) all purchased units which would be available over the course of the number of uses have been utilized, or (2) the number of uses has transpired utilizing the following calculation: utilizing August 1 as the start of a new year, (i) If the invoice date falls between January 1 and September 30, the end date of the subscription term shall be calculated as the invoice year plus the number of uses indicated [Example: 100 units of a 6-use product is invoiced on April 15, 2023. The end date based on uses purchased = July 31, 2029]; and (ii) If the invoice date falls between October 1 and December 31, the end date of the subscription term shall be calculated as invoice year plus the number of uses indicated + 1. [Example: 100 units of a 6-use product is invoiced on November 15, 2023. The end date based on uses purchased = July 31, 2030.]

For complete subscription terms, see bfwpub.com/subscription-terms. Your issuance of a purchase order based on this quote or your payment for the courseware subscription signifies your affirmative understanding and acceptance of these terms.

The Accelerator Option: If chosen at the time of initial purchase, the accelerator option permits the one-time option to upgrade to a new courseware edition at any time within your active courseware subscription term. It is your responsibility to inform your sales representative when you are ready to proceed with the upgrade. The Accelerator Option does not apply to e-books and applies exclusively to digital courseware and not print products.

Miscellaneous Information

Sole Source Statement: Competition in providing the above named products is precluded by the existence of a copyright. There are no like products available for purchase that serve the same purpose because of exclusive distribution/marketing rights. These products should be purchased directly from BFW (MPS) or its approved depositories. Purchases from any other source would not ensure the item's authenticity/warranty. Unapproved 3rd party vendors cannot provide packages, digital materials or teaching materials. BFW (MPS) cannot provide these items to a school if the student edition has been purchased through a third party. We are the sole source for these items and packages.

Note for Canadian Users: Please note that invoices are issued in CAD, but if payment is to be made via credit card, it will be processed through our US Bank and an exchange rate fee will be applied.

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MPS 16365 James Madison Highway Gordonsville, VA 22942
 Email: highschool@mps virginia.com / Phone: (540) 672-7744

Quote Number	00117462	Prepared By	Lisa Grosbier
Created Date	10/11/2024	Phone	+1 6466282141
		Email	lgrosbier@bfwpub.com

Bill To	Community Unit Sch Dist 300 2605 Bunker Hill Drive Algonquin, Illinois 60102 United States	Ship To	Community Unit Sch Dist 300 2605 Bunker Hill Drive Algonquin, Illinois 60102 United States
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Itemized Products								
ISBN	EAN	Product	Edition	Author	Sales Price	Quantity	Total Price	
1319409334	9781319409333	Krugman's Macroeconomics for the AP® Course	4	Margaret Ray;David Anderson	USD 169.98	12.00	USD 2,039.76	
1319551548	9781319551544	Achieve for Krugman's Macroeconomics for the AP® Course (Six-Use Online; Add-On)	4	Margaret Ray;David Anderson	USD 39.00	12.00	USD 468.00	
1319542492	9781319542498	Achieve for Krugman's Macroeconomics for the AP® Course (Six-Use Online)	4	Margaret Ray;David Anderson	USD 181.98	153.00	USD 27,842.94	

Itemized Product Total: USD 30,350.70

Free Product: Please include in your PO:								
ISBN	EAN	Free Product	Edition	Author	Net Price	Quantity	Your Price	
131947585X	9781319475857	Teacher's Edition with Online Teacher Resources for Krugman's Economics for the AP® Course	4	David Anderson;Margaret Ray	USD 495.98	3	\$0.00	
1319575080	9781319575083	Test Bank for Krugman's Economics for the AP® Course	4	David Anderson;Margaret Ray	USD 495.98	3	\$0.00	

Total Available for Purchase USD 0.00

Shipping Information

Schools are typically tax exempt however if your school is **NOT** tax exempt, please note that your local tax rate will apply to this quote.

Shipping Location Continental US and Puerto Rico

Shipping Fees: USD 1,517.54
Special Shipping Fees: USD 0.00
Total Shipping Fees:

USD 1,517.54

Grand Totals

Itemized Products + Shipping Fees: USD 31,868.24

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Digital Subscription Terms

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Because learning changes everything.®

QUOTE PREPARED FOR:

Comm Unit Sch Dist #300
2550 HARNISH DR
ALGONQUIN, IL 60102-6870
ACCOUNT NUMBER: 224482

SUBSCRIPTION/DIGITAL CONTACT:

CONTACT:

SALES REP INFORMATION:

David Brackett
david.brackett@mheducation.com
(847) 902-7520

Section Summary	Value of All Materials	Free Materials	Product Subtotal
Street Law, 2021 - 6 Year Digital Subscription	\$29,052.54	(\$3,914.64)	\$25,137.90
PRODUCT TOTAL*	\$29,052.54	(\$3,914.64)	\$25,137.90
ESTIMATED S&H**			\$14.16
ESTIMATED TAX**			TBD
GRAND TOTAL*			\$25,152.06

* Price firm for 120 days from quote date. Price quote must be attached to school purchase order to receive the quoted price and free materials.

**Shipping and handling charges shown are only estimates. Actual shipping and handling charges will be applied at time of order. Taxes are not included in the quote total. If applicable, actual tax charges will be applied at time of order.

Comments:

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO:

McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 10/12/2024

ACCOUNT NAME: Comm Unit Sch Dist #300

EXPIRATION DATE: 02/09/2025

QUOTE NUMBER: DBRAC-10122024052922-001

ACCOUNT #: 224482

PAGE #: 1



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Product Description	ISBN	Qty	Unit Price	Free Materials	Line Subtotal
Street Law, 2021 - 6 Year Digital Subscription					
STREET LAW A COURSE IN PRACTICAL LAW ONLINE STUDENT EDITION 6YR SUBSCRIPTION	978-0-07-681510-4	318	\$79.05	\$0.00	\$25,137.90
STREET LAW A COURSE IN PRACTICAL LAW TEACHER MANUAL	978-0-07-681503-6	3	\$118.32	\$354.96	*Free Materials
STREET LAW A COURSE IN PRACTICAL LAW ONLINE TEACHER EDITION 6YR SUBSCRIPTION	978-0-07-681515-9	8	\$257.46	\$2,059.68	*Free Materials
PROF LRN HALF-DAY ONLINE TRAINING 2 HOUR SESSION GRADES 6-12 SOCIAL STUDIES	978-1-26-422117-2	1	\$1,500.00	\$1,500.00	*Free Materials
Street Law, 2021 - 6 Year Digital Subscription Subtotal:				\$3,914.64	\$25,137.90

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Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 10/12/2024

ACCOUNT NAME: Comm Unit Sch Dist #300

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PAGE #: 2



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QUOTE PREPARED FOR:

Comm Unit Sch Dist #300
2550 HARNISH DR
ALGONQUIN, IL 60102-6870
ACCOUNT NUMBER: 224482

CONTACT:

VALUE OF ALL MATERIALS	\$29,052.54
FREE MATERIALS	(\$3,914.64)
PRODUCT TOTAL*	\$25,137.90
ESTIMATED SHIPPING & HANDLING**	\$14.16
ESTIMATED TAX**	TBD
GRAND TOTAL	\$25,152.06

SUBSCRIPTION/DIGITAL CONTACT:

Comments:

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Terms of Service:

By placing an order for digital products (the 'Subscribed Materials'), the entity that this price quote has been prepared for ('Subscriber') agrees to be bound by the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. Subject to Subscriber's payment of the fees set out above, McGraw Hill LLC hereby grants to Subscriber a non-exclusive, non-transferable license to allow only the number of Authorized Users that corresponds to the quantity of Subscribed Materials set forth above to access and use the Subscribed Materials under the terms described in the Terms of Service and any specific provisions required by Subscriber's state law, each located in the applicable links below. The subscription term for the Subscribed Materials shall be as set forth in the Product Description above. If no subscription term is specified, the initial term shall be one (1) year from the date of this price quote (the 'Initial Subscription Term'), and thereafter the Subscriber shall renew for additional one (1) year terms (each a 'Subscription Renewal Term'), provided MHE has chosen to renew the subscription and has sent an invoice for such Subscription Renewal Term to Subscriber.

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ATTENTION: In our effort to protect our customer's data, we will no longer store credit card data in any manner within in our system. Therefore, as of April 30, 2016 we will no longer accept credit card orders via email, fax, or mail/package delivery. Credit card orders may be placed over the phone by calling the number listed above or via our websites by visiting www.mheducation.com (or www.mhecoast2coast.com).

School Purchase Order Number: _____

Name of School Official (Please Print)

Signature of School Official

PLEASE INCLUDE THIS PROPOSAL WITH YOUR PURCHASE ORDER

SEND ORDER TO: McGraw Hill LLC | PO Box 182605 | Columbus, OH 43218-2605
Email: orders_mhe@mheducation.com | Phone: 1-800-338-3987 | Fax: 1-800-953-8691

QUOTE DATE: 10/12/2024 ACCOUNT NAME: Comm Unit Sch Dist #300 EXPIRATION DATE: 02/09/2025
QUOTE NUMBER: DBRAC-10122024052922-001 ACCOUNT #: 224482 PAGE #: 3



6130 Nancy Ridge Drive
 San Diego, CA 92121-3223
 www.dawnsign.com

Voice (858) 625-0600
 VP (858) 768-0428
 Fax (858) 625-2336
 E-mail orders@dawnsign.com

Quote 909958



Quoted 10/11/2024

Expires 11/12/2024

Bill To

Comm Unit Schl Dist #300
 2550 Harnish Dr
 Algonquin, IL 60102

Ship To

Comm Unit Scl Dist 300- PD
 2605 Bunker Hill Drive
 Algonquin, IL 60102

Purchase Order	Ship Via	FOB	Reference	Entered By	Terms	
	Domestic	San Diego		MSE 10/11/2024	Prepayment	
Product	Description	Weight	Ordered	Price	Disc	Amount
1816EDHS	SN 1-6 Student Interactive Online Material For High School	0.00	858	17.00	0.00%	\$14,586.00
1820EDHS	SN 7-12 Student Interactive Online Material High School	0.00	768	17.00	0.00%	\$13,056.00
6270EDHS	SN Units 13, 14 and The Ball Story Student Interactive Online Material For High Schools	0.00	540	17.00	0.00%	\$9,180.00
1326	SN Lvl 2 Student Set	92.70	90	48.97	30.00%	\$4,407.30
GL1326010	SN Lvl 2 Digital Library Code Pack 10	0.00	540	29.95	0.00%	\$16,173.00
1336	SN Lvl 3 Student Set	46.92	34	67.96	20.00%	\$2,310.64
GL1336010	SN Lvl 3 Digital Library Code Pack 10	0.00	204	29.95	0.00%	\$6,109.80
1810	SN 1-6 Teacher's Curriculum Set	13.60	2	89.06	10.00%	\$178.12
1811	SN 7-12 Teacher's Curriculum Set	15.00	2	89.06	10.00%	\$178.12
1311	SN Lvl 2 Teacher's Curriculum Set	5.20	2	80.96	10.00%	\$161.92
1312	SN Lvl 3 Teacher's Curriculum Set	8.10	2	80.96	10.00%	\$161.92
Shipping	Shipping Charges	0.00	1	300.00	0.00%	\$300.00
Total Weight:			181.52			

Sub-total \$66,802.82

Sales tax

Total \$66,802.82