

## **Agenda**

1. CALL TO ORDER - President Jennifer Essig
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE - WCHS Student Council
4. VISITORS AND CORRESPONDENCE
5. REPORTS
  - 5.1. Audit Report - Koch Consultants, Ltd.
  - 5.2. IASB- Aaron James
  - 5.3. Deans' Report
  - 5.4. Enrollment Report
  - 5.5. Principal's Report
  - 5.6. Administrator for Instructional Data and Research's Report
  - 5.7. Financial Report
  - 5.8. Board Committee Reports
6. DISCUSSION AND INFORMATIONAL ITEMS
  - 6.1. IHSA Co-Op Enrollment Limit
  - 6.2. IHSA Dead Week - June 29 - July 5, 2026
  - 6.3. Homecoming 2026
  - 6.4. Project Update
  - 6.5. Graduation - May 17, 2026
  - 6.6. FOIA - Public Info Access LLC
  - 6.7. FOIA - Peoria Standard
  - 6.8. FOIA - Peoria Standard 2
  - 6.9. FOIA - Peoria Standard 3
  - 6.10. Other
7. CONSENT AGENDA
  - 7.1. Minutes
    - 7.1.1. Regular Board Meeting Minutes - December 8, 2025
    - 7.1.2. Executive Session Minutes - December 8, 2025
    - 7.1.3. Superintendent Search Committee Meeting Minutes - December 10, 2025
    - 7.1.4. Finance Committee Meeting Minutes - January 8, 2026
    - 7.1.5. Executive Session Minutes - January 8, 2026
    - 7.1.6. Superintendent Search Committee Meeting Minutes - January 8, 2026
    - 7.1.7. Executive Session Minutes - January 8, 2026
  - 7.2. Bills
  - 7.3. Overnight Athletic Trips
  - 7.4. Out of District Volunteers
  - 7.5. ICC Partnership Agreement under the Dual Credit Quality Act
8. ACTION ITEMS
  - 8.1. Personnel
    - 8.1.1. Certified Employment

- 8.1.1.a. Approve Employment of Jeff Little - Long Term Substitute
- 8.1.2. Non-Certified Employment
  - 8.1.2.a. Approve Employment of Miriam Presley - Administrative Assistant to the Principal
  - 8.1.2.b. Approve Employment of Bradley Vaughn - CARE Supervisor
- 8.2. Resolution providing for the issue of not to exceed \$4,750,000 General Obligation School Bonds, Series 2026, of Community High School District Number 308, Tazewell County, Illinois, for the purpose of altering and reconstructing school buildings and purchasing and installing equipment therein for fire prevention and safety, energy conservation and school security purposes, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds and authorizing the sale of said bonds to the purchaser thereof.
- 9. EXECUTIVE SESSION
  - 9.1. 5 ILCS 120 (c) (1) - The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity.
  - 9.2. 5 ILCS 120/2 (C)(21) - Discussion of minutes of meetings lawfully closed, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by Section 2:06.
- 10. ACTION FOLLOWING EXECUTIVE SESSION
  - 10.1. Action on destruction of executive session recordings.
  - 10.2. Action on 6 month review of executive session minutes.
- 11. ADJOURNMENT

The next regular meeting is scheduled for February 9, 2026.



# WASHINGTON

Community High School District 308

November 24, 2025

Koch Consultants, Ltd.  
PO Box 1400  
Tremont, IL 61568

This representation letter is provided in connection with your audit of the financial statements of Washington Community High School District No. 308 as of June 30, 2025 and for the year then ended, and the disclosures (collectively, the financial statements), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the regulatory provisions prescribed by the Illinois State Board of Education.

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of November 24, 2025, the following representations made to you during your audit.

#### **Financial Statements**

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 2, 2025 and revised to include a single audit dated August 1, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with regulatory provisions prescribed by the Illinois State Board of Education and for preparation of the supplementary and other information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with regulatory provisions prescribed by the Illinois State Board of Education and include all properly classified funds and other financial information of the primary government and all component units required by regulatory provisions prescribed by the Illinois State Board of Education to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with regulatory provisions prescribed by the Illinois State Board of Education.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed, if required.
- 9) Guarantees, whether written or oral, under which the school district is contingently liable, if any, have been properly recorded or disclosed.

**Information Provided**

- 10) We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the school district from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Board of Education or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the school district and involves—
  - Management,
  - Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the school district's financial statements communicated by employees, former employees, regulators, or others.

- 15) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 16) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing financial statements. We have reviewed these items and are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements.
- 17) We have disclosed to you the names of the school district's related parties and all the related party relationships and transactions, including any side agreements.

**Government-Specific**

- 18) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 19) We have taken timely and appropriate steps to remedy non-compliance with provisions of laws, regulations, contracts, and grant agreements that you (or others) have reported to us.
- 20) We have a process to track the status of audit findings and recommendations.
- 21) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 22) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit, there are none.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions (Management's response), for the report.
- 24) The school district has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or fund balance (equity).
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have identified and disclosed to you, if any, all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) The school district has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The school district has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- 30) The financial statements include, if any, all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) As part of your audit, you assisted with 1) the preparation of the financial statements and disclosures, 2) the preparation of other/supplementary information including the Consolidated Year-End Financial Report, 3) the preparation of the schedule of expenditures of federal awards, and 4) assisted with the calculation of regulatory depreciation and the calculation of on-behalf revenue from the State related to THIS. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements, disclosures, other/supplementary information including the Consolidated Year-End Financial Report, the schedule of expenditures of federal awards, and the calculations mentioned.
- 32) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the accounts of the District as applicable.
- 33) The financial statements include all fiduciary activities required by regulatory provisions prescribed by the State Board of Education.
- 34) The financial statements properly classify all funds and activities in accordance with regulatory provisions prescribed by the State Board of Education.
- 35) Components of fund balance for financial statement presentation (reserved and unreserved) and classifications of fund balance for disclosure purposes (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the financial statements and allocations have been made on a reasonable basis.
- 37) Revenues are appropriately classified in the financial statements.
- 38) Inter-fund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investments (including money market funds) are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated in accordance with the regulatory provisions prescribed by the Illinois State Board of Education.
- 41) We have appropriately disclosed the school district's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted fund balance is available and have determined that fund balance is properly recognized under the policy.

- 42) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the supplementary information and other information. The supplementary and other information is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of this information.
- 44) With respect to the supplementary information on which an in-relation-to opinion is issued.
- a) We acknowledge our responsibility for presenting the supplementary information in accordance with regulatory provisions prescribed by the Illinois State Board of Education and we believe the supplementary information, including its form and content, is fairly presented in accordance with regulatory provisions prescribed by the Illinois State Board of Education. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
  - b) We acknowledge our responsibility for preparing and presenting the Consolidated Year-End Financial Report (CYEFR) in accordance with instructions provided by the Illinois Grant Accountability and Transparency Act, and we believe the CYEFR, including its form and content, is fairly presented in accordance with the Illinois Grant Accountability and Transparency Act. The methods of measurement or presentation of the CYEFR have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the CYEFR.
  - c) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 45) With respect to the other information:
- a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
  - b) We expect there will not be other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date. However, if there becomes a need for such information we will prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.

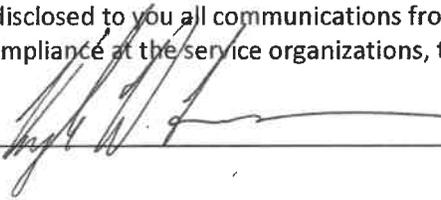
46) With respect to federal award programs:

- a) We are responsible for understanding and complying with and have complied with, the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), including requirements relating to preparation of the schedule of expenditures of federal awards.
- b) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of federal awards (SEFA) and related disclosures in accordance with the requirements of the Uniform Guidance, and we believe the SEFA, including its form and content, is fairly presented in accordance with the Uniform Guidance. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- c) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- d) We have identified and disclosed to you all of our government programs and related activities subject to the Uniform Guidance compliance audit, and have included in the SEFA, expenditures made during the audit period for all awards provided by federal agencies in the form of federal awards, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- e) We are responsible for understanding and complying with, and have complied with, the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal programs and have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major program.
- f) We are responsible for establishing, designing, implementing, and maintaining, and have established, designed, implemented, and maintained, effective internal control over compliance for federal programs that provides reasonable assurance that we are managing our federal awards in compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended.
- g) We have made available to you all federal awards (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relevant to federal programs and related activities.
- h) We have received no requests from a federal agency to audit one or more specific programs as a major program.

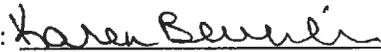
- i) We have complied with the direct and material compliance requirements, including when applicable, those set forth in the OMB Compliance Supplement (including its Addendum, if applicable), relating to federal awards and confirm that there were no amounts questioned and no known noncompliance with the direct and material compliance requirements of federal awards. **Please note this is limited to draft compliance supplement and not the final which was not available, yet.**
- j) We have disclosed any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- k) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- l) Amounts claimed or used for matching, if any, were determined in accordance with relevant guidelines in OMB's Uniform Guidance (2 CFR part 200, subpart E).
- m) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- n) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.
- o) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- p) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- q) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- r) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- s) The copies of federal program financial and other reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- ~~w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance. Waiting on the final compliance supplement.~~
- x) We are responsible for taking corrective action on each audit finding of the compliance and financial statement audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance, as applicable. If further findings are identified with the release of the final compliance supplement we will provide a corrective action plan for those as well.
- y) We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations, there are none.

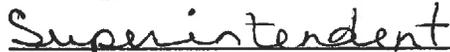
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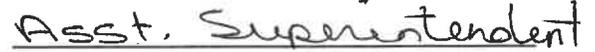
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Title: \_\_\_\_\_



Title: \_\_\_\_\_



**WASHINGTON COMMUNITY HIGH  
SCHOOL DISTRICT NO. 308  
WASHINGTON, ILLINOIS**

**ANNUAL FINANCIAL REPORT  
YEAR ENDED JUNE 30, 2025**



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Washington Community High School District No. 308  
Washington, Illinois

### Opinions

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions/statement of position as of June 30, 2025, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances (all funds); statement of revenues received/revenues (all funds); and statement of expenditures disbursed/expenditures budget to actual (all funds) for the year then ended, and the related notes to the financial statements.

### Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2025, and the respective cash receipts and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

### Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2025, or changes in net position, or cash flows thereof for the year then ended.

### Basis for Opinions

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

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1, the financial statements are prepared by the District, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying auditor's questionnaire; schedule of ad valorem tax receipts; schedule of short-term debt/long-term debt; schedule of restricted local tax levies and selected revenue sources/schedule of tort immunity expenditures; CARES CRRSA ARP schedule; schedule of capital outlay and depreciation; combining schedule of assets, liabilities and fund balances arising from cash transactions – agency fund – regulatory basis; schedule of receipts and disbursements – activity funds; and the Illinois Grant Accountability and Transparency Act consolidated year-end financial report (as required by the Illinois Grant Accountability and Transparency Act) are presented for the purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the auditor's questionnaire; schedule of ad valorem tax receipts; schedule of short-term debt/long-term debt; schedule of restricted local tax levies and selected revenue sources/schedule of tort immunity expenditures; CARES CRRSA ARP schedule; schedule of capital outlay and depreciation; combining schedule of assets, liabilities and fund balances arising from cash transactions – agency fund – regulatory basis; schedule of receipts and disbursements – activity funds; and the Illinois Grant Accountability and Transparency Act consolidated year-end financial report (as required by the Illinois Grant Accountability and Transparency Act) are fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual financial report. The other information includes portions of the introductory section, statistical section, and other information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Koch Consultants, Ltd.*

November 24, 2025

Due to ISBE on Wednesday, October 15, 2025  
SD/JA25

ILLINOIS STATE BOARD OF EDUCATION  
School Business Services Department  
100 North First Street, Springfield, Illinois 62777-0001  
217/785-8779

**Illinois School District/Joint Agreement  
Annual Financial Report  
June 30, 2025**

School District  
 Joint Agreement

<b>School District/Joint Agreement Information</b> <i>(See instructions on the inside of this page.)</i>		<b>Accounting Basis:</b>	<b>Certified Public Accountant Information</b>		
School District/Joint Agreement Number: <b>53090308016</b>		<input checked="" type="checkbox"/> CASH <input type="checkbox"/> ACCRUAL	Name of Auditing Firm: <b>Koch Consultants, Ltd.</b>		
County Name: <b>Tazewell</b>			Name of Audit Manager: <b>Matthew G. Koch</b>		
Name of School District/Joint Agreement (use drop-down arrow to locate district, RCDD will populate): <b>Washington CHSD 308</b>		<a href="#">School District Lookup Tool</a> <a href="#">School District Directory</a>		Address: <b>PO Box 1400</b>	
Address: <b>115 Boundurant St</b>		<b>Filing Status:</b> <a href="#">Auditors must submit electronic AFR directly to ISBE via IWAS -School District Financial Reports system.</a> <a href="#">Superintendents/Directors must upload the limitation of administrative costs and corrective action plan (as applicable).</a> <a href="#">Annual Financial Report (AFR) Instructions</a>		City:      State:      Zip Code: <b>Tremont      IL      61568</b>	
City: <b>Washington</b>				Phone Number:      Fax Number: <b>(309) 267-3796      (309) 216-3796</b>	
Email Address:				<a href="#">IL License Number (9 digit):</a> <b>66.005131</b>	Expiration Date: <b>11/30/2027</b>
Zip Code: <b>61571</b>				Email Address: <a href="mailto:matt@kochconsultants.com">matt@kochconsultants.com</a>	
<b>Annual Financial Report</b> Type of Auditor's Report Issued: <input type="checkbox"/> Qualified <input type="checkbox"/> Unqualified <input checked="" type="checkbox"/> Adverse <input type="checkbox"/> Disclaimer		<b>Annual Financial Report Questions 217-785-8779 or finance1@isbe.net</b>  <b>Single Audit Questions 217-782-7970 or fsm@isbe.net</b>		ISBE Use Only	
<input checked="" type="checkbox"/> Reviewed by District Superintendent/Administrator <input checked="" type="checkbox"/> Provided to Township Treasurer (Cook County only) <input checked="" type="checkbox"/> Provided to Regional Superintendent/ISC Director		ISBE Use Only		ISBE Use Only	
District Superintendent/Administrator Name (Type or Print): <b>Dr. Kyle Freeman</b>		Name of Township:		ROE / ISC Number and Name:	
Email Address: <a href="mailto:kwfreeman@wacohi.net">kwfreeman@wacohi.net</a>		Township Treasurer Name:		Regional Superintendent/Cook ISC Executive Director Name:	
Telephone: <b>(309) 444-3167</b>	Fax Number: <b>(309) 444-9256</b>	Email Address:		Email Address:	
Signature & Date:		Telephone:	Fax Number:	Telephone:      Fax Number:	

ISBE Form SD50-35/JA50-60 (07/25-version1)

53-090-3080-16\_AFR25 Washington CHSD 308

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter I, Subchapter C, Part 100.  
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.  
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

[23, Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C \(Part 100\)](#)

- Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on PCTC OEPP Tab)
- All errors must be explained in the Itemization tab.**  
Any errors left unresolved by the Audit Checklist/Balancing Schedule will result in rejection.
- 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.
- Submit AFR Electronically**
  - The Annual Financial Reports (AFR) must be submitted directly through the School District Financial Reports system in IWAS by the auditor (not from the school district) on or before October 15. Please see AFR Instructions for complete submission procedures.  
[IWAS](#)
  - AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (\*.pdf) and inserted within tab "Opinions & Notes".  
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.  
For embedding instructions see "Opinions & Notes" tab of this form.  
*Note: In Windows 7 and above, files can be saved in Adobe Acrobat (\*.pdf) and embedded even if you do not have the software.*
- Submit Paper Copy of AFR with Signatures**
  - The auditor must send an official paper copy of the AFR form (cover through page 9 at minimum) to the School District with the auditor signature.
  - Upon receipt, the School District signs and retains one copy for their records. The School District provides the township treasurer (if applicable) and the Regional Superintendent's office with a copy no later than October 15, annually.  
*Note: Township Treasurers and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.*
    - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.  
[Federal Single Audit 2 CFR 200.500](#)
- 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 FY24 AFR (ISBE FORM 50-35), FY24 Annual Statement of Affairs (ISBE Form 50-37), or FY25 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to *Illinois School Code [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]*.

**PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code [105 ILCS 5/1A-8]*.**

- 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by *Illinois School Code [105 ILCS 5/17-16 or 34-23 through 34-27]*.
- 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes.
- 17. The district has issued school or teacher orders for wages as permitted in *Illinois School Code [105 ILCS 5/8-16, 32-7.2 and 34-76]* or issued funding bonds for this purpose pursuant to *Illinois School Code [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]*.
- 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds.

**PART C - OTHER ISSUES**

- 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit.
- 20. Findings, other than those listed in Part A, were reported (e.g. student activity findings, significant deficiencies internal controls). These findings may be described extensively in the financial notes.
- 21. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: 1/1/1999 (Ex: 00/00/0000)
- 22. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below.

As described more fully in Note 1, the District has prepared these financial statements using accounting practices prescribed or permitted by the Illinois State Board of Education, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

**PART D - QUALIFICATIONS OF AUDITING FIRM**

- School district/joint agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

**Comments Applicable to the Auditor's Questionnaire:**

**Koch Consultants, 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 or Firm*

**11/24/2025**

*mm/dd/yyyy*

**FINANCIAL PROFILE INFORMATION**

*Required to be completed for school districts only.*

**A. Tax Rates** (Enter the tax rate - ex: .0150 for \$1.50)

<b>Tax Year 2024</b>		Equalized Assessed Valuation (EAV):			637,706,352
<b>Rate(s):</b>	<b>Educational</b>	<b>Operations &amp; Maintenance</b>	<b>Transportation</b>	<b>Combined Total</b>	<b>Working Cash</b>
	0.018270	0.003957	0.001254	0.023480	0.000455

**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 \***

<b>Receipts/Revenues</b>	<b>Disbursements/Expenditures</b>	<b>Excess/ (Deficiency)</b>	<b>Fund Balance</b>
26,351,511	23,121,950	3,229,561	21,334,074

\* 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 \*\***

<b>CPPRT Notes</b>	<b>TAWs</b>	<b>TANs</b>	<b>TO/EMP. Orders</b>	<b>EBF/GSA Certificates</b>
0	0	0	0	0
<b>Other</b>	<b>Total</b>			
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 checked="" type="checkbox"/>	a. 6.9% for elementary and high school districts.	44,001,738
<input type="checkbox"/>	b. 13.8% for unit districts.	

Long-Term Debt Outstanding:

c. Long-Term Debt (Principal only)	Acct	
Outstanding:.....	511	17,255,000

**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:** Washington CHSD 308  
**District Code:** 53090308016  
**County Name:** Tazewell

<b>1. Fund Balance to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)	Funds 10, 20, 40, 70 + (50 & 80 if negative)	21,334,074.00	0.810	<b>Weight</b>	0.35
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)	Funds 10, 20, 40, & 70,	26,351,511.00		<b>Value</b>	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			
<b>2. Expenditures to Revenue Ratio:</b>		<b>Total</b>	<b>Ratio</b>	<b>Score</b>	<b>4</b>
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)	Funds 10, 20 & 40	23,121,950.00	0.877	<b>Adjustment</b>	0
Total Sum of Direct Revenues (P7, Cell C8, D8, F8, & I8)	Funds 10, 20, 40 & 70,	26,351,511.00		<b>Weight</b>	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	<b>Value</b>	1.40
<b>3. Days Cash on Hand:</b>		<b>Total</b>	<b>Days</b>	<b>Score</b>	<b>4</b>
Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)	Funds 10, 20 40 & 70	20,247,757.00	315.24	<b>Weight</b>	0.10
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)	Funds 10, 20, 40 divided by 360	64,227.64		<b>Value</b>	0.40
<b>4. Percent of Short-Term Borrowing Maximum Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>4</b>
Tax Anticipation Warrants Borrowed (P26, Cell F6-7 & F11)	Funds 10, 20 & 40	0.00	100.00	<b>Weight</b>	0.10
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)	(.85 x EAV) x Sum of Combined Tax Rates	12,727,343.37		<b>Value</b>	0.40
<b>5. Percent of Long-Term Debt Margin Remaining:</b>		<b>Total</b>	<b>Percent</b>	<b>Score</b>	<b>3</b>
Long-Term Debt Outstanding (P3, Cell H38)		17,255,000.00	60.78	<b>Weight</b>	0.10
Total Long-Term Debt Allowed (P3, Cell H32)		44,001,738.29		<b>Value</b>	0.30

**Total Profile Score: 3.90 \***

**Estimated 2026 Financial Profile Designation: RECOGNITION**

\* Total Profile Score may change based on data provided on the Financial Profile Information page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

**BASIC FINANCIAL STATEMENTS  
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS  
STATEMENT OF POSITION AS OF JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (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
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		6,468,490	3,038,604	121,479	1,061,197	175,898	893,196	1,900,057	83,826	2,045
5	Investments	120	2,777,919	4,778,153	16,916	82,468	8,154		140,869		1,458,736
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	1,086,317								
13	<b>Total Current Assets</b>		10,332,726	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
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									
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	1,104,773	50,000							
39	Unreserved Fund Balance	730	9,227,953	7,766,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		10,332,726	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	642,203								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		642,203								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	642,203								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		642,203								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		10,974,929	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	1,746,976	50,000	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	9,227,953	7,766,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		10,974,929	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2025**

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	Account Groups				
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,003		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>1,003</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		19,248,209	
18	Site Improvements & Infrastructure	240		26,488,232	
19	Capitalized Equipment	250		3,340,411	
20	Construction in Progress	260		1,253,125	
21	Amount Available in Debt Service Funds	340			138,395
22	Amount to be Provided for Payment on Long-Term Debt	350			17,116,605
23	<b>Total Capital Assets</b>			<b>50,764,561</b>	<b>17,255,000</b>
24	<b>CURRENT LIABILITIES (400)</b>				
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			
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			17,255,000
37	<b>Total Long-Term Liabilities</b>				<b>17,255,000</b>
38	Reserved Fund Balance	714	1,003		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			50,764,561	
41	<b>Total Liabilities and Fund Balance</b>		<b>1,003</b>	<b>50,764,561</b>	<b>17,255,000</b>
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>1,003</b>		
54	<b>Total Capital Assets District with Student Activity Funds</b>			<b>50,764,561</b>	<b>17,255,000</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>17,255,000</b>
59	Reserved Fund Balance District with Student Activity Funds	714	1,003		
60	Unreserved Fund Balance District with Student Activity Funds	730			
61	Investment in General Fixed Assets District with Student Activity Funds			50,764,561	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>1,003</b>	<b>50,764,561</b>	<b>17,255,000</b>

**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, 2025**

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	13,673,084	2,810,905	1,639,800	1,732,402	507,208	1,872	362,791	95,698	35,853
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	69,316	0		0	0				
6	STATE SOURCES	3000	6,199,644	50,000	0	703,347	0	891,324	0	0	0
7	FEDERAL SOURCES	4000	750,022	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		20,692,066	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,074,391								
10	<b>Total Receipts/Revenues</b>		24,766,457	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	12,856,887				223,319			0	
13	Support Services	2000	5,633,122	1,985,942		2,291,625	289,981	0		84,005	1,380,718
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	354,374	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,616,946	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		18,844,383	1,985,942	1,616,946	2,291,625	513,300	0		84,005	1,380,718
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,074,391	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		22,918,774	1,985,942	1,616,946	2,291,625	513,300	0		84,005	1,380,718
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		1,847,683	874,963	22,854	144,124	(6,092)	893,196	362,791	11,693	(1,344,865)
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 <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									2,635,000
34	Premium on Bonds Sold	7220									168,372
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases <sup>13</sup>	7500			0						
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						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	<b>Total Other Sources of Funds</b>		0	0	0	0	0	0	0	0	2,803,372

**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, 2025**

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	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	0	0	0	2,803,372
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,847,683	874,963	22,854	144,124	(6,092)	893,196	362,791	11,693	1,458,507
79	<b>Fund Balances without Student Activity Funds - July 1, 2024</b>		8,263,269	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		221,774								
81	<b>Fund Balances without Student Activity Funds - June 30, 2025</b>		10,332,726	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
84											
85	<b>Student Activity Fund Balance - July 1, 2024</b>		451,367								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	804,784								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	613,948								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		190,836								
91	<b>Student Activity Fund Balance - June 30, 2025</b>		642,203								

**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, 2025**

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)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	14,477,868	2,810,905	1,639,800	1,732,402	507,208	1,872	362,791	95,698	35,853
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	69,316	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	6,199,644	50,000	0	703,347	0	891,324	0	0	0
97	FEDERAL SOURCES	4000	750,022	0	0	0	0	0	0	0	0
98	Total Direct Receipts/Revenues		21,496,850	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,074,391	0	0	0	0	0	0	0	0
100	Total Receipts/Revenues		25,571,241	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	13,470,835				223,319			0	
103	Support Services	2000	5,633,122	1,985,942		2,291,625	289,981	0		84,005	1,380,718
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	354,374	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,616,946	0	0			0	0
107	Total Direct Disbursements/Expenditures		19,458,331	1,985,942	1,616,946	2,291,625	513,300	0		84,005	1,380,718
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,074,391	0	0	0	0	0		0	0
109	Total Disbursements/Expenditures		23,532,722	1,985,942	1,616,946	2,291,625	513,300	0		84,005	1,380,718
110	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup>		2,038,519	874,963	22,854	144,124	(6,092)	893,196	362,791	11,693	(1,344,865)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	2,803,372
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	Total Other Sources/Uses of Funds		0	0	0	0	0	0	0	0	2,803,372
117	Fund Balances (All sources with Student Activity Funds) - June 30, 2025		10,974,929	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

	A	B	C	D	E	F	G	H	I	J	K
1	Description (Enter Whole Dollars)		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2		Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		11,109,170	2,405,935	1,623,990	762,292	203,930		276,389	93,167	52
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	541,923								
8	FICA/Medicare Only Purposes Levies	1150					268,283				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>11,651,093</b>	<b>2,405,935</b>	<b>1,623,990</b>	<b>762,292</b>	<b>472,213</b>	<b>0</b>	<b>276,389</b>	<b>93,167</b>	<b>52</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	134,101	67,051			22,350				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>134,101</b>	<b>67,051</b>	<b>0</b>	<b>0</b>	<b>22,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	14,270								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>14,270</b>								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
41	<b>TRANSPORTATION FEES</b>	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				900,228					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					900,228					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	478,989	333,516	15,810	36,930	12,645	1,872	86,402	2,531	35,801
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	<b>Total Earnings on Investments</b>		478,989	333,516	15,810	36,930	12,645	1,872	86,402	2,531	35,801
69	<b>FOOD SERVICE</b>	1600									
70	Sales to Pupils - Lunch	1611	105,898								
71	Sales to Pupils - Breakfast	1612	4,382								
72	Sales to Pupils - A la Carte	1613	481,618								
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	9,169								
75	Other Food Service (Describe & Itemize)	1690	2,283								
76	<b>Total Food Service</b>		603,350								
77	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
78	Admissions - Athletic	1711	74,948								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	87,420								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	24,435								
83	Student Activity Funds Revenues	1799	804,784								
84	<b>Total District/School Activity Income (without Student Activity Funds)</b>		186,803	0							
85	<b>Total District/School Activity Income (with Student Activity Funds)</b>		991,587								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
86	<b>TEXTBOOK INCOME</b>	1800									
87	Rentals - Regular Textbooks	1811	99,871								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890	9								
96	<b>Total Textbook Income</b>		99,880								
97	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	800								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940	317,878			32,947					
102	Refund of Prior Years' Expenditures	1950	57,511								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	13,130								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	103,806								
110	Other Local Revenues (Describe & Itemize)	1999	11,473	4,403		5					
111	<b>Total Other Revenue from Local Sources</b>		504,598	4,403	0	32,952	0	0	0	0	0
112	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	13,673,084	2,810,905	1,639,800	1,732,402	507,208	1,872	362,791	95,698	35,853
113	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	14,477,868								
114	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
115	Flow-through Revenue from State Sources	2100	69,316								
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	69,316	0		0	0				
119	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
120	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	5,835,962								
122	Reorganization Incentives (Accounts 3005-3021)	3005				293,000		891,324			
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
125	<b>Total Unrestricted Grants-In-Aid</b>		5,835,962	0	0	293,000	0	891,324		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
127	<b>SPECIAL EDUCATION</b>										
128	Special Education - Private Facility Tuition	3100	183,333								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	87,024								
132	Special Education - Orphanage - Summer Individual	3130									
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	<b>Total Special Education</b>		270,357	0		0					
136	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
139	CTE - WECEP	3225									
140	CTE - Agriculture Education	3235									
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	<b>Total Career and Technical Education</b>		42,463	0			0				
145	<b>BILINGUAL EDUCATION</b>										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	<b>Total Bilingual Ed</b>		0				0				
149	State Free Lunch & Breakfast	3360	1,294								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	48,313								
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	<b>TRANSPORTATION</b>										
155	Transportation - Regular and Vocational	3500				9,218					
156	Transportation - Special Education	3510				401,129					
157	Transportation - Other (Describe & Itemize)	3599									
158	<b>Total Transportation</b>		0	0		410,347	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925		50,000							
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,255								
172	<b>Total Restricted Grants-In-Aid</b>		363,682	50,000	0	410,347	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>6,199,644</b>	<b>50,000</b>	<b>0</b>	<b>703,347</b>	<b>0</b>	<b>891,324</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	162,928								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	23,067								
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		185,995								0
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	103,953								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	<b>Total Title I</b>		103,953	0		0	0				
208	<b>TITLE IV</b>										
209	Title IV - Student Support & Academic Enrichment Grant	4400									
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	11,294								
211	Title IV - 21st Century Comm Learning Centers	4421									
212	Title IV - Other (Describe & Itemize)	4499									
213	<b>Total Title IV</b>		11,294	0		0	0				
214	<b>FEDERAL - SPECIAL EDUCATION</b>										
215	Fed - Spec Education - Preschool Flow-Through	4600									
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	314,261								
218	Fed - Spec Education - IDEA - Room & Board	4625									
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	<b>Total Federal - Special Education</b>		314,261	0		0	0				
222	<b>CTE - PERKINS</b>										
223	CTE - Perkins - Title IIIIE - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	<b>Total CTE - Perkins</b>		0	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901									
258	Race to the Top - Preschool Expansion Grant	4902									
259	Title III - Immigrant Education Program (IEP)	4905									
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	17,772								
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
265	Federal Charter Schools	4960									
266	State Assessment Grants	4981									
267	Grant for State Assessments and Related Activities	4982									
268	Medicaid Matching Funds - Administrative Outreach	4991	37,102								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	79,645								
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		750,022	0	0	0	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	4000	750,022	0	0	0	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		20,692,066	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
274	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		21,496,850	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

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
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>											
5	Regular Programs	1100	5,909,969	2,233,653	127,254	194,345	46,370				8,511,591	8,938,644
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,590,724	657,866	49,359	62,077	94,330	3,640			2,457,996	2,517,706
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	113,674	64,374	4,849	10,659					193,556	160,987
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	10,000
14	Interscholastic Programs	1500	561,257	72,540	116,426	69,641	39,054	44,981			903,899	1,012,752
15	Summer School Programs	1600	24,325	2,361							26,686	30,919
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	299,620	108,209	21,224	3,976					433,029	475,936
18	Bilingual Programs	1800			585						585	25,000
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						329,545			329,545	580,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						613,948			613,948	300,000
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>8,499,569</b>	<b>3,139,003</b>	<b>319,697</b>	<b>340,698</b>	<b>179,754</b>	<b>378,166</b>	<b>0</b>	<b>0</b>	<b>12,856,887</b>	<b>13,751,944</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>8,499,569</b>	<b>3,139,003</b>	<b>319,697</b>	<b>340,698</b>	<b>179,754</b>	<b>992,114</b>	<b>0</b>	<b>0</b>	<b>13,470,835</b>	<b>14,051,944</b>
36	<b>SUPPORT SERVICES (ED)</b>											
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	330,937	172,582	38	1,766		628			505,951	523,361
39	Guidance Services	2120	494,416	163,915	198	3,964					662,493	678,080
40	Health Services	2130	51,857	32,659	1,075	1,924	1,394				88,909	91,319
41	Psychological Services	2140	142,702	32,010							174,712	186,860
42	Speech Pathology & Audiology Services	2150	191,778	85,813							277,591	263,689
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,211,690</b>	<b>486,979</b>	<b>1,311</b>	<b>7,654</b>	<b>1,394</b>	<b>628</b>	<b>0</b>	<b>0</b>	<b>1,709,656</b>	<b>1,743,309</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	101,955	68,398	17,437	6,917		879			195,586	220,009
47	Educational Media Services	2220	120,316	54,525	23,138	6,540		592			205,111	224,727
48	Assessment & Testing	2230				8,479		85,689			94,168	132,500
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>222,271</b>	<b>122,923</b>	<b>40,575</b>	<b>21,936</b>	<b>0</b>	<b>87,160</b>	<b>0</b>	<b>0</b>	<b>494,865</b>	<b>577,236</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	5,489	3,265	91,095	19,619		18,258			137,726	190,744
52	Executive Administration Services	2320	249,753	88,758	3,984	2,389		4,814			349,698	364,525
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365			7,715						7,715	9,800
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>255,242</b>	<b>92,023</b>	<b>102,794</b>	<b>22,008</b>	<b>0</b>	<b>23,072</b>	<b>0</b>	<b>0</b>	<b>495,139</b>	<b>565,069</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

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
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	278,748	94,729	918	6,400		2,000			382,795	383,890
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>278,748</b>	<b>94,729</b>	<b>918</b>	<b>6,400</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>382,795</b>	<b>383,890</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	87,524	19,162	2,752	567		2,910			112,915	114,185
62	Fiscal Services	2520	137,286	22,416	941	1,425		1,268			163,336	183,021
63	Operation & Maintenance of Plant Services	2540	179,419	91,402	29,003	109,048	39,136				448,008	517,648
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	249,419	54,554	8,981	445,580	5,467	139			764,140	862,218
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>653,648</b>	<b>187,534</b>	<b>41,677</b>	<b>556,620</b>	<b>44,603</b>	<b>4,317</b>	<b>0</b>	<b>0</b>	<b>1,488,399</b>	<b>1,677,072</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	247,709	54,598	345,974	175,769	157,642				981,692	1,108,541
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>247,709</b>	<b>54,598</b>	<b>345,974</b>	<b>175,769</b>	<b>157,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>981,692</b>	<b>1,108,541</b>
75	Other Support Services (Describe & Itemize)	2900	28,731	18,672	11,923	20,500		750			80,576	138,732
76	<b>Total Support Services</b>	<b>2000</b>	<b>2,898,039</b>	<b>1,057,458</b>	<b>545,172</b>	<b>810,887</b>	<b>203,639</b>	<b>117,927</b>	<b>0</b>	<b>0</b>	<b>5,633,122</b>	<b>6,193,849</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			82,326						82,326	85,569
81	Payments for Special Education Programs	4120			22,461			89,512			111,973	91,763
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>104,787</b>			<b>89,512</b>			<b>194,299</b>	<b>177,332</b>
87	Payments for Regular Programs - Tuition	4210						320			320	2,000
88	Payments for Special Education Programs - Tuition	4220						159,755			159,755	255,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>160,075</b>			<b>160,075</b>	<b>257,000</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>104,787</b>			<b>249,587</b>			<b>354,374</b>	<b>434,332</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

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
3			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										300,000
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		11,397,608	4,196,461	969,656	1,151,585	383,393	745,680	0	0	18,844,383	20,680,125
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		11,397,608	4,196,461	969,656	1,151,585	383,393	1,359,628	0	0	19,458,331	20,980,125
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										1,847,683	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										2,038,519	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			48,000		480,679				528,679	1,064,000
128	Operation & Maintenance of Plant Services	2540	337,980	134,414	685,077	299,767		25			1,457,263	1,589,786
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	337,980	134,414	733,077	299,767	480,679	25	0	0	1,985,942	2,653,786
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	337,980	134,414	733,077	299,767	480,679	25	0	0	1,985,942	2,653,786
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										275,000
155	<b>Total Direct Disbursements/Expenditures</b>		337,980	134,414	733,077	299,767	480,679	25	0	0	1,985,942	2,928,786
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										874,963	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

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
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	<b>30 - DEBT SERVICES (DS)</b>											
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	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						444,946			444,946	444,947
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							1,170,000			1,170,000	1,170,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,000			2,000	5,000
176	Total Debt Services	5000				0		1,616,946			1,616,946	1,619,947
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures					0		1,616,946			1,616,946	1,619,947
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										22,854	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	341,020	16,668	1,682,892	122,516	127,964	565			2,291,625	3,197,811
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	341,020	16,668	1,682,892	122,516	127,964	565	0	0	2,291,625	3,197,811
189	COMMUNITY SERVICES (TR)	3000									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	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
210	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
	(Lease/Purchase Principal Retired) <sup>11</sup>										0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										25,000
214	Total Disbursements/ Expenditures		341,020	16,668	1,682,892	122,516	127,964	565	0	0	2,291,625	3,222,811
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										144,124	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		107,639							107,639	
220	Pre-K Programs	1125									0	118,076
221	Special Education Programs (Functions 1200-1220)	1200		78,913							78,913	106,680
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,558							1,558	1,522
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		30,153							30,153	37,886
228	Summer School Programs	1600		451							451	535
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,605							4,605	4,658
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		223,319							223,319	269,357
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		17,575							17,575	19,037
237	Guidance Services	2120		11,272							11,272	13,284
238	Health Services	2130		7,835							7,835	7,909
239	Psychological Services	2140		2,053							2,053	2,148
240	Speech Pathology & Audiology Services	2150		2,677							2,677	2,865
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		41,412							41,412	45,243
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		1,395							1,395	1,367
245	Educational Media Services	2220		5,854							5,854	6,086
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		7,249							7,249	7,453
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,362							1,362	3,050
250	Executive Administration Services	2320		12,320							12,320	20,802
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		13,682							13,682	23,852
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		9,371							9,371	9,459
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		9,371							9,371	9,459

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

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	
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		1,257							1,257	1,269
261	Fiscal Services	2520		21,270							21,270	16,725
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		70,448							70,448	67,727
264	Pupil Transportation Services	2550		46,609							46,609	25,910
265	Food Services	2560		36,257							36,257	40,901
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>175,841</b>							<b>175,841</b>	<b>152,532</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		38,179							38,179	43,063
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>38,179</b>							<b>38,179</b>	<b>43,063</b>
275	Other Support Services (Describe & Itemize)	2900		4,247							4,247	4,986
276	<b>Total Support Services</b>	<b>2000</b>		<b>289,981</b>							<b>289,981</b>	<b>286,588</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>									<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>513,300</b>							<b>513,300</b>	<b>555,945</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(6,092)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530									0	900,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900,000</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900,000</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>893,196</b>	
311												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

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
312	70 - WORKING CASH (WC)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	5,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365						1,957			1,957	1,957
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,957</b>	<b>0</b>	<b>0</b>	<b>1,957</b>	<b>6,957</b>
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(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	<b>Support Services - Business</b>	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						66,602			66,602	70,417
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	66,602	0	0	66,602	70,417
379	<b>Support Services - Central</b>	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630				376		15,070			15,446	17,070
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	2600	0	0	0	376	0	15,070	0	0	15,446	17,070
386	<b>Other Support Services (Describe &amp; Itemize)</b>	2900									0	
387	<b>Total Support Services</b>	2000	0	0	0	376	0	83,629	0	0	84,005	94,444
388	<b>COMMUNITY SERVICES (TF)</b>	3000									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	4000										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000			0			0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

1	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
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>									0	
425	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
426	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	
427	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
429	<b>Total Disbursements/Expenditures</b>		0	0	0	376	0	83,629	0	0	84,005	94,444
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										11,693	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
435	Facilities Acquisition & Construction Services	2530			79,006		1,253,125				1,332,131	2,750,000
436	Operation & Maintenance of Plant Services	2540									0	
437	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	79,006	0	1,253,125	0	0	0	1,332,131	2,750,000
438	Other Support Services (Describe & Itemize)	2900						48,587			48,587	
439	<b>Total Support Services</b>	<b>2000</b>	0	0	79,006	0	1,253,125	48,587	0	0	1,380,718	2,750,000
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
445	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase</b>	<b>5300</b>									0	
451	Principal Retired)										0	
452	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
454	<b>Total Disbursements/Expenditures</b>		0	0	79,006	0	1,253,125	48,587	0	0	1,380,718	2,750,000
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,344,865)	

	A	B	C	D	E	F
1	<b>SCHEDULE OF AD VALOREM TAX RECEIPTS</b>					
2	<b>Description (Enter Whole Dollars)</b>	<b>Taxes Received 7-1-24 thru 6-30-25 (from 2023 Levy &amp; Prior Levies) *</b>	<b>Taxes Received (from the 2024 Levy)</b>	<b>Taxes Received (from 2023 &amp; Prior Levies)</b>	<b>Total Estimated Taxes (from the 2024 Levy)</b>	<b>Estimated Taxes Due (from the 2024 Levy)</b>
3				<b>(Column B - C)</b>		<b>(Column E - C)</b>
4		Educational	11,109,170		11,109,170	11,650,831
5	Operations & Maintenance	2,405,935		2,405,935	2,523,340	2,523,340
6	Debt Services **	1,623,990		1,623,990	2,016,938	2,016,938
7	Transportation	762,292		762,292	799,492	799,492
8	Municipal Retirement	203,930		203,930	213,950	213,950
9	Capital Improvements	0		0		0
10	Working Cash	276,389		276,389	289,965	289,965
11	Tort Immunity	93,167		93,167	97,760	97,760
12	Fire Prevention & Safety	52		52	64	64
13	Leasing Levy	0		0		0
14	Special Education	541,923		541,923	568,451	568,451
15	Area Vocational Construction	0		0		0
16	Social Security/Medicare Only	268,283		268,283	281,420	281,420
17	Summer School	0		0		0
18	Other (Describe & Itemize)	0		0	100,375	100,375
19	<b>Totals</b>	<b>17,285,131</b>	<b>0</b>	<b>17,285,131</b>	<b>18,542,586</b>	<b>18,542,586</b>
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	K
1	<b>SCHEDULE OF SHORT-TERM DEBT</b>										
2	<b>Description (Enter Whole Dollars)</b>		<b>Outstanding Beginning July 1, 2024</b>	<b>Issued July 1, 2024 thru June 30, 2025</b>	<b>Retired July 1, 2024 thru June 30, 2025</b>	<b>Outstanding Ending June 30, 2025</b>					
3	<b>CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPRT)</b>										
4	<b>Total CPPRT Notes</b>					0					
5	<b>TAX ANTICIPATION WARRANTS (TAW)</b>										
6	Educational Fund					0					
7	Operations & Maintenance Fund					0					
8	Debt Services - Construction					0					
9	Debt Services - Working Cash					0					
10	Debt Services - Refunding Bonds					0					
11	Transportation Fund					0					
12	Municipal Retirement/Social Security Fund					0					
13	Fire Prevention & Safety Fund					0					
14	Other - (Describe & Itemize)					0					
15	<b>Total TAWs</b>		0	0	0	0					
16	<b>TAX ANTICIPATION NOTES (TAN)</b>										
17	Educational Fund					0					
18	Operations & Maintenance Fund					0					
19	Fire Prevention & Safety Fund					0					
20	Other - (Describe & Itemize)					0					
21	<b>Total TANs</b>		0	0	0	0					
22	<b>TEACHERS'/EMPLOYEES' ORDERS (T/EO)</b>										
23	<b>Total T/EOs (Educational, Operations &amp; Maintenance, &amp; Transportation Funds)</b>					0					
24	<b>General State Aid/Evidence-Based Funding Anticipation Certificates</b>										
25	<b>Total (All Funds)</b>					0					
26	<b>OTHER SHORT-TERM BORROWING</b>										
27	<b>Total Other Short-Term Borrowing (Describe &amp; Itemize)</b>					0					
28											
29	<b>SCHEDULE OF LONG-TERM DEBT</b>										
30											
31	<b>Long-Term Debt Identification or Name of Issue</b>	<b>Date of Issue (mm/dd/yy)</b>	<b>Amount of Original Issue</b>	<b>Type of Issue *</b>	<b>Counts Against Statutory Debt Limit? (Y/N)**</b>	<b>Outstanding Beginning July 1, 2024</b>	<b>Issued July 1, 2024 thru June 30, 2025</b>	<b>Any differences (Described and Itemize)</b>	<b>Retired July 1, 2024 thru June 30, 2025</b>	<b>Outstanding Ending June 30, 2025</b>	<b>Amount to be Provided for Payment on Long-Term Debt</b>
32	2013 Bond Issue	11/01/13	4,060,000	1	Y	2,560,000			340,000	2,220,000	2,081,605
33	2016 Bond Issue	09/27/16	9,375,000	3	Y	6,390,000			775,000	5,615,000	5,615,000
34	2021 Bond Issue	02/21/21	4,180,000	3	Y	3,640,000			55,000	3,585,000	3,585,000
35	2022 Bond Issue	06/01/22	3,200,000	1,3	Y	3,200,000				3,200,000	3,200,000
36	2025 Bond Issue	02/06/25	2,635,000	4	Y		2,635,000			2,635,000	2,635,000
37										0	
38										0	
39										0	
40										0	
41										0	
42										0	
43										0	
44										0	
45										0	
46										0	
47										0	
48										0	
49										0	
50			23,450,000			15,790,000	2,635,000	0	1,170,000	17,255,000	17,116,605
51	* Each type of debt issued must be identified separately with the amount: 1. Working Cash Fund Bonds      4. Fire Prevent, Safety, Environmental and Energy Bonds      7. Leases      10. Other 2. Funding Bonds      5. Tort Judgment Bonds      8. Subscription-Based Information Technology Arrangements      11. Other 3. Refunding Bonds      6. Building Bonds      9. Other      12. Other										
52	** Debs that do not count against the debt limit may include: Building bonds approved by referendum on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225) Refunding bonds issued to refund building bonds approved by referendum held on or after Nov. 5, 2024; see 105 ILCS 5/19-1(p-225) Alternate revenue bonds paid from the alternate revenue source; see 30 ILCS 350/15 Warrants in anticipation of taxes levied according to provisions in 105 ILCS 5/17-16 Various individual exemptions; see 105 ILCS 5/19-1										
53	Note: Working Cash Fund Bonds and Funding Bonds may be issued in excess of the statutory debt limit, but do count against the debt limit once issued.										

**Schedule of Restricted Local Tax Levies and Selected Revenues Sources  
Schedule of Tort Immunity Expenditures**

	A	B	C	D	E	F	G	H	I	J	K	
1	<b>SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES</b>											
2	<b>Description (Enter Whole Dollars)</b>					<b>Account No.</b>	<b>Tort Immunity <sup>a</sup></b>	<b>Special Education</b>	<b>Area Vocational Construction</b>	<b>School Facility Occupation Taxes <sup>b</sup></b>	<b>Driver Education</b>	
3	<b>Cash Basis Fund Balance as of July 1, 2024</b>						72,133					
4	<b>RECEIPTS:</b>											
5	Ad Valorem Taxes Received by District					10, 20, 40 or 50-1100, 80	93,167	541,923				
6	Earnings on Investments					10, 20, 40, 50 or 60-1500, 80	2,531					
7	Drivers' Education Fees					10-1970					13,130	
8	School Facility Occupation Tax Proceeds					30 or 60-1983						
9	Driver Education					10 or 20-3370					48,313	
10	Other Receipts (Describe & Itemize)					--	0					
11	Sale of Bonds					10, 20, 40 or 60-7200						
12	<b>Total Receipts</b>						95,698	541,923	0	0	61,443	
13	<b>DISBURSEMENTS:</b>											
14	Instruction					10 or 50-1000		541,923			61,443	
15	Facilities Acquisition & Construction Services					20 or 60-2530						
16	Tort Immunity Services					80	84,005					
17	<b>DEBT SERVICE:</b>											
18	Debt Services - Interest on Long-Term Debt					30-5200						
19	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)					30-5300						
20	Debt Services Other (Describe & Itemize)					30-5400						
21	<b>Total Debt Services</b>									0		
22	Other Disbursements (Describe & Itemize)					--						
23	<b>Total Disbursements</b>						84,005	541,923	0	0	61,443	
24	<b>Ending Cash Basis Fund Balance as of June 30, 2025</b>						83,826	0	0	0	0	
25	<b>Reserved Cash Balance</b>					714						
26	<b>Unreserved Cash Balance</b>					730	83,826	0	0	0	0	
27												
28	<b>SCHEDULE OF TORT IMMUNITY EXPENDITURES <sup>a</sup></b>											
29												
30	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103?											
31	If yes, list in the aggregate the following:					Total Claims Payments:	84,005					
32						Total Reserve Remaining:	83,826					
34	In the following categories, itemize the Tort Immunity expenditures in line 31 above. Enter the total dollar amount for each category.											
35	<b>Expenditures:</b>											
36	Workers' Compensation Act and/or Workers' Occupational Disease Act						0					
37	Unemployment Insurance Act						0					
38	Insurance (Regular or Self-Insurance)						83,629					
39	Risk Management and Claims Service						0					
40	Judgments/Settlements						0					
41	Educational, Inspectional, Supervisory Services Related to Loss Prevention and/or Reduction						376					
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	<b>Total</b>						0					
47	<b>G31 (Total Tort Expenditures) minus (G36 through G45) must equal 0</b>						<b>OK</b>					
49	<sup>a</sup> Schedules for Tort Immunity are to be completed for the revenues and expenditures reported in the Tort Immunity Fund (80) during the year.											
50	<sup>b</sup> 55 ILCS 5/5-1006.7											

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

1	<b>CARES, CRRSA, and ARP SCHEDULE - FY 2025</b>											Click below for schedule instructions:		
2	<b>Please read schedule instructions before completing.</b>											SCHEDULE INSTRUCTIONS		
3	Did the school district/joint agreement receive/expend CARES, CRRSA, or ARP Federal Stimulus Funds in FY 2025											Yes	X	No
4	If the answer to the above question is "YES", this schedule must be completed.													
5	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.													
6	<b>Part 1: CARES, CRRSA, and ARP REVENUE</b>													
7	Section A is for revenue recognized in FY 2025 reported on the FY 2025 AFR for FY 2022, FY 2023 and/or FY 2024 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports for expenditures reported in the prior year FY 2022, FY 2023, and/or FY 2024 AFR.													
8	<b>Revenue Section A</b>													
9	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue													
10	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total			
11	4998										0			
12	4998										0			
13	4998										0			
14	4998										0			
15	4998										0			
16	4998										0			
17	4998										0			
18	4998										0			
19	4998										0			
20	4998										0			
21	<b>Total Revenue Section A</b>											0		
22	<b>Revenue Section B</b>													
23	Section B is for revenue recognized in FY 2025 reported on the FY 2025 AFR and for FY 2025 EXPENDITURES claimed on July 1, 2024, through June 30, 2025, FRIS grant expenditure reports and reported in the FY 2025 AFR.													
24	Description (Enter Whole Dollars) *See instructions for detailed descriptions of revenue													
25	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety	Total			
26	4998										0			
27	4998										0			
28	4998										0			
29	4998										0			
30	4998										0			
31	4998										0			
32	4998										0			
33	4998										0			
34	4998										0			
35	4998										0			
36	<b>Total Revenue Section B</b>											0		
37	<b>Revenue Section C: Reconciliation for Revenue Account 4998 - Total Revenue</b>													
38	4998	0	0		0	0	0			0	0			
39	4998	0	0		0	0	0			0	0			
40		0	0		0	0	0			0	0			
41	Error must be corrected before submitting to ISBE													
42		OK	OK		OK	OK	OK			OK	OK			

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
43	<b>Part 2: CARES, CRRSA, and ARP EXPENDITURES</b>											
44	Review of the July 1, 2024 through June 30, 2025 FRIS Expenditures reports may assist in determining the expenditures to use below.											
45	<b>Expenditure Section A:</b>											
46	<b>ESSER I EXPENDITURES (CARES)</b>		-----DISBURSEMENTS-----									
47			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
48			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures	
49	<b>FUNCTION</b>											
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
53	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
54												
55	Facilities Acquisition and Construction Services (Total)	2530										0
56	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
57	FOOD SERVICES (Total)	2560										0
58	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
59												
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	Total Technology	0	0	0				0			0

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
63	<b>Expenditure Section B:</b>											
64	<b>ESSER II EXPENDITURES (CRRSA)</b>	-----DISBURSEMENTS-----										
65		(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		
66	<b>FUNCTION</b>											
68	1. List the total expenditures for the Functions 1000 and 2000 below											
69	INSTRUCTION Total Expenditures	1000										0
70	SUPPORT SERVICES Total Expenditures	2000										0
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										0
75	FOOD SERVICES (Total)	2560										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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0			0		0
81	<b>Expenditure Section C:</b>											
82	<b>GEER I EXPENDITURES (CARES)</b>	-----DISBURSEMENTS-----										
83		(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		
84	<b>FUNCTION</b>											
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	<b>TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)</b>	<b>Total Technology</b>			0	0	0			0		0

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
99	<b>Expenditure Section D:</b>											
100	<b>GEER II EXPENDITURES (CRRSA)</b>	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	<b>FUNCTION</b>											
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												
107	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
108	Facilities Acquisition and Construction Services (Total)	2530										0
109	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
110	FOOD SERVICES (Total)	2560										0
111												
112	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
113	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
114	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
115	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0
116												
117	<b>Expenditure Section E:</b>											
118	<b>ESSER III EXPENDITURES (ARP)</b>	DISBURSEMENTS										
119		(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		
120	<b>FUNCTION</b>											
121	1. List the total expenditures for the Functions 1000 and 2000 below											
122	INSTRUCTION Total Expenditures	1000										0
123	SUPPORT SERVICES Total Expenditures	2000										0
124												
125	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
126	Facilities Acquisition and Construction Services (Total)	2530										0
127	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
128	FOOD SERVICES (Total)	2560										0
129												
130	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
131	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
132	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
133	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology	0	0	0			0				0
134												

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
135	<b>Expenditure Section F:</b>											
136	<b>CRRSA Child Nutrition (CRRSA)</b>	-----DISBURSEMENTS-----										
137		(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		
138	<b>FUNCTION</b>											
139	1. List the total expenditures for the Functions 1000 and 2000 below											
140	INSTRUCTION Total Expenditures	1000										0
141	SUPPORT SERVICES Total Expenditures	2000										0
142												
143	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
144	Facilities Acquisition and Construction Services (Total)	2530										0
145	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
146	FOOD SERVICES (Total)	2560										0
147												
148	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
149	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
150	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
151	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
152	<b>Expenditure Section G:</b>											
153	<b>ARP Child Nutrition (ARP)</b>	-----DISBURSEMENTS-----										
154		(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		
155	<b>FUNCTION</b>											
156	1. List the total expenditures for the Functions 1000 and 2000 below											
157	INSTRUCTION Total Expenditures	1000										0
158	SUPPORT SERVICES Total Expenditures	2000										0
159												
160	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
161	Facilities Acquisition and Construction Services (Total)	2530										0
162	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
163	FOOD SERVICES (Total)	2560										0
164												
165	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
166	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
167	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
168	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
169												
170												

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
171	<b>Expenditure Section H:</b>											
172	<b>ARP IDEA (ARP)</b>	-----DISBURSEMENTS-----										
173		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
174		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
175	<b>FUNCTION</b>											
176	1. List the total expenditures for the Functions 1000 and 2000 below											
177	INSTRUCTION Total Expenditures	1000										0
178	SUPPORT SERVICES Total Expenditures	2000										0
179	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
180												
181	Facilities Acquisition and Construction Services (Total)	2530										0
182	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
183	FOOD SERVICES (Total)	2560										0
184	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
185												
186	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
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	0	0		0			0
189	<b>Expenditure Section I:</b>											
190	<b>ARP Homeless I (ARP)</b>	-----DISBURSEMENTS-----										
191		(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)		
192		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other	Non-Capitalized Equipment	Termination Benefits	Total Expenditures		
193	<b>FUNCTION</b>											
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										0
197	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
198												
199	Facilities Acquisition and Construction Services (Total)	2530										0
200	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
201	FOOD SERVICES (Total)	2560										0
202	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
203												
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

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L
207	<b>Expenditure Section J:</b>											
208	<b>CURES (Coronavirus State and Local Fiscal Recovery Funds)</b>	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	<b>FUNCTION</b>											
211	1. List the total expenditures for the Functions 1000 and 2000 below											
212												
213	INSTRUCTION Total Expenditures	1000										0
214	SUPPORT SERVICES Total Expenditures	2000										0
215	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
216												
217	Facilities Acquisition and Construction Services (Total)	2530										0
218	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
219	FOOD SERVICES (Total)	2560										0
220	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
221												
222	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
223	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
224	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0
225	<b>Expenditure Section K:</b>											
226	<b>Other CARES Act Expenditures (not accounted for above)</b>	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	<b>FUNCTION</b>											
229	1. List the total expenditures for the Functions 1000 and 2000 below											
230												
231	INSTRUCTION Total Expenditures	1000										0
232	SUPPORT SERVICES Total Expenditures	2000										0
233	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)											
234												
235	Facilities Acquisition and Construction Services (Total)	2530										0
236	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0
237	FOOD SERVICES (Total)	2560										0
238	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).											
239												
240	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0
241	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0
242	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY included in all Expenditure Functions)	Total Technology			0	0	0		0			0

**CARES, CRRSA, ARP Schedule**  
(Detailed Schedule of Receipts and Disbursements)

	A	B	C	D	E	F	G	H	I	J	K	L	
243	<b>Expenditure Section L:</b>												
244	<b>Other CRRSA Expenditures (not accounted for above)</b>		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	<b>FUNCTION</b>												
247	1. List the total expenditures for the Functions 1000 and 2000 below												
249	INSTRUCTION Total Expenditures	1000										0	
250	SUPPORT SERVICES Total Expenditures	2000										0	
252	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
253	Facilities Acquisition and Construction Services (Total)	2530										0	
254	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
255	FOOD SERVICES (Total)	2560										0	
257	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
258	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
259	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
260	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	
261	<b>Expenditure Section M:</b>												
262	<b>Other ARP Expenditures (not accounted for above)</b>		DISBURSEMENTS										
263			(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		
264	<b>FUNCTION</b>												
266	1. List the total expenditures for the Functions 1000 and 2000 below												
267	INSTRUCTION Total Expenditures	1000										0	
268	SUPPORT SERVICES Total Expenditures	2000										0	
270	2. List the specific expenditures in Functions: 2530, 2540, & 2560 below (these expenditures are also included in Function 2000 above)												
271	Facilities Acquisition and Construction Services (Total)	2530										0	
272	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540										0	
273	FOOD SERVICES (Total)	2560										0	
275	3. List the technology expenses in Functions: 1000 & 2000 below (these expenditures are also included in Functions 1000 & 2000 above).												
276	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 1000)	1000										0	
277	TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Included in Function 2000)	2000										0	
278	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	
280	<b>Expenditure Section N:</b>												
281	<b>TOTAL EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS										
282			(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		
283	<b>FUNCTION</b>												
285	INSTRUCTION	1000	0	0	0	0	0	0	0	0	0	0	
286	SUPPORT SERVICES	2000	0	0	0	0	0	0	0	0	0	0	
287	Facilities Acquisition and Construction Services (Total)	2530	0	0	0	0	0	0	0	0	0	0	
288	OPERATION & MAINTENANCE OF PLANT SERVICES (Total)	2540	0	0	0	0	0	0	0	0	0	0	
289	FOOD SERVICES (Total)	2560	0	0	0	0	0	0	0	0	0	0	
290	<b>TOTAL EXPENDITURES</b>											Functions 1000 & 2000 total	0
292	<b>Expenditure Section O:</b>												
293	<b>TOTAL TECHNOLOGY EXPENDITURES (from all CARES, CRRSA, &amp; ARP funds)</b>		DISBURSEMENTS										
294			(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		
296	<b>FUNCTION</b>												
297	TOTAL TECHNOLOGY-RELATED SUPPLIES, PURCHASE SERVICES, EQUIPMENT (Total TECHNOLOGY Expenditures)	Total Technology	0	0	0	0	0	0	0	0	0	0	

	A	B	C	D	E	F	G	H	I	J	K	L
1	<b>SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION</b>											
	<b>Description of Assets</b> (Enter Whole Dollars)	<b>Acct #</b>	<b>Cost Beginning</b> July 1, 2024	<b>Add:</b> <b>Additions</b> July 1, 2024 thru June 30, 2025	<b>Less: Deletions</b> July 1, 2024 thru June 30, 2025	<b>Cost Ending</b> June 30, 2025	<b>Life In</b> <b>Years</b>	<b>Accumulated</b> <b>Depreciation</b> <b>Beginning</b> July 1, 2024	<b>Add:</b> <b>Depreciation</b> <b>Allowable</b> July 1, 2024 thru June 30, 2025	<b>Less: Depreciation</b> <b>Deletions</b> July 1, 2024 thru June 30, 2025	<b>Accumulated</b> <b>Depreciation Ending</b> June 30, 2025	<b>Ending Balance</b> <b>Undepreciated</b> June 30, 2025
2												
3	<b>Works of Art &amp; Historical Treasures</b>	<b>210</b>				0					0	0
4	<b>Land</b>	<b>220</b>										
5	Non-Depreciable Land	221	434,584			434,584						434,584
6	Depreciable Land	222				0	50				0	0
7	<b>Buildings</b>	<b>230</b>										
8	Permanent Buildings	231	18,913,300	334,909		19,248,209	50	7,197,360	287,175		7,484,535	11,763,674
9	Temporary Buildings	232				0	20				0	0
10	Improvements Other than Buildings (Infrastructure)	240	26,341,562	146,670		26,488,232	20	14,715,783	1,280,449		15,996,232	10,492,000
11	<b>Capitalized Equipment</b>	<b>250</b>										
12	10 Yr Schedule	251	2,436,521	310,660	190,669	2,556,512	10	1,213,143	254,844	190,669	1,277,318	1,279,194
13	5 Yr Schedule	252	561,605	222,294		783,899	5	157,841	140,781		298,622	485,277
14	3 Yr Schedule	253				0	3				0	0
15	<b>Construction in Progress</b>	<b>260</b>	22,497	1,253,125	22,497	1,253,125	--					1,253,125
16	<b>Total Capital Assets</b>	<b>200</b>	48,710,069	2,267,658	213,166	50,764,561		23,284,127	1,963,249	190,669	25,056,707	25,707,854
17	<b>Non-Capitalized Equipment</b>	<b>700</b>				0	10		0			
18	<b>Allowable Depreciation</b>								1,963,249			

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>		<b>Amount</b>		
6	<b>OPERATING EXPENSE PER PUPIL</b>						
7	<b>EXPENDITURES:</b>						
8	ED	Expenditures 16-24, L116		Total Expenditures	\$	18,844,383	
9	O&M	Expenditures 16-24, L155		Total Expenditures		1,985,942	
10	DS	Expenditures 16-24, L178		Total Expenditures		1,616,946	
11	TR	Expenditures 16-24, L214		Total Expenditures		2,291,625	
12	MR/SS	Expenditures 16-24, L292		Total Expenditures		513,300	
13	TORT	Expenditures 16-24, L429		Total Expenditures		84,005	
14				<b>Total Expenditures</b>	\$	<b>25,336,201</b>	
16	<b>LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:</b>						
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)		900,228	
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+I)	1125	Pre-K Programs		0	
35	ED	Expenditures 16-24, L9, Col K - (G+I)	1225	Special Education Programs Pre-K		0	
36	ED	Expenditures 16-24, L11, Col K - (G+I)	1275	Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 16-24, L12, Col K - (G+I)	1300	Adult/Continuing Education Programs		0	
38	ED	Expenditures 16-24, L15, Col K - (G+I)	1600	Summer School Programs		26,686	
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		329,545	
42	ED	Expenditures 16-24, L23, Col K	1913	Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 16-24, L24, Col K	1914	Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 16-24, L25, Col K	1915	Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 16-24, L26, Col K	1916	Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 16-24, L27, Col K	1917	CTE Programs - Private Tuition		0	
47	ED	Expenditures 16-24, L28, Col K	1918	Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 16-24, L29, Col K	1919	Summer School Programs - Private Tuition		0	
49	ED	Expenditures 16-24, L30, Col K	1920	Gifted Programs - Private Tuition		0	
50	ED	Expenditures 16-24, L31, Col K	1921	Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 16-24, L32, Col K	1922	Truants Alternative/Optional Ed Progs - Private Tuition		0	
52	ED	Expenditures 16-24, L77, Col K - (G+I)	3000	Community Services		0	
53	ED	Expenditures 16-24, L104, Col K	4000	Total Payments to Other Govt Units		354,374	
54	ED	Expenditures 16-24, L116, Col G	-	Capital Outlay		383,393	
55	ED	Expenditures 16-24, L116, Col I	-	Non-Capitalized Equipment		0	
56	O&M	Expenditures 16-24, L134, Col K - (G+I)	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		480,679	
59	O&M	Expenditures 16-24, L155, Col I	-	Non-Capitalized Equipment		0	
60	DS	Expenditures 16-24, L164, Col K	4000	Payments to Other Dist & Govt Units		0	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
61	DS	Expenditures 16-24, L174, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt			1,170,000	
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			0	
65	TR	Expenditures 16-24, L214, Col G	- Capital Outlay			127,964	
66	TR	Expenditures 16-24, L214, Col I	- Non-Capitalized Equipment			0	
67	MR/SS	Expenditures 16-24, L220, Col K	1125 Pre-K Programs			0	
68	MR/SS	Expenditures 16-24, L222, Col K	1225 Special Education Programs - Pre-K			0	
69	MR/SS	Expenditures 16-24, L224, Col K	1275 Remedial and Supplemental Programs - Pre-K			0	
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			451	
72	MR/SS	Expenditures 16-24, L277, Col K	3000 Community Services			0	
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			<b>Total Deductions for OEPP Computation (Sum of Lines 18 - 95)</b>			<b>\$ 3,773,320</b>	
97			<b>Total Operating Expenses Regular K-12 (Line 14 minus Line 96)</b>			<b>21,562,881</b>	
98			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025</b>			<b>1,257.79</b>	
99			<b>Estimated OEPP (Line 97 divided by Line 98)</b>			<b>\$ 17,143.47</b>	
100							
101	<b>PER CAPITA TUITION CHARGE</b>						
103	<b>LESS OFFSETTING RECEIPTS/REVENUES:</b>						
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			603,350	
115	ED-O&M	Revenues 10-15, L83, Col C,D	1700 Total District/School Activity Income (without Student Activity Funds)			186,803	
116	ED	Revenues 10-15, L86, Col C	1811 Rentals - Regular Textbooks			99,871	
117	ED	Revenues 10-15, L89, Col C	1819 Rentals - Other (Describe & Itemize)			0	
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)			9	
121	ED-O&M	Revenues 10-15, L97, Col C,D	1910 Rentals			0	
122	ED-O&M-TR	Revenues 10-15, L100, Col C,D,F	1940 Services Provided Other Districts			350,825	
123	ED-O&M-DS-TR-MR/SS	Revenues 10-15, L106, Col C,D,E,F,G	1991 Payment from Other Districts			0	
124	ED	Revenues 10-15, L108, Col C	1993 Other Local Fees (Describe & Itemize)			103,806	
125	ED-O&M-TR	Revenues 10-15, L134, Col C,D,F	3100 Total Special Education			270,357	
126	ED-O&M-MR/SS	Revenues 10-15, L143, Col C,D,G	3200 Total Career and Technical Education			42,463	
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			1,294	
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			48,313	

	A	B	C	D	E	F	H
1	<b>ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2024 - 2025)</b>						
2	<i>This schedule is completed for school districts only.</i>						
3							
4	<b>Fund</b>	<b>Sheet, Row</b>	<b>ACCOUNT NO - TITLE</b>			<b>Amount</b>	
131	ED-O&M-TR-MR/SS	Revenues 10-15, L157, Col C,D,F,G	3500 Total Transportation			410,347	
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			0	
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			50,000	
141	ED-O&M-DS-TR-MR/SS-Tort	Revenues 10-15, L170, Col C-G,J	3999 Other Restricted Revenue from State Sources			1,255	
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			185,995	
146	ED-O&M-TR-MR/SS	Revenues 10-15, L206, Col C,D,F,G	4300 Total Title I			103,953	
147	ED-O&M-TR-MR/SS	Revenues 10-15, L212, Col C,D,F,G	4400 Total Title IV			11,294	
148	ED-O&M-TR-MR/SS	Revenues 10-15, L216, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through			314,261	
149	ED-O&M-TR-MR/SS	Revenues 10-15, L217, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board			0	
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			0	
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)			0	
181	ED-TR-MR/SS	Revenues 10-15, L259, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)			0	
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			17,772	
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			37,102	
190	ED-O&M-TR-MR/SS	Revenues 10-15, L268, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program			79,645	
191	ED-O&M-TR-MR/SS	Revenues 10-15, L269, Col C,D,F,G	4998 Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)			0	
192	Federal Stimulus Revenue	CARES CRRSA ARP Schedule	Adjusting for FY21, FY22, FY23, FY24, or FY25 revenue received in FY25 for FY21, FY22, FY23, FY24, or FY25 Expenses			0	
193	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **			650,619	
194	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds **			1,572	
196			<b>Total Deductions for PCTC Computation (Line 104 through Line 194)</b>			<b>\$ 3,570,906</b>	
197			<b>Net Operating Expense for Tuition Computation (Line 97 minus Line 196)</b>			<b>17,991,975</b>	
198			<b>Total Depreciation Allowance (from page 36, Line 18, Col I)</b>			<b>1,963,249</b>	
199			<b>Total Allowance for PCTC Computation (Line 197 plus Line 198)</b>			<b>19,955,224</b>	
200			<b>9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2024-2025</b>			<b>1,257.79</b>	
201			<b>Total Estimated PCTC (Line 199 divided by Line 200) * \$</b>			<b>15,865.31</b>	
203	<b>*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.</b>						
204	<b>**Go to the Evidence-Based Funding Distribution Calculation webpage.</b>						
205	Under Reports, open the FY 2025 Special Education Funding Allocation Calculation Details and the FY 2025 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. Please enter 0 if the district does not have allocations for lines 193 and 194						





**ESTIMATED INDIRECT COST DATA**

	A	B	C	D	E	F	G	H
1	<b>ESTIMATED INDIRECT COST RATE DATA</b>							
2	<b>SECTION I</b>							
3	<b>Financial Data To Assist Indirect Cost Rate Determination</b>							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures" tab.)</i>							
5	<p><b>ALL OBJECTS EXCLUDE CAPITAL OUTLAY.</b> With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.</p>							
6	<b>Support Services - Direct Costs</b>							
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>				185,995			
11	Value of Commodities Received for Fiscal Year 2025 (Include the value of commodities when determining if a Single Audit is required).				45,601			
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	<b>SECTION II</b>							
16	<b>Estimated Indirect Cost Rate for Federal Programs</b>							
17				<b>Restricted Program</b>		<b>Unrestricted Program</b>		
18		<b>Function</b>		<b>Indirect Costs</b>	<b>Direct Costs</b>	<b>Indirect Costs</b>	<b>Direct Costs</b>	
19	<b>Instruction</b>	1000			12,900,452		12,900,452	
20	<b>Support Services:</b>							
21	Pupil	2100			1,749,674		1,749,674	
22	Instructional Staff	2200			502,114		502,114	
23	General Admin.	2300			510,778		510,778	
24	School Admin.	2400			392,166		392,166	
25	<b>Business:</b>							
26	Direction of Business Spt. Srv.	2510		114,172	0	114,172	0	
27	Fiscal Services	2520		184,606	0	184,606	0	
28	Oper. & Maint. Plant Services	2540			2,003,185	2,003,185	0	
29	Pupil Transportation	2550			2,210,270		2,210,270	
30	Food Services	2560			608,935		608,935	
31	Internal Services	2570		0	0	0	0	
32	<b>Central:</b>							
33	Direction of Central Spt. Srv.	2610			0		0	
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620			0		0	
35	Information Services	2630			15,446		15,446	
36	Staff Services	2640		0	0	0	0	
37	Data Processing Services	2660		862,229	0	862,229	0	
38	<b>Other:</b>	2900			84,823		84,823	
39	<b>Community Services</b>							
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 40)				(1,672,662)		(1,672,662)	
41	<b>Total</b>			1,161,007	19,305,181	3,164,192	17,301,996	
42				<b>Restricted Rate*</b>		<b>Unrestricted Rate*</b>		
43				Total Indirect Costs:	1,161,007	Total Indirect Costs:	3,164,192	
44				Total Direct Costs:	19,305,181	Total Direct Costs:	17,301,996	
45				<b>= 6.01%</b>		<b>= 18.29%</b>		

	A	B	C	D	E	F
1	<b>REPORT ON SHARED SERVICES OR OUTSOURCING</b>					
2	School Code, Section 17-1.1 ( <i>Public Act 97-0357</i> )					
3	Fiscal Year Ending June 30, 2025					
5	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current, and next fiscal years.					
6	Washington CHSD 308			53-090-3080-16_AFR25 Washington CHSD 308		
7	53090308016					
8	<i>Check box if this schedule is not applicable.....</i>	<input type="checkbox"/>	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 <span style="float: right;">➔</span>					
10	<b>Service or Function ( <i>Check all that apply</i> )</b>				<b>Barriers to Implementation</b>	(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					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X		Tazewell-Mason Counties Spec. Ed Assoc., Washington District #50
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation			X		Washington District #50, Robein District #85
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
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						

**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: Washington CHSD 308  
 RCDT Number: 53090308016

Description	Funct. No.	Actual Expenditures, Fiscal Year 2025				Budgeted Expenditures, Fiscal Year 2026			
		(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	349,698		0	349,698	369,323			369,323
2. Special Area Administration Services	2330	0		0	0				0
3. Other Support Services - School Administration	2490	0		0	0				0
4. Direction of Business Support Services	2510	112,915	0	0	112,915	117,381			117,381
5. Internal Services	2570	0		0	0				0
6. Direction of Central Support Services	2610	0		0	0				0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.					0				0
<b>8. Totals</b>		462,613	0	0	462,613	486,704	0	0	486,704
<b>9. Percent Increase (Decrease) for FY2026 (Budgeted) over FY2025 (Actual)</b>									5%

**CERTIFICATION**

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2025, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2025. I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2026, 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 July 15, 2025, to ensure inclusion in the fall 2025 report or postmarked by December 15, 2026, to ensure inclusion in the spring 2026 report. Information on the waiver process can be found at the waiver's webpage below.

<https://www.isbe.net/Pages/Waivers.aspx>

The district will amend their budget to become in compliance with the limitation.

**This page is provided for detailed itemizations as requested within the body of the report.**  
Type Below.

1. Page 5, line 12 - account 190 - Other Current Assets - \$1,086,317 cash related to self-insured medical account - described further in note 6 to the financial statements
2. Page 8, line 80 - Other Changes in Fund Balances - \$221,774 change in self-insured medical account balance
3. Page 11, line 75 - account 1690 - Other Food Service - \$2,283 vending machine revenue
4. Page 11, line 82 - account 1790 - Other District/School Activity Revenue - \$24,435 co-op fees
5. Page 12, line 95 - account 1890 - Other - \$9 reimbursements for lost or damaged textbooks or Chromebooks
6. Page 12, line 109 - account 1993 - Other Local Fees - \$62,593 AP testing fees, \$37,309 dual credit fees, \$2,500 work based learning fees, \$1,404 PSAT fees
7. Page 12, line 110 - account 1999 - Other Local Revenues - \$2,532 Band secretary reimbursement, \$4,533 Print shop, and \$8,816 other reimbursements
8. Page 13, line 171 - account 3999 - Other Restricted Revenue from State Sources - \$1,255 library grant
9. Page 17, line 75 - account 2900 - Other Support Services - Salaries - \$28,731 activities secretary, Employee Benefits - \$18,672 activities secretary, Purchased Services - \$1,945 speech team, \$8,031 school newspaper, \$1,947 medical services, Supplies and Materials - \$3,946 eSports, \$2,999 color guard, \$9,568 graduation services, \$3,987 other activities, Other Objects - \$750 eSports dues and fees
10. Page 19, line 175 - account 5400 - Debt Services Other - \$2,000 debt payment fees
11. Page 21, line 275 - account 2900 - Other Support Services - \$4,247 activities secretary
12. Page 24, line 438 - account 2900 - Other Support Services - \$48,587 bond issuance costs
13. Page 25, line 18 - Other - \$100,375 revenue recapture

Reference Pages.

- <sup>1</sup> Do not enter negative numbers. Reports with negative numbers will be returned for correction.
- <sup>2</sup> 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.
- <sup>3</sup> Equals Line 8 minus Line 17.
- <sup>4</sup> 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.
- <sup>5</sup> Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
- <sup>6</sup> 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.
- <sup>7</sup> Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
- <sup>8</sup> Educational Fund (10) - Computer Technology only.
- <sup>9</sup> 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.
- <sup>10</sup> Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
- <sup>11</sup> 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).
- <sup>12</sup> 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).
- <sup>13</sup> GASB Statement No. 87; all leases should be reflected on this line.

AFR supporting documentation must be embedded as Microsoft Word (.doc) or Adobe (\*.pdf) and inserted within this  
These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes, etc.

***[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.*

	A	B	C	D	E	F
1	<b>DEFICIT ANNUAL FINANCIAL REPORT (AFR) SUMMARY INFORMATION</b> <b>Provisions per Illinois School Code, Section 17-1 (105 ILCS 5/17-1)</b>					
2	<i>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 FY2026 annual budget to be amended to include a Deficit Reduction Plan and narrative.</i>					
3	The "Deficit Reduction Plan" is developed using ISBE guidelines and is included in the School District Budget Form 50-36, beginning with page 22. A plan is required when the operating funds listed below result in direct revenues (cell F8) being less than direct expenditures (cell F9) by an amount equal to or greater than one-third (1/3) of the ending fund balance (cell F11). That is, if the ending fund balance is less than three times the deficit spending, the district must adopt and submit an original budget/amended budget with ISBE that provides a "deficit reduction plan" to balance the shortfall within the next three years.					
4	- If the FY 2026 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 FY2026 budget does not, a completed deficit reduction plan is still required.					
6	<b>DEFICIT AFR SUMMARY INFORMATION - Operating Funds Only</b> <i>(All AFR pages must be completed to generate the following calculation)</i>					
7	Description	EDUCATIONAL FUND (10)	OPERATIONS & MAINTENANCE FUND (20)	TRANSPORTATION FUND (40)	WORKING CASH FUND (70)	TOTAL
8	Direct Revenues	20,692,066	2,860,905	2,435,749	362,791	26,351,511
9	Direct Expenditures	18,844,383	1,985,942	2,291,625		23,121,950
10	Difference	1,847,683	874,963	144,124	362,791	<b>3,229,561</b>
11	Fund Balance - June 30, 2025	10,332,726	7,816,757	1,143,665	2,040,926	<b>21,334,074</b>
12	<b>Balanced - no deficit reduction plan is required.</b>					
13						
14						
15						

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washington Community High School District No. 308 (the District) conforms to the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education. Following is a summary of the significant accounting policies.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes its governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit the students of the District, including any joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other agencies are part of its reporting entity after applying the aforementioned criteria. In addition, the District is not aware of any entity which exercises such oversight with respect to it.

B. Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the State of Illinois. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and broad fund categories are used by the District in accordance with regulatory reporting requirements established by the Illinois State Board of Education:

1. Governmental Funds

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities arising from cash transactions are accounted for through governmental funds.

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.

Special Revenue Funds, which include the Transportation, Illinois Municipal Retirement/Social Security Fund, Tort, and Fire Prevention and Safety Fund, are used to account for cash received from specific sources including taxes and grants (other than those accounted for in the Debt Services Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

The Debt Services Fund accounts for the accumulation of resources (generally from taxes levied or bond proceeds) for, and the payment of, general long-term debt principal, interest and related costs.

The Capital Projects Fund accounts for the accumulation of resources (through board action, taxes levied, or bond proceeds) for, and the payment of, costs associated with major construction projects of the District.

The Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the District to be used for temporary inter-fund loans to other District funds.

## 2. Fiduciary Funds

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent or custodian for individuals, private organizations, other governments or other funds.

The Agency Fund includes the Melvin White Scholarship Fund which accounts for assets held by the District as a custodian. This fund is custodial in nature and does not involve the measurement of results of operations.

## 3. Governmental and Expendable Trust Funds – Measurement and Focus

The financial statements of all governmental funds and expendable trust funds focus on the measurement of spending or “financial flow” and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in fund balances.

C. General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the land, buildings, and equipment and long-term liabilities associated with a fund are determined by its measurement focus. Fixed (capital) assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group rather than in governmental funds. 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 two account groups are not “Funds.” They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

D. Use of Estimates

The preparation of financial statements and related notes in accordance with regulatory reporting requirements established by the Illinois State Board of Education requires management to make estimates and assumptions that affect the reported amounts. Accordingly, actual results could differ from those estimates.

E. Basis of Accounting

Basis of accounting refers to when revenue received and expenditures disbursed are recognized in the accounts and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting, as prescribed or permitted by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from the sale of bonds, when applicable, are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group. Under the cash basis of accounting, expenditures for leases and subscription-based information technology arrangements are recognized in the individual funds when paid and no right-of-use asset and corresponding liability has been recorded in the financial statements.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The original budget was adopted on September 9, 2024 and was amended on June 9, 2025.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. At the June Board of Education meeting, a tentative operating budget is submitted to the Board of Education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments at least 30 days prior to final action by the Board of Education.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The board of education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The board of education may amend the budget by the same procedures required of its original adoption.

G. Cash and Cash Equivalents

Cash includes amounts in demand and time (savings) accounts held at local financial institutions, bank money market funds, and certificates of deposits with an initial maturity of 90 days or less.

H. Investments

Investments are stated at cost. The District may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code. Generally, allowable investments consist of: interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois statutes require that investment earnings be allocated to the appropriate individual fund.

I. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "inter-fund receivables/payables."

J. General Fixed (Capital) Assets

General fixed (capital) assets have been acquired for general government purposes. At the time of purchase, assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed asset account group or estimated cost if actual costs are not available. Donated general fixed (capital) assets are not recorded on the cash basis. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

K. Unpaid Compensated Absences

Vacation and sick pay is considered to be an expenditure in the year paid. For most District employees, vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Upon retirement an employee will be paid up to \$500 for unused sick days in excess of those applied towards retirement credit.

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed (capital) assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds \$500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was \$1,963,249 for the year ended June 30, 2025. The straight-line depreciation method is used over the following estimated useful lives:

Permanent buildings	50 years
Improvements other than buildings	20 years
Equipment (including food service equipment)	10 years
Transportation and certain other equipment	5 years

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2023 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2025 was passed December 11, 2023. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

Following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2023	2024
Assessed Valuation	<u>\$ 585,536,576</u>	<u>\$ 637,706,352</u>
Education	1.90561	1.82699
Operations and Maintenance	0.41270	0.39569
Bond and Interest	0.27857	0.31628
Transportation	0.13076	0.12537
Municipal Retirement	0.03498	0.03355
Social Security	0.04602	0.04413
Working Cash	0.04741	0.04547
Tort Immunity	0.01598	0.01533
Fire Prevention and Safety	0.00001	0.00001
Special Education	0.09296	0.08914
Revenue Recapture	-	0.01574
	<u>2.96500</u>	<u>2.90770</u>

NOTE 2. CASH AND INVESTMENTS

The District’s cash and investments at June 30, 2025 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as “cash” or “investments”. Investment income is allocated proportionately to each fund.

Cash and investments are presented in the financial statements as follows:

Cash	\$ 13,745,795
Investments	9,263,215
Other current assets	1,086,317
Student Activity Fund cash and investments	<u>642,203</u>
	<u>\$ 24,737,530</u>

Cash and investments at June 30, 2025, are comprised of the following:

Deposits held at local financial institutions	\$ 19,462,203
Deposits held at financial institutions - Insured Cash Sweep Accounts	2,016,179
Certificates of deposit	200,000
The Illinois School District Liquid Asset Fund Plus - Max Class	1,805,537
The Illinois School District Liquid Asset Fund Plus - Liquid Class	<u>1,253,611</u>
	<u>\$ 24,737,530</u>

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 requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2025, none of the District’s bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	<u>\$ 3,059,148</u>	<u>\$ 3,059,148</u>

The District invests in the Liquid and Max Class money market accounts sponsored by ISDLAFP. ISDLAFP is a common law trust organized and existing under the laws of the State of Illinois. Standard & Poor’s has assigned its “AAAm” rating to this fund. The weighted average maturity of the portfolio is managed at 60 days or less. The District has not entered into collateral agreements over its other investments.

Under the cash basis of accounting, the investments are carried at cost (which for the District’s investments also approximates fair value). The fair value above is the net asset value (NAV) on the last trading day of the fiscal year. For disclosure purposes the District considers this investment to be a level 1 investment in the fair value hierarchy as it can be traded at the measurement date at its published NAV. Level 1 investments are those investments whose fair value is determined by inputs that are from quoted prices in active markets for identical assets.

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in general fixed (capital) assets follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets not being depreciated				
Land	\$ 434,584	\$ -	\$ -	\$ 434,584
Construction in progress	22,497	1,253,125	22,497	1,253,125
Total capital assets not being depreciated	<u>457,081</u>	<u>1,253,125</u>	<u>22,497</u>	<u>1,687,709</u>
Capital assets being depreciated				
Buildings - permanent	18,913,300	334,909	-	19,248,209
Improvements other than buildings	26,341,562	146,670	-	26,488,232
Capitalized equipment - 10 years	2,436,521	310,660	190,669	2,556,512
Capitalized equipment - 5 years	561,605	222,294	-	783,899
Total capital assets being depreciated	<u>48,252,988</u>	<u>1,014,533</u>	<u>190,669</u>	<u>49,076,852</u>
Total capital assets	<u>48,710,069</u>	<u>2,267,658</u>	<u>213,166</u>	<u>50,764,561</u>
Accumulated depreciation	<u>23,284,127</u>	<u>1,963,249</u>	<u>190,669</u>	<u>25,056,707</u>
Capital assets (net of accumulated depreciation)	<u>\$ 25,425,942</u>	<u>\$ 304,409</u>	<u>\$ 22,497</u>	<u>\$ 25,707,854</u>

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued \$4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). The remaining bonds are due in annual installments of \$90,000 to \$375,000, bear interest at 3.10% to 3.9% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was \$2,220,000 as of June 30, 2025.

In September 2016, the District issued \$9,375,000 in General Obligation Refunding School Bonds. The remaining bonds are due in annual installments of \$810,000 to \$1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was \$5,615,000 as of June 30, 2025.

In February 2021, the District issued \$4,180,000 in General Obligation Limited Refunding School Bonds. A portion of these bonds were defeased with the 2022 debt issuance as described below. The remaining bonds are due in annual installments of \$65,000 to \$555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was \$3,585,000 as of June 30, 2025.

In June 2022, the District issued \$3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of \$580,000 to \$700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was \$3,200,000 as of June 30, 2025. The refunding bonds of \$1,090,000 were issued to provide resources to purchase U.S. governments securities(\$1,037,937) and pay certain costs of issuing the bonds (\$52,063). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2013 and 2021 general obligation working cash and refunding bonds – \$1,020,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2025, \$335,000 of the 2021 bonds considered defeased are still outstanding. The escrow account balance is \$332,376 as of June 30, 2025.

In February 2025, the District issued \$2,635,000 in General Obligation School Bonds. The bonds are due in annual installments of \$105,000 to \$965,000, bear interest at 5% to 5.25% and have a final maturity date of December 1, 2033. The outstanding balance on these bonds was \$2,635,000 as of June 30, 2025.

A summary of changes in general long-term debt follows:

	Balance July 1, 2024	Issuances	Payments	Balance June 30, 2025
General Obligation Bonds -				
2013 Working Cash and				
Refunding Bonds	\$ 2,560,000	\$ -	\$ 340,000	\$ 2,220,000
2016 Refunding Bonds	6,390,000	-	775,000	5,615,000
2021 Refunding Bonds	3,640,000	-	55,000	3,585,000
2022 Working Cash and				
Refunding Bonds	3,200,000	-	-	3,200,000
2025 General Obligation Bonds	-	2,635,000	-	2,635,000
	<u>\$ 15,790,000</u>	<u>\$ 2,635,000</u>	<u>\$ 1,170,000</u>	<u>\$ 17,255,000</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due		Total
	Principal	Interest	
2026	\$ 1,425,000	\$ 591,913	\$ 2,016,913
2027	1,390,000	510,841	1,900,841
2028	1,450,000	473,754	1,923,754
2029	1,530,000	434,557	1,964,557
2030	1,590,000	393,355	1,983,355
2031	1,670,000	350,039	2,020,039
2032	1,215,000	302,309	1,517,309
2033	1,470,000	245,493	1,715,493
2034	685,000	203,633	888,633
2035	530,000	186,807	716,807
2036	545,000	174,015	719,015
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	<u>\$ 17,255,000</u>	<u>\$ 4,411,401</u>	<u>\$ 21,666,401</u>

The District generally uses the debt services fund to liquidate its long-term debt.

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2025, the statutory limit for the District provided a legal debt margin as follows:

2024 assessed valuation	<u>\$ 637,706,352</u>
Legal debt margin (6.9% of assessed valuation)	\$ 44,001,738
Less current outstanding debt	<u>(17,255,000)</u>
Legal debt margin remaining	<u>\$ 26,746,738</u>

NOTE 5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications – nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special revenue funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was only partially expended prior to June 30, 2025. Therefore, \$50,000 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants. However, due to the District's participation in federal nutrition programs, revenues from all sources received by the food service program are restricted. Therefore, \$18,456 of the fund balance in the Educational Fund is restricted for food service.

4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no reserved fund balance.

5. Self-Funded Insurance Account

The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling \$1,086,317, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

Cash disbursed and the related cash receipts for the Melvin White Scholarship have been included in an Agency Fund. The unexpended balance of the agency account, totaling \$1,003 is included as reserved fund balance in the Agency Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

The District has committed \$30,158 contractually for HVAC projects as of June 30, 2025. Furthermore, by action of the Board of Education, the District has committed an additional \$3,987,888 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2025, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2025 amounted to \$998,974. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2025, \$68,306 of this incentive was due to teachers who declared for retirement prior to June 30, 2025. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2025.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

F. Regulatory Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first three columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 1,746,976	\$ 1,067,280	\$ 8,160,673	\$ 1,746,976	\$ 9,227,953
Operations and Maintenance	7,816,757	-	-	50,000	7,766,757
Debt Services	138,395	-	-	-	138,395
Transportation	1,143,665	-	-	-	1,143,665
Municipal Retirement	184,052	-	-	-	184,052
Capital Projects	893,196	-	-	-	893,196
Working Cash	2,040,926	-	-	-	2,040,926
Tort	83,826	-	-	-	83,826
Fire Prevention and Safety	1,460,781	-	-	-	1,460,781
Agency Funds	1,003	-	-	1,003	-
	<u>\$ 15,509,577</u>	<u>\$ 1,067,280</u>	<u>\$ 8,160,673</u>	<u>\$ 1,797,979</u>	<u>\$ 22,939,551</u>

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks, including workers' compensation and liability insurance. There have not been significant reductions in insurance coverage from the prior year and the amount of settlements has not exceeded coverage in any of the last three years.

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2025, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to \$60,000 annually per participant (\$2,941,038 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2025 and 2024 totaled \$2,711,233 and \$2,234,007, respectively. The unexpended balance of the account, totaling \$1,086,317, is included as part of other current assets in the Educational Fund at June 30, 2025. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2025, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

As of June 30, 2025 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2025.

NOTE 8. COMMITMENT

Through an intergovernmental agreement, the District has use of the auditorium and swimming pool of the Washington Area Community Center for a twenty-year period beginning October 15, 2007. Under this agreement the District must pay an annual maintenance fee of \$35,000 and an annual supplemental use fee of \$75,000.

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2025 was \$260,024. Each retirement system is discussed below.

## Teachers' Retirement System

### Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2024>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

### Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 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 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

## Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2025, 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. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed \$820,345 on behalf of employees during the year ended June 30, 2025.

*On behalf contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$5,286,195 in pension contributions from the state of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

*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, 2025, were \$59,066.

*Federal and special trust fund contributions.* When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$123,866 were paid from federal and special trust funds that required District contributions of \$13,118.

*Employer retirement cost contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The 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, 2025, the District paid \$3,545 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.

Under the regulatory basis of accounting as described in Note 1, the District does not report a liability for its proportionate share of the net pension liability.

### **Illinois Municipal Retirement Fund**

#### **Plan Description**

The District's defined benefit pension plan for regular (non-certified) employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-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. The report is available for download at [www.imrf.org](http://www.imrf.org).

#### **Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members (including the District) participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 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 ½ of the increase in the Consumer Price Index of the original pension amount.

#### Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (68); inactive plan members entitled to but not yet receiving benefits (49); active plan members (63); total members (180).

#### Contributions

As set by statute, the District's Regular Plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 was 7.83% and for calendar year 2025 it is 8.14%. For the fiscal year ended June 30, 2025, the District contributed \$184,294 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.

#### NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The 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 contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2025 and for the District to contribute an amount equal to .67 percent of salary of each active participant. 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.

*On behalf contributions to the THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. Annually, State of Illinois contributions to the plan are intended to match contributions to the THIS Fund from active members.

For the year ended June 30, 2025, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of (\$1,193,804) as on behalf OPEB contributions from the State of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

*Employer contributions to the THIS Fund.* As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2025, the District paid \$68,230, on the cash basis, to the THIS Fund related to this contribution requirement. Under its current contract with certain employees, the District has agreed to pay a portion of member contributions and contributed \$11,843 on behalf of employees during the year ended June 30, 2025.

*Further information on the THIS Fund.* The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

The District is also required by the Illinois Insurance Code to offer the same health insurance that is provided to active employees to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate as active employees. Therefore, the District provides post-retirement health care benefits for the District's retirees and their dependents. Retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The District finances the plan on a pay-as-you go basis. The District may have a future liability for these benefits due to an implicit rate subsidy for future retirees and other recipients. The District has not determined this liability.

## Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participates and receive benefits under this plan. 131 active employees participate in the District's health plan with 34 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

## Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2025 the premiums ranged from \$1,187 per month for individual coverage to \$3,012 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

## Contributions Made

Because the entire retiree insurance premium is paid by retiree contributions, there is no net cash outflow by the District for these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM  
 CASH TRANSACTIONS - AGENCY FUND - REGULATORY BASIS  
 JUNE 30, 2025

	Melvin White Scholarship Fund	Total
<b>ASSETS</b>		
Cash and cash equivalents	<u>\$ 1,003</u>	<u>\$ 1,003</u>
Total assets	<u><u>\$ 1,003</u></u>	<u><u>\$ 1,003</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
Due to other organizations	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balances - reserved	<u>1,003</u>	<u>1,003</u>
Total liabilities and fund balances	<u><u>\$ 1,003</u></u>	<u><u>\$ 1,003</u></u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

	Balance at July 1, 2024	Receipts	Disbursements	Balance at June 30, 2025
Special Events	\$ 726	\$ -	\$ 432	\$ 294
Football	1,430	3,855	4,455	830
Cross Country	6,216	5,806	3,071	8,951
Golf	6,091	24,275	6,032	24,334
Tennis (Boys)	11,703	382	624	11,461
Basketball (Boys)	5,526	8,432	6,523	7,435
Wrestling	1,304	18,848	16,159	3,993
Lacrosse (Boys)	13,042	22,565	17,129	18,478
Volleyball	8,658	18,397	11,458	15,597
Softball	8,369	24,618	16,694	16,293
Baseball	3,707	22,045	13,852	11,900
General (AD)	9,209	83,349	58,842	33,716
Soccer (Boys)	16,094	20,487	10,527	26,054
Basketball (Girls)	2,344	26,420	10,846	17,918
Soccer (Girls)	10,667	5,410	10,554	5,523
Cheer (Competitive)	(36)	27,238	13,660	13,542
Swimming	260	300	151	409
Pantherettes	9,383	32,138	36,490	5,031
Track (Boys)	3,322	200	939	2,583
Pep Club	1,397	2,112	1,816	1,693
Cheer (Football)	2,923	5,960	6,158	2,725
Lacrosse (Girls)	8,088	14,412	11,389	11,111
Tennis (Girls)	15,592	4,041	2,049	17,584
General (Barth)	3,450	2,299	1,669	4,080
Art Club	2,263	2,302	2,601	1,964
Business Club	1,569	203	151	1,621
Advocates For Awareness	566	695	610	651
Agriculture Club	221	50	96	175
Auto/Construction Club	241	4,076	3,293	1,024
Bass Fishing Club	3,402	500	761	3,141
Bloom	5,120	2,260	2,691	4,689
Book Club	2,079	4,157	3,849	2,387
Broadway Club	8,810	13,489	6,828	15,471
Mathletes	182	-	-	182
Band	7,698	940	5,589	3,049
Science Club	1,162	4,977	4,961	1,178
Counseling	1,296	-	289	1,007
Crafty Fashions Club	1,199	175	113	1,261
Cricut Club	-	1,210	506	704

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

(Continued)

	Balance at July 1, 2024	Receipts	Disbursements	Balance at June 30, 2025
Engineering Technology Club	\$ 97	\$ 182	\$ -	\$ 279
Fellowship Of Christian Students	486	405	35	856
Fitness Club	9,530	1,569	831	10,268
Former Class Funds	14,301	-	-	14,301
French Club	1,400	-	415	985
Drama Club	10,589	5,935	5,822	10,702
Freshman Class	500	831	363	968
Game Club	2,202	2,296	1,848	2,650
Gay Straight Alliance (GSA)	75	613	522	166
Global Affairs Club	268	-	-	268
Impact	4,456	4,131	3,863	4,724
International Club	193	572	840	(75)
Intramurals	2,200	2,220	1,731	2,689
Journalism Club	158	304	360	102
Speech Club	-	5,803	4,727	1,076
Junior Class	2,785	56,371	42,586	16,570
Chorus	8,181	7,708	6,741	9,148
National Honor Society	6,700	3,506	3,725	6,481
Operation Snowball	1,313	2,700	4,183	(170)
Panther Perk	1,561	5,300	5,214	1,647
Preschool (FCS)	7,214	6,730	1,082	12,862
Renaissance Fair	715	1,000	619	1,096
Robotics Club	16,142	66,703	29,253	53,592
Scholastic Bowl	930	1,812	1,141	1,601
Senior Class	11,577	-	1,384	10,193
Sophomore Class	1,041	727	727	1,041
Spanish Club	1,295	245	378	1,162
Student Council	8,588	5,915	8,853	5,650
Welding Club	762	2,665	2,802	625
WLCS Leadership & Community Service	3,026	1,935	1,105	3,856
Yearbook	4,981	282	5,263	-
After Midnight	5,985	-	-	5,985
Catering	276	1,057	315	1,018
CPR Health Fund	1,620	1,200	2,693	127
Driving Skills For Life	2,341	288	-	2,629
Hardship	11,054	567	2,948	8,673
Unified PE	(521)	5,202	2,324	2,357
Chess Club	3,444	40	367	3,117
Unified Art	-	1,010	487	523
General	45,711	20,379	24,690	41,400
Special Education Co-op	10,456	410	1,398	9,468

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2025

(Continued)

	Balance at July 1, 2024	Receipts	Disbursements	Balance at June 30, 2025
Co-op	\$ 3,062	\$ -	\$ 860	\$ 2,202
Five Points Bleacher Donations	2,450	600	-	3,050
General Donations	1,450	175	-	1,625
Logan Smith Memorial	12,305	-	-	12,305
Grants	1,000	-	-	1,000
Raymond Torry Professional Development	13,000	-	6,152	6,848
Scholarships	16,250	117,853	82,603	51,500
Concessions	12,945	58,920	58,841	13,024
	<u>\$ 451,367</u>	<u>\$ 804,784</u>	<u>\$ 613,948</u>	<u>\$ 642,203</u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT  
CONSOLIDATED YEAR-END FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2025

CSFA Number	Program Name	State	Federal	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 45,030	\$ 45,030
586-18-0406	School Breakfast Program	-	23,067	23,067
586-18-0407	National School Lunch Program	-	162,928	162,928
586-18-0517	Career and Technical Ed Improvement	42,463	-	42,463
586-18-2330	Non-Cash Commodity Value	-	45,601	45,601
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	131,715	131,715
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principal, and Other School Leaders	-	16,551	16,551
586-62-1588	Title IVA Student Support and Academic Enrichment	-	10,000	10,000
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through	-	346,876	346,876
	All other federal expenditures	-	-	-
	Totals	<u>\$ 42,463</u>	<u>\$ 781,768</u>	<u>\$ 824,231</u>

**WASHINGTON COMMUNITY HIGH  
SCHOOL DISTRICT NO. 308  
WASHINGTON, ILLINOIS**

**BASIC FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2025**



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Education  
Washington Community High School District No. 308  
Washington, Illinois

### **Opinions**

We have audited the accompanying basic financial statements of Washington Community High School District No. 308 (the District), which comprise the statement of assets and liabilities arising from cash transactions statement of position as of June 30, 2025, and the following statements: statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balances – all funds; statement of revenues received/revenues; and statement of expenditures disbursed/expenditures - budget to actual for the year then ended, and the related notes to the financial statements.

### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets and liabilities arising from cash transactions of the District, as of June 30, 2025, and the respective cash receipts and disbursements and budgetary results for the year then ended, in accordance with the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles section of our report, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the District, as of June 30, 2025, or changes in net position, or cash flows thereof for the year then ended.

### **Basis for Opinions**

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

### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note 1, the financial statements are prepared by the District, on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Supplementary Information**

Our audit was made for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The combining schedule of assets, liabilities, and fund balances arising from cash transactions - agency fund - regulatory basis on page S1, the schedule of receipts and disbursements - activity funds on pages S2-S4, and the Illinois Grant Accountability and Transparency Act Consolidated Year-End Financial Report (as required by the Illinois Grant Accountability and Transparency Act) on page S5 are presented for the purposes of additional analysis and are not a required part of the basic financial statements of the District. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



November 24, 2025

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2025**

1	A	B	C	D	E	F	G	H	I	J	K
	ASSETS (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
3	<b>CURRENT ASSETS (100)</b>										
4	Cash (Accounts 111 through 115) <sup>1</sup>		6,468,490	3,038,604	121,479	1,061,197	175,898	893,196	1,900,057	83,826	2,045
5	Investments	120	2,777,919	4,778,153	16,916	82,468	8,154		140,869		1,458,736
6	Taxes Receivable	130									
7	Interfund Receivables	140									
8	Intergovernmental Accounts Receivable	150									
9	Other Receivables	160									
10	Inventory	170									
11	Prepaid Items	180									
12	Other Current Assets (Describe & Itemize)	190	1,086,317								
13	<b>Total Current Assets</b>		10,332,726	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
14	<b>CAPITAL ASSETS (200)</b>										
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	<b>Total Capital Assets</b>										
24	<b>CURRENT LIABILITIES (400)</b>										
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									
34	<b>Total Current Liabilities</b>		0	0	0	0	0	0	0	0	0
35	<b>LONG-TERM LIABILITIES (500)</b>										
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37	<b>Total Long-Term Liabilities</b>										
38	Reserved Fund Balance	714	1,104,773	50,000							
39	Unreserved Fund Balance	730	9,227,953	7,766,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
40	Investment in General Fixed Assets										
41	<b>Total Liabilities and Fund Balance</b>		10,332,726	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
42											
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>										
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>										
45	Student Activity Fund Cash and Investments	126	642,203								
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>		642,203								
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>										
48	Total Current Liabilities For Student Activity Funds		0								
49	Reserved Student Activity Fund Balance For Student Activity Funds	715	642,203								
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>		642,203								
51											
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>										
53	<b>Total Current Assets District with Student Activity Funds</b>		10,974,929	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
54	<b>Total Capital Assets District with Student Activity Funds</b>										
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>										
56	<b>Total Current Liabilities District with Student Activity Funds</b>		0	0	0	0	0	0	0	0	0
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>										
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>										
59	Reserved Fund Balance District with Student Activity Funds	714	1,746,976	50,000	0	0	0	0	0	0	0
60	Unreserved Fund Balance District with Student Activity Funds	730	9,227,953	7,766,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
61	Investment in General Fixed Assets District with Student Activity Funds										
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		10,974,929	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781

**BASIC FINANCIAL STATEMENTS**  
**STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS**  
**STATEMENT OF POSITION AS OF JUNE 30, 2025**

	A	B	L	M	N
1	ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
2	Account Groups				
3	<b>CURRENT ASSETS (100)</b>				
4	Cash (Accounts 111 through 115) <sup>1</sup>		1,003		
5	Investments	120			
6	Taxes Receivable	130			
7	Interfund Receivables	140			
8	Intergovernmental Accounts Receivable	150			
9	Other Receivables	160			
10	Inventory	170			
11	Prepaid Items	180			
12	Other Current Assets (Describe & Itemize)	190			
13	<b>Total Current Assets</b>		<b>1,003</b>		
14	<b>CAPITAL ASSETS (200)</b>				
15	Works of Art & Historical Treasures	210			
16	Land	220		434,584	
17	Building & Building Improvements	230		19,248,209	
18	Site Improvements & Infrastructure	240		26,488,232	
19	Capitalized Equipment	250		3,340,411	
20	Construction in Progress	260		1,253,125	
21	Amount Available in Debt Service Funds	340			138,395
22	Amount to be Provided for Payment on Long-Term Debt	350			17,116,605
23	<b>Total Capital Assets</b>			<b>50,764,561</b>	<b>17,255,000</b>
24	<b>CURRENT LIABILITIES (400)</b>				
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			
34	<b>Total Current Liabilities</b>		<b>0</b>		
35	<b>LONG-TERM LIABILITIES (500)</b>				
36	Long-Term Debt Payable (General Obligation, Revenue, Other)	511			17,255,000
37	<b>Total Long-Term Liabilities</b>				<b>17,255,000</b>
38	Reserved Fund Balance	714	1,003		
39	Unreserved Fund Balance	730			
40	Investment in General Fixed Assets			50,764,561	
41	<b>Total Liabilities and Fund Balance</b>		<b>1,003</b>	<b>50,764,561</b>	<b>17,255,000</b>
42					
43	<b>ASSETS /LIABILITIES for Student Activity Funds</b>				
44	<b>CURRENT ASSETS (100) for Student Activity Funds</b>				
45	Student Activity Fund Cash and Investments	126			
46	<b>Total Student Activity Current Assets For Student Activity Funds</b>				
47	<b>CURRENT LIABILITIES (400) For Student Activity Funds</b>				
48	Total Current Liabilities For Student Activity Funds				
49	Reserved Student Activity Fund Balance For Student Activity Funds	715			
50	<b>Total Student Activity Liabilities and Fund Balance For Student Activity Funds</b>				
51					
52	<b>Total ASSETS /LIABILITIES District with Student Activity Funds</b>				
53	<b>Total Current Assets District with Student Activity Funds</b>		<b>1,003</b>		
54	<b>Total Capital Assets District with Student Activity Funds</b>			<b>50,764,561</b>	<b>17,255,000</b>
55	<b>CURRENT LIABILITIES (400) District with Student Activity Funds</b>				
56	<b>Total Current Liabilities District with Student Activity Funds</b>		<b>0</b>		
57	<b>LONG-TERM LIABILITIES (500) District with Student Activity Funds</b>				
58	<b>Total Long-Term Liabilities District with Student Activity Funds</b>				<b>17,255,000</b>
59	Reserved Fund Balance District with Student Activity Funds	714	1,003		
60	Unreserved Fund Balance District with Student Activity Funds	730			
61	Investment in General Fixed Assets District with Student Activity Funds			50,764,561	
62	<b>Total Liabilities and Fund Balance District with Student Activity Funds</b>		<b>1,003</b>	<b>50,764,561</b>	<b>17,255,000</b>

**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, 2025**

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	13,673,084	2,810,905	1,639,800	1,732,402	507,208	1,872	362,791	95,698	35,853
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	69,316	0		0	0				
6	STATE SOURCES	3000	6,199,644	50,000	0	703,347	0	891,324	0	0	0
7	FEDERAL SOURCES	4000	750,022	0	0	0	0	0	0	0	0
8	<b>Total Direct Receipts/Revenues</b>		20,692,066	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
9	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,074,391								
10	<b>Total Receipts/Revenues</b>		24,766,457	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	12,856,887				223,319			0	
13	Support Services	2000	5,633,122	1,985,942		2,291,625	289,981	0		84,005	1,380,718
14	Community Services	3000	0	0		0	0			0	
15	Payments to Other Districts & Governmental Units	4000	354,374	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	1,616,946	0	0			0	0
17	<b>Total Direct Disbursements/Expenditures</b>		18,844,383	1,985,942	1,616,946	2,291,625	513,300	0		84,005	1,380,718
18	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,074,391	0	0	0	0	0		0	0
19	<b>Total Disbursements/Expenditures</b>		22,918,774	1,985,942	1,616,946	2,291,625	513,300	0		84,005	1,380,718
20	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		1,847,683	874,963	22,854	144,124	(6,092)	893,196	362,791	11,693	(1,344,865)
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 <sup>12</sup>	7110									
25	Abatement of the Working Cash Fund <sup>12</sup>	7110									
26	Transfer of Working Cash Fund Interest	7120									
27	Transfer Among Funds	7130									
28	Transfer of Interest	7140									
29	Transfer from Capital Project Fund to O&M Fund	7150									
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund <sup>4</sup>	7160									
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	7170									
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold	7210									2,635,000
34	Premium on Bonds Sold	7220									168,372
35	Accrued Interest on Bonds Sold	7230									
36	Sale or Compensation for Fixed Assets <sup>6</sup>	7300									
37	Transfer to Debt Service to Pay Principal on Leases <sup>13</sup>	7400			0						
38	Transfer to Debt Service to Pay Interest on Leases <sup>13</sup>	7500			0						
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						0			
42	ISBE Loan Proceeds	7900									
43	Other Sources Not Classified Elsewhere	7990									
44	<b>Total Other Sources of Funds</b>		0	0	0	0	0	0	0	0	2,803,372

**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, 2025**

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	<b>OTHER USES OF FUNDS (8000)</b>										
46	<b>PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)</b>										
47	Abolishment or Abatement of the Working Cash Fund <sup>12</sup>	8110							0		
48	Transfer of Working Cash Fund Interest <sup>12</sup>	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
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 <sup>4</sup>	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund <sup>5</sup>	8170									0
54	Taxes Pledged to Pay Principal on Leases <sup>13</sup>	8410									
55	Grants/Reimbursements Pledged to Pay Principal on Leases <sup>13</sup>	8420									
56	Other Revenues Pledged to Pay Principal on Leases <sup>13</sup>	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Leases <sup>13</sup>	8440									
58	Taxes Pledged to Pay Interest on Leases <sup>13</sup>	8510									
59	Grants/Reimbursements Pledged to Pay Interest on Leases <sup>13</sup>	8520									
60	Other Revenues Pledged to Pay Interest on Leases <sup>13</sup>	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Leases <sup>13</sup>	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	<b>Total Other Uses of Funds</b>		0	0	0	0	0	0	0	0	0
77	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	0	0	0	2,803,372
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under) Expenditures/Disbursements and Other Uses of Funds		1,847,683	874,963	22,854	144,124	(6,092)	893,196	362,791	11,693	1,458,507
79	<b>Fund Balances without Student Activity Funds - July 1, 2024</b>		8,263,269	6,941,794	115,541	999,541	190,144	0	1,678,135	72,133	2,274
80	Other Changes in Fund Balances - Increases (Decreases) (Describe & Itemize)		221,774								
81	<b>Fund Balances without Student Activity Funds - June 30, 2025</b>		10,332,726	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781
84											
85	<b>Student Activity Fund Balance - July 1, 2024</b>		451,367								
86	<b>RECEIPTS/REVENUES -Student Activity Funds</b>										
87	<b>Total Student Activity Direct Receipts/Revenues</b>	1799	804,784								
88	<b>DISBURSEMENTS/EXPENDITURES -Students Activity Funds</b>										
89	<b>Total Student Activity Disbursements/Expenditures</b>	1999	613,948								
90	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		190,836								
91	<b>Student Activity Fund Balance - June 30, 2025</b>		642,203								

**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, 2025**

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)
92			Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
93	<b>RECEIPTS/REVENUES (with Student Activity Funds)</b>										
94	LOCAL SOURCES	1000	14,477,868	2,810,905	1,639,800	1,732,402	507,208	1,872	362,791	95,698	35,853
95	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	69,316	0	0	0	0	0	0	0	0
96	STATE SOURCES	3000	6,199,644	50,000	0	703,347	0	891,324	0	0	0
97	FEDERAL SOURCES	4000	750,022	0	0	0	0	0	0	0	0
98	<b>Total Direct Receipts/Revenues</b>		21,496,850	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
99	Receipts/Revenues for "On Behalf" Payments <sup>2</sup>	3998	4,074,391	0	0	0	0	0	0	0	0
100	<b>Total Receipts/Revenues</b>		25,571,241	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
101	<b>DISBURSEMENTS/EXPENDITURES (with Student Activity Funds)</b>										
102	Instruction	1000	13,470,835				223,319			0	
103	Support Services	2000	5,633,122	1,985,942		2,291,625	289,981	0		84,005	1,380,718
104	Community Services	3000	0	0		0	0				
105	Payments to Other Districts & Governmental Units	4000	354,374	0	0	0	0	0		0	0
106	Debt Service	5000	0	0	1,616,946	0	0			0	0
107	<b>Total Direct Disbursements/Expenditures</b>		19,458,331	1,985,942	1,616,946	2,291,625	513,300	0		84,005	1,380,718
108	Disbursements/Expenditures for "On Behalf" Payments <sup>2</sup>	4180	4,074,391	0	0	0	0	0		0	0
109	<b>Total Disbursements/Expenditures</b>		23,532,722	1,985,942	1,616,946	2,291,625	513,300	0		84,005	1,380,718
110	<b>Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures <sup>3</sup></b>		2,038,519	874,963	22,854	144,124	(6,092)	893,196	362,791	11,693	(1,344,865)
111	<b>OTHER SOURCES/USES OF FUNDS (with Student Activity Funds)</b>										
112	<b>OTHER SOURCES OF FUNDS (7000)</b>										
113	Total Other Sources of Funds		0	0	0	0	0	0	0	0	2,803,372
114	<b>OTHER USES OF FUNDS (8000)</b>										
115	Total Other Uses of Funds		0	0	0	0	0	0	0	0	0
116	<b>Total Other Sources/Uses of Funds</b>		0	0	0	0	0	0	0	0	2,803,372
117	<b>Fund Balances (All sources with Student Activity Funds) - June 30, 2025</b>		10,974,929	7,816,757	138,395	1,143,665	184,052	893,196	2,040,926	83,826	1,460,781

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3	<b>RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)</b>										
4	<b>AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY</b>	<b>1100</b>									
5	Designated Purposes Levies (1110-1120) <sup>7</sup>		11,109,170	2,405,935	1,623,990	762,292	203,930		276,389	93,167	52
6	Leasing Purposes Levy <sup>8</sup>	1130									
7	Special Education Purposes Levy	1140	541,923								
8	FICA/Medicare Only Purposes Levies	1150					268,283				
9	Area Vocational Construction Purposes Levy	1160									
10	Summer School Purposes Levy	1170									
11	Other Tax Levies (Describe & Itemize)	1190									
12	<b>Total Ad Valorem Taxes Levied By District</b>		<b>11,651,093</b>	<b>2,405,935</b>	<b>1,623,990</b>	<b>762,292</b>	<b>472,213</b>	<b>0</b>	<b>276,389</b>	<b>93,167</b>	<b>52</b>
13	<b>PAYMENTS IN LIEU OF TAXES</b>	<b>1200</b>									
14	Mobile Home Privilege Tax	1210									
15	Payments from Local Housing Authorities	1220									
16	Corporate Personal Property Replacement Taxes <sup>9</sup>	1230	134,101	67,051			22,350				
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1290									
18	<b>Total Payments in Lieu of Taxes</b>		<b>134,101</b>	<b>67,051</b>	<b>0</b>	<b>0</b>	<b>22,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
19	<b>TUITION</b>	<b>1300</b>									
20	Regular - Tuition from Pupils or Parents (In State)	1311									
21	Regular - Tuition from Other Districts (In State)	1312									
22	Regular - Tuition from Other Sources (In State)	1313									
23	Regular - Tuition from Other Sources (Out of State)	1314									
24	Summer Sch - Tuition from Pupils or Parents (In State)	1321	14,270								
25	Summer Sch - Tuition from Other Districts (In State)	1322									
26	Summer Sch - Tuition from Other Sources (In State)	1323									
27	Summer Sch - Tuition from Other Sources (Out of State)	1324									
28	CTE - Tuition from Pupils or Parents (In State)	1331									
29	CTE - Tuition from Other Districts (In State)	1332									
30	CTE - Tuition from Other Sources (In State)	1333									
31	CTE - Tuition from Other Sources (Out of State)	1334									
32	Special Ed - Tuition from Pupils or Parents (In State)	1341									
33	Special Ed - Tuition from Other Districts (In State)	1342									
34	Special Ed - Tuition from Other Sources (In State)	1343									
35	Special Ed - Tuition from Other Sources (Out of State)	1344									
36	Adult - Tuition from Pupils or Parents (In State)	1351									
37	Adult - Tuition from Other Districts (In State)	1352									
38	Adult - Tuition from Other Sources (In State)	1353									
39	Adult - Tuition from Other Sources (Out of State)	1354									
40	<b>Total Tuition</b>		<b>14,270</b>								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
41	<b>TRANSPORTATION FEES</b>	1400									
42	Regular -Transp Fees from Pupils or Parents (In State)	1411									
43	Regular - Transp Fees from Other Districts (In State)	1412									
44	Regular - Transp Fees from Other Sources (In State)	1413									
45	Regular - Transp Fees from Co-curricular Activities (In State)	1415									
46	Regular Transp Fees from Other Sources (Out of State)	1416									
47	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421									
48	Summer Sch - Transp. Fees from Other Districts (In State)	1422									
49	Summer Sch - Transp. Fees from Other Sources (In State)	1423									
50	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424									
51	CTE - Transp Fees from Pupils or Parents (In State)	1431									
52	CTE - Transp Fees from Other Districts (In State)	1432									
53	CTE - Transp Fees from Other Sources (In State)	1433									
54	CTE - Transp Fees from Other Sources (Out of State)	1434									
55	Special Ed - Transp Fees from Pupils or Parents (In State)	1441									
56	Special Ed - Transp Fees from Other Districts (In State)	1442				900,228					
57	Special Ed - Transp Fees from Other Sources (In State)	1443									
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444									
59	Adult - Transp Fees from Pupils or Parents (In State)	1451									
60	Adult - Transp Fees from Other Districts (In State)	1452									
61	Adult - Transp Fees from Other Sources (In State)	1453									
62	Adult - Transp Fees from Other Sources (Out of State)	1454									
63	<b>Total Transportation Fees</b>					900,228					
64	<b>EARNINGS ON INVESTMENTS</b>	1500									
65	Interest on Investments	1510	478,989	333,516	15,810	36,930	12,645	1,872	86,402	2,531	35,801
66	Gain or Loss on Sale of Investments	1520									
67	Unrealized Gain or Loss on Investments	1530									
68	<b>Total Earnings on Investments</b>		478,989	333,516	15,810	36,930	12,645	1,872	86,402	2,531	35,801
69	<b>FOOD SERVICE</b>	1600									
70	Sales to Pupils - Lunch	1611	105,898								
71	Sales to Pupils - Breakfast	1612	4,382								
72	Sales to Pupils - A la Carte	1613	481,618								
73	Sales to Pupils - Other (Describe & Itemize)	1614									
74	Sales to Adults	1620	9,169								
75	Other Food Service (Describe & Itemize)	1690	2,283								
76	<b>Total Food Service</b>		603,350								
77	<b>DISTRICT/SCHOOL ACTIVITY INCOME</b>	1700									
78	Admissions - Athletic	1711	74,948								
79	Admissions - Other (Describe & Itemize)	1719									
80	Fees	1720	87,420								
81	Book Store Sales	1730									
82	Other District/School Activity Revenue (Describe & Itemize)	1790	24,435								
83	Student Activity Funds Revenues	1799	804,784								
84	<b>Total District/School Activity Income (without Student Activity Funds)</b>		186,803	0							
85	<b>Total District/School Activity Income (with Student Activity Funds)</b>		991,587								

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
86	<b>TEXTBOOK INCOME</b>	1800									
87	Rentals - Regular Textbooks	1811	99,871								
88	Rentals - Summer School Textbooks	1812									
89	Rentals - Adult/Continuing Education Textbooks	1813									
90	Rentals - Other (Describe & Itemize)	1819									
91	Sales - Regular Textbooks	1821									
92	Sales - Summer School Textbooks	1822									
93	Sales - Adult/Continuing Education Textbooks	1823									
94	Sales - Other (Describe & Itemize)	1829									
95	Other (Describe & Itemize)	1890	9								
96	<b>Total Textbook Income</b>		99,880								
97	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	1900									
98	Rentals	1910									
99	Contributions and Donations from Private Sources	1920	800								
100	Impact Fees from Municipal or County Governments	1930									
101	Services Provided Other Districts	1940	317,878			32,947					
102	Refund of Prior Years' Expenditures	1950	57,511								
103	Payments of Surplus Moneys from TIF Districts	1960									
104	Drivers' Education Fees	1970	13,130								
105	Proceeds from Vendors' Contracts	1980									
106	School Facility Occupation Tax Proceeds	1983									
107	Payment from Other Districts	1991									
108	Sale of Vocational Projects	1992									
109	Other Local Fees (Describe & Itemize)	1993	103,806								
110	Other Local Revenues (Describe & Itemize)	1999	11,473	4,403		5					
111	<b>Total Other Revenue from Local Sources</b>		504,598	4,403	0	32,952	0	0	0	0	0
112	<b>Total Receipts/Revenues from Local Sources (without Student Activity Funds 1799)</b>	1000	13,673,084	2,810,905	1,639,800	1,732,402	507,208	1,872	362,791	95,698	35,853
113	<b>Total Receipts/Revenues from Local Sources (with Student Activity Funds 1799)</b>	1000	14,477,868								
114	<b>FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)</b>										
115	Flow-through Revenue from State Sources	2100	69,316								
116	Flow-through Revenue from Federal Sources	2200									
117	Other Flow-Through (Describe & Itemize)	2300									
118	<b>Total Flow-Through Receipts/Revenues from One District to Another District</b>	2000	69,316	0		0	0				
119	<b>RECEIPTS/REVENUES FROM STATE SOURCES (3000)</b>										
120	<b>UNRESTRICTED GRANTS-IN-AID (3001-3099)</b>										
121	Evidence Based Funding Formula (Section 18-8.15)	3001	5,835,962								
122	Reorganization Incentives (Accounts 3005-3021)	3005				293,000		891,324			
123	General State Aid - Fast Growth District Grant	3030									
124	Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099									
125	<b>Total Unrestricted Grants-In-Aid</b>		5,835,962	0	0	293,000	0	891,324		0	0

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
126	RESTRICTED GRANTS-IN-AID (3100 - 3900)										
127	<b>SPECIAL EDUCATION</b>										
128	Special Education - Private Facility Tuition	3100	183,333								
129	Special Education - Funding for Children Requiring Sp Ed Services	3105									
130	Special Education - Personnel	3110									
131	Special Education - Orphanage - Individual	3120	87,024								
132	Special Education - Orphanage - Summer Individual	3130									
133	Special Education - Summer School	3145									
134	Special Education - Other (Describe & Itemize)	3199									
135	<b>Total Special Education</b>		270,357	0		0					
136	<b>CAREER AND TECHNICAL EDUCATION (CTE)</b>										
137	CTE - Technical Education - Tech Prep	3200									
138	CTE - Secondary Program Improvement (CTEI)	3220	42,463								
139	CTE - WECEP	3225									
140	CTE - Agriculture Education	3235									
141	CTE - Instructor Practicum	3240									
142	CTE - Student Organizations	3270									
143	CTE - Other (Describe & Itemize)	3299									
144	<b>Total Career and Technical Education</b>		42,463	0			0				
145	<b>BILINGUAL EDUCATION</b>										
146	Bilingual Ed - Downstate - TPI and TBE	3305									
147	Bilingual Education Downstate - Transitional Bilingual Education	3310									
148	<b>Total Bilingual Ed</b>		0				0				
149	State Free Lunch & Breakfast	3360	1,294								
150	School Breakfast Initiative	3365									
151	Driver Education	3370	48,313								
152	Adult Ed (from ICCB)	3410									
153	Adult Ed - Other (Describe & Itemize)	3499									
154	<b>TRANSPORTATION</b>										
155	Transportation - Regular and Vocational	3500				9,218					
156	Transportation - Special Education	3510				401,129					
157	Transportation - Other (Describe & Itemize)	3599									
158	<b>Total Transportation</b>		0	0		410,347	0				
159	Learning Improvement - Change Grants	3610									
160	Scientific Literacy	3660									
161	Truant Alternative/Optional Education	3695									
162	Early Childhood - Block Grant	3705									
163	Chicago General Education Block Grant	3766									
164	Chicago Educational Services Block Grant	3767									
165	School Safety & Educational Improvement Block Grant	3775									
166	Technology - Technology for Success	3780									
167	State Charter Schools	3815									
168	Extended Learning Opportunities - Summer Bridges	3825									
169	Infrastructure Improvements - Planning/Construction	3920									
170	School Infrastructure - Maintenance Projects	3925		50,000							
171	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	1,255								
172	<b>Total Restricted Grants-In-Aid</b>		363,682	50,000	0	410,347	0	0	0	0	0
173	<b>Total Receipts from State Sources</b>	<b>3000</b>	<b>6,199,644</b>	<b>50,000</b>	<b>0</b>	<b>703,347</b>	<b>0</b>	<b>891,324</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
174	<b>RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)</b>										
175	<b>UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)</b>										
176	Federal Impact Aid	4001									
177	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009									
178	<b>Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt</b>		0	0	0	0	0	0	0	0	0
179	<b>RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4090)</b>										
180	Head Start	4045									
181	Construction (Impact Aid)	4050									
182	MAGNET	4060									
183	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090									
184	<b>Total Restricted Grants-In-Aid Received Directly from Federal Govt</b>		0	0		0	0	0			0
185	<b>RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)</b>										
186	<b>TITLE V</b>										
187	Title V - Innovation and Flexibility Formula	4100									
188	Title V - District Projects	4105									
189	Title V - Rural Education Initiative (REI)	4107									
190	Title V - Other (Describe & Itemize)	4199									
191	<b>Total Title V</b>		0	0		0	0				
192	<b>FOOD SERVICE</b>										
193	Breakfast Start-Up Expansion	4200									
194	National School Lunch Program	4210	162,928								
195	Special Milk Program	4215									
196	School Breakfast Program	4220	23,067								
197	Summer Food Service Program	4225									
198	Child and Adult Care Food Program	4226									
199	Fresh Fruits & Vegetables	4240									
200	Food Service - Other (Describe & Itemize)	4299									
201	<b>Total Food Service</b>		185,995								0
202	<b>TITLE I</b>										
203	Title I - Low Income	4300	103,953								
204	Title I - Low Income - Neglected, Private	4305									
205	Title I - Migrant Education	4340									
206	Title I - Other (Describe & Itemize)	4399									
207	<b>Total Title I</b>		103,953	0		0	0				
208	<b>TITLE IV</b>										
209	Title IV - Student Support & Academic Enrichment Grant	4400									
210	Title IV - Part A - Student Support & Academic Enrichment Grants Safe and Drug Free Schools	4415	11,294								
211	Title IV - 21st Century Comm Learning Centers	4421									
212	Title IV - Other (Describe & Itemize)	4499									
213	<b>Total Title IV</b>		11,294	0		0	0				
214	<b>FEDERAL - SPECIAL EDUCATION</b>										
215	Fed - Spec Education - Preschool Flow-Through	4600									
216	Fed - Spec Education - Preschool Discretionary	4605									
217	Fed - Spec Education - IDEA - Flow Through	4620	314,261								
218	Fed - Spec Education - IDEA - Room & Board	4625									
219	Fed - Spec Education - IDEA - Discretionary	4630									
220	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699									
221	<b>Total Federal - Special Education</b>		314,261	0		0	0				
222	<b>CTE - PERKINS</b>										
223	CTE - Perkins - Title IIIIE - Tech Prep	4770									
224	CTE - Other (Describe & Itemize)	4799									
225	<b>Total CTE - Perkins</b>		0	0			0				

STATEMENT OF REVENUES RECEIVED/REVENUES  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K
2	Description (Enter Whole Dollars)	Acct #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/ Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
226	Federal - Adult Education	4810									
227	ARRA - General State Aid - Education Stabilization	4850									
228	ARRA - Title I - Low Income	4851									
229	ARRA - Title I - Neglected, Private	4852									
230	ARRA - Title I - Delinquent, Private	4853									
231	ARRA - Title I - School Improvement (Part A)	4854									
232	ARRA - Title I - School Improvement (Section 1003g)	4855									
233	ARRA - IDEA - Part B - Preschool	4856									
234	ARRA - IDEA - Part B - Flow-Through	4857									
235	ARRA - Title IID - Technology-Formula	4860									
236	ARRA - Title IID - Technology-Competitive	4861									
237	ARRA - McKinney - Vento Homeless Education	4862									
238	ARRA - Child Nutrition Equipment Assistance	4863									
239	Impact Aid Formula Grants	4864									
240	Impact Aid Competitive Grants	4865									
241	Qualified Zone Academy Bond Tax Credits	4866									
242	Qualified School Construction Bond Credits	4867									
243	Build America Bond Tax Credits	4868									
244	Build America Bond Interest Reimbursement	4869									
245	ARRA - General State Aid - Other Govt Services Stabilization	4870									
246	Other ARRA Funds - II	4871									
247	Other ARRA Funds - III	4872									
248	Other ARRA Funds - IV	4873									
249	Other ARRA Funds - V	4874									
250	ARRA - Early Childhood	4875									
251	Other ARRA Funds VII	4876									
252	Other ARRA Funds VIII	4877									
253	Other ARRA Funds IX	4878									
254	Other ARRA Funds X	4879									
255	Other ARRA Funds Ed Job Fund Program	4880									
256	<b>Total Stimulus Programs</b>		0	0	0	0	0	0		0	0
257	Race to the Top Program	4901									
258	Race to the Top - Preschool Expansion Grant	4902									
259	Title III - Immigrant Education Program (IEP)	4905									
260	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909									
261	McKinney Education for Homeless Children	4920									
262	Title II - Eisenhower Professional Development Formula	4930									
263	Title II - Teacher Quality	4932	17,772								
264	Title II - Part A - Supporting Effective Instruction - State Grants	4935									
265	Federal Charter Schools	4960									
266	State Assessment Grants	4981									
267	Grant for State Assessments and Related Activities	4982									
268	Medicaid Matching Funds - Administrative Outreach	4991	37,102								
269	Medicaid Matching Funds - Fee-for-Service Program	4992	79,645								
270	Other Restricted Grants Received from Fed. Govt. thru State (Describe & Itemize)	4998									
271	<b>Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State</b>		750,022	0	0	0	0	0		0	0
272	<b>Total Receipts/Revenues from Federal Sources</b>	4000	750,022	0	0	0	0	0	0	0	0
273	<b>Total Direct Receipts/Revenues (without Student Activity Funds 1799)</b>		20,692,066	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853
274	<b>Total Direct Receipts/Revenues (with Student Activity Funds 1799)</b>		21,496,850	2,860,905	1,639,800	2,435,749	507,208	893,196	362,791	95,698	35,853

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

1	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
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
3	<b>10 - EDUCATIONAL FUND (ED)</b>											
4	<b>INSTRUCTION (ED)</b>	<b>1000</b>										
5	Regular Programs	1100	5,909,969	2,233,653	127,254	194,345	46,370				8,511,591	8,938,644
6	Tuition Payment to Charter Schools	1115									0	
7	Pre-K Programs	1125									0	
8	Special Education Programs (Functions 1200-1220)	1200	1,590,724	657,866	49,359	62,077	94,330	3,640			2,457,996	2,517,706
9	Special Education Programs Pre-K	1225									0	
10	Remedial and Supplemental Programs K-12	1250	113,674	64,374	4,849	10,659					193,556	160,987
11	Remedial and Supplemental Programs Pre-K	1275									0	
12	Adult/Continuing Education Programs	1300									0	
13	CTE Programs	1400									0	10,000
14	Interscholastic Programs	1500	561,257	72,540	116,426	69,641	39,054	44,981			903,899	1,012,752
15	Summer School Programs	1600	24,325	2,361							26,686	30,919
16	Gifted Programs	1650									0	
17	Driver's Education Programs	1700	299,620	108,209	21,224	3,976					433,029	475,936
18	Bilingual Programs	1800			585						585	25,000
19	Truant Alternative & Optional Programs	1900									0	
20	Pre-K Programs - Private Tuition	1910									0	
21	Regular K-12 Programs - Private Tuition	1911									0	
22	Special Education Programs K-12 - Private Tuition	1912						329,545			329,545	580,000
23	Special Education Programs Pre-K - Tuition	1913									0	
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	
26	Adult/Continuing Education Programs - Private Tuition	1916									0	
27	CTE Programs - Private Tuition	1917									0	
28	Interscholastic Programs - Private Tuition	1918									0	
29	Summer School Programs - Private Tuition	1919									0	
30	Gifted Programs - Private Tuition	1920									0	
31	Bilingual Programs - Private Tuition	1921									0	
32	Truants Alternative/Optional Ed Progrms - Private Tuition	1922									0	
33	Student Activity Fund Expenditures	1999						613,948			613,948	300,000
34	<b>Total Instruction <sup>10</sup> (without Student Activity Funds)</b>	<b>1000</b>	<b>8,499,569</b>	<b>3,139,003</b>	<b>319,697</b>	<b>340,698</b>	<b>179,754</b>	<b>378,166</b>	<b>0</b>	<b>0</b>	<b>12,856,887</b>	<b>13,751,944</b>
35	<b>Total Instruction <sup>10</sup> (with Student Activity Funds)</b>	<b>1000</b>	<b>8,499,569</b>	<b>3,139,003</b>	<b>319,697</b>	<b>340,698</b>	<b>179,754</b>	<b>992,114</b>	<b>0</b>	<b>0</b>	<b>13,470,835</b>	<b>14,051,944</b>
36	<b>SUPPORT SERVICES (ED)</b>	<b>2000</b>										
37	<b>SUPPORT SERVICES - PUPILS</b>											
38	Attendance & Social Work Services	2110	330,937	172,582	38	1,766		628			505,951	523,361
39	Guidance Services	2120	494,416	163,915	198	3,964					662,493	678,080
40	Health Services	2130	51,857	32,659	1,075	1,924	1,394				88,909	91,319
41	Psychological Services	2140	142,702	32,010							174,712	186,860
42	Speech Pathology & Audiology Services	2150	191,778	85,813							277,591	263,689
43	Other Support Services - Pupils (Describe & Itemize)	2190									0	
44	<b>Total Support Services - Pupils</b>	<b>2100</b>	<b>1,211,690</b>	<b>486,979</b>	<b>1,311</b>	<b>7,654</b>	<b>1,394</b>	<b>628</b>	<b>0</b>	<b>0</b>	<b>1,709,656</b>	<b>1,743,309</b>
45	<b>SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>											
46	Improvement of Instruction Services	2210	101,955	68,398	17,437	6,917		879			195,586	220,009
47	Educational Media Services	2220	120,316	54,525	23,138	6,540		592			205,111	224,727
48	Assessment & Testing	2230				8,479		85,689			94,168	132,500
49	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>222,271</b>	<b>122,923</b>	<b>40,575</b>	<b>21,936</b>	<b>0</b>	<b>87,160</b>	<b>0</b>	<b>0</b>	<b>494,865</b>	<b>577,236</b>
50	<b>SUPPORT SERVICES - GENERAL ADMINISTRATION</b>											
51	Board of Education Services	2310	5,489	3,265	91,095	19,619		18,258			137,726	190,744
52	Executive Administration Services	2320	249,753	88,758	3,984	2,389		4,814			349,698	364,525
53	Special Area Administration Services	2330									0	
54	Tort Immunity Services	2361, 2365			7,715						7,715	9,800
55	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>255,242</b>	<b>92,023</b>	<b>102,794</b>	<b>22,008</b>	<b>0</b>	<b>23,072</b>	<b>0</b>	<b>0</b>	<b>495,139</b>	<b>565,069</b>

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

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
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
56	<b>SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>											
57	Office of the Principal Services	2410	278,748	94,729	918	6,400		2,000			382,795	383,890
58	Other Support Services - School Admin (Describe & Itemize)	2490									0	
59	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>278,748</b>	<b>94,729</b>	<b>918</b>	<b>6,400</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>382,795</b>	<b>383,890</b>
60	<b>SUPPORT SERVICES - BUSINESS</b>											
61	Direction of Business Support Services	2510	87,524	19,162	2,752	567		2,910			112,915	114,185
62	Fiscal Services	2520	137,286	22,416	941	1,425		1,268			163,336	183,021
63	Operation & Maintenance of Plant Services	2540	179,419	91,402	29,003	109,048	39,136				448,008	517,648
64	Pupil Transportation Services	2550									0	
65	Food Services	2560	249,419	54,554	8,981	445,580	5,467	139			764,140	862,218
66	Internal Services	2570									0	
67	<b>Total Support Services - Business</b>	<b>2500</b>	<b>653,648</b>	<b>187,534</b>	<b>41,677</b>	<b>556,620</b>	<b>44,603</b>	<b>4,317</b>	<b>0</b>	<b>0</b>	<b>1,488,399</b>	<b>1,677,072</b>
68	<b>SUPPORT SERVICES - CENTRAL</b>											
69	Direction of Central Support Services	2610									0	
70	Planning, Research, Development, & Evaluation Services	2620									0	
71	Information Services	2630									0	
72	Staff Services	2640									0	
73	Data Processing Services	2660	247,709	54,598	345,974	175,769	157,642				981,692	1,108,541
74	<b>Total Support Services - Central</b>	<b>2600</b>	<b>247,709</b>	<b>54,598</b>	<b>345,974</b>	<b>175,769</b>	<b>157,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>981,692</b>	<b>1,108,541</b>
75	Other Support Services (Describe & Itemize)	2900	28,731	18,672	11,923	20,500		750			80,576	138,732
76	<b>Total Support Services</b>	<b>2000</b>	<b>2,898,039</b>	<b>1,057,458</b>	<b>545,172</b>	<b>810,887</b>	<b>203,639</b>	<b>117,927</b>	<b>0</b>	<b>0</b>	<b>5,633,122</b>	<b>6,193,849</b>
77	<b>COMMUNITY SERVICES (ED)</b>	<b>3000</b>									0	
78	<b>PAYMENTS TO OTHER DISTRICTS &amp; GOVT UNITS (ED)</b>	<b>4000</b>										
79	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
80	Payments for Regular Programs	4110			82,326						82,326	85,569
81	Payments for Special Education Programs	4120			22,461			89,512			111,973	91,763
82	Payments for Adult/Continuing Education Programs	4130									0	
83	Payments for CTE Programs	4140									0	
84	Payments for Community College Programs	4170									0	
85	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
86	<b>Total Payments to Other Govt Units (In-State)</b>	<b>4100</b>			<b>104,787</b>			<b>89,512</b>			<b>194,299</b>	<b>177,332</b>
87	Payments for Regular Programs - Tuition	4210						320			320	2,000
88	Payments for Special Education Programs - Tuition	4220						159,755			159,755	255,000
89	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
90	Payments for CTE Programs - Tuition	4240									0	
91	Payments for Community College Programs - Tuition	4270									0	
92	Payments for Other Programs - Tuition	4280									0	
93	Other Payments to In-State Govt Units	4290									0	
94	<b>Total Payments to Other Govt Units -Tuition (In State)</b>	<b>4200</b>						<b>160,075</b>			<b>160,075</b>	<b>257,000</b>
95	Payments for Regular Programs - Transfers	4310									0	
96	Payments for Special Education Programs - Transfers	4320									0	
97	Payments for Adult/Continuing Ed Programs-Transfers	4330									0	
98	Payments for CTE Programs - Transfers	4340									0	
99	Payments for Community College Program - Transfers	4370									0	
100	Payments for Other Programs - Transfers	4380									0	
101	Other Payments to In-State Govt Units - Transfers	4390									0	
102	<b>Total Payments to Other Govt Units -Transfers (In-State)</b>	<b>4300</b>			<b>0</b>			<b>0</b>			<b>0</b>	<b>0</b>
103	Payments to Other Govt Units (Out-of-State)	4400									0	
104	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			<b>104,787</b>			<b>249,587</b>			<b>354,374</b>	<b>434,332</b>
105	<b>DEBT SERVICES (ED)</b>	<b>5000</b>										

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

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
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
106	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
107	Tax Anticipation Warrants	5110									0	
108	Tax Anticipation Notes	5120									0	
109	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
110	State Aid Anticipation Certificates	5140									0	
111	Other Interest on Short-Term Debt	5150									0	
112	<b>Total Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
113	Debt Services - Interest on Long-Term Debt	5200									0	
114	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
115	<b>PROVISIONS FOR CONTINGENCIES (ED)</b>	<b>6000</b>										300,000
116	<b>Total Direct Disbursements/Expenditures (without Student Activity Funds 1999)</b>		11,397,608	4,196,461	969,656	1,151,585	383,393	745,680	0	0	18,844,383	20,680,125
117	<b>Total Direct Disbursements/Expenditures (with Student Activity Funds 1999)</b>		11,397,608	4,196,461	969,656	1,151,585	383,393	1,359,628	0	0	19,458,331	20,980,125
118	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (without Student Activity Funds 1999)</b>										1,847,683	
119	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures (with Student Activity Funds 1999)</b>										2,038,519	
120												
121	<b>20 - OPERATIONS &amp; MAINTENANCE FUND (O&amp;M)</b>											
122	<b>SUPPORT SERVICES (O&amp;M)</b>	<b>2000</b>										
123	<b>SUPPORT SERVICES - PUPILS</b>											
124	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
125	<b>SUPPORT SERVICES - BUSINESS</b>											
126	Direction of Business Support Services	2510									0	
127	Facilities Acquisition & Construction Services	2530			48,000		480,679				528,679	1,064,000
128	Operation & Maintenance of Plant Services	2540	337,980	134,414	685,077	299,767		25			1,457,263	1,589,786
129	Pupil Transportation Services	2550									0	
130	Food Services	2560									0	
131	<b>Total Support Services - Business</b>	<b>2500</b>	<b>337,980</b>	<b>134,414</b>	<b>733,077</b>	<b>299,767</b>	<b>480,679</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>1,985,942</b>	<b>2,653,786</b>
132	Other Support Services (Describe & Itemize)	2900									0	
133	<b>Total Support Services</b>	<b>2000</b>	<b>337,980</b>	<b>134,414</b>	<b>733,077</b>	<b>299,767</b>	<b>480,679</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>1,985,942</b>	<b>2,653,786</b>
134	<b>COMMUNITY SERVICES (O&amp;M)</b>	<b>3000</b>									0	
135	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (O&amp;M)</b>	<b>4000</b>										
136	<b>PAYMENTS TO OTHER GOVT UNITS (IN-STATE)</b>											
137	Payments for Regular Programs	4110									0	
138	Payments for Special Education Programs	4120									0	
139	Payments for CTE Programs	4140									0	
140	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
141	<b>Total Payments to Other Govt. Units (In-State)</b>	<b>4100</b>			0			0			0	0
142	Payments to Other Govt. Units (Out of State)	4400									0	
143	<b>Total Payments to Other Govt Units</b>	<b>4000</b>			0			0			0	0
144	<b>DEBT SERVICES (O&amp;M)</b>	<b>5000</b>										
145	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
146	Tax Anticipation Warrants	5110									0	
147	Tax Anticipation Notes	5120									0	
148	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
149	State Aid Anticipation Certificates	5140									0	
150	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
151	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
152	<b>DEBT SERVICE - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
153	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
154	<b>PROVISIONS FOR CONTINGENCIES (O&amp;M)</b>	<b>6000</b>										275,000
155	<b>Total Direct Disbursements/Expenditures</b>		337,980	134,414	733,077	299,767	480,679	25	0	0	1,985,942	2,928,786
156	<b>Excess (Deficiency) of Receipts/Revenues/Over Disbursements/ Expenditures</b>										874,963	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

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
157			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
158	<b>30 - DEBT SERVICES (DS)</b>											
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	
162	Payments for Special Education Programs	4120									0	
163	Other Payments to In-State Govt Units (Describe & Itemize)	4190									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	
168	Tax Anticipation Notes	5120									0	
169	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
170	State Aid Anticipation Certificates	5140									0	
171	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
172	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
173	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						444,946			444,946	444,947
	DEBT SERVICES - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
174	(Lease/Purchase Principal Retired) <sup>11</sup>							1,170,000			1,170,000	1,170,000
175	DEBT SERVICES - OTHER (Describe & Itemize)	5400						2,000			2,000	5,000
176	Total Debt Services	5000				0		1,616,946			1,616,946	1,619,947
177	PROVISION FOR CONTINGENCIES (DS)	6000										
178	Total Disbursements/ Expenditures					0		1,616,946			1,616,946	1,619,947
179	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										22,854	
180												
181	<b>40 - TRANSPORTATION FUND (TR)</b>											
182	SUPPORT SERVICES (TR)											
183	SUPPORT SERVICES - PUPILS											
184	Other Support Services - Pupils (Func. 2190 Describe & Itemize)	2100									0	
185	SUPPORT SERVICES - BUSINESS											
186	Pupil Transportation Services	2550	341,020	16,668	1,682,892	122,516	127,964	565			2,291,625	3,197,811
187	Other Support Services (Describe & Itemize)	2900									0	
188	Total Support Services	2000	341,020	16,668	1,682,892	122,516	127,964	565	0	0	2,291,625	3,197,811
189	COMMUNITY SERVICES (TR)	3000									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	
193	Payments for Special Education Programs	4120									0	
194	Payments for Adult/Continuing Education Programs	4130									0	
195	Payments for CTE Programs	4140									0	
196	Payments for Community College Programs	4170									0	
197	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									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	
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	
204	Tax Anticipation Notes	5120									0	
205	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
206	State Aid Anticipation Certificates	5140									0	
207	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
208	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
209	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200									0	
	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
210	(Lease/Purchase Principal Retired) <sup>11</sup>										0	

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	Budget
211	DEBT SERVICES - OTHER (Describe & Itemize)	5400									0	
212	Total Debt Services	5000						0			0	0
213	PROVISION FOR CONTINGENCIES (TR)	6000										25,000
214	Total Disbursements/ Expenditures		341,020	16,668	1,682,892	122,516	127,964	565	0	0	2,291,625	3,222,811
215	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										144,124	
216												
217	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
218	INSTRUCTION (MR/SS)	1000										
219	Regular Programs	1100		107,639							107,639	
220	Pre-K Programs	1125									0	118,076
221	Special Education Programs (Functions 1200-1220)	1200		78,913							78,913	106,680
222	Special Education Programs - Pre-K	1225									0	
223	Remedial and Supplemental Programs - K-12	1250		1,558							1,558	1,522
224	Remedial and Supplemental Programs - Pre-K	1275									0	
225	Adult/Continuing Education Programs	1300									0	
226	CTE Programs	1400									0	
227	Interscholastic Programs	1500		30,153							30,153	37,886
228	Summer School Programs	1600		451							451	535
229	Gifted Programs	1650									0	
230	Driver's Education Programs	1700		4,605							4,605	4,658
231	Bilingual Programs	1800									0	
232	Truants' Alternative & Optional Programs	1900									0	
233	Total Instruction	1000		223,319							223,319	269,357
234	SUPPORT SERVICES (MR/SS)	2000										
235	SUPPORT SERVICES - PUPILS											
236	Attendance & Social Work Services	2110		17,575							17,575	19,037
237	Guidance Services	2120		11,272							11,272	13,284
238	Health Services	2130		7,835							7,835	7,909
239	Psychological Services	2140		2,053							2,053	2,148
240	Speech Pathology & Audiology Services	2150		2,677							2,677	2,865
241	Other Support Services - Pupils (Describe & Itemize)	2190									0	
242	Total Support Services - Pupils	2100		41,412							41,412	45,243
243	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
244	Improvement of Instruction Services	2210		1,395							1,395	1,367
245	Educational Media Services	2220		5,854							5,854	6,086
246	Assessment & Testing	2230									0	
247	Total Support Services - Instructional Staff	2200		7,249							7,249	7,453
248	SUPPORT SERVICES - GENERAL ADMINISTRATION											
249	Board of Education Services	2310		1,362							1,362	3,050
250	Executive Administration Services	2320		12,320							12,320	20,802
251	Special Area Administration Services	2330									0	
252	Claims Paid from Self Insurance Fund	2361									0	
253	Risk Management and Claims Services Payments	2365									0	
254	Total Support Services - General Administration	2300		13,682							13,682	23,852
255	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
256	Office of the Principal Services	2410		9,371							9,371	9,459
257	Other Support Services - School Administration (Describe & Itemize)	2490									0	
258	Total Support Services - School Administration	2400		9,371							9,371	9,459

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

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	
259	<b>SUPPORT SERVICES - BUSINESS</b>											
260	Direction of Business Support Services	2510		1,257							1,257	1,269
261	Fiscal Services	2520		21,270							21,270	16,725
262	Facilities Acquisition & Construction Services	2530									0	
263	Operation & Maintenance of Plant Services	2540		70,448							70,448	67,727
264	Pupil Transportation Services	2550		46,609							46,609	25,910
265	Food Services	2560		36,257							36,257	40,901
266	Internal Services	2570									0	
267	<b>Total Support Services - Business</b>	<b>2500</b>		<b>175,841</b>							<b>175,841</b>	<b>152,532</b>
268	<b>SUPPORT SERVICES - CENTRAL</b>											
269	Direction of Central Support Services	2610									0	
270	Planning, Research, Development, & Evaluation Services	2620									0	
271	Information Services	2630									0	
272	Staff Services	2640									0	
273	Data Processing Services	2660		38,179							38,179	43,063
274	<b>Total Support Services - Central</b>	<b>2600</b>		<b>38,179</b>							<b>38,179</b>	<b>43,063</b>
275	Other Support Services (Describe & Itemize)	2900		4,247							4,247	4,986
276	<b>Total Support Services</b>	<b>2000</b>		<b>289,981</b>							<b>289,981</b>	<b>286,588</b>
277	<b>COMMUNITY SERVICES (MR/SS)</b>	<b>3000</b>									0	
278	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (MR/SS)</b>	<b>4000</b>										
279	Payments for Regular Programs	4110									0	
280	Payments for Special Education Programs	4120									0	
281	Payments for CTE Programs	4140									0	
282	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
283	<b>DEBT SERVICES (MR/SS)</b>	<b>5000</b>										
284	<b>DEBT SERVICE - INTEREST ON SHORT-TERM DEBT</b>											
285	Tax Anticipation Warrants	5110									0	
286	Tax Anticipation Notes	5120									0	
287	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
288	State Aid Anticipation Certificates	5140									0	
289	Other (Describe & Itemize)	5150									0	
290	<b>Total Debt Services - Interest</b>	<b>5000</b>									<b>0</b>	<b>0</b>
291	<b>PROVISION FOR CONTINGENCIES (MR/SS)</b>	<b>6000</b>										
292	<b>Total Disbursements/Expenditures</b>			<b>513,300</b>							<b>513,300</b>	<b>555,945</b>
293	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>(6,092)</b>	
294												
295	<b>60 - CAPITAL PROJECTS (CP)</b>											
296	<b>SUPPORT SERVICES (CP)</b>	<b>2000</b>										
297	<b>SUPPORT SERVICES - BUSINESS</b>											
298	Facilities Acquisition and Construction Services	2530									0	900,000
299	Other Support Services (Describe & Itemize)	2900									0	
300	<b>Total Support Services</b>	<b>2000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900,000</b>
301	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (CP)</b>	<b>4000</b>										
302	<b>PAYMENTS TO OTHER GOVT UNITS (In-State)</b>											
303	Payments to Regular Programs (In-State)	4110									0	
304	Payments for Special Education Programs	4120									0	
305	Payments for CTE Programs	4140									0	
306	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
307	<b>Total Payments to Other Govt Units</b>	<b>4000</b>		<b>0</b>							<b>0</b>	<b>0</b>
308	<b>PROVISION FOR CONTINGENCIES (S&amp;C/CI)</b>	<b>6000</b>										
309	<b>Total Disbursements/ Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>900,000</b>
310	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										<b>893,196</b>	
311												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

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
312	70 - WORKING CASH (WC)		Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	
313												
314	80 - TORT FUND (TF)											
315	INSTRUCTION (TF)	1000										
316	Regular Programs	1100									0	
317	Tuition Payment to Charter Schools	1115									0	
318	Pre-K Programs	1125									0	
319	Special Education Programs (Functions 1200 - 1220)	1200									0	
320	Special Education Programs Pre-K	1225									0	
321	Remedial and Supplemental Programs K-12	1250									0	
322	Remedial and Supplemental Programs Pre-K	1275									0	
323	Adult/Continuing Education Programs	1300									0	
324	CTE Programs	1400									0	
325	Interscholastic Programs	1500									0	
326	Summer School Programs	1600									0	
327	Gifted Programs	1650									0	
328	Driver's Education Programs	1700									0	
329	Bilingual Programs	1800									0	
330	Truant Alternative & Optional Programs	1900									0	
331	Pre-K Programs - Private Tuition	1910									0	
332	Regular K-12 Programs Private Tuition	1911									0	
333	Special Education Programs K-12 Private Tuition	1912									0	
334	Special Education Programs Pre-K Tuition	1913									0	
335	Remedial/Supplemental Programs K-12 Private Tuition	1914									0	
336	Remedial/Supplemental Programs Pre-K Private Tuition	1915									0	
337	Adult/Continuing Education Programs Private Tuition	1916									0	
338	CTE Programs Private Tuition	1917									0	
339	Interscholastic Programs Private Tuition	1918									0	
340	Summer School Programs Private Tuition	1919									0	
341	Gifted Programs Private Tuition	1920									0	
342	Bilingual Programs Private Tuition	1921									0	
343	Truants Alternative/Opt Ed Programs Private Tuition	1922									0	
344	<b>Total Instruction<sup>14</sup></b>	<b>1000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
345	SUPPORT SERVICES (TF)	2000										
346	Support Services - Pupil	2100										
347	Attendance & Social Work Services	2110									0	
348	Guidance Services	2120									0	
349	Health Services	2130									0	
350	Psychological Services	2140									0	
351	Speech Pathology & Audiology Services	2150									0	
352	Other Support Services - Pupils (Describe & Itemize)	2190									0	
353	<b>Total Support Services - Pupil</b>	<b>2100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
354	Support Services - Instructional Staff	2200										
355	Improvement of Instruction Services	2210									0	
356	Educational Media Services	2220									0	
357	Assessment & Testing	2230									0	
358	<b>Total Support Services - Instructional Staff</b>	<b>2200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
359	SUPPORT SERVICES - GENERAL ADMINISTRATION	2300										
360	Board of Education Services	2310									0	5,000
361	Executive Administration Services	2320									0	
362	Special Area Administration Services	2330									0	
363	Claims Paid from Self Insurance Fund	2361									0	
364	Risk Management and Claims Services Payments	2365						1,957			1,957	1,957
365	<b>Total Support Services - General Administration</b>	<b>2300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,957</b>	<b>0</b>	<b>0</b>	<b>1,957</b>	<b>6,957</b>
366	Support Services - School Administration	2400										
367	Office of the Principal Services	2410									0	
368	Other Support Services - School Administration (Describe & Itemize)	2490									0	
369	<b>Total Support Services - School Administration</b>	<b>2400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2	Description (Enter Whole Dollars)	Func#	(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	<b>Support Services - Business</b>	2500										
371	Direction of Business Support Services	2510									0	
372	Fiscal Services	2520									0	
373	Facilities Acquisition and Construction Services	2530									0	
374	Operation & Maintenance of Plant Services	2540						66,602			66,602	70,417
375	Pupil Transportation Services	2550									0	
376	Food Services	2560									0	
377	Internal Services	2570									0	
378	<b>Total Support Services - Business</b>	2500	0	0	0	0	0	66,602	0	0	66,602	70,417
379	<b>Support Services - Central</b>	2600										
380	Direction of Central Support Services	2610									0	
381	Planning, Research, Development & Evaluation Services	2620									0	
382	Information Services	2630				376		15,070			15,446	17,070
383	Staff Services	2640									0	
384	Data Processing Services	2660									0	
385	<b>Total Support Services - Central</b>	2600	0	0	0	376	0	15,070	0	0	15,446	17,070
386	<b>Other Support Services (Describe &amp; Itemize)</b>	2900									0	
387	<b>Total Support Services</b>	2000	0	0	0	376	0	83,629	0	0	84,005	94,444
388	<b>COMMUNITY SERVICES (TF)</b>	3000									0	
389	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (TF)</b>	4000										
390	<b>Payments to Other Dist &amp; Govt Units (In-State)</b>											
391	Payments for Regular Programs	4110									0	
392	Payments for Special Education Programs	4120									0	
393	Payments for Adult/Continuing Education Programs	4130									0	
394	Payments for CTE Programs	4140									0	
395	Payments for Community College Programs	4170									0	
396	Other Payments to In-State Govt Units (Describe & Itemize)	4190									0	
397	<b>Total Payments to Other Dist &amp; Govt Units (In-State)</b>	4100			0			0			0	0
398	Payments for Regular Programs - Tuition	4210									0	
399	Payments for Special Education Programs - Tuition	4220									0	
400	Payments for Adult/Continuing Education Programs - Tuition	4230									0	
401	Payments for CTE Programs - Tuition	4240									0	
402	Payments for Community College Programs - Tuition	4270									0	
403	Payments for Other Programs - Tuition	4280									0	
404	Other Payments to In-State Govt Units (Describe & Itemize)	4290									0	
405	<b>Total Payments to Other Dist &amp; Govt Units - Tuition (In State)</b>	4200						0			0	0
406	Payments for Regular Programs - Transfers	4310									0	
407	Payments for Special Education Programs - Transfers	4320									0	
408	Payments for Adult/Continuing Ed Programs - Transfers	4330									0	
409	Payments for CTE Programs - Transfers	4340									0	
410	Payments for Community College Program - Transfers	4370									0	
411	Payments for Other Programs - Transfers	4380									0	
412	Other Payments to In-State Govt Units - Transfers (Describe & Itemize)	4390									0	
413	<b>Total Payments to Other Dist &amp; Govt Units-Transfers (In State)</b>	4300			0			0			0	0
414	Payments to Other Dist & Govt Units (Out of State)	4400									0	
415	<b>Total Payments to Other Dist &amp; Govt Units</b>	4000			0			0			0	0

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL  
FOR THE YEAR ENDING JUNE 30, 2025**

1	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
2			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
416	<b>DEBT SERVICES (TF)</b>	<b>5000</b>										
417	<b>DEBT SERVICES - INTEREST ON SHORT-TERM DEBT</b>											
418	Tax Anticipation Warrants	5110									0	
419	Tax Anticipation Notes	5120									0	
420	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130									0	
421	State Aid Anticipation Certificates	5140									0	
422	Other Interest or Short-Term Debt	5150									0	
423	<b>Total Debt Services - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
424	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
	<b>DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT</b>	<b>5300</b>									0	
425	(Lease/Purchase Principal Retired) <sup>11</sup>										0	
426	<b>DEBT SERVICES - OTHER (Describe &amp; Itemize)</b>	<b>5400</b>									0	
427	<b>Total Debt Services</b>	<b>5000</b>						0			0	0
428	<b>PROVISIONS FOR CONTINGENCIES (TF)</b>	<b>6000</b>										
429	<b>Total Disbursements/Expenditures</b>		0	0	0	376	0	83,629	0	0	84,005	94,444
430	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										11,693	
432	<b>90 - FIRE PREVENTION &amp; SAFETY FUND (FP&amp;S)</b>											
433	<b>SUPPORT SERVICES (FP&amp;S)</b>	<b>2000</b>										
434	<b>SUPPORT SERVICES - BUSINESS</b>											
435	Facilities Acquisition & Construction Services	2530			79,006		1,253,125				1,332,131	2,750,000
436	Operation & Maintenance of Plant Services	2540									0	
437	<b>Total Support Services - Business</b>	<b>2500</b>	0	0	79,006	0	1,253,125	0	0	0	1,332,131	2,750,000
438	Other Support Services (Describe & Itemize)	2900						48,587			48,587	
439	<b>Total Support Services</b>	<b>2000</b>	0	0	79,006	0	1,253,125	48,587	0	0	1,380,718	2,750,000
440	<b>PAYMENTS TO OTHER DIST &amp; GOVT UNITS (FP&amp;S)</b>	<b>4000</b>										
441	Payments to Regular Programs	4110									0	
442	Payments to Special Education Programs	4120									0	
443	Other Payments to In-State Govt. Units (Describe & Itemize)	4190									0	
444	<b>Total Payments to Other Govt Units</b>	<b>4000</b>						0			0	0
445	<b>DEBT SERVICES (FP&amp;S)</b>	<b>5000</b>										
446	<b>DEBT SERVICES- INTEREST ON SHORT-TERM DEBT</b>											
447	Tax Anticipation Warrants	5110									0	
448	Other Interest on Short-Term Debt (Describe & Itemize)	5150									0	
449	<b>Total Debt Service - Interest on Short-Term Debt</b>	<b>5100</b>						0			0	0
450	<b>DEBT SERVICES - INTEREST ON LONG-TERM DEBT</b>	<b>5200</b>									0	
	<b>Debt Service - Payments of Principal on Long-Term Debt <sup>15</sup> (Lease/Purchase Principal Retired)</b>	<b>5300</b>									0	
451											0	
452	<b>Total Debt Service</b>	<b>5000</b>						0			0	0
453	<b>PROVISION FOR CONTINGENCIES (FP&amp;S)</b>	<b>6000</b>										
454	<b>Total Disbursements/Expenditures</b>		0	0	79,006	0	1,253,125	48,587	0	0	1,380,718	2,750,000
455	<b>Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures</b>										(1,344,865)	

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
NOTES TO THE FINANCIAL STATEMENTS  
JUNE 30, 2025

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washington Community High School District No. 308 (the District) conforms to the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education. Following is a summary of the significant accounting policies.

A. Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes its governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit the students of the District, including any joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but are not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

The District has determined that no other agencies are part of its reporting entity after applying the aforementioned criteria. In addition, the District is not aware of any entity which exercises such oversight with respect to it.

B. Basis of Presentation – Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the State of Illinois. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following fund types and broad fund categories are used by the District in accordance with regulatory reporting requirements established by the Illinois State Board of Education:

1. Governmental Funds

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities arising from cash transactions are accounted for through governmental funds.

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Special Education is included in these funds.

Special Revenue Funds, which include the Transportation, Illinois Municipal Retirement/Social Security Fund, Tort, and Fire Prevention and Safety Fund, are used to account for cash received from specific sources including taxes and grants (other than those accounted for in the Debt Services Fund, Capital Projects Fund or Fiduciary Funds) that are legally restricted to expenditures for specified purposes.

The Debt Services Fund accounts for the accumulation of resources (generally from taxes levied or bond proceeds) for, and the payment of, general long-term debt principal, interest and related costs.

The Capital Projects Fund accounts for the accumulation of resources (through board action, taxes levied, or bond proceeds) for, and the payment of, costs associated with major construction projects of the District.

The Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the District to be used for temporary inter-fund loans to other District funds.

## 2. Fiduciary Funds

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent or custodian for individuals, private organizations, other governments or other funds.

The Agency Fund includes the Melvin White Scholarship Fund which accounts for assets held by the District as a custodian. This fund is custodial in nature and does not involve the measurement of results of operations.

## 3. Governmental and Expendable Trust Funds – Measurement and Focus

The financial statements of all governmental funds and expendable trust funds focus on the measurement of spending or “financial flow” and the determination of changes in financial position, rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in fund balances.

C. General Fixed Assets and General Long-Term Debt Account Groups

The accounting and reporting treatment applied to the land, buildings, and equipment and long-term liabilities associated with a fund are determined by its measurement focus. Fixed (capital) assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group rather than in governmental funds. 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 two account groups are not “Funds.” They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

D. Use of Estimates

The preparation of financial statements and related notes in accordance with regulatory reporting requirements established by the Illinois State Board of Education requires management to make estimates and assumptions that affect the reported amounts. Accordingly, actual results could differ from those estimates.

E. Basis of Accounting

Basis of accounting refers to when revenue received and expenditures disbursed are recognized in the accounts and how they are reported in the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting, as prescribed or permitted by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables and payables and other accrued and deferred items that do not arise from previous cash transactions.

Proceeds from the sale of bonds, when applicable, are included as other financing sources in the appropriate fund on the date received. Related bond principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group. Under the cash basis of accounting, expenditures for leases and subscription-based information technology arrangements are recognized in the individual funds when paid and no right-of-use asset and corresponding liability has been recorded in the financial statements.

F. Budgets and Budgetary Accounting

The budget for all governmental fund types and the expendable trust fund is prepared on the cash basis of accounting, which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. The original budget was adopted on September 9, 2024 and was amended on June 9, 2025.

For each fund, total fund expenditures may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year. All encumbrances lapse at the end of the fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. At the June Board of Education meeting, a tentative operating budget is submitted to the Board of Education for the fiscal year commencing on July 1. The tentative operating budget includes proposed expenditures and the means of financing them.
2. A public hearing is conducted to obtain taxpayer comments at least 30 days prior to final action by the Board of Education.
3. Prior to October 1, the budget is legally adopted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year.
5. The board of education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.
6. The board of education may amend the budget by the same procedures required of its original adoption.

G. Cash and Cash Equivalents

Cash includes amounts in demand and time (savings) accounts held at local financial institutions, bank money market funds, and certificates of deposits with an initial maturity of 90 days or less.

H. Investments

Investments are stated at cost. The District may invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6) and Section 8-7 of the School Code. Generally, allowable investments consist of: interest bearing deposits in financial institutions; the Illinois Public Treasurers' Investment Pool; notes and bonds guaranteed by the United States of America; and, subject to certain restrictions, short term corporate obligations and repurchase agreements with financial institutions.

Illinois statutes require that investment earnings be allocated to the appropriate individual fund.

I. Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "inter-fund receivables/payables."

J. General Fixed (Capital) Assets

General fixed (capital) assets have been acquired for general government purposes. At the time of purchase, assets are recorded as expenditures in the governmental funds and capitalized at cost in the general fixed asset account group or estimated cost if actual costs are not available. Donated general fixed (capital) assets are not recorded on the cash basis. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge).

K. Unpaid Compensated Absences

Vacation and sick pay is considered to be an expenditure in the year paid. For most District employees, vacation pay does not accumulate if not used in the year earned. Accumulated sick pay benefits are available to all full-time employees to use in future years. Upon retirement an employee will be paid up to \$500 for unused sick days in excess of those applied towards retirement credit.

L. Regulatory Basis Capitalization and Depreciation Policy

As part of the computation of the per capita tuition charge, the Illinois State Board of Education has mandated a capitalization policy with regards to fixed (capital) assets. Amounts are to be capitalized in the general fixed asset account group if an item exceeds \$500. The District does not follow the specific identification policy for equipment (except for transportation equipment). Consequently, according to Illinois State Board of Education guidelines, the other equipment is removed from the depreciation schedule when fully depreciated. Depreciation expense (computed solely for the purpose of computing per capita tuition charges) was \$1,963,249 for the year ended June 30, 2025. The straight-line depreciation method is used over the following estimated useful lives:

Permanent buildings	50 years
Improvements other than buildings	20 years
Equipment (including food service equipment)	10 years
Transportation and certain other equipment	5 years

M. Real Estate Taxes

Real estate taxes are a lien on individual properties from January 1 in the year in which the taxes are levied. The levy must be filed with the County Clerk by the last Tuesday in December. The 2023 tax levy, which accounted for all property tax revenue received during the fiscal year ended June 30, 2025 was passed December 11, 2023. Due dates, by statute, are June 1 and September 1 of the following year. Generally, collections of tax monies are made within 30 to 60 days of the due dates.

Following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100 of assessed valuation:

	2023	2024
Assessed Valuation	<u>\$ 585,536,576</u>	<u>\$ 637,706,352</u>
Education	1.90561	1.82699
Operations and Maintenance	0.41270	0.39569
Bond and Interest	0.27857	0.31628
Transportation	0.13076	0.12537
Municipal Retirement	0.03498	0.03355
Social Security	0.04602	0.04413
Working Cash	0.04741	0.04547
Tort Immunity	0.01598	0.01533
Fire Prevention and Safety	0.00001	0.00001
Special Education	0.09296	0.08914
Revenue Recapture	-	0.01574
	<u>2.96500</u>	<u>2.90770</u>

NOTE 2. CASH AND INVESTMENTS

The District’s cash and investments at June 30, 2025 consisted of deposits with financial institutions and investments in The Illinois School District Liquid Asset Fund Plus (ISDLAFP) money market accounts. The District uses a common bank account for certain funds. Accounting records are maintained to show the portion of this common account attributable to each participating fund and are displayed on the balance sheet as “cash” or “investments”. Investment income is allocated proportionately to each fund.

Cash and investments are presented in the financial statements as follows:

Cash	\$ 13,745,795
Investments	9,263,215
Other current assets	1,086,317
Student Activity Fund cash and investments	<u>642,203</u>
	<u>\$ 24,737,530</u>

Cash and investments at June 30, 2025, are comprised of the following:

Deposits held at local financial institutions	\$ 19,462,203
Deposits held at financial institutions - Insured Cash Sweep Accounts	2,016,179
Certificates of deposit	200,000
The Illinois School District Liquid Asset Fund Plus - Max Class	1,805,537
The Illinois School District Liquid Asset Fund Plus - Liquid Class	<u>1,253,611</u>
	<u>\$ 24,737,530</u>

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 requires all amounts deposited with financial institutions in excess of any insurance limit to be collateralized by eligible securities. As of June 30, 2025, none of the District’s bank deposits were exposed to custodial credit risk.

Other investments are as follows:

	Carrying Amount	Fair Value
Money Market accounts:		
The Illinois School District Liquid Asset Fund Plus	<u>\$ 3,059,148</u>	<u>\$ 3,059,148</u>

The District invests in the Liquid and Max Class money market accounts sponsored by ISDLAFP. ISDLAFP is a common law trust organized and existing under the laws of the State of Illinois. Standard & Poor’s has assigned its “AAAm” rating to this fund. The weighted average maturity of the portfolio is managed at 60 days or less. The District has not entered into collateral agreements over its other investments.

Under the cash basis of accounting, the investments are carried at cost (which for the District’s investments also approximates fair value). The fair value above is the net asset value (NAV) on the last trading day of the fiscal year. For disclosure purposes the District considers this investment to be a level 1 investment in the fair value hierarchy as it can be traded at the measurement date at its published NAV. Level 1 investments are those investments whose fair value is determined by inputs that are from quoted prices in active markets for identical assets.

NOTE 3. GENERAL FIXED ASSETS ACCOUNT GROUP

A summary of changes in general fixed (capital) assets follows:

	Balance July 1, 2024	Additions	Deletions	Balance June 30, 2025
Capital assets not being depreciated				
Land	\$ 434,584	\$ -	\$ -	\$ 434,584
Construction in progress	22,497	1,253,125	22,497	1,253,125
Total capital assets not being depreciated	<u>457,081</u>	<u>1,253,125</u>	<u>22,497</u>	<u>1,687,709</u>
Capital assets being depreciated				
Buildings - permanent	18,913,300	334,909	-	19,248,209
Improvements other than buildings	26,341,562	146,670	-	26,488,232
Capitalized equipment - 10 years	2,436,521	310,660	190,669	2,556,512
Capitalized equipment - 5 years	561,605	222,294	-	783,899
Total capital assets being depreciated	<u>48,252,988</u>	<u>1,014,533</u>	<u>190,669</u>	<u>49,076,852</u>
Total capital assets	<u>48,710,069</u>	<u>2,267,658</u>	<u>213,166</u>	<u>50,764,561</u>
Accumulated depreciation	<u>23,284,127</u>	<u>1,963,249</u>	<u>190,669</u>	<u>25,056,707</u>
Capital assets (net of accumulated depreciation)	<u>\$ 25,425,942</u>	<u>\$ 304,409</u>	<u>\$ 22,497</u>	<u>\$ 25,707,854</u>

NOTE 4. GENERAL LONG-TERM DEBT ACCOUNT GROUP

In November 2013, the District issued \$4,060,000 in General Obligation Limited School Bonds (Working Cash and Refunding Bonds). The remaining bonds are due in annual installments of \$90,000 to \$375,000, bear interest at 3.10% to 3.9% and have a final maturity date of December 1, 2031. The outstanding balance on these remaining bonds was \$2,220,000 as of June 30, 2025.

In September 2016, the District issued \$9,375,000 in General Obligation Refunding School Bonds. The remaining bonds are due in annual installments of \$810,000 to \$1,065,000, bear interest at 2.02% and have a final maturity date of December 1, 2030. The outstanding balance on these bonds was \$5,615,000 as of June 30, 2025.

In February 2021, the District issued \$4,180,000 in General Obligation Limited Refunding School Bonds. A portion of these bonds were defeased with the 2022 debt issuance as described below. The remaining bonds are due in annual installments of \$65,000 to \$555,000, bear interest at 2.38%, and have a final maturity date of December 1, 2036. The outstanding balance on these remaining bonds was \$3,585,000 as of June 30, 2025.

In June 2022, the District issued \$3,200,000 in General Obligation Limited Working Cash and Refunding School Bonds. The bonds are due in annual installments (beginning December 1, 2037) of \$580,000 to \$700,000, bear interest at 4.5% to 5.5%, and have a final maturity date of December 1, 2041. The outstanding balance on these remaining bonds was \$3,200,000 as of June 30, 2025. The refunding bonds of \$1,090,000 were issued to provide resources to purchase U.S. governments securities(\$1,037,937) and pay certain costs of issuing the bonds (\$52,063). The securities were placed on deposit with an escrow agent for the purpose of generating resources for future debt service payments on the 2013 and 2021 general obligation working cash and refunding bonds – \$1,020,000 in total (refunded bonds). As a result, the refunded bonds are considered to be defeased and the liability has been removed from the District’s general long-term debt account group. As of June 30, 2025, \$335,000 of the 2021 bonds considered defeased are still outstanding. The escrow account balance is \$332,376 as of June 30, 2025.

In February 2025, the District issued \$2,635,000 in General Obligation School Bonds. The bonds are due in annual installments of \$105,000 to \$965,000, bear interest at 5% to 5.25% and have a final maturity date of December 1, 2033. The outstanding balance on these bonds was \$2,635,000 as of June 30, 2025.

A summary of changes in general long-term debt follows:

	Balance July 1, 2024	Issuances	Payments	Balance June 30, 2025
General Obligation Bonds -				
2013 Working Cash and				
Refunding Bonds	\$ 2,560,000	\$ -	\$ 340,000	\$ 2,220,000
2016 Refunding Bonds	6,390,000	-	775,000	5,615,000
2021 Refunding Bonds	3,640,000	-	55,000	3,585,000
2022 Working Cash and				
Refunding Bonds	3,200,000	-	-	3,200,000
2025 General Obligation Bonds	-	2,635,000	-	2,635,000
	<u>\$ 15,790,000</u>	<u>\$ 2,635,000</u>	<u>\$ 1,170,000</u>	<u>\$ 17,255,000</u>

Debt service requirements to maturity are as follows:

Year ending June 30,	Payments Due		Total
	Principal	Interest	
2026	\$ 1,425,000	\$ 591,913	\$ 2,016,913
2027	1,390,000	510,841	1,900,841
2028	1,450,000	473,754	1,923,754
2029	1,530,000	434,557	1,964,557
2030	1,590,000	393,355	1,983,355
2031	1,670,000	350,039	2,020,039
2032	1,215,000	302,309	1,517,309
2033	1,470,000	245,493	1,715,493
2034	685,000	203,633	888,633
2035	530,000	186,807	716,807
2036	545,000	174,015	719,015
2037	555,000	160,925	715,925
2038	580,000	138,660	718,660
2039	610,000	106,725	716,725
2040	640,000	76,050	716,050
2041	670,000	46,575	716,575
2042	700,000	15,750	715,750
	<u>\$ 17,255,000</u>	<u>\$ 4,411,401</u>	<u>\$ 21,666,401</u>

The District generally uses the debt services fund to liquidate its long-term debt.

The District is subject to the Illinois School Code which limits the amount of bond indebtedness to 6.9% of the most recent available assessed valuation of the District. At June 30, 2025, the statutory limit for the District provided a legal debt margin as follows:

2024 assessed valuation	<u>\$ 637,706,352</u>
Legal debt margin (6.9% of assessed valuation)	\$ 44,001,738
Less current outstanding debt	<u>(17,255,000)</u>
Legal debt margin remaining	<u>\$ 26,746,738</u>

NOTE 5. FUND BALANCE REPORTING

According to Government Accounting Standards, fund balances are to be classified into five major classifications – nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance. The regulatory model, followed by the District, only reports reserved and unreserved fund balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

A. Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. Due to the cash basis nature of the District all such items are expensed at the time of purchase, so there is nothing to report for this classification.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special revenue funds are by definition restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories –

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no restricted fund balance.

2. State Grants

Proceeds from State grants and the related expenditures have been included in the Educational, Operations and Maintenance, and Transportation funds. Expenditures disbursed exceeded revenue received from most State grants, resulting in no restricted fund balance. However, a maintenance grant was received and was only partially expended prior to June 30, 2025. Therefore, \$50,000 of the fund balance in the Operations and Maintenance fund is restricted for the specific purposes of the grant.

3. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. Expenditures disbursed exceeded revenue received from federal grants. However, due to the District's participation in federal nutrition programs, revenues from all sources received by the food service program are restricted. Therefore, \$18,456 of the fund balance in the Educational Fund is restricted for food service.

4. Social Security

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Expenditures disbursed exceeded revenue received for this purpose, resulting in no reserved fund balance.

5. Self-Funded Insurance Account

The net proceeds from insurance premiums paid and the related disbursements for claims have been included in the Educational Fund as other changes in fund balance. The unexpended balance of the account, totaling \$1,086,317, is included as reserved fund balance in the Educational Fund.

6. Scholarship Fund

Cash disbursed and the related cash receipts for the Melvin White Scholarship have been included in an Agency Fund. The unexpended balance of the agency account, totaling \$1,003 is included as reserved fund balance in the Agency Fund.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (Board of Education). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The Board of Education commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

The District has committed \$30,158 contractually for HVAC projects as of June 30, 2025. Furthermore, by action of the Board of Education, the District has committed an additional \$3,987,888 of Operations and Maintenance Fund balance for future maintenance improvement work involving District facilities, equipment, and transportation assets. These balances are included in the financial statements as unreserved in the Operations and Maintenance Fund.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. At June 30, 2025, the total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2025 amounted to \$998,974. Further, the District provides a retirement incentive equal to 20% of a teacher's compensation for the year in which an irrevocable notification of retirement is received, payable over the teacher's remaining years of service. As of June 30, 2025, \$68,306 of this incentive was due to teachers who declared for retirement prior to June 30, 2025. These amounts are included in the financial statements as unreserved in the Educational Fund.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted or committed. Intent may be expressed by (a) the Board of Education itself or (b) the finance committee or by the Superintendent when the Board of Education has delegated the authority to assign amounts to be used for specific purposes. The District did not have any assigned fund balance at June 30, 2025.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the general operating funds for amounts that have not been restricted, committed, or assigned to specific purposes within the general funds.

F. Regulatory Fund Balance Definitions

Reserved fund balances are those balances that are reserved for a specified purpose, other than the regular purpose of any given fund. Unreserved fund balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

G. Reconciliation of Fund Balance Reporting

The first three columns of the following table represent fund balance reporting according to generally accepted accounting principles. The last two columns represent fund balance reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Fund	Generally Accepted Accounting Principles			Regulatory Basis	
	Restricted	Committed	Unassigned	Reserved	Unreserved
Educational	\$ 1,746,976	\$ 1,067,280	\$ 8,160,673	\$ 1,746,976	\$ 9,227,953
Operations and Maintenance	7,816,757	-	-	50,000	7,766,757
Debt Services	138,395	-	-	-	138,395
Transportation	1,143,665	-	-	-	1,143,665
Municipal Retirement	184,052	-	-	-	184,052
Capital Projects	893,196	-	-	-	893,196
Working Cash	2,040,926	-	-	-	2,040,926
Tort	83,826	-	-	-	83,826
Fire Prevention and Safety	1,460,781	-	-	-	1,460,781
Agency Funds	1,003	-	-	1,003	-
	<u>\$ 15,509,577</u>	<u>\$ 1,067,280</u>	<u>\$ 8,160,673</u>	<u>\$ 1,797,979</u>	<u>\$ 22,939,551</u>

H. Expenditures of Fund Balance

Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

NOTE 6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for these risks, including workers' compensation and liability insurance. There have not been significant reductions in insurance coverage from the prior year and the amount of settlements has not exceeded coverage in any of the last three years.

The District is self-insured for purposes of unemployment insurance. The District is liable to the State of Illinois for any payments made to any of its former employees claiming benefits. Unemployment payments are recorded as expenses in the year paid. As of June 30, 2025, the District estimates that there is no significant liability for unpaid unemployment insurance claims.

The District is also self-insured for purposes of medical coverage of District personnel; claims are administered by an independent third party for a fixed fee per enrolled employee and dependent. Under provisions of the plan, the District is liable for claims up to \$60,000 annually per participant (\$2,941,038 in the aggregate). Medical claims in excess of these limits are covered by a third-party carrier. The District's premiums are based on its claims experience plus administrative costs. These premiums are deposited monthly into a deposit account held at a local financial institution. The District holds and invests the funds and makes payments for claims as directed by the third-party administrator.

Claims paid, net, during the years ended June 30, 2025 and 2024 totaled \$2,711,233 and \$2,234,007, respectively. The unexpended balance of the account, totaling \$1,086,317, is included as part of other current assets in the Educational Fund at June 30, 2025. The increase or decrease from the prior year balance is included as other changes in fund balances in the Educational Fund. The District has not estimated unpaid medical claims as of June 30, 2025, including those that have been incurred but not reported.

NOTE 7. INDIVIDUAL FUND DISCLOSURES

As of June 30, 2025 there were no outstanding interfund balances. Actual expenditures did not exceed budgeted expenditures in any fund for the year ended June 30, 2025.

NOTE 8. COMMITMENT

Through an intergovernmental agreement, the District has use of the auditorium and swimming pool of the Washington Area Community Center for a twenty-year period beginning October 15, 2007. Under this agreement the District must pay an annual maintenance fee of \$35,000 and an annual supplemental use fee of \$75,000.

NOTE 9. RETIREMENT SYSTEMS

The retirement plans of the District include the Teachers' Retirement System of the State of Illinois (TRS) and the Illinois Municipal Retirement Fund (IMRF). Most funding for TRS is provided through payroll withholdings of certified employees, payments by the District made on behalf of employees and contributions made by the State of Illinois on-behalf of the District. IMRF is funded through property taxes and a perpetual lien of the District's corporate personal property replacement tax. The aggregate employer pension expense on a cash basis recognized by the District for these plans for the year ended June 30, 2025 was \$260,024. Each retirement system is discussed below.

## Teachers' Retirement System

### Plan Description

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

TRS issues a publicly available financial report that can be obtained at <https://www.trsil.org/financial/acfrs/fy2024>; by writing to TRS at 2815 W. Washington, PO Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

### Benefits Provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 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 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the highest four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increases will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

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

## Contributions

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

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2025, 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. Under its current contract with certified employees, the District has agreed to pay a portion of member contributions and contributed \$820,345 on behalf of employees during the year ended June 30, 2025.

*On behalf contributions to TRS.* The State of Illinois makes employer pension contributions on behalf of the District. For the year ended June 30, 2025, state of Illinois contributions recognized by the District were based on the state's proportionate share of the pension expense associated with the District, and the District recognized revenue and expenditures of \$5,286,195 in pension contributions from the state of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

*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, 2025, were \$59,066.

*Federal and special trust fund contributions.* When TRS members are paid from federal and special trust funds administered by the District, there is a statutory requirement for the District to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018. Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2025, the employer pension contribution was 10.34 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2025, salaries totaling \$123,866 were paid from federal and special trust funds that required District contributions of \$13,118.

*Employer retirement cost contributions.* Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The 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, 2025, the District paid \$3,545 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.

Under the regulatory basis of accounting as described in Note 1, the District does not report a liability for its proportionate share of the net pension liability.

## **Illinois Municipal Retirement Fund**

### **Plan Description**

The District's defined benefit pension plan for regular (non-certified) employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multiple-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. The report is available for download at [www.imrf.org](http://www.imrf.org).

### **Benefits Provided**

IMRF has three benefit plans. The vast majority of IMRF members (including the District) participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 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 ½ of the increase in the Consumer Price Index of the original pension amount.

#### Employees Covered by Benefit Terms

As of December 31, 2024, the following employees were covered by the benefit terms: retirees and beneficiaries currently receiving benefits (68); inactive plan members entitled to but not yet receiving benefits (49); active plan members (63); total members (180).

#### Contributions

As set by statute, the District's Regular Plan members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2024 was 7.83% and for calendar year 2025 it is 8.14%. For the fiscal year ended June 30, 2025, the District contributed \$184,294 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.

#### NOTE 10. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit postemployment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago.

The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental, or life insurance benefits to annuitants of the Teachers' Retirement System (TRS). Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The 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 contribute to the THIS Fund at a rate of .90 percent of salary for the year ended June 30, 2025 and for the District to contribute an amount equal to .67 percent of salary of each active participant. 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.

*On behalf contributions to the THIS Fund.* The State of Illinois makes employer retiree health insurance contributions on behalf of the employer. Annually, State of Illinois contributions to the plan are intended to match contributions to the THIS Fund from active members.

For the year ended June 30, 2025, the State of Illinois on behalf contribution recognized by the District was based on the State's proportionate share of the collective OPEB liability associated with the District, and the District recognized revenue and expenditures of (\$1,193,804) as on behalf OPEB contributions from the State of Illinois (included only on the statement of revenues received/revenues, expenditures disbursed/expenditures, other sources (uses) and changes in fund balance all funds as "on-behalf payments").

*Employer contributions to the THIS Fund.* As described above, the District also makes contributions to the THIS Fund. For the year ended June 30, 2025, the District paid \$68,230, on the cash basis, to the THIS Fund related to this contribution requirement. Under its current contract with certain employees, the District has agreed to pay a portion of member contributions and contributed \$11,843 on behalf of employees during the year ended June 30, 2025.

*Further information on the THIS Fund.* The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Prior reports are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

The District is also required by the Illinois Insurance Code to offer the same health insurance that is provided to active employees to IMRF disabled members, IMRF retirees, and IMRF surviving spouses at the same premium rate as active employees. Therefore, the District provides post-retirement health care benefits for the District's retirees and their dependents. Retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The District finances the plan on a pay-as-you go basis. The District may have a future liability for these benefits due to an implicit rate subsidy for future retirees and other recipients. The District has not determined this liability.

## Plan Description

The District administers a single-employer defined benefit healthcare plan. As noted above, employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not issue a separate publicly available financial report. Currently 1 retiree participates and receive benefits under this plan. 131 active employees participate in the District's health plan with 34 of these being employees contributing to IMRF. There are no inactive members eligible for future benefits.

## Funding Policy

The Board of Education of the District sets and can amend the contribution requirements. The current policy of the District is to pay for post-retirement medical and insurance benefits or premiums as they occur. The District requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group. During the year ended June 30, 2025 the premiums ranged from \$1,187 per month for individual coverage to \$3,012 per month for family coverage. These rates are a blended premium covering all current employees and retirees; therefore, with regard to retirees, this rate may contain an implied rate subsidy by the District. Since it reports on the cash basis, the District has not performed an actuarial valuation to determine the amount of this subsidy or the potential total OPEB liability.

## Contributions Made

Because the entire retiree insurance premium is paid by retiree contributions, there is no net cash outflow by the District for these benefits when paid. Therefore, there are no cash-basis expenditures reported by the District in regard to the plan benefits for retirees.

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
 COMBINING SCHEDULE OF ASSETS, LIABILITIES AND FUND BALANCES ARISING FROM  
 CASH TRANSACTIONS - AGENCY FUND - REGULATORY BASIS  
 JUNE 30, 2025

	Melvin White Scholarship Fund	Total
ASSETS		
Cash and cash equivalents	<u>\$ 1,003</u>	<u>\$ 1,003</u>
Total assets	<u><u>\$ 1,003</u></u>	<u><u>\$ 1,003</u></u>
LIABILITIES AND FUND BALANCES		
Due to other organizations	<u>\$ -</u>	<u>\$ -</u>
Total liabilities	<u>-</u>	<u>-</u>
Fund balances - reserved	<u>1,003</u>	<u>1,003</u>
Total liabilities and fund balances	<u><u>\$ 1,003</u></u>	<u><u>\$ 1,003</u></u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

	Balance at July 1, 2024	Receipts	Disbursements	Balance at June 30, 2025
Special Events	\$ 726	\$ -	\$ 432	\$ 294
Football	1,430	3,855	4,455	830
Cross Country	6,216	5,806	3,071	8,951
Golf	6,091	24,275	6,032	24,334
Tennis (Boys)	11,703	382	624	11,461
Basketball (Boys)	5,526	8,432	6,523	7,435
Wrestling	1,304	18,848	16,159	3,993
Lacrosse (Boys)	13,042	22,565	17,129	18,478
Volleyball	8,658	18,397	11,458	15,597
Softball	8,369	24,618	16,694	16,293
Baseball	3,707	22,045	13,852	11,900
General (AD)	9,209	83,349	58,842	33,716
Soccer (Boys)	16,094	20,487	10,527	26,054
Basketball (Girls)	2,344	26,420	10,846	17,918
Soccer (Girls)	10,667	5,410	10,554	5,523
Cheer (Competitive)	(36)	27,238	13,660	13,542
Swimming	260	300	151	409
Pantherettes	9,383	32,138	36,490	5,031
Track (Boys)	3,322	200	939	2,583
Pep Club	1,397	2,112	1,816	1,693
Cheer (Football)	2,923	5,960	6,158	2,725
Lacrosse (Girls)	8,088	14,412	11,389	11,111
Tennis (Girls)	15,592	4,041	2,049	17,584
General (Barth)	3,450	2,299	1,669	4,080
Art Club	2,263	2,302	2,601	1,964
Business Club	1,569	203	151	1,621
Advocates For Awareness	566	695	610	651
Agriculture Club	221	50	96	175
Auto/Construction Club	241	4,076	3,293	1,024
Bass Fishing Club	3,402	500	761	3,141
Bloom	5,120	2,260	2,691	4,689
Book Club	2,079	4,157	3,849	2,387
Broadway Club	8,810	13,489	6,828	15,471
Mathletes	182	-	-	182
Band	7,698	940	5,589	3,049
Science Club	1,162	4,977	4,961	1,178
Counseling	1,296	-	289	1,007
Crafty Fashions Club	1,199	175	113	1,261
Cricut Club	-	1,210	506	704

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2025

(Continued)

	Balance at July 1, 2024	Receipts	Disbursements	Balance at June 30, 2025
Engineering Technology Club	\$ 97	\$ 182	\$ -	\$ 279
Fellowship Of Christian Students	486	405	35	856
Fitness Club	9,530	1,569	831	10,268
Former Class Funds	14,301	-	-	14,301
French Club	1,400	-	415	985
Drama Club	10,589	5,935	5,822	10,702
Freshman Class	500	831	363	968
Game Club	2,202	2,296	1,848	2,650
Gay Straight Alliance (GSA)	75	613	522	166
Global Affairs Club	268	-	-	268
Impact	4,456	4,131	3,863	4,724
International Club	193	572	840	(75)
Intramurals	2,200	2,220	1,731	2,689
Journalism Club	158	304	360	102
Speech Club	-	5,803	4,727	1,076
Junior Class	2,785	56,371	42,586	16,570
Chorus	8,181	7,708	6,741	9,148
National Honor Society	6,700	3,506	3,725	6,481
Operation Snowball	1,313	2,700	4,183	(170)
Panther Perk	1,561	5,300	5,214	1,647
Preschool (FCS)	7,214	6,730	1,082	12,862
Renaissance Fair	715	1,000	619	1,096
Robotics Club	16,142	66,703	29,253	53,592
Scholastic Bowl	930	1,812	1,141	1,601
Senior Class	11,577	-	1,384	10,193
Sophomore Class	1,041	727	727	1,041
Spanish Club	1,295	245	378	1,162
Student Council	8,588	5,915	8,853	5,650
Welding Club	762	2,665	2,802	625
WLCS Leadership & Community Service	3,026	1,935	1,105	3,856
Yearbook	4,981	282	5,263	-
After Midnight	5,985	-	-	5,985
Catering	276	1,057	315	1,018
CPR Health Fund	1,620	1,200	2,693	127
Driving Skills For Life	2,341	288	-	2,629
Hardship	11,054	567	2,948	8,673
Unified PE	(521)	5,202	2,324	2,357
Chess Club	3,444	40	367	3,117
Unified Art	-	1,010	487	523
General	45,711	20,379	24,690	41,400
Special Education Co-op	10,456	410	1,398	9,468

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
 SCHEDULE OF RECEIPTS AND DISBURSEMENTS - ACTIVITY FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2025

(Continued)

	Balance at July 1, 2024	Receipts	Disbursements	Balance at June 30, 2025
Co-op	\$ 3,062	\$ -	\$ 860	\$ 2,202
Five Points Bleacher Donations	2,450	600	-	3,050
General Donations	1,450	175	-	1,625
Logan Smith Memorial	12,305	-	-	12,305
Grants	1,000	-	-	1,000
Raymond Torry Professional Development	13,000	-	6,152	6,848
Scholarships	16,250	117,853	82,603	51,500
Concessions	12,945	58,920	58,841	13,024
	<u>\$ 451,367</u>	<u>\$ 804,784</u>	<u>\$ 613,948</u>	<u>\$ 642,203</u>

WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
ILLINOIS GRANT ACCOUNTABILITY AND TRANSPARENCY ACT  
CONSOLIDATED YEAR-END FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2025

CSFA Number	Program Name	State	Federal	Total
478-00-0251	Medical Assistance Program	\$ -	\$ 45,030	\$ 45,030
586-18-0406	School Breakfast Program	-	23,067	23,067
586-18-0407	National School Lunch Program	-	162,928	162,928
586-18-0517	Career and Technical Ed Improvement	42,463	-	42,463
586-18-2330	Non-Cash Commodity Value	-	45,601	45,601
586-62-0414	Title I - Low Income: Improving the Academic Achievement of the Disadvantaged	-	131,715	131,715
586-62-0430	Title II - Teacher Quality: Preparing, Training, and Recruiting High-Quality Teachers, Principal, and Other School Leaders	-	16,551	16,551
586-62-1588	Title IVA Student Support and Academic Enrichment	-	10,000	10,000
586-64-0417	Fed - Sp Ed - I.D.E.A. - Flow Through	-	346,876	346,876
	All other federal expenditures	-	-	-
	Totals	<u>\$ 42,463</u>	<u>\$ 781,768</u>	<u>\$ 824,231</u>

To the Board of Education  
Washington Community High School District No. 308  
Washington, Illinois

We have audited the financial statements of Washington Community High School District No. 308 for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance\*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 2, 2025 and our revised letter to you dated August 1, 2025. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Washington Community High School District No. 308 are described in Note 1 to the financial statements. During the year ended June 30, 2025, no significant new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by Washington Community High School District No. 308 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure of restricted and committed fund balances described in Note 5 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 24, 2025 with an updated representation letter dated December 8, 2025 for matters pertaining to the Single Audit\*.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Washington Community High School District No. 308's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Washington Community High School District No. 308's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## Other Matters

We were engaged to report on the auditor's questionnaire; schedule of ad valorem tax receipts; schedule of short-term debt/long-term debt; schedule of restricted local tax levies and selected revenue sources/ schedule of tort immunity expenditures; CARES CRRSA ARP schedule; schedule of capital outlay and depreciation; combining schedule of assets, liabilities and fund balances arising from cash transactions – agency fund – regulatory basis; schedule of receipts and disbursements – activity funds; Illinois Grant Accountability and Transparency Act consolidated year-end financial report; and the schedule of expenditures of federal awards\* which accompany the financial statements or will be issued in a separate report. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the regulatory basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves. Please see our audit opinion for additional information.

We were not engaged to report on other information including the financial profile information, estimated financial profile summary, estimated operating expense per pupil (OEPP) and per capita tuition charge (PCTC) computation, indirect cost rate – contracts paid in current year, indirect cost rate – computation, report on shared services or outsourcing, administrative costs worksheet, deficit reduction calculation/deficit annual financial report (AFR) summary information, which accompany the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

\*- Please note that the Office of Management and Budget delayed releasing the compliance supplement required to complete a Single Audit under Uniform Guidance until November 26, 2025. Therefore, our report on compliance for each major program and on internal control over compliance; and report on schedule of expenditures of federal awards required by the Uniform Guidance was delayed and is dated December 8, 2025.

## Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Washington Community High School District No. 308 and is not intended to be, and should not be, used by anyone other than these specified parties.

*Koch Consultants, Ltd.*

December 8, 2025

**WASHINGTON COMMUNITY HIGH  
SCHOOL DISTRICT NO. 308  
WASHINGTON, ILLINOIS**

**SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2025**



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To the Board of Education  
Washington Community High School District No. 308  
Washington, Illinois

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Washington Community High School District No. 308 (the District) as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated November 24, 2025. Our opinion was adverse because the financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated, on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a comprehensive basis of accounting other than generally accepted accounting principles.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Washington Community High School District No. 308's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs, that we consider to be a significant deficiency (Finding 2025-001).

### **Report on Compliance and Other Matters**

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

### **Washington Community High School District No. 308's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Washington Community High School District No. 308's responses to the findings identified in our audit are described in the accompanying schedules of findings and questioned costs and corrective action plan. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

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



November 24, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education  
Washington Community High School District No. 308  
Washington, Illinois

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Washington Community High School District No. 308's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the basic financial statements of the District, as of and for the year ended June 30, 2025, and the related notes to the financial statements. The basic financial statements referenced above were prepared on a regulatory basis of accounting as prescribed by the Illinois State Board of Education; therefore, they were not presented in accordance with accounting principles generally accepted in the United States of America. We issued our report thereon dated November 24, 2025, which contained an unmodified opinion on the regulatory basis financial statements. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The 2024 comparative information shown in the schedule of expenditures of federal awards was subjected to auditing procedures by us and our report dated November 4, 2024 expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2024 financial statements as a whole.

The introductory section (as identified in the table of contents) has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on the items in that section.

*Koch Consultants, Ltd.*

December 8, 2025

**ANNUAL FEDERAL FINANCIAL COMPLIANCE REPORT (COVER SHEET)**  
**DISTRICT/JOINT AGREEMENT**  
**Year Ending June 30, 2025**

DISTRICT/JOINT AGREEMENT NAME <b>Washington CHSD 308</b>	RCDT NUMBER <b>53-090-3080-16</b>	CPA FIRM 9-DIGIT STATE REGISTRATION NUMBER <b>66.005131</b>	
ADMINISTRATIVE AGENT IF JOINT AGREEMENT (as applicable)		NAME AND ADDRESS OF AUDIT FIRM <b>Koch Consultants, Ltd.</b> <b>PO Box 1400</b> <b>Tremont, IL 61568</b>	
ADDRESS OF AUDITED ENTITY <i>(Street and/or P.O. Box, City, State, Zip Code)</i> <b>115 Bondurant St</b> <b>Washington, IL 61571</b>		E-MAIL ADDRESS: <a href="mailto:matt@kochconsultants.com">matt@kochconsultants.com</a>	
		NAME OF AUDIT SUPERVISOR <b>Matthew G. Koch</b>	
		CPA FIRM TELEPHONE NUMBER <b>(309) 267-3796</b>	FAX NUMBER <b>(309) 216-3796</b>

**THE FOLLOWING INFORMATION MUST BE INCLUDED IN THE SINGLE AUDIT REPORT:**

- A copy of the CPA firm's most recent peer review report and acceptance letter has been submitted to the GATA Portal (either with the audit or under separate cover).
- Financial Statements including footnotes (Title 2 CFR §200.510 (a))
- Schedule of Expenditures of Federal Awards including footnotes (Title 2 CFR §200.510 (b))
- Independent Auditor's Report on the Financial Statements (Title 2 CFR §200.515 (a))
- Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* (Title 2 CFR §200.515 (b))
- Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance (Title 2 CFR §200.515 (c))
- Schedule of Findings and Questioned Costs (Title 2 CFR §200.515 (d))
- Summary Schedule of Prior Audit Findings (Title 2 CFR §200.511 (b))
- Corrective Action Plan(s) (Title 2 CFR §200.511 (c))

**THE FOLLOWING INFORMATION IS HIGHLY RECOMMENDED TO BE INCLUDED:**

- A Copy of the Federal Data Collection Form (Title 2 CFR §200.512 (b))
- A Copy of each Management Letter
- A copy of the Consolidated Year-end Financial Report (CYEFR) and In-relation to opinion

SINGLE AUDIT INFORMATION CHECKLIST

The following checklist is OPTIONAL; it is not a required form for completion of Single Audit information. The purpose of the checklist is to assist in determining if appropriate information has been correctly completed within the Annual Financial Report (AFR) This is not a complete listing of all Single Audit requirements, but highlights some of the more common errors found during ISBE reviews

GENERAL INFORMATION

- 1. Signed and dated copies of audit opinion letters have been included with audit package submitted to ISBE.
2. All opinion letters use the most current audit language and formatting as mandated in SAS 115/SAS 117 and other pronouncements.
3. ALL Single Audit forms within the AFR Excel workbook have been completed, where appropriate.
4. ALL Federal revenues reported in FRIS Report 0053 (Summary of Payments) are accounted for in the Schedule of Expenditures of Federal Awards (SEFA).
5. Federal revenues reported on the AFR reconcile to Federal revenues reported on the SEFA.
6. Complete audit package (Data Collection Form, audit reports, etc.) has been submitted electronically to the Federal Audit Clearinghouse

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

- 8. All prior year's projects are included and reconciled to final FRIS report amounts.
9. All current year's projects are included and reconciled to most recent FRIS report filed.
10. Differences in reported spending amounts on the SEFA and the final FRIS reports should be detailed and/or documented in a finding.
11. The total amount provided to subrecipients from each Federal program is included.
12. Prior-year and Current-year Child Nutrition Programs (CNP) are included on the SEFA (with prior-year program showing total cash received).
13. Each CNP project should be reported on a separate line (one line per project year per program).
14. Total CNP Revenue amounts are consistent with grant amounts awarded by ISBE for each program by project year.
15. Total CNP Expenditure amounts are consistent with grant amounts awarded by ISBE for each program by project year.
16. Exceptions should result in a finding with Questioned Costs.
17. The total value of non-cash COMMODITIES has been reported on the SEFA (CFDA 10.555).
18. TOTALS have been calculated for Federal revenue and expenditure amounts (Column totals).
19. Obligations and Encumbrances are included where appropriate.
20. FINAL STATUS amounts are calculated, where appropriate.
21. Medicaid Fee-for-Service funds, E-Rate reimbursements and Build America Bond interest subsidies have not been included on the SEFA.
22. All programs tested (not just Type A programs) are indicated by either an \* or (M) on the SEFA.
23. NOTES TO THE SEFA within the AFR Excel workbook (SEFA NOTES) have been completed.
24. Basis of Accounting
25. Name of Entity
26. Type of Financial Statements
27. Subrecipient information (Mark "N/A" if not applicable)

**SINGLE AUDIT INFORMATION CHECKLIST**

\* ARRA funds are listed separately from "regular" Federal awards

**SUMMARY OF AUDITOR'S RESULTS/FINDINGS/CORRECTIVE ACTION PLAN**

- 28. Audit opinions expressed in opinion letters **match** opinions reported in Summary.
- 29. **All** Summary of Auditor Results questions have been answered.
- 30. All tested programs **and** amounts are listed.
- 31. Correct testing threshold has been entered. (Title 2 CFR §200.518)

**Findings have been filled out completely and correctly (if none, mark "N/A").**

- 32. Financial Statement and/or Federal Award Findings information has been completely filled out for each finding, with finding numbers in correct format.
- 33. Finding completed for each **Significant Deficiency** and for each **Material Weakness** noted in opinion letters.
- 34. Separate finding for each Federal program (i.e., don't report same finding for multiple programs on one sheet).
- 35. Separate finding sheet for each finding on programs (e.g., excess interest earned and unallowable expenditures are two findings and should be reported separately, even if both are on same program).
- 36. Questioned Costs have been calculated where there are questioned costs.
- 37. Questioned Costs are separated by project year **and** by program (and sub-project, if necessary).
- 38. Questioned Costs have been calculated for Interest Earned on **Excess Cash on Hand**.
  - Should be based on actual amount of interest earned
  - Questioned Cost amounts are broken out between programs if multiple programs are listed on the finding
- 39. **A CORRECTIVE ACTION PLAN, on the LEA's letterhead** has been completed for each finding.
  - Including Finding number, action plan details, projected date of completion, name and title of contact person

Washington CHSD 308  
53-090-3080-16

RECONCILIATION OF FEDERAL REVENUES

Year Ending June 30, 2025

Annual Financial Report to Schedule of Expenditures of Federal Awards

TOTAL FEDERAL REVENUE IN AFR

Account Summary 7-9, Line 7	Account 4000	\$ 750,022
Flow-through Federal Revenues		
Revenues 10-15, Line 115	Account 2200	
Value of Commodities		
ICR Computation 37, Line 11		45,601
Less: Medicaid Fee-for-Service Program		
Revenues 10-15, Line 266	Account 4992	(79,645)
<b>AFR TOTAL FEDERAL REVENUES:</b>		<b>\$ 715,978</b>

ADJUSTMENTS TO AFR FEDERAL REVENUE AMOUNTS:

Reason for Adjustment:

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**ADJUSTED AFR FEDERAL REVENUES** \$ 715,978

Total Current Year Federal Revenues Reported on SEFA:  
Federal Revenues Column D \$ 715,978

Adjustments to SEFA Federal Revenues:

Reason for Adjustment:

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ADJUSTED SEFA FEDERAL REVENUE: \$ 715,978

DIFFERENCE: \$ -

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2025**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project # (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)	
			Year	Year	Year	Year	Year				
			7/1/23-6/30/24 (C)	7/1/24-6/30/25 (D)	7/1/23-6/30/24 (E)	7/1/23-6/30/24 Pass through to Subrecipients	7/1/24-6/30/25 (F)				7/1/24-6/30/25 Pass through to Subrecipients
<b>US DEPARTMENT OF AGRICULTURE</b>									-		
PASSED THROUGH IL STATE BOARD OF EDUCATION									-		
Child Nutrition Cluster - School Breakfast Program	10.553	2023-4220	\$ 4,458	\$ -	\$ 4,458	\$ -	\$ -	\$ -	\$ -	\$ 4,458	N/A
Child Nutrition Cluster - School Breakfast Program	10.553	2024-4220	24,064	4,384	24,064	-	4,384	-	-	28,448	N/A
Child Nutrition Cluster - School Breakfast Program	10.553	2025-4220	-	18,683	-	-	18,683	-	-	18,683	N/A
Total Child Nutrition Cluster - School Breakfast Program			28,522	23,067	28,522	-	23,067	-	-		
Child Nutrition Cluster - National School Lunch Program	10.555	2023-4210	30,685		30,685	-	-	-	-	30,685	N/A
Child Nutrition Cluster - National School Lunch Program	10.555	2024-4210	124,046	32,190	124,046	-	32,190	-	-	156,236	N/A
Child Nutrition Cluster - National School Lunch Program	10.555	2025-4210	-	107,660	-	-	107,660	-	-	107,660	N/A
COVID - 19 - Child Nutrition Cluster - National School Lunch Program	10.555	2023-4210-SC	25,754	-	25,754	-	-	-	-	25,754	N/A
Child Nutrition Cluster - National School Lunch Program	10.555	2024-4210-SC	20,734	23,078	20,734	-	23,078	-	-	43,812	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance	10.555	2024	31,426	-	31,426	-	-	-	-	31,426	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance	10.555	2025	-	22,097	-	-	22,097	-	-	22,097	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables	10.555	2024	15,749	-	15,749	-	-	-	-	15,749	N/A
Child Nutrition Cluster - Commodities - Noncash Assistance - Fresh Fruits & Vegetables	10.555	2025	-	23,504	-	-	23,504	-	-	23,504	N/A
Total Child Nutrition Cluster - National School Lunch Program			248,394	208,529	248,394	-	208,529	-	-		
Total Child Nutrition Cluster			276,916	231,596	276,916	-	231,596	-	-	508,512	

• (M) Program was audited as a major program as defined by §200.518.

**\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2025**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/23-6/30/24 (C)	Year 7/1/24-6/30/25 (D)	Year 7/1/23-6/30/24 (E)	Year 7/1/23-6/30/24 Pass through to Subrecipients	Year 7/1/24-6/30/25 (F)			
COVID - 19 - Pandemic EBT Administrative Costs	10.649	2023-4210-BT	3,256	-	3,256	-	-	-	3,256	N/A
Total Pandemic EBT Administrative Costs			3,256	-	3,256	-	-	-		
<b>TOTAL US DEPARTMENT OF AGRICULTURE</b>			280,172	231,596	280,172	-	231,596	-		
<b>US DEPARTMENT OF EDUCATION</b>										
PASSED THROUGH IL STATE BOARD OF EDUCATION										
Title I Grants to Local Educational Agencies	84.010A	2023-4300	20,381	-	-	-	-	-	-	68,487
Title I Grants to Local Educational Agencies	84.010A	2024-4300	62,475	24,990	87,465	-	-	-	87,465	112,679
Title I Grants to Local Educational Agencies	84.010A	2025-4300	-	78,963	-	-	131,715	-	131,715	153,501
Total Title I Grants to Local Educational Agencies			82,856	103,953	87,465	-	131,715	-		
Special Education Cluster - Special Education Grants to States	84.027A	2023-4620	60,673	-	-	-	-	-	-	361,218
Special Education Cluster - Special Education Grants to States (M)	84.027A	2024-4620	145,577	169,796	209,444	-	105,929	-	315,373	420,522
Special Education Cluster - Special Education Grants to States (M)	84.027A	2025-4620	-	144,465	-	-	240,947	-	240,947	399,331
COVID - 19 - Special Education Cluster - Special Education Grants to States	84.027X	2024-4998-ID	2,035	-	2,035	-	-	-	2,035	2,035
Total Special Education Cluster - Special Education Grants to States (M)			208,285	314,261	211,479	-	346,876	-		

• (M) Program was audited as a major program as defined by §200.518.

**\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**Year Ending June 30, 2025**

Federal Grantor/Pass-Through Grantor  Program or Cluster Title and Major Program Designation	AL Number <sup>2</sup> (A)	ISBE Project #  (1st 8 digits) or Contract # <sup>3</sup> (B)	Receipts/Revenues		Expenditure/Disbursements <sup>4</sup>			Obligations/ Encumb. (G)	Final Status (E)+(F)+(G) (H)	Budget (I)
			Year 7/1/23-6/30/24 (C)	Year 7/1/24-6/30/25 (D)	Year 7/1/23-6/30/24 (E)	Year 7/1/23-6/30/24 Pass through to Subrecipients	Year 7/1/24-6/30/25 (F)			
Supporting Effective Instruction State Grants	84.367A	2023-4932	10,370	-	-	-	-	-	-	27,551
Supporting Effective Instruction State Grants	84.367A	2024-4932	24,138	4,971	29,109	-	-	-	29,109	30,605
Supporting Effective Instruction State Grants	84.367A	2025-4932	-	12,801	-	-	16,551	-	16,551	28,469
Total Supporting Effective Instruction State Grants			34,508	17,772	29,109	-	16,551	-	-	
Student Support and Academic Enrichment Program	84.424A	2024-4400	13,000	1,294	14,294	-	-	-	14,294	14,294
Student Support and Academic Enrichment Program	84.424A	2025-4400	-	10,000	-	-	10,000	-	10,000	10,695
Total Student Support and Academic Enrichment Program			13,000	11,294	14,294	-	10,000	-	-	
COVID-19 - Education Stabilization Fund (M)	84.425D	2023-4998-D4	362,674	-	132,285	-	-	-	132,285	362,674
COVID-19 - Education Stabilization Fund (M)	84.425U	2022-4998-E3	20,486	-	-	-	-	-	-	942,683
TOTAL COVID-19 - Education Stabilization Fund (M)			383,160	-	132,285	-	-	-	-	
<b>TOTAL US DEPARTMENT OF EDUCATION</b>			721,809	447,280	474,632	-	505,142	-	-	

• (M) Program was audited as a major program as defined by §200.518.

**\*Include the total amount provided to subrecipients from each Federal program. §200.510 (b)(4).**

The accompanying notes are an integral part of this schedule.

<sup>1</sup> To meet state or other requirements, auditees may decide to include certain nonfederal awards (for example, state awards) in this schedule. If such nonfederal data are presented they should be segregated and clearly designated as nonfederal. The title of the schedule should also be modified to indicate that nonfederal awards are included.

<sup>2</sup> When the Assistance Listing (AL) number is not available, the auditee should indicate that the AL number is not available and include in the schedule the program's name and, if applicable, other identifying number.

<sup>3</sup> When awards are received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included in the schedule. §200.510 (b)(2)

<sup>4</sup> The Uniform Guidance requires that the value of federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end be included in the schedule and suggests to include the amounts in the SEFA notes.





**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2025**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**FINANCIAL STATEMENTS**

Type of auditor's report issued: GAAP - Adverse, Regulatory Basis - Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer)

**INTERNAL CONTROL OVER FINANCIAL REPORTING:**

- Material weakness(es) identified?        YES   X   None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?   X   YES        None Reported
- Noncompliance material to the financial statements noted?        YES   X   NO

**FEDERAL AWARDS**

**INTERNAL CONTROL OVER MAJOR PROGRAMS:**

- Material weakness(es) identified?        YES   X   None Reported
- Significant Deficiency(s) identified that are not considered to be material weakness(es)?        YES   X   None Reported

Type of auditor's report issued on compliance for major programs: Unmodified  
 (Unmodified, Qualified, Adverse, Disclaimer<sup>7</sup>)

Any audit findings disclosed that are required to be reported in accordance with §200.516 (a)?        YES   X   NO

**IDENTIFICATION OF MAJOR PROGRAMS:<sup>8</sup>**

AL NUMBER(S) <sup>9</sup>	NAME OF FEDERAL PROGRAM or CLUSTER <sup>10</sup>	AMOUNT OF FEDERAL PROGRAM
84.027A	Special Education Cluster	346,876
	<b>Total Amount Tested as Major</b>	<b>\$346,876</b>

**Total Federal Expenditures for 7/1/2024 - 6/30/2025** \$781,768

% tested as Major 44.37%

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000.00

Auditee qualified as low-risk auditee?        YES   X   NO

<sup>7</sup> 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."

<sup>8</sup> Major programs should generally be reported in the same order as they appear on the SEFA.

<sup>9</sup> When the AL number is not available, include other identifying number, if applicable.

<sup>10</sup> 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.

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ending June 30, 2025**

**SECTION II - FINANCIAL STATEMENT FINDINGS**

1. FINDING NUMBER:<sup>11</sup> 2025 - 001      2. THIS FINDING IS:       New       Repeat from Prior Year?  
Year originally reported?      2016

**3. Criteria or specific requirement**

Segregation of accounting duties is key to internal controls and is considered an ideal business practice.

**4. Condition**

In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.

**5. Context<sup>12</sup>**

This situation was noted while obtaining an understanding of the District's internal control.

**6. Effect**

This condition increases the possibility that errors or irregularities, including misclassification, may occur and not be detected on a timely basis.

**7. Cause**

Limited resources of the District do not provide for enough accounting employees to ideally segregate all accounting duties particularly when one or more employees are out of the office and during periods of employee turnover.

**8. Recommendation**

We recognize that given the District's size and number of people involved that it may not be possible to achieve an ideal segregation of duties in all situations. We recommend that the District continue to review areas where duties are not ideally segregated and determine if duties can be better segregated or if additional reviews can be added or existing reviews can be strengthened to mitigate the risks posed by the lack of ideal segregation of duties. When additional reviews are added or existing reviews are modified, if possible, the individual performing the review should have familiarity and understanding of the items being reviewed, including the proper classification of transactions. In addition, Administration and the Board's close oversight and review of accounting information is an important means of preventing and detecting errors and irregularities when this condition is present.

**9. Management's response<sup>13</sup>**

The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

<sup>11</sup> A suggested format for assigning reference numbers is to use the digits of the fiscal year being audited followed by a numeric sequence of findings. For example, findings identified and reported in the audit of fiscal year 2025 would be assigned a reference number of 2025-001, 2025-002, etc. The sheet is formatted so that only the number need be entered (1, 2, etc.)

<sup>12</sup> 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

<sup>13</sup> See §200.521 *Management decision* for additional guidance on reporting management's response.

WASHINGTON CHSD 308  
53-090-3080-16  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ending June 30, 2025

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

1. FINDING NUMBER:<sup>14</sup> 2025 - \_\_\_\_\_ 2. THIS FINDING IS:  New  Repeat from Prior year?  
Year originally reported? \_\_\_\_\_

3. Federal Program Name and Year: \_\_\_\_\_ NO FINDINGS

4. Project No.: \_\_\_\_\_ 5. AL No.: \_\_\_\_\_

6. Passed Through: \_\_\_\_\_

7. Federal Agency: \_\_\_\_\_

8. Criteria or specific requirement (including statutory, regulatory, or other citation)

9. Condition<sup>15</sup>

10. Questioned Costs<sup>16</sup>

11. Context<sup>17</sup>

12. Effect

13. Cause

14. Recommendation

15. Management's response<sup>18</sup>

<sup>14</sup> See footnote 11.

<sup>15</sup> Include facts that support the deficiency identified on the audit finding (§200.516 (b)(3))

<sup>16</sup> Identify questioned costs as required by §200.516 (a)(3 - 4)

<sup>17</sup> See footnote 12.

<sup>18</sup> To the extent practical, indicate when management does not agree with the finding, questioned cost, or both

**WASHINGTON CHSD 308**  
**53-090-3080-16**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS<sup>19</sup>**  
**Year Ending June 30, 2025**

[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> <sup>20</sup>
2024-001	In most cases the District has taken steps to separate accounting duties among multiple individuals. However, in some cases involving the receipt and/or disbursement of funds and related accounting activities, duties have not been ideally segregated. Additionally, in areas where ideal segregation of duties normally exists, employees have the ability and the access to perform additional duties in case of the absences of other employees or in order to expedite transactions. These additional abilities and access present a situation where existing controls can be overridden.	Repeated as finding 2025-001

---

When possible, all prior findings should be on the same page

<sup>19</sup> Explanation of this schedule - §200.511 (b)

<sup>20</sup> 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.



WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308  
CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2025

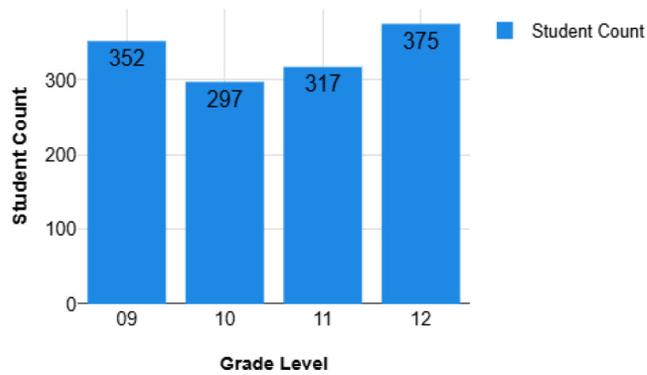
**Lack of Ideal Segregation of Duties (Finding No. 2025-001)**

**Plan** – The District attempts to segregate duties as much as possible with the limited number of individuals the District employs in these roles. Administration carefully reviews the financial activity and position of the District on an ongoing and regular basis. Additionally, Administration evaluates areas where lack of ideal segregation of duties has been identified to determine if those duties could be better segregated within the District's current resources or if other procedures/reviews could be added to mitigate the risk this lack of ideal segregation of duties presents. Administration has also ensured that control activities that were not undertaken during employee transitions have been reestablished and are functioning. Administration is also reevaluating how continuity of procedures is handled during employee turnover.

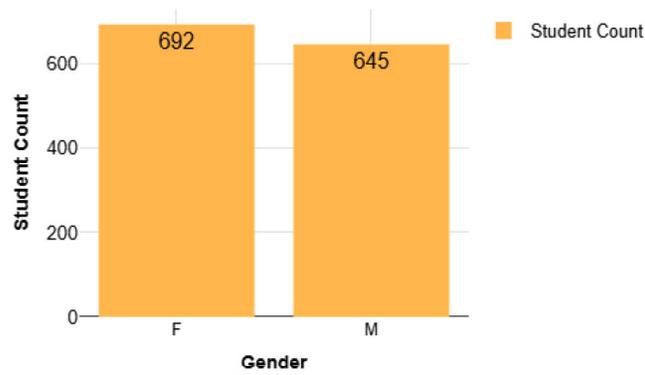
**Anticipated Date of Completion for Corrective Action Plan** – Ongoing

**Contact Person Responsible for Corrective Actions** – Karen Beverlin, Assistant Superintendent

How Many Students are Enrolled in each Grade Level?



Enrollment By Gender



Student Enrollment

School Year	Student Count
2026	1,337

**Filters**

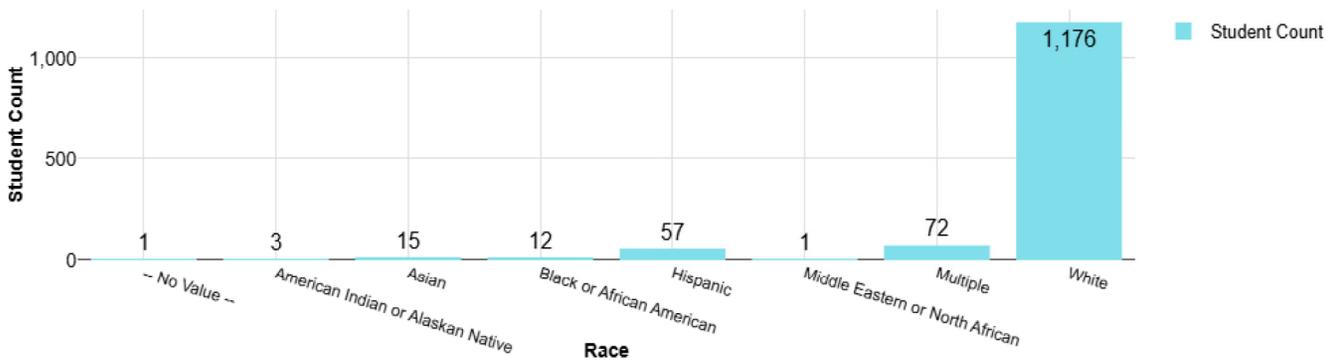
- Case Manager
- Chronic Absenteeism
- Class Of
- Classification
- Counselor

**View Filters**

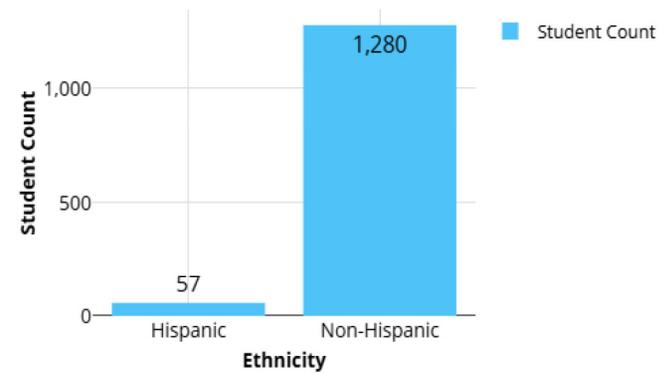
**Including**

- Student Status
- Active

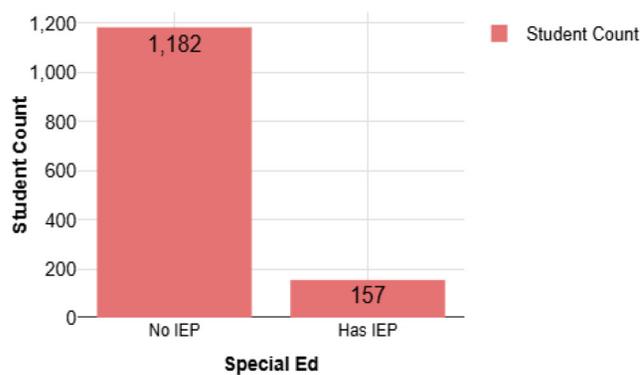
Enrollment By Race



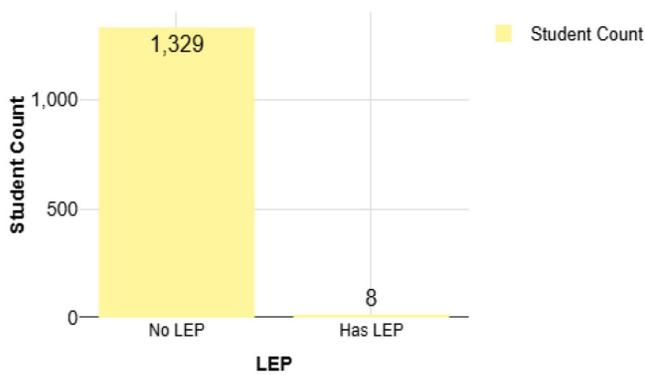
Enrollment By Ethnicity



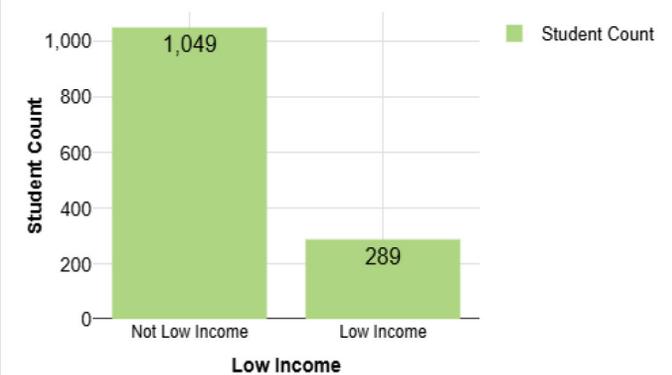
Enrollment By Special Ed Status



Enrollment By LEP



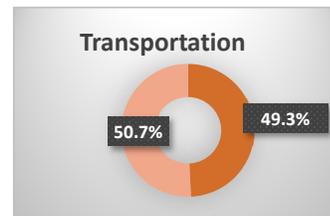
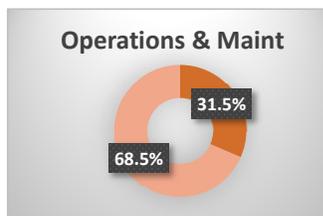
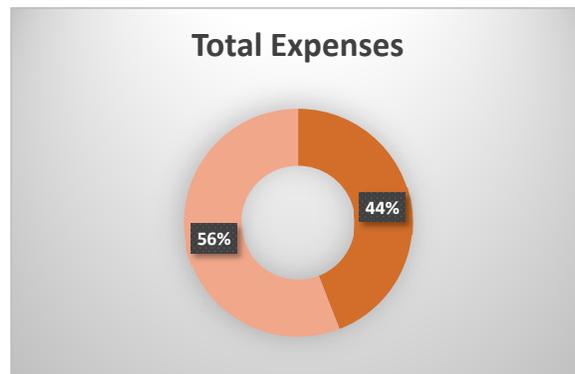
Enrollment By Low Income



**Washington Community High School**  
**2025-2026 Expense Report**  
**As of December 31, 2025**

<b>Expenses by Fund</b>					
	<b>Budgeted</b>	<b>Actual</b>	<b>% Expended</b>	<b>Remaining</b>	
Education Fund - 10	\$ 21,677,411.27	\$ 9,767,003.99	45.1%	54.9%	
Operations & Maintenance Fund - 20	\$ 3,174,062.58	\$ 1,085,614.89	34.2%	65.8%	
Bond & Interest Fund - 30	\$ 2,019,914.24	\$ 1,754,975.99	86.9%	13.1%	
Transportation Fund - 40	\$ 1,691,968.06	\$ 802,854.59	47.5%	52.5%	
Transportation Special Ed Coop Fund - 41	\$ 1,671,894.00	\$ 700,134.50	41.9%	58.1%	
IMRF/Social Security Fund - 50	\$ 555,474.71	\$ 258,776.43	46.6%	53.4%	
Capital Improvements Fund - 60	\$ 1,571,324.00	\$ 177,466.65	11.3%	88.7%	
Working Cash Fund - 70	\$ -	\$ -	0.0%	0.0%	
Tort Immunity Fund - 80	\$ 99,760.00	\$ 49,863.00	50.0%	50.0%	
Life Safety Fund - 90	\$ 3,495,870.63	\$ 1,260,979.89	36.1%	63.9%	
<b>Totals</b>	<b>\$ 35,957,679.49</b>	<b>\$ 15,857,669.93</b>	<b>44.1%</b>	<b>55.9%</b>	

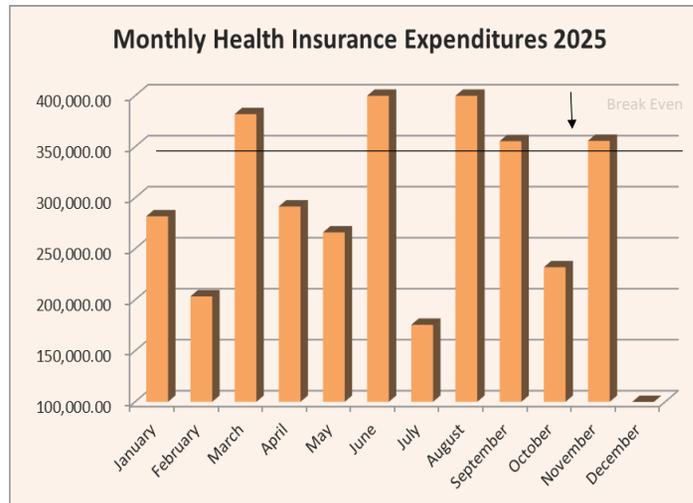
<b>Itemized Expenses:</b>					
	<b>Budgeted</b>	<b>Actual</b>	<b>% Expended</b>	<b>% Remaining</b>	
Payroll	\$ 13,191,774.11	\$ 6,101,311.52	46.3%	53.7%	
Retirement/Insurance	\$ 4,771,098.96	\$ 2,321,119.38	48.6%	51.4%	
IMRF/Social Security	\$ 555,474.71	\$ 258,776.43	46.6%	53.4%	
Cafeteria	\$ 556,807.09	\$ 216,908.72	39.0%	61.0%	
Athletics	\$ 366,653.00	\$ 173,516.22	47.3%	52.7%	
Out of District Tuition	\$ 924,085.00	\$ 313,316.42	33.9%	66.1%	
Other	\$ 2,815,652.80	\$ 1,068,067.92	37.9%	62.1%	
Operations & Maintenance	\$ 2,659,217.95	\$ 838,259.41	31.5%	68.5%	
Transportation	\$ 1,273,831.00	\$ 627,699.69	49.3%	50.7%	
Special Ed Transportation Coop	\$ 1,656,216.00	\$ 695,408.69	42.0%	58.0%	
Bond	\$ 2,019,914.24	\$ 1,754,975.99	86.9%	13.1%	
Capital Projects	\$ 1,571,324.00	\$ 177,466.65	11.3%	88.7%	
Tort Immunity	\$ 99,760.00	\$ 49,863.00	50.0%	50.0%	
Life Safety	\$ 3,495,870.63	\$ 1,260,979.89	36.1%	63.9%	



<b>Investment Report 12.31.2025</b>								
	<i>Education</i>	<i>Building</i>	<i>Designated Funds</i>	<i>Bond &amp; Int</i>	<i>Transportation</i>	<i>IMRF</i>	<i>Working Cash</i>	<i>Life Safety</i>
ISDLAF - 3.738%		\$5.22						
ISDMAX - .3751%	\$777,428.99	\$806,536.92		\$17,263.86	\$84,166.26	\$8,322.17	\$143,770.47	\$64.67
Heartland IMA - 3.42%	\$2,055,566.79							
Desingated Funds (CIL Invest) - 3.04%			\$37,202.89					
Desingated Funds Investments - 4.33%			\$4,030,575.90					
<b>Total</b>	<b>\$2,832,995.78</b>	<b>\$806,542.14</b>	<b>\$4,067,778.79</b>	<b>\$17,263.86</b>	<b>\$84,166.26</b>	<b>\$8,322.17</b>	<b>\$143,770.47</b>	<b>\$64.67</b>
<b>Total Investments</b>								
<b>\$7,960,904.14</b>								

<b>Cash On Hand Investment Report 12.31.2025</b>							
	<i>Education</i>	<i>Building</i>	<i>Bond &amp; Int</i>	<i>Transportation</i>	<i>IMRF</i>	<i>Working Cash</i>	<i>Tort</i>
Starting Balance	\$ 11,860,410.17	\$ 4,342,863.51	\$ 2,114,932.20	\$ 1,013,205.66	\$ 371,318.23	\$ 2,218,826.34	\$ 132,921.64
Deposit							
Withdrawal			\$ 1,722,740.00	\$ 300,000.00			
Interest	\$ 40,211.66	\$ 14,724.09	\$ 1,771.73	\$ 2,572.17	\$ 1,258.92	\$ 7,522.73	\$ 360.53
<b>Ending Balance</b>	<b>\$ 11,900,621.83</b>	<b>\$ 4,357,587.60</b>	<b>\$ 393,963.93</b>	<b>\$ 715,777.83</b>	<b>\$ 372,577.15</b>	<b>\$ 2,226,349.07</b>	<b>\$ 133,282.17</b>
<b>Total Investments</b>							
<b>\$20,100,159.58</b>							

<b>Calendar Year Insurance Report thru 11/30/2025</b>			
<b>Insurance Costs</b>	<b>Last Year 2024</b>	<b>This year 2025</b>	<b>Difference</b>
Medical	\$2,062,527	\$1,869,379	-\$193,148
Pharmacy	\$436,285	\$681,858	\$245,573
Dental	\$157,726	\$163,600	\$5,873
Vision	\$4,695	\$4,481	-\$214
Stop Loss/Admin Fees	\$666,660	\$790,595	\$123,936
<b>Total Fixed/Claim</b>	<b>\$3,327,893</b>	<b>\$3,509,913</b>	<b>\$182,020</b>
<b>Less Spec Reimb</b>	<b>\$180,239</b>	<b>\$146,742</b>	<b>-\$33,498</b>
<b>Total Cost</b>	<b>\$3,147,653</b>	<b>\$3,363,171</b>	<b>\$215,518</b>
Year-to-Date Revenue	\$ 3,843,394		
Year-to-Date Expenses	\$ 3,656,654		
Revenue vs. Expenses	\$ 186,740		

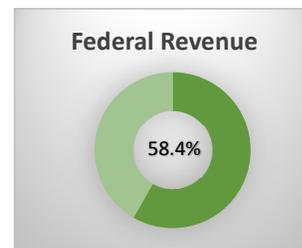
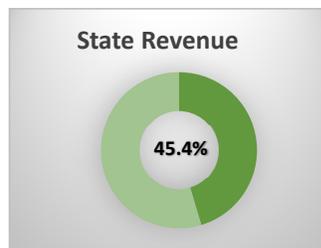
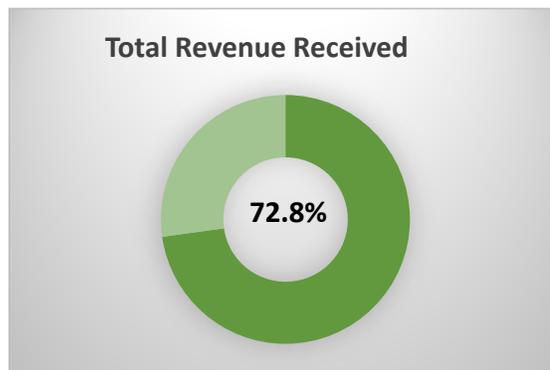


<b>Health Trust Account Balance as of 11.30.2025</b>
<b>\$ 1,354,017.93</b>

**Washington Community High School**  
**2025-2026 Revenue Report**  
**As of December 31, 2025**

<b>Revenue by Fund</b>					
		<u>Budgeted</u>	<u>Actual</u>	<u>% Received</u>	<u>Remaining</u>
Education Fund - 10	\$	21,677,411.39	\$ 17,573,232.23	81.1%	18.9%
Operations & Maintenance Fund - 20	\$	3,174,637.65	\$ 2,733,289.62	86.1%	13.9%
Bond & Interest Fund - 30	\$	2,030,737.65	\$ 2,027,810.23	99.9%	0.1%
Transportation Fund - 40	\$	1,694,594.94	\$ 893,685.04	52.7%	47.3%
Transportation Special Ed Coop Fund - 41	\$	1,674,394.00	\$ 528,102.86	31.5%	68.5%
IMRF/Social Security Fund - 50	\$	561,325.29	\$ 510,804.29	91.0%	9.0%
Capital Improvements Fund - 60	\$	681,850.00	\$ 6,200.30	0.9%	99.1%
Working Cash Fund - 70	\$	346,165.08	\$ 333,732.75	96.4%	3.6%
Tort Immunity Fund - 80	\$	99,760.38	\$ 99,111.50	99.3%	0.7%
Life Safety Fund - 90	\$	2,035,088.77	\$ 13,217.40	0.6%	99.4%
<b>Totals</b>	<b>\$</b>	<b>33,975,965.15</b>	<b>\$ 24,719,186.22</b>	<b>72.8%</b>	<b>27.2%</b>

<b>Itemized Revenues:</b>		<u>Budgeted</u>	<u>Actual</u>	<u>% Received</u>	<u>% Remaining</u>
General Levy	\$	17,874,358.55	\$ 18,027,952.58	100.9%	0.0%
Special Education	\$	668,826.42	\$ 429,599.69	64.2%	35.8%
Replacement Tax	\$	183,050.00	\$ 108,022.05	59.0%	41.0%
Interest	\$	781,725.00	\$ 556,272.30	71.2%	28.8%
Cafeteria	\$	567,795.00	\$ 329,306.27	58.0%	42.0%
Student Fees	\$	148,250.00	\$ 127,411.64	85.9%	14.1%
Textbook rental	\$	115,010.00	\$ 99,892.69	86.9%	13.1%
Other revenue	\$	852,951.15	\$ 347,348.48	40.7%	59.3%
General State Aid	\$	7,808,662.64	\$ 3,543,140.00	45.4%	54.6%
State Grants	\$	258,606.00	\$ 154,904.59	59.9%	40.1%
Transportation Special Education	\$	377,702.89	\$ 78,815.95	20.9%	79.1%
Transportation Special Education Coop	\$	1,671,894.00	\$ 526,760.71	31.5%	68.5%
Federal Grants	\$	667,133.50	\$ 389,759.27	58.4%	41.6%
Principal on Bonds Sold	\$	2,000,000.00	\$ -	0.0%	100.0%
Transfers	\$	-	\$ -	0.0%	100.0%



School Treasurer's Monthly Statement  
To The School Board of Washington School District 308, Tazewell County

11/1/2025	2025	Cash	Education 1	Building 2	B/I 3	Transp 4	SPEC ED TR 41	IMPR 5	CAP PROJECTS 6	W/C 7	TIJF 8	L/Safe 9
	Balance	4,324,906.34	3,402,779.69	440,246.39	(399,639.30)	269,850.56	(205,614.63)	135,058.75	797,124.42	6.64	30,276.54	(145,182.72)
11/06	Miscellaneous	65.00	65.00									
11/06	Miscellaneous	100.00	100.00									
11/06	Miscellaneous	249.00	249.00									
11/06	Miscellaneous	377.71				357.74		19.97				
11/06	Miscellaneous	13,373.42	13,373.42									
11/10	State Aid	1,955.72	1,955.72									
11/10	State Aid	15,611.44	15,611.44									
11/10	Levy	26,510.71	17,613.68	3,607.68	2,883.65	1,143.06	0.00	708.23	0.00	414.57	139.76	0.08
11/10	Levy	262,758.90	174,576.52	35,757.26	28,581.07	11,329.37	0.00	7,019.60	0.00	4,109.02	1,385.28	0.78
11/12	Miscellaneous	5.00	5.00									
11/12	Miscellaneous	500.00	500.00									
11/12	Miscellaneous	1,138.50	1,138.50									
11/12	Miscellaneous	2,976.50	2,976.50									
11/12	Miscellaneous	3,724.90	3,479.85					245.05				
11/13	State Aid	354,314.00	354,314.00									
11/13	Miscellaneous	1,370.00	1,370.00									
11/14	Miscellaneous	396.00	396.00									
11/20	Miscellaneous	10.00	10.00									
11/20	Miscellaneous	56.57	56.57									
11/21	Miscellaneous	66.00	66.00									
11/21	Miscellaneous	10,000.00				10,000.00						
11/21	Miscellaneous	12,077.76	12,077.76									
11/24	State Aid	354,314.00	354,314.00									
11/24	Miscellaneous	87.30	87.30									
11/24	Miscellaneous	2,558.97	2,341.66					217.31				
11/24	Miscellaneous	3,085.23	3,085.23									
11/24	Miscellaneous	8,507.00		8,507.00								
11/24	Miscellaneous	71,433.59				98.14	71,323.75	11.70				
11/25	Miscellaneous	5.05	5.05									
11/25	Miscellaneous	1,226.25	1,226.25									
11/26	State Aid	106.08	106.08									
11/28	Miscellaneous	475.05	475.05									
11/30	Cafeteria	4,322.81	4,322.81									
11/30	Webpay	91,094.45	91,094.45									
11/30	Interest	4,327.86	3,029.15	367.36	0.00	15.44	0.00	111.70	771.87	2.26	30.08	0.00
	Total Receipts	1,249,180.77	1,060,021.99	48,239.30	31,464.72	22,943.75	71,323.75	8,333.56	771.87	4,525.85	1,555.12	0.86
11/30	Net Salaries	787,687.76	744,086.65	18,638.24	0.00	24,631.77	331.10	0.00	0.00	0.00	0.00	0.00
11/30	Expenses	2,412,510.93	846,110.44	147,445.41	1,354,564.25	74,096.86	88,982.18	46,494.79	0.00	0.00	0.00	(145,183.00)
11/30	Total Expenses	3,200,198.69	1,590,197.09	166,083.65	1,354,564.25	98,728.63	89,313.28	46,494.79	0.00	0.00	0.00	(145,183.00)
11/30	Ending Cash											
	Per Book	2,373,888.42	2,872,604.59	322,402.04	(1,722,738.83)	194,065.68	(223,604.16)	96,897.52	797,896.29	4,532.49	31,831.66	1.14
11/30	Outstanding Checks	232,735.24	103,554.46	2,662.68	108,161.50	1,247.21	21.10	17,088.29	0.00	0.00	0.00	0.00
11/30	Balance Per											
	Bank Statement	2,606,623.66	2,976,159.05	325,064.72	(1,614,577.33)	195,312.89	(223,583.06)	113,985.81	797,896.29	4,532.49	31,831.66	1.14



	237773	37,642.98	37,642.98									
	237785	110.00	110.00									
	237812	250.00	250.00									
	237818	108,161.50			108,161.50							
	237819	245.00	245.00									
	237844	230.00	230.00									
	237861	646.60	646.60									
	237864	547.24		547.24								
	14911	16.00	16.00									
	14912	60.00	60.00									
	EFTPS	2,584.17	2,571.29	12.88								
	EFTPS	749.09	749.09									
	EFTPS	6,995.34	6,960.48	34.86								
	EFTPS	40,515.84	40,316.00	199.84								
	EFTPS	26,979.00	7,616.73	1005.67	0.00	1,247.21	21.10	17,088.29				
		232,735.24	103,554.46	2,662.68	108,161.50	1,247.21	21.10	17,088.29	0.00	0.00	0.00	0.00

**Freeman, Kyle**

8:22 AM 12/19/2025

to CT

To Whom it May Concern,

All of the information you have requested can be found on our website. Follow this link to the [staff](#) portion of the website, or go to [www.wacohi.net](http://www.wacohi.net) and find the staff button in the orange button at the bottom of the page.

Sincerely,

*Kyle W. Freeman, Ph.D.*

Superintendent of Schools  
Washington CHSD #308  
(309) 444-3167

On Fri, Dec 19, 2025 at 12:52 AM CT Mills <[outreach@educatorsupportnetwork.org](mailto:outreach@educatorsupportnetwork.org)> wrote:

Dear **FOIA Officer**,

Pursuant to **Illinois Freedom of Information Act (FOIA) – 5 ILCS 140/1 et seq.**, I am requesting copies of the most current existing records listing all active employees within your school or district. To ensure our records remain accurate, we are requesting the latest version currently on file that includes the following fields:

- **Full Name**
- **Title/Position**
- **Work Email Address**
- **Work Location** (School Name or Central Office)

Please note: we are **not** asking the district to create new documents, compile data, or generate reports. We are only seeking copies of records that already exist in your custody.

If available, please provide the records in **electronic format** (Excel, CSV, or PDF preferred). If updates, additions, or changes have occurred since your last response, we would appreciate receiving the most recent version currently maintained.

If clarification is needed, I am happy to assist. If the records are maintained in a different format, please let me know.

This request is **not intended for commercial use**, but solely to help maintain accurate and current public records.

If you are not the appropriate person to process this request, kindly let me know or forward it to the correct contact.

Thank you for your time and assistance.

Sincerely,

**CT Mills**  
**Public Info Access LLC**  
984-303-8215

=====

The information in this message is confidential and may be legally privileged. Access to this message by anyone other than the addressee is not authorized. If you are not the intended recipient, or an agent of the intended recipient, any disclosure, copying, or distribution of the message or any action or omission taken by you in reliance on it, is prohibited and may be unlawful. If you have received this message in error, please contact the sender immediately and permanently delete the original e-mail, attachment(s), and any copies.

=====

**Freeman, Kyle**

Mon, Jan 5, 8:52 AM

to foia

Mr. Wang,

We have been out of the office for Christmas break and today is the first day we are back. Please follow this link: [Bargained Agreement](#), which can be found on our website under the "District 308" drop down menu, in the section titled Collective Bargaining Agreement. Please consider this our official response to your request dated on New Year's Eve... December 31, 2025.

Sincerely,

*Kyle W. Freeman Ph.D.*  
Superintendent of Schools  
Washington CHSD #308  
(309) 444-3167

On Wed, Dec 31, 2025 at 9:37 AM <[foia@peoriastandard.com](mailto:foia@peoriastandard.com)> wrote:

To whom it may concern,

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

Copies of all active full-time aide contracts/collective bargaining agreements.

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

Please let me know if you have any questions,

Owen Wang,

Peoria Standard

=====

The information in this message is confidential and may be legally privileged. Access to this message by anyone other than the addressee is not authorized. If you are not the intended recipient, or an agent of the intended recipient, any disclosure, copying, or distribution of the message or any action or omission taken by you in reliance on it, is prohibited and may be unlawful. If you have received this message in error, please contact the sender immediately and permanently delete the original e-mail, attachment(s), and any copies.

=====

**Freeman, Kyle**

9:27 AM - 1/7/2026

to foia

Owen,

Please consider the attached documents and the following link: [CM Contract](#) our response to your FOIA request dated January 1, 2026... New Year's Day.

Sincerely,

*Kyle W. Freeman, Ph.D.*  
Superintendent of Schools  
Washington CHSD #308  
(309) 444-3167

On Thu, Jan 1, 2026 at 9:03 AM <[foia@peoriastandard.com](mailto:foia@peoriastandard.com)> wrote:

To whom it may concern,

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

Copies of all vendor contracts over \$1,000 for the current school fiscal year.

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

Please let me know if you have any questions,

Owen Wang,

Peoria Standard

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distribution of the message or any action or omission taken by you in reliance on it, is prohibited and may be unlawful. If you have received this message in error, please contact the sender immediately and permanently delete the original e-mail, attachment(s), and any copies.

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## **WCHS Summer 2026 Projects Rates and Fees**

### **Reimbursable Management Hourly Rates**

Project Executive - \$0/hour

Project Manger - \$125/hour

Project Superintendent - \$120/hour

### **Reimbursable Labor Rates**

Carpenter - \$97/hour

Laborer - \$89/hour

### **Fees**

CM Fee - 3.5%

General Liability Insurance Rate - 0.25%

Bonding - 0.7%

Markup on Reimbursables - 3.5%





**AIA**<sup>®</sup>

# Document A134<sup>®</sup> – 2019

## **Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee without a Guaranteed Maximum Price**

**AGREEMENT** made as of the 1st day of December in the year 2025

*(In words, indicate day, month, and year.)*

**BETWEEN** the Owner:

*(Name, legal status, address, and other information)*

Washinton CUSD #308  
115 Bondurant Street  
Washington, IL 61571

and the Construction Manager:

*(Name, legal status, address, and other information)*

P.J. Hoerr, Inc.  
107 N Commerce Place  
Peoria, IL 61604

for the following Project:

*(Name, location, and detailed description)*

WCHS Summer 2026 Projects

This projects consists of multiple individual projects including replacing the roofing on the 1942 building, Ashbrook Building structural wall stabilization, stadium entrance, ticket booth, sidewalks, fencing, site lighting at Wilmor/ Jefferson, and tennis courts, health and safety wiring, fire alarm system upgrades, and a new building housing concessions, weight room, restrooms, and changing rooms.

The Architect:

*(Name, legal status, address, and other information)*

Farnsworth Group  
100 Walnut Street #200  
Peoria, IL 61602

The Owner and Construction Manager agree as follows.

### **ADDITIONS AND DELETIONS:**

The author of this document may have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

AIA Document A201<sup>™</sup>–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

## TABLE OF ARTICLES

- 1 INITIAL INFORMATION
- 2 GENERAL PROVISIONS
- 3 CONSTRUCTION MANAGER'S RESPONSIBILITIES
- 4 OWNER'S RESPONSIBILITIES
- 5 COMPENSATION AND PAYMENTS FOR PRECONSTRUCTION PHASE SERVICES
- 6 COMPENSATION FOR CONSTRUCTION PHASE SERVICES
- 7 COST OF THE WORK FOR CONSTRUCTION PHASE
- 8 DISCOUNTS, REBATES, AND REFUNDS
- 9 SUBCONTRACTS AND OTHER AGREEMENTS
- 10 ACCOUNTING RECORDS
- 11 PAYMENTS FOR CONSTRUCTION PHASE SERVICES
- 12 DISPUTE RESOLUTION
- 13 TERMINATION OR SUSPENSION
- 14 MISCELLANEOUS PROVISIONS
- 15 SCOPE OF THE AGREEMENT

## EXHIBIT A INSURANCE AND BONDS

### ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1.

*(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")*

§ 1.1.1 The Owner's program for the Project, as described in Section 4.1.1:

*(Insert the Owner's program, identify documentation that establishes the Owner's program, or state the manner in which the program will be developed.)*

The program will be developed by the owner, architect, engineer, and contractor

§ 1.1.2 The Project's physical characteristics:

*(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)*

§ 1.1.3 The Owner's budget for the Contract Sum, as defined in Section 2.4:

*(Provide total and, if known, a line item breakdown.)*

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

**.1 Design phase milestone dates, if any:**

Construction Documents – December 31, 2025

**.2 Construction commencement date:**

March 1<sup>st</sup>, 2026

**.3 Substantial Completion date or dates, if not established in this Agreement under Section 3.3.1.3:**

August 1<sup>st</sup>, 2026

**.4 Other milestone dates:**

**§ 1.1.5** The Owner's requirements for accelerated or fast-track scheduling, or phased construction, are set forth below:

*(Identify any requirements for fast-track scheduling or phased construction.)*

N/A

**§ 1.1.6** The Owner's anticipated Sustainable Objective for the Project:

*(Identify and describe the Owner's Sustainable Objective for the Project, if any.)*

N/A

**§ 1.1.6.1** If the Owner identifies a Sustainable Objective, the Owner and Construction Manager shall complete and incorporate AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, into this Agreement to define the terms, conditions and services related to the Owner's Sustainable Objective. If E234™–2019 is incorporated into this agreement, the Owner and Construction Manager shall incorporate the completed E234™–2019 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.

**§ 1.1.7** Other Project information:

*(Identify special characteristics or needs of the Project not provided elsewhere.)*

N/A

**§ 1.1.8** The Owner identifies the following representative in accordance with Section 4.2:

*(List name, address, and other contact information.)*

Dr. Kyle Freeman  
115 Bondurant St.  
Washington, IL 61571

**§ 1.1.9** The persons or entities, in addition to the Owner's representative, who are required to review the Construction Manager's submittals to the Owner are as follows:

*(List name, address and other contact information.)*

N/A

**§ 1.1.10** The Owner shall retain the following consultants and contractors:

*(List name, legal status, address, and other contact information.)*

.1 Geotechnical Engineer:

.2 Civil Engineer:

.3 Other, if any:  
*(List any other consultants retained by the Owner, such as a Project or Program Manager.)*

**§ 1.1.11** The Architect's representative:  
*(List name, address, and other contact information.)*

Bond Wagner  
100 Walnut St. #200  
Peoria, IL 61602

**§ 1.1.12** The Construction Manager identifies the following representative in accordance with Article 3:  
*(List name, address, and other contact information.)*

Scott Fehr  
107 Commerce Place  
Peoria, IL 61604

**§ 1.1.13** The Owner's requirements for the Construction Manager's staffing plan for Preconstruction Services, as required under Section 3.1.9:  
*(List any Owner-specific requirements to be included in the staffing plan.)*

N/A

**§ 1.1.14** The Owner's requirements for subcontractor procurement for the performance of the Work:  
*(List any Owner-specific requirements for subcontractor procurement.)*

N/A

**§ 1.1.15** Other Initial Information on which this Agreement is based:

N/A

§ 1.2 The Owner and Construction Manager may rely on the Initial Information. Both parties, however, recognize that such information may materially change and, in that event, the Owner and the Construction Manager shall appropriately adjust the Project schedule, the Construction Manager's services, and the Construction Manager's compensation. The Owner shall adjust the Owner's budget for the Contract Sum and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

§ 1.3 Neither the Owner's nor the Construction Manager's representative shall be changed without ten days' prior notice to the other party.

## **ARTICLE 2 GENERAL PROVISIONS**

### **§ 2.1 The Contract Documents**

The Contract Documents consist of this Agreement, Conditions of the Contract (General, Supplementary and other Conditions), Drawings, Specifications, Addenda issued prior to execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract and are as fully a part of the Contract as if attached to this Agreement or repeated herein. Upon the Owner's approval of the Control Estimate, the Contract Documents will also include the documents described in Section 3.2.2 and revisions prepared by the Architect and furnished by the Owner as described in Section 3.2.7. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations or agreements, either written or oral. If anything in the other Contract Documents, other than a Modification, is inconsistent with this Agreement, this Agreement shall govern. An enumeration of the Contract Documents, other than a Modification, appears in Article 15.

### **§ 2.2 Relationship of the Parties**

The Construction Manager accepts the relationship of trust and confidence established by this Agreement and covenants with the Owner to cooperate with the Architect and exercise the Construction Manager's skill and judgment in furthering the interests of the Owner to furnish efficient construction administration, management services, and supervision; to furnish at all times an adequate supply of workers and materials; and to perform the Work in an expeditious and economical manner consistent with the Owner's interests. The Owner agrees to furnish or approve, in a timely manner, information required by the Construction Manager and to make payments to the Construction Manager in accordance with the requirements of the Contract Documents.

### **§ 2.3 General Conditions**

§ 2.3.1 For the Preconstruction Phase, AIA Document A201™-2017, General Conditions of the Contract for Construction, shall apply as follows: Section 1.5, Ownership and Use of Documents; Section 1.7, Digital Data Use and Transmission; Section 1.8, Building Information Model Use and Reliance; Section 2.2.4, Confidential Information; Section 3.12.10, Professional Services; Section 10.3, Hazardous Materials; Section 13.1, Governing Law. The term "Contractor" as used in A201-2017 shall mean the Construction Manager.

§ 2.3.2 For the Construction Phase, the general conditions of the contract shall be as set forth in A201-2017, which document is incorporated herein by reference. The term "Contractor" as used in A201-2017 shall mean the Construction Manager.

### **§ 2.4 Contract Sum, Contract Time and Changes in the Work**

The Contract Sum is the actual Cost of the Work as defined in Section 7.1.1 plus the Construction Manager's Fee as defined in Section 6.1. The Contract Time is the period of time, including authorized adjustments, allotted in the Contract Documents for Substantial Completion of the Work as certified by the Architect in accordance with Section 9.8 of AIA Document A201-2017. The Contract Time shall be measured from the date of commencement of the Work. Changes in the Work shall be governed by Article 7 of A201-2017.

## **ARTICLE 3 CONSTRUCTION MANAGER'S RESPONSIBILITIES**

The Construction Manager's Preconstruction Phase responsibilities are set forth in Sections 3.1 and 3.2, and in the applicable provisions of A201-2017 referenced in Section 2.3.1. The Construction Manager's Construction Phase responsibilities are set forth in Section 3.3. The Owner and Construction Manager may agree, in consultation with the Architect, for the Construction Phase to commence prior to completion of the Preconstruction Phase, in which case, both phases will proceed concurrently. The Construction Manager shall identify a representative authorized to act on behalf of the Construction Manager with respect to the Project.

## **§ 3.1 Preconstruction Phase**

### **§ 3.1.1 Extent of Responsibility**

The Construction Manager shall exercise reasonable care in performing its Preconstruction Services. The Owner and Architect shall be entitled to rely on, and shall not be responsible for, the accuracy, completeness, and timeliness of services and information furnished by the Construction Manager. The Construction Manager, however, does not warrant or guarantee estimates and schedules. The Construction Manager is not required to ascertain that the Drawings and Specifications are in accordance with applicable laws, statutes, ordinances, codes, rules and regulations, or lawful orders of public authorities, but the Construction Manager shall promptly report to the Architect and Owner any nonconformity discovered by or made known to the Construction Manager as a request for information in such form as the Architect may require.

**§ 3.1.2** The Construction Manager shall provide a preliminary evaluation of the Owner's program, schedule and construction budget requirements, each in terms of the other.

### **§ 3.1.3 Consultation**

**§ 3.1.3.1** The Construction Manager shall schedule and conduct meetings with the Architect and Owner to discuss such matters as procedures, progress, coordination, and scheduling of the Work.

**§ 3.1.3.2** The Construction Manager shall advise the Owner and the Architect on proposed site use and improvements, selection of materials, and building systems and equipment. The Construction Manager shall also provide recommendations to the Owner and Architect, consistent with the Project requirements, on constructability; availability of materials and labor; time requirements for procurement, installation and construction; prefabrication; and factors related to construction cost including, but not limited to, costs of alternative designs or materials, preliminary budgets, life-cycle data, and possible cost reductions. The Construction Manager shall consult with the Architect regarding professional services to be provided by the Construction Manager during the Construction Phase.

**§ 3.1.3.3** The Construction Manager shall assist the Owner and Architect in establishing written protocols for the development, use, transmission, reliance, and exchange of digital data, including building information models for the Project.

### **§ 3.1.4 Project Schedule**

When Project requirements in Section 4.1.1 have been sufficiently identified, the Construction Manager shall prepare and periodically update a Project schedule for the Architect's review and the Owner's acceptance. The Construction Manager shall obtain the Architect's approval for the portion of the Project schedule relating to the performance of the Architect's services. The Project schedule shall coordinate and integrate the Construction Manager's services, the Architect's services, other Owner consultants' services, and the Owner's responsibilities; and identify items that affect the Project's timely completion. The updated Project schedule shall include the following: submission of the Control Estimate; components of the Work; times of commencement and completion required of each Subcontractor; ordering and delivery of products, including those that must be ordered in advance of construction; and the occupancy requirements of the Owner.

### **§ 3.1.5 Phased Construction**

The Construction Manager, in consultation with the Architect, shall provide recommendations with regard to accelerated or fast-track scheduling, procurement, and sequencing for phased construction. The Construction Manager shall take into consideration cost reductions, cost information, constructability, provisions for temporary facilities, and procurement and construction scheduling issues.

### **§ 3.1.6 Cost Estimates**

**§ 3.1.6.1** Based on the preliminary design and other design criteria prepared by the Architect, the Construction Manager shall prepare, for the Architect's review and the Owner's approval, preliminary estimates of the Cost of the Work or the cost of program requirements using area, volume, or similar conceptual estimating techniques. If the Architect or Construction Manager suggests alternative materials and systems, the Construction Manager shall provide cost evaluations of those alternative materials and systems.

**§ 3.1.6.2** As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall prepare and update, at appropriate intervals agreed to by the Owner, Construction Manager and Architect, an estimate of the Cost of the Work with increasing detail and refinement. The Construction Manager shall include in the estimate those costs to allow for the further

development of the design, price escalation, and market conditions, until such time as the Construction Manager submits a Control Estimate for the Work, pursuant to Section 3.2. The estimate shall be provided for the Architect's review and the Owner's approval. The Construction Manager shall inform the Owner and Architect in the event that the estimate of the Cost of the Work exceeds the latest approved Project budget, and make recommendations for corrective action.

§ 3.1.6.3 If the Architect is providing cost estimating services as a Supplemental Service, and a discrepancy exists between the Construction Manager's cost estimates and the Architect's cost estimates, the Construction Manager and the Architect shall work together to reconcile the cost estimates.

§ 3.1.7 As the Architect progresses with the preparation of the Schematic Design, Design Development and Construction Documents, the Construction Manager shall consult with the Owner and Architect and make recommendations regarding constructability and schedules, for the Architect's review and the Owner's approval.

§ 3.1.8 The Construction Manager shall provide recommendations and information to the Owner and Architect regarding equipment, materials, services, and temporary Project facilities.

§ 3.1.9 The Construction Manager shall provide a staffing plan for Preconstruction Phase services for the Owner's review and approval.

§ 3.1.10 If the Owner identified a Sustainable Objective in Article 1, the Construction Manager shall fulfill its Preconstruction Phase responsibilities as required in AIA Document E234™-2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, attached to this Agreement.

#### § 3.1.11 Subcontractors and Suppliers

§ 3.1.11.1 If the Owner has provided requirements for subcontractor procurement in section 1.1.14, the Construction Manager shall provide a subcontracting plan, addressing the Owner's requirements, for the Owner's review and approval.

§ 3.1.11.2 The Construction Manager shall develop bidders' interest in the Project.

§ 3.1.11.3 The processes described in Article 9 shall apply if bid packages will be issued during the Preconstruction Phase.

#### § 3.1.12 Procurement

The Construction Manager shall prepare, for the Architect's review and the Owner's acceptance, a procurement schedule for items that must be ordered in advance of construction. The Construction Manager shall expedite and coordinate the ordering and delivery of materials that must be ordered in advance of construction. If the Owner agrees to procure any items prior to the Owner's approval of the Control Estimate, the Owner shall procure the items on terms and conditions acceptable to the Construction Manager. Upon the Owner's approval of the Control Estimate, the Owner shall assign all contracts for these items to the Construction Manager and the Construction Manager shall thereafter accept responsibility for them.

#### § 3.1.13 Compliance with Laws

The Construction Manager shall comply with applicable laws, statutes, ordinances, codes, rules and regulations, and lawful orders of public authorities applicable to its performance under this Contract, and with equal employment opportunity programs, and other programs as may be required by governmental and quasi-governmental authorities.

#### § 3.1.14 Other Preconstruction Phase Services

Insert a description of any other Preconstruction Phase services to be provided by the Construction Manager, or reference an exhibit attached to this document.

*(Describe any other Preconstruction Phase services, such as providing cash flow projections, development of a project information management system, early selection or procurement of subcontractors, etc.)*

N/A

#### § 3.2 Control Estimate

§ 3.2.1 At a time to be mutually agreed upon by the Owner and the Construction Manager, the Construction

Manager shall prepare a Control Estimate for the Owner's and Architect's review, and the Owner's approval. The Control Estimate shall be the sum of the Construction Manager's estimate of the Cost of the Work and the Construction Manager's Fee. The Control Estimate shall be used to monitor actual costs and the timely performance of the Work. The Construction Manager shall update the Control Estimate with each Application for Payment as needed to reflect changes in the Work.

§ 3.2.2 The Control Estimate shall include:

- .1 the documents enumerated in Article 15, including all Modifications thereto;
- .2 a list of the assumptions made by the Construction Manager in the preparation of the Control Estimate, including assumptions under Section 3.2.4, to supplement the information provided by the Owner and contained in the Contract Documents;
- .3 a statement of the estimated Cost of the Work organized by trade categories or systems, and the Construction Manager's Fee;
- .4 a project schedule upon which the Control Estimate is based, indicating proposed Subcontractors, activity sequence and durations, milestone dates for receipt and approval of pertinent information, schedule of shop drawings and samples, procurement and delivery of materials or equipment, and the Owner's occupancy requirements;
- .5 a date of Substantial Completion, if not established in accordance with Section 3.3.1.3; and
- .6 contingencies for further development of design and construction, as required by Section 3.2.4.

§ 3.2.3 The Construction Manager shall meet with the Owner and Architect to review the Control Estimate. In the event that the Owner or Architect discovers any inconsistencies or inaccuracies in the information presented, they shall promptly notify the Construction Manager, who shall make appropriate adjustments to the Control Estimate. When the Control Estimate is approved by the Owner, the Owner shall acknowledge its approval in writing. The Owner's approval of the Control Estimate does not imply that the Control Estimate constitutes a Guaranteed Maximum Price.

§ 3.2.4 To the extent that the Contract Documents are anticipated to require further development, the Control Estimate shall include the costs attributable to such further development consistent with the Contract Documents and reasonably inferable therefrom. Such further development does not include changes in scope, systems, kinds and quality of materials, finishes, or equipment, all of which, if required, shall be incorporated in a revised Control Estimate by mutual agreement of the parties.

§ 3.2.5 The Construction Manager shall develop and implement a detailed system of cost control that will provide the Owner and Architect with timely information as to the anticipated total Cost of the Work. The cost control system shall compare the Control Estimate with the actual cost for activities in progress and estimates for uncompleted tasks and proposed changes. This information shall be reported to the Owner, in writing, no later than the Construction Manager's first Application for Payment and shall be revised and submitted with each Application for Payment.

§ 3.2.6 Prior to commencement of the Construction Phase, the Construction Manager shall not incur any cost to be reimbursed as part of the Cost of the Work, unless the Owner provides prior written authorization for such costs.

§ 3.2.7 The Owner shall authorize preparation of revisions to the Contract Documents that incorporate the agreed-upon assumptions contained in the Control Estimate. The Owner shall promptly furnish such revised Contract Documents to the Construction Manager. The Construction Manager shall notify the Owner and Architect of any inconsistencies between the Control Estimate and the revised Contract Documents.

### § 3.3 Construction Phase

#### § 3.3.1 General

§ 3.3.1.1 For purposes of Section 8.1.2 of A201-2017, the date of commencement of the Work shall mean the date of commencement of the Construction Phase.

§ 3.3.1.2 The Construction Phase shall commence upon the Owner's approval of the Control Estimate or, prior to acceptance of the Control Estimate, by written agreement of the parties. The written agreement shall set forth a description of the Work to be performed by the Construction Manager, and any insurance and bond requirements for Work performed prior to approval of the Control Estimate.

#### § 3.3.1.3 Substantial Completion

§ 3.3.1.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Construction Manager shall achieve Substantial Completion of the entire Work:  
(Check one of the following boxes and complete the necessary information.)

- Not later than ( 160 ) calendar days from the date of commencement of the Work.
- By the following date:
- By the date to be established in the Control Estimate and approved by the Owner.

§ 3.3.1.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Construction Manager shall achieve Substantial Completion of such portions by the following dates:

Portion of Work	Substantial Completion Date
N/A	

§ 3.3.1.3.3 If the Construction Manager fails to achieve Substantial Completion as provided in this Section 3.3.1.3, liquidated damages, if any, shall be assessed as set forth in Section 6.1.7.

### § 3.3.2 Administration

§ 3.3.2.1 The Construction Manager shall schedule and conduct meetings to discuss such matters as procedures, progress, coordination, scheduling, and status of the Work. The Construction Manager shall prepare and promptly distribute minutes of the meetings to the Owner and Architect.

§ 3.3.2.2 Upon the Owner's approval of the Control Estimate, the Construction Manager shall prepare and submit to the Owner and Architect a construction schedule for the Work and a submittal schedule in accordance with Section 3.10 of A201-2017.

### § 3.3.2.3 Monthly Report

The Construction Manager shall record the progress of the Project. On a monthly basis, or otherwise as agreed to by the Owner, the Construction Manager shall submit written progress reports to the Owner and Architect, showing percentages of completion and other information required by the Owner.

### § 3.3.2.4 Daily Logs

The Construction Manager shall keep, and make available to the Owner and Architect, a daily log containing a record for each day of weather, portions of the Work in progress, number of workers on site, identification of equipment on site, problems that might affect progress of the Work, accidents, injuries, and other information required by the Owner.

## ARTICLE 4 OWNER'S RESPONSIBILITIES

### § 4.1 Information and Services Required of the Owner

§ 4.1.1 The Owner shall provide information with reasonable promptness, regarding requirements for and limitations on the Project, including a written program which shall set forth the Owner's objectives, constraints, and criteria, including schedule, space requirements and relationships, flexibility and expandability, special equipment, systems, sustainability and site requirements.

§ 4.1.2 Prior to the Owner's approval of the Control Estimate, the Construction Manager may request in writing that the Owner provide reasonable evidence that the Owner has made financial arrangements to fulfill the Owner's obligations under the Contract. After the Owner approves the Control Estimate, the Construction Manager may request such information as set forth in A201-2017, Section 2.2.

§ 4.1.3 The Owner shall establish and periodically update the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Article 7, (2) the Owner's other costs, and (3) reasonable contingencies related to all of these costs. If the Owner significantly increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Construction Manager and Architect. The Owner and the Architect, in consultation with the Construction Manager, shall thereafter agree to a corresponding change in the Project's scope and quality.

**§ 4.1.4 Structural and Environmental Tests, Surveys and Reports.** During the Preconstruction Phase, the Owner shall furnish the following information or services with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services. The Construction Manager shall be entitled to rely on the accuracy of information and services furnished by the Owner but shall exercise proper precautions relating to the safe performance of the Work.

**§ 4.1.4.1** The Owner shall furnish tests, inspections, and reports, required by law and as otherwise agreed to by the parties, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials.

**§ 4.1.4.2** The Owner shall furnish surveys describing physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

**§ 4.1.4.3** The Owner, when such services are requested, shall furnish services of geotechnical engineers, which may include test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

**§ 4.1.5** During the Construction Phase, the Owner shall furnish information or services required of the Owner by the Contract Documents with reasonable promptness. The Owner shall also furnish any other information or services under the Owner's control and relevant to the Construction Manager's performance of the Work with reasonable promptness after receiving the Construction Manager's written request for such information or services.

**§ 4.1.6** If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, attached to this Agreement.

## **§ 4.2 Owner's Designated Representative**

The Owner shall identify a representative authorized to act on behalf of the Owner with respect to the Project. The Owner's representative shall render decisions promptly and furnish information expeditiously, so as to avoid unreasonable delay in the services or Work of the Construction Manager. Except as otherwise provided in Section 4.2.1 of A201–2017, the Architect does not have such authority. The term "Owner" means the Owner or the Owner's authorized representative.

**§ 4.2.1 Legal Requirements.** The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

## **§ 4.3 Architect**

The Owner shall retain an Architect to provide services, duties and responsibilities as described in AIA Document B133™–2019, Standard Form of Agreement Between Owner and Architect, Construction Manager as Constructor Edition, including any additional services requested by the Construction Manager that are necessary for the Preconstruction and Construction Phase services under this Agreement. The Owner shall provide the Construction Manager with a copy of the scope of services in the executed agreement between the Owner and the Architect, and any further modifications to the Architect's scope of services in the agreement.

## **ARTICLE 5 COMPENSATION AND PAYMENTS FOR PRECONSTRUCTION PHASE SERVICES**

### **§ 5.1 Compensation**

**§ 5.1.1** For the Construction Manager's Preconstruction Phase services described in Sections 3.1 and 3.2, the Owner shall compensate the Construction Manager as follows:

(Insert amount of, or basis for, compensation and include a list of reimbursable cost items, as applicable.)

~~§ 5.1.2 The hourly billing rates for Preconstruction Phase services of the Construction Manager and the Construction Manager's Consultants and Subcontractors, if any, are set forth below. (If applicable, attach an exhibit of hourly billing rates or insert them below.)~~

Zero Dollars \_\_\_\_\_

**Individual or Position**

**Rate**

~~§ 5.1.2.1 Hourly billing rates for Preconstruction Phase services include all costs to be paid or incurred by the Construction Manager, as required by law or collective bargaining agreements, for taxes, insurance, contributions, assessments and benefits and, for personnel not covered by collective bargaining agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, and shall remain unchanged unless the parties execute a Modification.~~

~~§ 5.1.3 If the Preconstruction Phase services covered by this Agreement have not been completed within ( ) months of the date of this Agreement, through no fault of the Construction Manager, the Construction Manager's compensation for Preconstruction Phase services shall be equitably adjusted.~~

**§ 5.2 Payments**

~~§ 5.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed.~~

~~§ 5.2.2 Payments are due and payable upon presentation of the Construction Manager's invoice. Amounts unpaid ( ) days after the invoice date shall bear interest at the rate entered below, or in the absence thereof at the legal rate prevailing from time to time at the principal place of business of the Construction Manager. (Insert rate of monthly or annual interest agreed upon.)~~

-%

**ARTICLE 6 COMPENSATION FOR CONSTRUCTION PHASE SERVICES**

**§ 6.1 Contract Sum**

§ 6.1.1 The Owner shall pay the Construction Manager the Contract Sum in current funds for the Construction Manager's performance of the Contract after approval of the Control Estimate. The Contract Sum is the Cost of the Work as defined in Article 7 plus the Construction Manager's Fee, plus Construction Managers reimbursable General Conditions and General Requirements

§ 6.1.2 The Construction Manager's Fee:

(State a lump sum, percentage of Cost of the Work or other provision for determining the Construction Manager's Fee.)

3.5% based on the Cost of Work

§ 6.1.3 The method of adjustment of the Construction Manager's Fee for changes in the Work:

3.5% based on the Cost of Work

§ 6.1.4 Limitations, if any, on a Subcontractor's overhead and profit for increases in the cost of its portion of the Work:

15%

§ 6.1.5 Rental rates for Construction Manager-owned equipment shall not exceed 100 percent ( 100 %) of the standard rental rate paid at the place of the Project.

§ 6.1.6 Unit prices, if any:

*(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)*

Item	Units and Limitations	Price per Unit (\$0.00)
None		

§ 6.1.7 Liquidated damages, if any:  
*(Insert terms and conditions for liquidated damages, if any.)*

None

§ 6.1.8 Other:  
*(Insert provisions for bonus or other incentives, if any, that might result in a change to the Contract Sum.)*

None

### § 6.2 Changes in the Work

§ 6.2.1 The Owner may, without invalidating the Contract, order changes in the Work within the general scope of the Contract consisting of additions, deletions or other revisions. The Owner shall issue such changes in writing. The Construction Manager may be entitled to an equitable adjustment in the Contract Time as a result of changes in the Work, as provided in Article 7 of AIA Document A201–2017, General Conditions of the Contract for Construction. The Construction Manager shall incorporate all changes in the Work and Contract Time as separate entries in the Control Estimate.

§ 6.2.1.1 The Architect may order minor changes in the Work as provided in Article 7 of AIA Document A201–2017, General Conditions of the Contract for Construction.

§ 6.2.2 Increased costs for the items set forth in Sections 7.1 through 7.7 that result from changes in the Work shall become part of the Cost of the Work, and the Construction Manager’s Fee shall be adjusted as provided in Section 6.1.3.

§ 6.2.3 If the Construction Manager receives any Drawings, Specifications, interpretations or instructions from the Owner or Architect which are inconsistent with the Contract Documents, or encounters unanticipated conditions, any of which will result in a significant change in the Cost of the Work in comparison with the Control Estimate or the date of Substantial Completion, the Construction Manager shall promptly notify the Owner and Architect in writing and shall not proceed with the affected Work until the Construction Manager receives further written instructions from the Owner and Architect.

§ 6.2.4 Adjustments to subcontracts awarded on the basis of a stipulated sum shall be determined in accordance with Article 7 of A201–2017, as they refer to “cost” and “fee,” and not by Articles 6 and 7 of this Agreement. Adjustments to subcontracts awarded with the Owner’s prior written consent on the basis of cost plus a fee shall be calculated in accordance with the terms of those subcontracts.

§ 6.2.5 If no specific provision is made in Section 6.1.3 for adjustment of the Construction Manager’s Fee in the case of changes in the Work, or if the extent of such changes is such, in the aggregate, that application of the adjustment provisions of Section 6.1.3 will cause substantial inequity to the Owner or Construction Manager, the Construction Manager’s Fee shall be equitably adjusted on the same basis that was used to establish the Fee for the original Work.

## ARTICLE 7 COST OF THE WORK FOR CONSTRUCTION PHASE

### § 7.1 Costs to Be Reimbursed

§ 7.1.1 The term Cost of the Work shall mean costs necessarily incurred by the Construction Manager in the proper performance of the Work. The Cost of the Work shall include only the items set forth in Sections 7.1 through 7.7.

§ 7.1.2 Where, pursuant to the Contract Documents, any cost is subject to the Owner’s prior approval, the Construction Manager shall obtain such approval in writing prior to incurring the cost.

§ 7.1.3 Costs shall be at rates not higher than the standard paid at the place of the Project, except with prior

approval of the Owner.

## **§ 7.2 Labor Costs**

**§ 7.2.1** Wages or salaries of construction workers directly employed by the Construction Manager to perform the construction of the Work at the site or, with the Owner's prior approval, at off-site workshops.

**§ 7.2.2** Wages or salaries of the Construction Manager's supervisory and administrative personnel when stationed at the site and performing Work, with the Owner's prior approval, at the rates provided in Exhibit B

**§ 7.2.2.1** Wages or salaries of the Construction Manager's supervisory and administrative personnel when performing Work and stationed at a location other than the site, but only for that portion of time required for the Work, and limited to the personnel and activities listed below:

*(Identify the personnel, type of activity and, if applicable, any agreed upon percentage of time to be devoted to the Work.)*

As provided in Exhibit B

~~**§ 7.2.3** Wages or salaries of the Construction Manager's supervisory or administrative personnel engaged at factories, workshops or while traveling, in expediting the production or transportation of materials or equipment required for the Work, but only for that portion of their time required for the Work.~~

~~**§ 7.2.4** Costs paid or incurred by the Construction Manager, as required by law or collective bargaining agreements, for taxes, insurance, contributions, assessments and benefits and, for personnel not covered by collective bargaining agreements, customary benefits such as sick leave, medical and health benefits, holidays, vacations and pensions, provided such costs are based on wages and salaries included in the Cost of the Work under Sections 7.2.1 through 7.2.3.~~

~~**§ 7.2.5** If agreed rates for labor costs, in lieu of actual costs, are provided in this Agreement, the rates shall remain unchanged throughout the duration of this Agreement, unless the parties execute a Modification.~~

## **§ 7.3 Subcontract Costs**

Payments made by the Construction Manager to Subcontractors in accordance with the requirements of the subcontracts and this Agreement.

## **§ 7.4 Costs of Materials and Equipment Incorporated in the Completed Construction**

**§ 7.4.1** Costs, including transportation and storage at the site, of materials and equipment incorporated, or to be incorporated, in the completed construction.

**§ 7.4.2** Costs of materials described in the preceding Section 7.4.1 in excess of those actually installed to allow for reasonable waste and spoilage. Unused excess materials, if any, shall become the Owner's property at the completion of the Work or, at the Owner's option, shall be sold by the Construction Manager. Any amounts realized from such sales shall be credited to the Owner as a deduction from the Cost of the Work.

## **§ 7.5 Costs of Other Materials and Equipment, Temporary Facilities and Related Items**

**§ 7.5.1** Costs of transportation, storage, installation, dismantling, maintenance, and removal of materials, supplies, temporary facilities, machinery, equipment and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site and fully consumed in the performance of the Work. Costs of materials, supplies, temporary facilities, machinery, equipment, and tools, that are not fully consumed, shall be based on the cost or value of the item at the time it is first used on the Project site less the value of the item when it is no longer used at the Project site. Costs for items not fully consumed by the Construction Manager shall mean fair market value.

**§ 7.5.2** Rental charges for temporary facilities, machinery, equipment, and hand tools not customarily owned by construction workers that are provided by the Construction Manager at the site, and the costs of transportation, installation, dismantling, minor repairs, and removal of such temporary facilities, machinery, equipment, and hand tools. Rates and quantities of equipment owned by the Construction Manager, or a related party as defined in Section 7.8, shall be subject to the Owner's prior approval. The total rental cost of any such equipment may not exceed the purchase price of any comparable item.

§ 7.5.3 Costs of removal of debris from the site of the Work and its proper and legal disposal.

§ 7.5.4 Costs of the Construction Manager's site office, including general office equipment and supplies.

§ 7.5.5 Costs of materials and equipment suitably stored off the site at a mutually acceptable location, subject to the Owner's prior approval.

#### § 7.6 Miscellaneous Costs

§ 7.6.1 Premiums for that portion of insurance and bonds required by the Contract Documents that can be directly attributed to this Contract.

§ 7.6.1.1 Costs for self-insurance, for either full or partial amounts of the coverages required by the Contract Documents, with the Owner's prior approval.

§ 7.6.1.2 Costs for insurance through a captive insurer owned or controlled by the Construction Manager, with the Owner's prior approval.

§ 7.6.2 Sales, use, or similar taxes, imposed by a governmental authority, that are related to the Work and for which the Construction Manager is liable.

§ 7.6.3 Fees and assessments for the building permit, and for other permits, licenses, and inspections, for which the Construction Manager is required by the Contract Documents to pay.

§ 7.6.4 Fees of laboratories for tests required by the Contract Documents; except those related to defective or nonconforming Work for which reimbursement is excluded under Article 13 of AIA Document A201-2017 or by other provisions of the Contract Documents, and which do not fall within the scope of Section 7.7.3.

§ 7.6.5 Royalties and license fees paid for the use of a particular design, process, or product, required by the Contract Documents.

§ 7.6.5.1 The cost of defending suits or claims for infringement of patent rights arising from requirements of the Contract Documents, payments made in accordance with legal judgments against the Construction Manager resulting from such suits or claims, and payments of settlements made with the Owner's consent, unless the Construction Manager had reason to believe that the required design, process, or product was an infringement of a copyright or a patent, and the Construction Manager failed to promptly furnish such information to the Architect as required by Article 3 of AIA Document A201-2017. The costs of legal defenses, judgments, and settlements shall not be included in the Cost of the Work used to calculate the Construction Manager's Fee.

§ 7.6.6 Costs for communications services, electronic equipment, and software, directly related to the Work and located at the site, with the Owner's prior approval.

§ 7.6.7 Costs of document reproductions and delivery charges.

§ 7.6.8 Deposits lost for causes other than the Construction Manager's negligence or failure to fulfill a specific responsibility in the Contract Documents.

§ 7.6.9 Legal, mediation and arbitration costs, including attorneys' fees, other than those arising from disputes between the Owner and Construction Manager, reasonably incurred by the Construction Manager after the execution of this Agreement in the performance of the Work and with the Owner's prior approval, which shall not be unreasonably withheld.

§ 7.6.10 Expenses incurred in accordance with the Construction Manager's standard written personnel policy for relocation and temporary living allowances of the Construction Manager's personnel required for the Work, with the Owner's prior approval.

§ 7.6.11 That portion of the reasonable expenses of the Construction Manager's supervisory or administrative personnel incurred while traveling in discharge of duties connected with the Work.

#### § 7.7 Other Costs and Emergencies

§ 7.7.1 Other costs incurred in the performance of the Work, with the Owner's prior approval.

§ 7.7.2 Costs incurred in taking action to prevent threatened damage, injury, or loss, in case of an emergency affecting the safety of persons and property, as provided in Article 10 of AIA Document A201-2017.

§ 7.7.3 Costs of repairing or correcting damaged or nonconforming Work executed by the Construction Manager, Subcontractors, or suppliers, provided that such damaged or nonconforming Work was not caused by the negligence of, or failure to fulfill a specific responsibility by, the Construction Manager, and only to the extent that the cost of repair or correction is not recovered by the Construction Manager from insurance, sureties, Subcontractors, suppliers, or others.

§ 7.7.4 The costs described in Sections 7.1 through 7.7 shall be included in the Cost of the Work, notwithstanding any provision of AIA Document A201-2017 or other Conditions of the Contract which may require the Construction Manager to pay such costs, unless such costs are excluded by the provisions of Section 7.9.

### § 7.8 Related Party Transactions

§ 7.8.1 For purposes of this Section 7.8, the term "related party" shall mean (1) a parent, subsidiary, affiliate or other entity having common ownership of, or sharing common management with, the Construction Manager; (2) any entity in which any stockholder in, or management employee of, the Construction Manager holds an equity interest in excess of ten percent in the aggregate; (3) any entity which has the right to control the business or affairs of the Construction Manager; and (4) any person, or any member of the immediate family of any person, who has the right to control the business or affairs of the Construction Manager.

§ 7.8.2 If any of the costs to be reimbursed arise from a transaction between the Construction Manager and a related party, the Construction Manager shall notify the Owner of the specific nature of the contemplated transaction, including the identity of the related party and the anticipated cost to be incurred, before any such transaction is consummated or cost incurred. If the Owner, after such notification, authorizes the proposed transaction in writing, then the cost incurred shall be included as a cost to be reimbursed, and the Construction Manager shall procure the Work, equipment, goods, or service, from the related party, as a Subcontractor, according to the terms of Article 9. If the Owner fails to authorize the transaction in writing, the Construction Manager shall procure the Work, equipment, goods, or service from some person or entity other than a related party according to the terms of Article 9.

### § 7.9 Costs Not to Be Reimbursed

§ 7.9.1 The Cost of the Work shall not include the items listed below:

- .1 Salaries and other compensation of the Construction Manager's personnel stationed at the Construction Manager's principal office or offices other than the site office, except as specifically provided in Section 7.2, or as may be provided in Article 14;
- .2 Bonuses, profit sharing, incentive compensation, and any other discretionary payments, paid to anyone hired by the Construction Manager or paid to any Subcontractor or vendor, unless the Owner has provided prior approval;
- .3 Expenses of the Construction Manager's principal office and offices other than the site office;
- .4 Overhead and general expenses, except as may be expressly included in Sections 7.1 through 7.7;
- .5 The Construction Manager's capital expenses, including interest on the Construction Manager's capital employed for the Work;
- .6 Except as provided in Section 7.7.3 of this Agreement, costs due to the negligence of, or failure to fulfill a specific responsibility of the Contract by, the Construction Manager, Subcontractors, and suppliers, or anyone directly or indirectly employed by any of them or for whose acts any of them may be liable;
- .7 Any cost not specifically and expressly described in Sections 7.1 through 7.7; and
- .8 Costs for services incurred during the Preconstruction Phase.

## ARTICLE 8 DISCOUNTS, REBATES, AND REFUNDS

§ 8.1 Cash discounts obtained on payments made by the Construction Manager shall accrue to the Owner if (1) before making the payment, the Construction Manager included the amount to be paid, less such discount, in an Application for Payment and received payment from the Owner, or (2) the Owner has deposited funds with the Construction Manager with which to make payments; otherwise, cash discounts shall accrue to the Construction Manager. Trade discounts, rebates, refunds, and amounts received from sales of surplus materials and equipment shall accrue to the Owner, and the Construction Manager shall make provisions so that they can be obtained.

§ 8.2 Amounts that accrue to the Owner in accordance with the provisions of Section 8.1 shall be credited to the Owner as a deduction from the Cost of the Work.

## ARTICLE 9 SUBCONTRACTS AND OTHER AGREEMENTS

§ 9.1 Those portions of the Work that the Construction Manager does not customarily perform with the Construction Manager's own personnel shall be performed under subcontracts or other appropriate agreements with the Construction Manager. The Owner may designate specific persons from whom, or entities from which, the Construction Manager shall obtain bids. The Construction Manager shall obtain bids from Subcontractors, and from suppliers of materials or equipment fabricated especially for the Work, who are qualified to perform that portion of the Work in accordance with the requirements of the Contract Documents. The Construction Manager shall deliver such bids to the Architect and Owner with an indication as to which bids the Construction Manager intends to accept. The Owner then has the right to review the Construction Manager's list of proposed subcontractors and suppliers in consultation with the Architect and to object to any subcontractor or supplier. Any advice of the Architect, or approval or objection by the Owner, shall not relieve the Construction Manager of its responsibility to perform the Work in accordance with the Contract Documents. The Construction Manager shall not be required to contract with anyone to whom the Construction Manager has reasonable objection.

§ 9.2 Subcontracts or other agreements shall conform to the applicable payment provisions of this Agreement, and shall not be awarded on the basis of cost plus a fee without the Owner's prior written approval. If a subcontract is awarded on the basis of cost plus a fee, the Construction Manager shall provide in the subcontract for the Owner to receive the same audit rights with regard to the Subcontractor as the Owner receives with regard to the Construction Manager in Article 10.

## ARTICLE 10 ACCOUNTING RECORDS

The Construction Manager shall keep full and detailed records and accounts related to the Cost of the Work, and exercise such controls, as may be necessary for proper financial management under this Contract and to substantiate all costs incurred. The accounting and control systems shall be satisfactory to the Owner. The Owner and the Owner's auditors shall, during regular business hours and upon reasonable notice, be afforded access to, and shall be permitted to audit and copy, the Construction Manager's records and accounts, including complete documentation supporting accounting entries, books, job cost reports, correspondence, instructions, drawings, receipts, subcontracts, Subcontractor's proposals, Subcontractor's invoices, purchase orders, vouchers, memoranda, and other data relating to this Contract. The Construction Manager shall preserve these records for a period of three years after final payment, or for such longer period as may be required by law.

## ARTICLE 11 PAYMENTS FOR CONSTRUCTION PHASE SERVICES

### § 11.1 Progress Payments

§ 11.1.1 Based upon Applications for Payment submitted to the Architect by the Construction Manager, and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum, to the Construction Manager, as provided below and elsewhere in the Contract Documents.

§ 11.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

§ 11.1.3 Provided that an Application for Payment is received by the Architect not later than the 25th day of a month, the Owner shall make payment of the amount certified to the Construction Manager not later than the 30th day of the month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than ( ) days after the Architect receives the Application for Payment.

*(Federal, state or local laws may require payment within a certain period of time.)*

§ 11.1.4 With each Application for Payment, the Construction Manager shall submit the cost control information required in Section 3.2.5, along with payrolls, petty cash accounts, receipted invoices or invoices with check vouchers attached, and any other evidence required by the Owner or Architect to demonstrate that payments already made by the Construction Manager on account of the Cost of the Work equal or exceed progress payments already received by the Construction Manager, plus payrolls for the period covered by the present Application for Payment, less that portion of the progress payments attributable to the Construction Manager's Fee.

§ 11.1.5 Applications for Payment shall show the Cost of the Work actually incurred by the Construction Manager through the end of the period covered by the Application for Payment and for which the Construction Manager has made or intends to make actual payment prior to the next Application for Payment.

§ 11.1.6 In accordance with AIA Document A201–2017 and subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

§ 11.1.6.1 The amount of each progress payment shall first include:

- .1 The Cost of the Work as described in Article 7;
- .2 That portion of Construction Change Directives that the Architect determines, in the Architect’s professional judgment, to be reasonably justified; and
- .3 The Construction Manager’s Fee computed upon the Cost of the Work described in the preceding Section 11.1.6.1.1 at the rate stated in Section 6.1.2; or if the Construction Manager’s Fee is stated as a fixed sum in Section 6.1.2, an amount which bears the same ratio to that fixed-sum Fee as the Cost of the Work included in Section 11.1.6.1.1 bears to a reasonable estimate of the probable Cost of the Work upon its completion.

§ 11.1.6.2 The amount of each progress payment shall then be reduced by:

- .1 The aggregate of any amounts previously paid by the Owner;
- .2 The amount, if any, for Work that remains uncorrected and for which the Architect has previously withheld a Certificate for Payment as provided in Article 9 of AIA Document A201–2017;
- .3 Any amount for which the Construction Manager does not intend to pay a Subcontractor or material supplier, unless the Work has been performed by others the Construction Manager intends to pay;
- .4 For Work performed or defects discovered since the last payment application, any amount for which the Architect may withhold payment, or nullify a Certificate of Payment in whole or in part, as provided in Article 9 of AIA Document A201–2017;
- .5 The shortfall, if any, indicated by the Construction Manager in the documentation required by Section 11.1.4 to substantiate prior Applications for Payment, or resulting from errors subsequently discovered by the Owner’s auditors in such documentation; and
- .6 Retainage withheld pursuant to Section 11.1.7.

### § 11.1.7 Retainage

§ 11.1.7.1 For each progress payment made prior to Substantial Completion of the Work, the Owner may withhold the following amount, as retainage, from the payment otherwise due:

*(Insert a percentage or amount to be withheld as retainage from each Application for Payment. The amount of retainage may be limited by governing law.)*

10% retainage held until 50% complete. 5% retainage held after 50% complete.

§ 11.1.7.1.1 The following items are not subject to retainage:

*(Insert any items not subject to the withholding of retainage, such as general conditions, insurance, etc.)*

Construction Managers cost of Insurance and Bonds.

§ 11.1.7.2 Reduction or limitation of retainage, if any, shall be as follows:

*(If the retainage established in Section 11.1.7.1 is to be modified prior to Substantial Completion of the entire Work, insert provisions for such modification.)*

§ 11.1.7.3 Except as may be set forth in this Section 11.1.7.3, upon Substantial Completion of the Work, the Construction Manager may submit an Application for Payment that includes the retainage withheld from prior Applications for Payment pursuant to this Section 11.1.7. The Application for Payment submitted at Substantial Completion shall not include retainage as follows:

*(Insert any other conditions for release of retainage, such as upon completion of the Owner’s audit and reconciliation, upon Substantial Completion.)*

§ 11.1.8 If final completion of the Work is materially delayed through no fault of the Construction Manager, the Owner shall pay the Construction Manager any additional amounts in accordance with Article 9 of AIA Document A201–2017.

§ 11.1.9 Except with the Owner’s prior written approval, the Construction Manager shall not make advance payments to suppliers for materials or equipment which have not been delivered and suitably stored at the site.

§ 11.1.10 The Owner and the Construction Manager shall agree upon a mutually acceptable procedure for review and approval of payments to Subcontractors, and the percentage of retainage held on Subcontracts, and the Construction Manager shall execute subcontracts in accordance with those agreements.

§ 11.1.11 In taking action on the Construction Manager’s Applications for Payment the Architect shall be entitled to rely on the accuracy and completeness of the information furnished by the Construction Manager, and such action shall not be deemed to be a representation that (1) the Architect has made a detailed examination, audit, or arithmetic verification, of the documentation submitted in accordance with Section 11.1.4 or other supporting data; (2) that the Architect has made exhaustive or continuous on-site inspections; or (3) that the Architect has made examinations to ascertain how or for what purposes the Construction Manager has used amounts previously paid on account of the Contract. Such examinations, audits, and verifications, if required by the Owner, will be performed by the Owner’s auditors acting in the sole interest of the Owner.

## § 11.2 Final Payment

§ 11.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Construction Manager when

- .1 the Construction Manager has fully performed the Contract, except for the Construction Manager’s responsibility to correct Work as provided in Article 12 of AIA Document A201–2017, and to satisfy other requirements, if any, which extend beyond final payment;
- .2 the Construction Manager has submitted a final accounting for the Cost of the Work and a final Application for Payment; and
- .3 a final Certificate for Payment has been issued by the Architect in accordance with Section 11.2.2.2.

§ 11.2.2 Within 30 days of the Owner’s receipt of the Construction Manager’s final accounting for the Cost of the Work, the Owner shall conduct an audit of the Cost of the Work or notify the Architect that it will not conduct an audit.

§ 11.2.2.1 If the Owner conducts an audit of the Cost of the Work, the Owner shall, within 10 days after completion of the audit, submit a written report based upon the auditors’ findings to the Architect.

§ 11.2.2.2 Within seven days after receipt of the written report described in Section 11.2.2.1, or receipt of notice that the Owner will not conduct an audit, and provided that the other conditions of Section 11.2.1 have been met, the Architect will either issue to the Owner a final Certificate for Payment with a copy to the Construction Manager, or notify the Construction Manager and Owner in writing of the Architect’s reasons for withholding a certificate as provided in Article 9 of AIA Document A201–2017. The time periods stated in this Section 11.2.2 supersede those stated in Article 9 of AIA Document A201–2017. The Architect is not responsible for verifying the accuracy of the Construction Manager’s final accounting.

§ 11.2.2.3 If the Owner’s auditors’ report concludes that the Cost of the Work, as substantiated by the Construction Manager’s final accounting, is less than claimed by the Construction Manager, the Construction Manager shall be entitled to request mediation of the disputed amount without seeking an initial decision pursuant to Article 15 of AIA Document A201–2017. A request for mediation shall be made by the Construction Manager within 30 days after the Construction Manager’s receipt of a copy of the Architect’s final Certificate for Payment. Failure to request mediation within this 30-day period shall result in the substantiated amount reported by the Owner’s auditors becoming binding on the Construction Manager. Pending a final resolution of the disputed amount, the Owner shall pay the Construction Manager the amount certified in the Architect’s final Certificate for Payment.

§ 11.2.3 The Owner’s final payment to the Construction Manager shall be made no later than 30 days after the issuance of the Architect’s final Certificate for Payment, or as follows:

Final payment to the Construction Manager shall be made in accordance with the Local Government Prompt Payment Act.

§ 11.2.4 If, subsequent to final payment, and at the Owner's request, the Construction Manager incurs costs described in Sections 7.1 through 7.7 and not excluded by Section 7.9 to correct defective or nonconforming Work, the Owner shall reimburse the Construction Manager for such costs, and the Construction Manager's Fee applicable thereto on the same basis as if such costs had been incurred prior to final payment.

§ 11.3 Interest

Payments due and unpaid under the Contract shall bear interest from the date payment is due at the rate stated below, or in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.

*(Insert rate of interest agreed upon, if any.)*

%

ARTICLE 12 DISPUTE RESOLUTION

§ 12.1 Initial Decision Maker

§ 12.1.1 Any Claim between the Owner and Construction Manager shall be resolved in accordance with the provisions set forth in this Article 12 and Article 15 of A201–2017. However, for Claims arising from or relating to the Construction Manager's Preconstruction Phase services, no decision by the Initial Decision Maker shall be required as a condition precedent to mediation or binding dispute resolution, and Section 12.1.2 of this Agreement shall not apply.

§ 12.1.2 The Architect will serve as the Initial Decision Maker pursuant to Article 15 of AIA Document A201–2017 for Claims arising from or relating to the Construction Manager's Construction Phase services, unless the parties appoint below another individual, not a party to the Agreement, to serve as the Initial Decision Maker. *(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other than the Architect.)*

§ 12.2 Binding Dispute Resolution

For any Claim subject to, but not resolved by mediation pursuant to Article 15 of AIA Document A201–2017, the method of binding dispute resolution shall be as follows:

*(Check the appropriate box.)*

- Arbitration pursuant to Article 15 of AIA Document A201–2017
- Litigation in a court of competent jurisdiction
- Other: *(Specify)*

If the Owner and Construction Manager do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in a court of competent jurisdiction.

ARTICLE 13 TERMINATION OR SUSPENSION

§ 13.1 Termination Prior to Owner's Approval of the Control Estimate

§ 13.1.1 Prior to the Owner's approval of the Control Estimate, the Owner may terminate this Agreement upon not less than seven days' written notice to the Construction Manager for the Owner's convenience and without cause and the Construction Manager may terminate this Agreement, upon not less than seven days' written notice to the Owner, for the reasons set forth in Article 14 of A201–2017.

§ 13.1.2 In the event of termination of this Agreement pursuant to Section 13.1.1, the Construction Manager shall be equitably compensated for Preconstruction Phase services and Work performed prior to receipt of a notice of termination. In no event shall the Construction Manager's compensation under this Section exceed the compensation set forth in Section 5.1.

§ 13.1.3 In the event of termination of this Agreement pursuant to Section 13.1.1 after the commencement of the Construction Phase but prior to the Owner's approval of the Control Estimate, the Owner shall pay to the Construction Manager an amount calculated as follows, which amount shall be in addition to any compensation paid to the Construction Manager under Section 13.1.2:

- .1 Take the Cost of the Work incurred by the Construction Manager to the date of termination;
- .2 Add the Construction Manager's Fee computed upon the Cost of the Work to the date of termination at the rate stated in Section 6.1 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum Fee as the Cost of the Work at the time of termination bears to a reasonable estimate of the probable Cost of the Work upon its completion; and
- .3 Subtract the aggregate of previous payments made by the Owner for Construction Phase services.

§ 13.1.4 The Owner shall also pay the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment owned by the Construction Manager that the Owner elects to retain and that is not otherwise included in the Cost of the Work under Section 13.1.3.1. To the extent that the Owner elects to take legal assignment of subcontracts and purchase orders (including rental agreements), the Construction Manager shall, as a condition of receiving the payments referred to in this Article 13, execute and deliver all such papers and take all such steps, including the legal assignment of such subcontracts and other contractual rights of the Construction Manager, as the Owner may require for the purpose of fully vesting in the Owner the rights and benefits of the Construction Manager under such subcontracts or purchase orders. All Subcontracts, purchase orders and rental agreements entered into by the Construction Manager will contain provisions allowing for assignment to the Owner as described above.

§ 13.1.4.1 If the Owner accepts assignment of subcontracts, purchase orders or rental agreements as described above, the Owner will reimburse or indemnify the Construction Manager for all costs arising under the subcontract, purchase order or rental agreement, if those costs would have been reimbursable as Cost of the Work if the contract had not been terminated. If the Owner chooses not to accept assignment of any subcontract, purchase order or rental agreement that would have constituted a Cost of the Work had this agreement not been terminated, the Construction Manager will terminate the subcontract, purchase order or rental agreement and the Owner will pay the Construction Manager the costs necessarily incurred by the Construction Manager because of such termination.

## § 13.2 Termination or Suspension Following the Owner's Approval of the Control Estimate

### § 13.2.1 Termination

The Contract may be terminated by the Owner or the Construction Manager as provided in Article 14 of AIA Document A201-2017.

### § 13.2.2 Termination by the Owner for Cause

§ 13.2.2.1 If the Owner terminates the Contract for cause as provided in Article 14 of AIA Document A201-2017, the Owner shall then only pay the Construction Manager an amount calculated as follows:

- .1 Take the Cost of the Work incurred by the Construction Manager to the date of termination;
- .2 Add the Construction Manager's Fee, computed upon the Cost of the Work to the date of termination at the rate stated in Section 6.1 or, if the Construction Manager's Fee is stated as a fixed sum in that Section, an amount that bears the same ratio to that fixed-sum Fee as the Cost of the Work at the time of termination bears to a reasonable estimate of the probable Cost of the Work upon its completion;
- .3 Subtract the aggregate of previous payments made by the Owner; and
- .4 Subtract the costs and damages incurred, or to be incurred, by the Owner under Article 14 of AIA Document A201-2017.

§ 13.2.2.2 The Owner shall also pay the Construction Manager fair compensation, either by purchase or rental at the election of the Owner, for any equipment owned by the Construction Manager that the Owner elects to retain and that is not otherwise included in the Cost of the Work under Section 13.2.2.1.1. To the extent that the Owner

elects to take legal assignment of subcontracts and purchase orders (including rental agreements), the Construction Manager shall, as a condition of receiving the payments referred to in this Article 13, execute and deliver all such papers and take all such steps, including the legal assignment of such subcontract and other contractual rights of the Construction Manager, as the Owner may require for the purpose of fully vesting in the Owner the rights and benefits of the Construction Manager under such subcontract or purchase orders.

### § 13.2.3 Termination by the Owner for Convenience

If the Owner terminates the Contract for convenience in accordance with Article 14 of AIA Document A201–2017, then the Owner shall pay the Construction Manager a termination fee as follows:

*(Insert the amount of or method for determining the fee, if any, payable to the Construction Manager following a termination for the Owner's convenience.)*

3.5% of the cost of work completed at the time of termination. Cost of work shall include the Construction Managers General Conditions.

### § 13.2.4 Suspension

The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201–2017. In such case, the Contract Sum and Contract Time shall be increased as provided in Article 14 of AIA Document A201–2017, except that the term “profit” shall be understood to mean the Construction Manager’s Fee as described in Sections 6.1 and 6.2.5 of this Agreement.

## ARTICLE 14 MISCELLANEOUS PROVISIONS

§ 14.1 Terms in this Agreement shall have the same meaning as those in A201–2017. Where reference is made in this Agreement to a provision of AIA Document A201–2017 or another Contract Document, the reference refers to that provision as amended or supplemented by other provisions of the Contract Documents.

### § 14.2 Successors and Assigns

§ 14.2.1 The Owner and Construction Manager, respectively, bind themselves, their partners, successors, assigns and legal representatives to covenants, agreements, and obligations contained in the Contract Documents. Except as provided in Section 14.2.2 of this Agreement, and in Section 13.2.2 of A201–2017, neither party to the Contract shall assign the Contract as a whole without written consent of the other. If either party attempts to make an assignment without such consent, that party shall nevertheless remain legally responsible for all obligations under the Contract.

§ 14.2.2 The Owner may, without consent of the Construction Manager, assign the Contract to a lender providing construction financing for the Project, if the lender assumes the Owner’s rights and obligations under the Contract Documents. The Construction Manager shall execute all consents reasonably required to facilitate the assignment.

### § 14.3 Insurance and Bonds

#### § 14.3.1 Preconstruction Phase

The Construction Manager shall maintain the following insurance for the duration of the Preconstruction Services performed under this Agreement. If any of the requirements set forth below exceed the types and limits the Construction Manager normally maintains, the Owner shall reimburse the Construction Manager for any additional cost.

§ 14.3.1.1 Commercial General Liability with policy limits of not less than one million (\$ 1,000,000 ) for each occurrence and two million (\$ 2,000,000 ) in the aggregate for bodily injury and property damage.

§ 14.3.1.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager with policy limits of not less than one million (\$ 1,000,000 ) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.

§ 14.3.1.3 The Construction Manager may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided that such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 14.3.1.1 and 14.3.1.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not

require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 14.3.1.4 Workers' Compensation at statutory limits and Employers Liability with policy limits not less than one million (\$ ) each accident, one million (\$ ) each employee, and (\$ ) policy limit.

§ 14.3.1.5 Professional Liability covering negligent acts, errors and omissions in the performance of professional services, with policy limits of not less than one million (\$ ) per claim and (\$ ) in the aggregate.

§ 14.3.1.6 Other Insurance

*(List below any other insurance coverage to be provided by the Construction Manager and any applicable limits.)*

Coverage	Limits
----------	--------

§ 14.3.1.7 Additional Insured Obligations. To the fullest extent permitted by law, the Construction Manager shall cause the primary and excess or umbrella policies for Commercial General Liability and Automobile Liability to include the Owner as an additional insured for claims caused in whole or in part by the Construction Manager's negligent acts or omissions. The additional insured coverage shall be primary and non-contributory to any of the Owner's insurance policies and shall apply to both ongoing and completed operations.

§ 14.3.1.8 The Construction Manager shall provide certificates of insurance to the Owner that evidence compliance with the requirements in this Section 14.3.1.

§ 14.3.2 Construction Phase

After the Owner approves the Control Estimate, the Owner and Construction Manager shall purchase and maintain insurance as set forth in AIA Document A134-2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee without a Guaranteed Maximum Price, Exhibit A, Insurance and Bonds, and elsewhere in the Contract Documents.

§ 14.3.2.1 The Construction Manager shall provide bonds as set forth in AIA Document A134™-2019 Exhibit A, and elsewhere in the Contract Documents.

§ 14.4 Notice

Notice in electronic format, pursuant to Article 1 of AIA Document A201-2017, may be given in accordance with a building information modeling exhibit, if completed, or otherwise as set forth below:

*(If other than in accordance with a building information modeling exhibit, insert requirements for delivering notice in electronic format such as name, title, and email address of the recipient and whether and how the system will be required to generate a read receipt for the transmission.)*

§ 14.5 Other provisions:

ARTICLE 15 SCOPE OF THE AGREEMENT

§ 15.1 This Agreement represents the entire and integrated agreement between the Owner and the Construction Manager and supersedes all prior negotiations, representations or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Owner and Construction Manager.

§ 15.2 The following documents comprise the Agreement:

- .1 AIA Document A134™-2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee without a Guaranteed Maximum Price
- .2 AIA Document A134™-2019, Exhibit A, Insurance and Bonds
- .3 AIA Document A201™-2017, General Conditions of the Contract for Construction
- .4 Building Information Modeling Exhibit, if completed:

**.5 Other Exhibits:**

*(Check all boxes that apply.)*

- AIA Document E234™–2019, Sustainable Projects Exhibit, Construction Manager as Constructor Edition, dated as indicated below:  
*(Insert the date of the E234-2019 incorporated into this Agreement.)*

- Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages
----------	-------	------	-------

**.6 Other documents, if any, listed below:**

*(List here any additional documents that are intended to form part of the Contract Documents. AIA Document A201–2017 provides that the advertisement or invitation to bid, Instructions to Bidders, sample forms, the Construction Manager’s bid or proposal, portions of Addenda relating to bidding or proposal requirements, and other information furnished by the Owner in anticipation of receiving bids or proposals, are not part of the Contract Documents unless enumerated in this Agreement. Any such documents should be listed here only if intended to be part of the Contract Documents.)*

Exhibit B - Rates and Fees

This Agreement is entered into as of the day and year first written above.

\_\_\_\_\_  
**OWNER** *(Signature)*

BY:

\_\_\_\_\_  
*(Printed name and title)*

\_\_\_\_\_  
**CONSTRUCTION MANAGER** *(Signature)*

BY:

\_\_\_\_\_  
*(Printed name and title)*

# **Additions and Deletions Report for AIA<sup>®</sup> Document A134<sup>®</sup> – 2019**

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 15:27:53 CST on 12/01/2025.

## **Changes to original AIA text**

### **PAGE 1**

### **PAGE 11**

§ 6.1.1 The Owner shall pay the Construction Manager the Contract Sum in current funds for the Construction Manager's performance of the Contract after approval of the Control Estimate. The Contract Sum is the Cost of the Work as defined in Article 7 plus the Construction Manager's Fee, plus Construction Managers reimbursable General Conditions and General Requirements

### **PAGE 13**

§ 7.2.2 Wages or salaries of the Construction Manager's supervisory and administrative personnel when stationed at the site and performing Work, with the Owner's prior approval, at the rates provided in Exhibit B

### **PAGE 16**

§ 11.1.3 Provided that an Application for Payment is received by the Architect not later than the 25th day of a month, the Owner shall make payment of the amount certified to the Construction Manager not later than the 30th day of the month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than ( ) days after the Architect receives the Application for Payment.

### **PAGE 21**

§ 14.3.1.1 Commercial General Liability with policy limits of not less than one million (\$ 1,000,000 ) for each occurrence and two million (\$ 2,000,000 ) in the aggregate for bodily injury and property damage.

### **PAGE 22**

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User Notes:

(692e08428329b798afece377)

§ 14.3.1.4 Workers' Compensation at statutory limits and Employers Liability with policy limits not less than one million (\$ ) each accident, one million (\$ ) each employee, and (\$ ) policy limit.

§ 14.3.1.5 Professional Liability covering negligent acts, errors and omissions in the performance of professional services, with policy limits of not less than one million (\$ ) per claim and (\$ ) in the aggregate.

### Variable Information

#### **PAGE 1**

**AGREEMENT** made as of the 1st day of December in the year 2025

Washinton CUSD #308

115 Bondurant Street

Washington, IL 61571

P.J. Hoerr, Inc.

107 N Commerce Place

Peoria, IL 61604

WCHS Summer 2026 Projects

This projects consists of multiple individual projects including replacing the roofing on the 1942 building, Ashbrook Building structural wall stabilization, stadium entrance, ticket booth, sidewalks, fencing, site lighting at Wilmor/ Jefferson, and tennis courts, health and safety wiring, fire alarm system upgrades, and a new building housing concessions, weight room, restrooms, and changing rooms.

Farnsworth Group

100 Walnut Street #200

Peoria, IL 61602

#### **PAGE 2**

The program will be developed by the owner, architect, engineer, and contractor

#### **PAGE 3**

Construction Documents – December 31, 2025

March 1<sup>st</sup>, 2026

August 1<sup>st</sup>, 2026

N/A

N/A

N/A  
Dr. Kyle Freeman

115 Bondurant St.

Washington, IL 61571

**PAGE 4**

N/A

Bond Wagner

100 Walnut St. #200

Peoria, IL 61602

Scott Fehr

107 Commerce Place

Peoria, IL 61604

**PAGE 5**

N/A

N/A

N/A

**PAGE 8**

N/A

**PAGE 9**

[ ] Not later than ( 160 ) calendar days from the date of commencement of the Work.

**Portion of Work**  
N/A

**Substantial Completion Date**

**PAGE 11**

Zero Dollars

3.5% based on the Cost of Work

3.5% based on the Cost of Work

**PAGE 12**

15%

§ 6.1.5 Rental rates for Construction Manager-owned equipment shall not exceed 100 percent ( 100 %) of the standard rental rate paid at the place of the Project.

Item	Units and Limitations	Price per Unit (\$0.00)
<u>None</u>		
<u>None</u>		

**PAGE 13**

As provided in Exhibit B

**PAGE 16**

§ 11.1.3 Provided that an Application for Payment is received by the Architect not later than the 25th day of a month, the Owner shall make payment of the amount certified to the Construction Manager not later than the 30th day of the month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than ( ) days after the Architect receives the Application for Payment.

**PAGE 17**

10% retainage held until 50% complete. 5% retainage held after 50% complete.  
Construction Managers cost of Insurance and Bonds.

**PAGE 19**

Final payment to the Construction Manager shall be made in accordance with the Local Government Prompt Payment Act.

[  ] Litigation in a court of competent jurisdiction

**PAGE 21**

3.5% of the cost of work completed a the time of termination. Cost of work shall include the Construction Managers General Conditions.

§ 14.3.1.1 Commercial General Liability with policy limits of not less than one million (\$ 1,000,000 ) for each occurrence and two million (\$ 2,000,000 ) in the aggregate for bodily injury and property damage.

§ 14.3.1.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Construction Manager with policy limits of not less than one million (\$ 1,000,000 ) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.

**PAGE 23**

Exhibit B - Rates and Fees

**Certification of Document's Authenticity**  
AIA® Document D401™ – 2003

I, , hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 15:27:53 CST on 12/01/2025 under Order No. 20250092710 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A134™ - 2019, Standard Form of Agreement Between Owner and Construction Manager as Constructor where the basis of payment is the Cost of the Work Plus a Fee without a Guaranteed Maximum Price, other than those additions and deletions shown in the associated Additions and Deletions Report.

  
(Signed)

Superintendent  
(Title)

Dec. 9, 2025  
(Dated)



**Freeman, Kyle** <kwfreeman@wacohi.net>

Tue, Oct 28, 2025, 10:27 AM

to foia  
Owen,

We are a high school only district and have one principal who has been serving in that role since FY17 (the current year is her 10th year in this position). Attached you will find a copy of the current contract for our current principal. Our teacher's contract can be found online under the DISTRICT 308 drop down, under the section for BIDS, [CONTRACTS & REPORTING DOCUMENTS](#), in that section you will find a document titled "WEA/Board Collective Bargaining Agreement 2023-26". That is the actual bargained agreement between the Board and the teachers. Please consider this our official response to your request dated 9/8/2025 with clarification provided on 10/28/25.

Sincerely,

**Kyle W. Freeman, Ph.D.**  
Superintendent of Schools  
Washington CHSD #308  
(309) 444-3167

On Tue, Oct 28, 2025 at 8:52 AM <[foia@peoriastandard.com](mailto:foia@peoriastandard.com)> wrote:

Yes, contracts for this current school year.

=====

The information in this message is confidential and may be legally privileged. Access to this message by anyone other than the addressee is not authorized. If you are not the intended recipient, or an agent of the intended recipient, any disclosure, copying, or distribution of the message or any action or omission taken by you in reliance on it, is prohibited and may be unlawful. If you have received this message in error, please contact the sender immediately and permanently delete the original e-mail, attachment(s), and any copies.

---

**Freeman, Kyle** <kwfreeman@wacohi.net>

Mon, Sep 8, 2025, 9:42 AM

to foia  
Owen,

Please clarify your request regarding principal contracts. Specifically, explain your definition of the upcoming year.

**Kyle W. Freeman, Ph.D.**  
Superintendent of Schools  
Washington CHSD #308  
(309) 444-3167

On Mon, Sep 8, 2025 at 9:13 AM <[foia@peoriastandard.com](mailto:foia@peoriastandard.com)> wrote:

To whom it may concern,

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

Copies of the contracts for all school principals in the district who will start the upcoming school year.

Copies of all active teacher contracts/collective bargaining agreements.

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

Please let me know if you have any questions,

Owen Wang,

Peoria Standard

=====

The information in this message is confidential and may be legally privileged. Access to this message by anyone other than the addressee is not authorized. If you are not the intended recipient, or an agent of the intended recipient, any disclosure, copying, or distribution of the message or any action or omission taken by you in reliance on it, is prohibited and may be unlawful. If you have received this message in error, please contact the sender immediately and permanently delete the original e-mail, attachment(s), and any copies.

=====

**PRINCIPAL EMPLOYMENT CONTRACT  
WITH  
WASHINGTON COMMUNITY HIGH SCHOOL  
DISTRICT #308**

This Principal Employment Contract (“Agreement”) is made this 15th day of July, 2024, by and between the BOARD OF EDUCATION, WASHINGTON COMMUNITY HIGH SCHOOL DISTRICT NO. 308, Tazewell County, State of Illinois (the “Board”), and Karen Stevens (“Principal”).

In mutual consideration of the covenants herein set forth, the parties hereto agree as follows:

1. Employment – Principal is hereby hired and retained generally for three (3) years beginning July 1, 2024 and ending June 30, 2027 as Principal of Washington Community High School District #308, Washington, Illinois (the “District”). Principal submits her irrevocable notice of retirement effective June 30, 2027.
2. Duties - The duties and responsibilities of the Principal of this District shall be those inherent to the office of the position as set forth in the job description in the Board Policy Book; those obligations imposed by law in the State of Illinois, and other duties which may from time to time be assigned by the Superintendent or the Board.
3. Salary – For the 2024-2025 contract year, the District agrees to pay to the Principal an annual salary in the sum of one hundred thirty-three thousand nine hundred fifty-nine dollars and sixty-three cents (\$133,959.63). For the 2025-2026 and 2026-2027 contract years, the annual salary of the Principal shall be increased by six percent (6%) over the preceding year. The annual salary shall be paid in equal installments in accordance with the policy of the Board governing payment of salary to other certificated members of the professional staff. The Board retains the right to adjust the annual salary of the Principal during the term of this Agreement, provided that any salary adjustment does not reduce the annual salary below the figure stated in this Agreement. Any adjustment in the salary made during the life of this Agreement shall be in the form of an amendment and shall become a part of this agreement.
4. Additional Benefits –
  - 4.1 – Teachers Retirement – In addition to the base salary, the Board shall make a contribution on behalf of the Principal to the State of Illinois Teachers’ Retirement System in lieu and in satisfaction of the Principal required employee TRS and THIS contributions. However, in no event shall the total creditable earnings in one year exceed the prior year’s creditable earnings by more than six percent (6%).

- 4.2 – Vacation, Sick Leave and Personal Days – The Principal shall receive twenty (20) vacation days . If the Principal is required by the Superintendent to work on school matters during normal vacations or time off, comparable vacation time will be granted during normal work days. The Principal shall be entitled to twenty (20) days of sick leave annually accumulating to a maximum of 350 and two (2) personal days. Any vacation days shall be taken at times selected at the discretion of the Superintendent so as to minimize any interruptions to the District’s service.
- 4.3 – Medical Insurance – The Principal and her dependents shall be allowed to participate in the District health insurance plan under the same terms and conditions of members in the bargaining unit.
- 4.4 – Dental Insurance - The Principal and her dependents shall be allowed to participate in the District dental insurance plan under the same terms and conditions of members in the bargaining unit.
- 4.5 – Life Insurance – In conjunction with the medical plan or under separate coverage the Board shall pay the premium for a life insurance policy for the Principal with a face value of one and one-half times annual earnings, not to exceed a maximum of \$100,000.
- 4.6 – Optical Insurance – The Principal and her dependents shall be allowed to participate in the District optical insurance plan under the same terms and conditions of members in the bargaining unit.
- 4.7 – Membership Dues – The Board shall pay the cost of the Principal annual membership dues in the following organizations: Illinois Principals Association. The cost of these memberships shall be included in the annual budget adopted by the Board.
- 4.8 – Professional Activities – The Principal may attend appropriate professional meetings at the local, state, and national level. Expenses of attendance shall be kept within the Principal’s travel budget as approved annually by the Board, and such cost of attendance shall be paid by the Board. Any travel expense reimbursement must be approved by the Superintendent in advance.
5. Retirement Health Insurance – Retirees shall have the option to continue the Health Insurance coverage for her and her spouse for as long as she continues to pay the entire premium cost.
6. Evaluation – The Principal shall be evaluated, in writing, annually by the Superintendent in accordance with the terms of the Administrative Evaluation Plan.
7. Performance Goals – This Agreement is a performance-based contract, which is linked to student performance and academic improvement within the schools of the district. The

Principal shall meet the student performance and academic improvement goals and objectives on an annual basis during the term of this Contract and submit a report prior to the annual Principal's evaluation. The parties agree the goals and indicators are linked to student performance and academic improvement of the schools within the district.

Goal A: To insure that the building curriculum is in line with required State Standards.

Indicators: The Principal will submit an annual report to the Board detailing to what degree the building curriculum is in line with current State Standards.

Goal B: The Principal will work towards the attainment of the entire District's Board adopted goals.

Indicators: The Principal will submit personal goals for herself and the other administrators when requested. These goals must support those District goals adopted by the Board.

Goal C: A primary responsibility of the Principal is guidance and direction of the instructional programs of her building.

Indicators: Each year the Principal will cause a School Improvement Plan to be written and will report on the attainment or non-attainment of the goals outlined in the School Improvement Plan for the prior year.

The parties agree that in the initial year of this Agreement, the Principal shall develop additional goals to enhance District-wide student performance and academic achievement as well as indicators to measure the same. These goals and indicators will be submitted to the Superintendent not later than October 1<sup>st</sup>. After the initial year of this Agreement, the additional performance goals to be submitted by the Principal shall be submitted each year by July 1. Upon review of the submitted list of additional performance goals, the Superintendent shall review the proposed goals and then establish any additional goals as he or she sees fit.

8. Disability - Should the Principal be unable to perform the duties and obligations of this Agreement by reason of illness, accident or other cause beyond the Principal's control, and such disability exists after the exhaustion of accumulated sick leave and vacation days in any school year, the Board, at its discretion, may make a proportionate reduction in the stipulated salary. If such disability is of such nature as to make performance of the Principal's duties impossible, with or without reasonable accommodation, the Board, at its option, may terminate this Agreement, whereupon the responsibilities, duties, rights and obligations of the parties hereunder shall terminate. At the request of the President of the Board, the Principal shall provide medical evidence of illness or disability.
9. Termination of Agreement - During the term of this Agreement, the Board and the Principal may mutually agree in writing to terminate this Agreement.

10. Breach of Agreement - Throughout the term of this Agreement, the Principal shall be subject to discharge for just cause. Upon discharge for just cause, the Principal shall not be entitled to further compensation, nor any benefits provided for herein. Failure to comply with the terms and conditions of this agreement shall be sufficient cause to warrant discharge as provided in this agreement.
11. Illinois Law – This Agreement has been executed in the State of Illinois and shall be governed in accordance with the laws of the State of Illinois in every respect. Signed copies of this Agreement shall be provided by the Superintendent/Board of Education to the Principal.
12. Severability – If any provision or paragraph of this Agreement is held to be illegal or unenforceable, that paragraph or provision shall be voided, but the rest of the Contract shall not be affected thereby.

IN WITNESS WHEREOF, this written Agreement is executed and acknowledged as of the date written above.

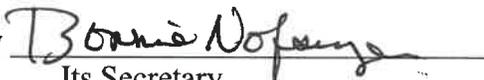
BOARD OF EDUCATION  
WASHINGTON COMMUNITY HIGH  
SCHOOL DISTRICT NO. 308

By   
Its President

PRINCIPALS

  
Karen Stevens

ATTEST:

By   
Its Secretary

## **7. CONSENT AGENDA**

### **Recommendation:**

That the Board of Education approves the Consent Agenda as presented:

### **RESOLUTION 7.1.**

Be it resolved that the Board of Education hereby approves the minutes as follows:

- 7.1.1. Regular Board Meeting Minutes – December 8, 2026
- 7.1.2. Executive Session Minutes – December 8, 2025
- 7.1.3. Superintendent Search Committee Meeting Minutes – December 10, 2025
- 7.1.4. Finance Committee Meeting Minutes – January 8, 2026
- 7.1.5. Executive Session Minutes – January 8, 2026
- 7.1.6. Superintendent Search Committee Meeting Minutes – January 8, 2026
- 7.1.7. Executive Session Minutes – January 8, 2026

### **RESOLUTION 7.2.**

Be it resolved that the Board of Education hereby approves the payment of bills as presented, the payroll per contract, and that the Treasurer be permitted to issue orders for the payment of the same.

### **RESOLUTION 7.3.**

Be it resolved that the Board of Education hereby approves the overnight athletic trips as presented.

### **RESOLUTION 7.4.**

Be it resolved that the Board of Education hereby approves the out of district volunteer lists as presented.

### **RESOLUTION 7.5.**

Be it resolved that the Board of Education hereby approves the ICC Partnership Agreement under the Dual Credit Quality Act as presented.

### **Suggested Motion:**

That the Board of Education approves the Consent Agenda and Resolutions 7.1., 7.2., 7.3, 7.4, and 7.5.

Washington Community High School Board of Education  
**Regular Board Meeting**

December 8, 2025  
7:00 PM  
WCHS Library

Minutes

1. **CALL TO ORDER-Truth in Taxation Public Hearing**

The Truth in Taxation Public Hearing was called to order at 7:00PM by Kopinski

**ROLL CALL**

Board Members in Attendance: Eyres (via video conference), Funk, James, Kopinski, Drum

Board Members Absent: Essig, Buck

WCHS Attendees: Freeman, Winter, Stevens, Davis

Dr. Freeman presented the Truth in Taxation information.

No public comments or written concerns were received.

James motioned and Drum seconded to close the public hearing.

Voice Vote Taken-all in favor

2. **CALL TO ORDER-Bina Hearing**

The Bina Hearing was called to order at 7:04PM by Kopinski

**ROLL CALL**-Drum, James, Eyres (via video conference), Funk, Kopinski

Proposal to sell fire and safety bonds. Kopinski read the statement. Asked for board testimony-none. Asked for public comment-none.

Dr. Freeman noted that bonds would be sold to repair or mediate any problems found during the inspection.

Drum Motioned and James seconded to close the Bina hearing

Voice Vote Taken-all in favor

3. **CALL TO ORDER-Regular Meeting**

The Regular Board Meeting was called to order at 7:07PM

4. **ROLL CALL**

Board Members in Attendance: Eyres (via video conference), Funk, James, Kopinski, Drum

Board Members Absent: Essig, Buck

WCHS Attendees: Freeman, Winter, Stevens, Davis

5. **PLEDGE OF ALLEGIANCE**

The Student Council led the room in the Pledge of Allegiance.

Student Council statements: working on teacher appreciation for Christmas; winter assembly on 12/11, dreamcenter drive in progress-500 food, 600 toiletry is goal

6. **ACTION ITEM**

6.1. James motioned and Funk seconded that the Board approve the Resolution - Boys Varsity Soccer Team. Kopinski read the resolution **ROLL CALL:Yes-Kopinski, Eyres, Funk, James, Drum No-None. MOTION CARRIES: 5-0** Kopinski presented each player on the team with the resolution. Chad Clift recapped the season and spoke how proud he was of the players. He thanked the board for all that is done behind the scenes.

Washington Community High School Board of Education  
**Regular Board Meeting**

*Buck arrived to meeting at 7:14PM.*

**7. VISITORS AND CORRESPONDENCE**

7.1. Kopinski presented Ava Gensler with recognition for her State Championship in 3 events at the IHSA Swim and Dive meet

7.2. Kopinski presented Benjamin Gorsage with recognition for his 10th place finish at the IHSA Boys Cross Country State meet

7.3. Kopinski presented Caylie Ahten with recognition for her 10th place finish at the IHSA Girls Cross Country State meet

7.4. Kopinski presented Sophia Ramirez with recognition for her 21st place finish at the IHSA Girls Cross Country State meet

Katie Petravick, boys cross country coach, spoke about Ben Gorsage's accomplishments this season. Troy Walcott, girls cross country coach, spoke about Caylie and Sophia's accomplishments this season. Katie Tollakson, swim and dive coach, spoke about Ava's accomplishments this season.

**8. REPORTS**

8.1. IASB- Aaron James reported that he had no IASB announcements. He added that all Board members attended the Joint Conference, highlighting the wealth of learning opportunities it offers and the value of the Board's participation.

8.2. Athletic Director's Report-Joe Alstat-reported on all of the successes of the fall sports season and provided the number of students involved in each sport along with the average GPA of each team. He announced that the athletic department has implemented a new monthly award for 1 boy and 1 girl each month.

8.3. Deans' Report as presented

8.4. Enrollment Report - 1354 Students

8.5 Principal Report-Karen Stevens announced that for the first time in school history, WCHS earned exemplary status with the state of IL and that that recognition is a reflection of the hard work being done by faculty, staff, and students at WCHS. She stated that students who had attended a leadership conference earlier in the semester attended the faculty meeting earlier in the day. Those students have been meeting with our Athletic Director and Activities Director to discuss school culture and develop their own slogan "Think B.I.G. (Believe in Greatness)".

8.6. Lindsay Winter presented the Administrator for Instructional Data and Research's Report-Announced the Skyward migration from SMS 2.0 to Qmlativ version and the

Washington Community High School Board of Education  
**Regular Board Meeting**

deadline of all Illinois schools should be moved to it by Fall of 2027. She announced that WCHS will make the switch in the summer of 2026 and that there are 4 implementation phases. Two phases have been completed and the district is currently working on the data validation phase. June 15th is the school's go live date and Skyward will not be available from June 5-14, 2026. Drum asked how it will affect Summer School, and Stevens answered that Google Sheets will be used.

8.7. Dr. Freeman updated the Board on the Financial Report with revenues and expenses tracking as expected.

8.8. Board Committee Reports-no committee reports

**9. DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1. Resignation - Zach Martin, CARE Supervisor
- 9.2. Resignation - Chris Snider, Dean of Students
- 9.3. FOIA - Smart Procure
- 9.4 FOIA - The Data Branch
- 9.5. Other-None

**10. CONSENT AGENDA**

10.1. Minutes

10.1.1. Regular Board Meeting Minutes - November 10, 2025

10.1.2. Executive Session Minutes - November 10, 2025

10.2. Bills

10.3 Midterm, Five year, and Three year graduates

10.4. Recording Secretary to the Board of Education

Buck motioned and James seconded that the Board approve the consent agenda.

ROLL CALL: Yes - Drum, Kopinski, Eyres, James, Buck, Funk No - None.

MOTION CARRIES 6-0.

**11. ACTION ITEMS**

11.1. Personnel

11.1.1. Leave of Absence Request

11.1.1.a. James motioned and Buck seconded that the Board approve Leave of Absence - Deb Fox, Instructional Aide.

ROLL CALL: Yes - Kopinski, Eyres, Buck, Funk, Drum, James. No - None.  
MOTION CARRIES 6-0 .

11.1.1.b. James motioned and Drum seconded that the Board approve Leave of Absence - Marissa Lorch, School Psychologist.

ROLL CALL: Yes - Eyres, Buck, Funk, Drum, James, Kopinski- No - None.  
MOTION CARRIES 6-0.

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11.1.2. Certified Employment

11.1.2.a. James motioned and Buck seconded that the Board approve Employment of Allan Gresham, Interim Dean of Students

ROLL CALL: Yes - Buck, Kopinski, Eyres, Funk, James, Drum No - None.  
MOTION CARRIES 6-0.

11.1.2.b. James motioned and Drum seconded that the Board approve Employment of Alan McLouth, EL Tutor in Chinese.

ROLL CALL: Yes - James, Eyres, Funk, Drum, Kopinski, Buck No - None.  
MOTION CARRIES 6-0.

11.1.3. Extracurricular Employment

11.1.3.a. Drum motioned and James seconded that the Board approve Employment of Assistant Boys Basketball Coach-Brad Stewart

ROLL CALL: Yes - Kopinski, Drum, Funk, Eyres, Buck, James No - None.  
MOTION CARRIES 6-0.

11.2. James and Funk seconded that the Board approve Course Proposals and Curriculum Revisions for the 2026-2027 School Year. ROLL CALL: Yes - Drum, Buck, James, Kopinski, Funk, Eyres No - None. MOTION CARRIES 6-0.

11.3. James motioned and Buck seconded that the Board approve the 2026-2027 School Calendar. ROLL CALL: Yes - Funk, Eyres, Drum, Kopinski, Buck, James No - None. MOTION CARRIES 6-0.

11.4. Buck motioned and James seconded that the Board approved a contract with P.J. Hoerr. ROLL CALL: Yes - Kopinski, Buck, Eyres, Drum, James, Funk No - None. MOTION CARRIES 6-0.

11.5. James motioned and Buck seconded that the Board approve 2025 Tax Levy. ROLL CALL: Yes - Buck, Drum, Kopinski, James, Funk, Eyres No - None. MOTION CARRIES 6-0.

12. **EXECUTIVE SESSION**

Drum motioned and James seconded that the Board convene into Executive Session at 8:00PM. ROLL CALL: Yes - Drum, Buck, Kopinski, Eyres, James, Funk  
MOTION CARRIES 6-0.

Washington Community High School Board of Education  
**Regular Board Meeting**

*The Board returned from Executive Session at 8:18 PM*

13. **ACTION FOLLOWING EXECUTIVE SESSION**

Buck motioned and Drum seconded that the Board approve the action to remove Julie Zehr from the employment rolls for non-attendance due to medical disability.

ROLL CALL: Kopinski, Eyres, Funk, Drum, James, Buck No-None, MOTION CARRIES 6-0

14. **ADJOURNMENT**

Drum motioned and Funk seconded that the Regular Board Meeting adjourn at 8:19PM.  
All yeas.

*The next regular meeting is scheduled for January 12, 2026.*

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President

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Secretary

WCHS Board of Education  
**Superintendent Search Committee Meeting Minutes**  
December 10, 2025 - 6:00 p.m.  
WCHS Admin Office

1. **Call Meeting to Order**  
The meeting was called to order at 5:56 p.m.
  
2. **Roll Call**  
**Committee members attending:** Buck, Drum, and Funk  
**Other Board members attending:** Essig, Kopinski, James, and Eyres (via video conference)  
**WCHS administration attending:** Dr. Freeman
  
3. **Visitors and Correspondence**  
Buck introduced Jim Helton with IASB and reviewed the timeline dates. Buck mentioned the next regular board meeting is January 12th and requested to coordinate schedules to have a finance committee meeting and superintendent search committee meeting prior to that date. Confirmed January 8, 2026 for both meetings to be scheduled.
  
4. **Meet with IASB Search Consulting - Jim Helton**  
Jim distributed the open comment results and the report from the survey. He reviewed the target points and the survey participant categories. Jim acknowledged the Ideal Candidate Cross-Group Themes and the survey results were very close. The consolidated summary was reviewed. Buck and Dr. Freeman discussed the history of the principal and superintendent roles. Essig noted finances and school culture were important. Buck noted there were no issues in the survey. The recent exemplary honor award was noted and communication and collaboration were scored high on the survey. Jim said the survey was a snapshot for the Board to have as an aid to the superintendent search. Buck suggested the Board review the main points whether internal or external candidates. He requested the timeline and steps stay in place. The committee members agreed to share key points of the survey.
  
5. **Other**  
None.
  
6. **Executive Session**  
The committee did not convene into executive session.
  
7. **Adjournment**  
Funk motioned and Drum seconded that the meeting adjourn at 6:55 p.m.  
ROLL CALL: Yes-All Yeas. No-None. MOTION CARRIED 3-0

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President

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Secretary

**WCHS Board of Education**  
**Finance Committee Meeting Minutes**  
**January 8, 2026**  
**4:00 pm**  
**WCHS Admin Office**

**1. CALL TO ORDER**

The meeting was called to order by Byron Buck at 4:01 p.m.

**2. ROLL CALL –**

Finance Committee Members in Attendance: Buck, Kopinski, and James

Other Board Members in Attendance: Jen Essig

WCHS in Attendance: Dr. Freeman and Dr. Beverlin

**3. VISITORS AND CORRESPONDENCE – None**

**4. 3-5 YEAR COMPREHENSIVE PLAN**

Dr. Freeman stated this was a reminder that the committee needs to work on Finance board goals. Buck recommended the facilities committee to meet soon. Dr. Beverlin requested the board decide on the items to be included in the plan. Committee discussed timeline for both finance and facilities committees to meet.

**5. PROJECT FUNDING**

Dr. Beverlin noted the Board will need to approve selling HLS bonds at the upcoming regular board meeting. She requested the amount to sell and reviewed the 2026 summer projects. Buck and Essig reviewed what projects need to be done. James inquired about the levels of needs on the 10 year survey and Dr. Freeman explained the categories.

Buck suggested to sell \$4,750,000.00 in HLS bonds to cover 2026 projects and other committee members were in agreement.

**6. OTHER**

None.

*Dr. Beverlin left the meeting at 4:24 p.m.*

## **EXECUTIVE SESSION**

Motion by Kopinski and seconded by James that the Finance Committee Meeting convene into Executive Session at 4:25 p.m. ROLL CALL: Yes – Buck, James, & Kopinski. No – None.  
MOTION CARRIES 3-0.

5 ILCS 120(c)(1) – The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity.

*The Committee returned from Executive Session at 5:05 p.m.*

## **ADJOURNMENT**

Kopinski motioned and Buck seconded that the Finance Committee Meeting be adjourn at 5:06 p.m. All yeas.

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**President**

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**Secretary**

**WCHS Board of Education**  
**Superintendent Search Committee Meeting Minutes**  
**January 8, 2026**  
**5:00 pm**  
**WCHS Admin Office**

**1. CALL TO ORDER**

The meeting was called to order by Byron Buck at 5:11 p.m.

**2. ROLL CALL –**

Supt. Search Committee Members in Attendance: Buck, Funk, and Drum

Other Board Members in Attendance: Essig, Kopinski, and James

WCHS in Attendance: Dr. Freeman

**3. VISITORS AND CORRESPONDENCE – None**

**4. REVIEW SURVEY RESULTS**

Kopinski mentioned the survey is a positive tool and noted how the survey was divided by categories and summarized the data. Drum and Funk agreed the results showed consistency. Buck discussed coordinating the results and noting the criteria the Board is seeking for in the next superintendent. Essig suggested to have the general results available to the public and the committee discussed the timeline. The common theme and comments from the survey were reviewed.

**5. OTHER**

None

**6. EXECUTIVE SESSION**

Motion by Drum and seconded by Funk that the Superintendent Search Committee Meeting convene into Executive Session at 5:42 p.m. ROLL CALL: Yes – Buck, Drum, and Funk. No – None. MOTION CARRIES 3-0.

5 ILCS 120(c)(1) – The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the District or legal counsel for the District, including hearing testimony on a complaint lodged against an employee or against legal counsel for the District to determine its validity.

*The Committee returned from Executive Session at 6:58 p.m.*

**ADJOURNMENT**

Funk motioned and Drum seconded that the Superintendent Search Committee Meeting be adjourn at 6:59 p.m. All yeas.

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**President**

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**Secretary**

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

Washington CHSD 308

**11 Q 7300 0000 00 000 110001 Athletics - Special Events**

Post Date	Source Type	Debit	Credit	Net Activity		
12/15/2025	APBU - Accounts Payable Batch Update	65.00	0.00	65.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Braker's Market	cookie trays for college signing day	18135	3135	20251212ADB	\$65.00
<b>Totals for Account 11 Q 7300 0000 00 000 110001:</b>		<b>\$65.00</b>	<b>\$0.00</b>	<b>\$65.00</b>		

**11 Q 7300 0000 00 000 110051 Athletics - Football**

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	11.97	0.00	11.97		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Costco waters	18117	622696	20251204	\$11.97
12/15/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Martin Sign service, Inc	Playoff sign	18149	23335	20251212ADB	\$300.00
12/18/2025	APBU - Accounts Payable Batch Update	4,000.00	0.00	4,000.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Green River Lines INC	Green River Lines bus service	18165	18232	20251217ADB	\$4,000.00
12/09/2025	CR - Cash Receipt Deposit			0.00	323.00	-323.00
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 9, 2025 Deposit	260067	120825ADB	\$323.00	
<b>Totals for Account 11 Q 7300 0000 00 000 110051:</b>		<b>\$4,311.97</b>	<b>\$323.00</b>	<b>\$3,988.97</b>		

**11 Q 7300 0000 00 000 110055 Athletics - Basketball (Boys)**

Post Date	Source Type	Debit	Credit	Net Activity		
12/15/2025	APBU - Accounts Payable Batch Update	1,080.00	0.00	1,080.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	TEAM WORKS	Boys Basketball travel uniforms	18156	65929	20251212ADB	\$1,080.00
12/18/2025	APBU - Accounts Payable Batch Update	810.00	0.00	810.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	TEAM WORKS	FR Boys BB Travel Gear	18170	66027	20251216ADB	\$810.00
12/09/2025	CR - Cash Receipt Deposit			0.00	1,000.00	-1,000.00
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 9, 2025 Deposit	260067	120825ADB	\$1,000.00	
12/31/2025	CR - Cash Receipt Deposit			0.00	955.00	-955.00
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		RevTrak credits-December 2025	260071	20251228Revtrak	\$955.00	

## Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

Washington CHSD 308

11 Q 7300 0000 00 000 110055 Athletics - Basketball (Boys)

Post Date	Source Type	Debit	Credit	Net Activity
<b>Totals for Account 11 Q 7300 0000 00 000 110055:</b>		<b>\$1,890.00</b>	<b>\$1,955.00</b>	<b>(\$65.00)</b>

11 Q 7300 0000 00 000 110056 Athletics - Wrestling

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	98.92	29.00	69.92		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	KROGER CO - IN DIV	Wrestling supplies	18116	02130218657927	20251204ADB	\$62.93
APBU	Morton Community Bank (PA)	150 S hooks for hanging	18122	4721021	20251204ADB	\$35.99
APBU	Morton Community Bank (PA)	Refund - return of item	18122	8555011	20251204ADB	(\$29.00)
12/11/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	John Puls	IHSA Ref payment for 12/6 wrestling meet	18124	IHSAJPuls	20251209ADB	\$300.00
12/11/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Jason Timerman	IHSA Ref payment for 12/6 Wrestling meet	18127	IHSAJTimerman	20251209ADB	\$300.00
12/11/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Chris Soppet	IHSA Ref payment for 12/6 Wrestling meet	18125	IHSACSoppet	20251209ADB	\$300.00
12/11/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Marshall Grissom	IHSA Ref payment for 12/6 Wrestling meet	18123	IHSAMGrissom	20251209ADB	\$300.00
12/11/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	William Steffes	IHSA Ref payment for 12/6 wrestling meet	18126	IHSAWSteffes	20251209ADB	\$300.00
12/11/2025	APBU - Accounts Payable Batch Update	0.00	1,500.00	-1,500.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Chris Soppet	IHSA Ref payment for 12/6 Wrestling meet	18125	IHSACSoppet	20251209ADB	(\$300.00)
APBU	Jason Timerman	IHSA Ref payment for 12/6 Wrestling meet	18127	IHSAJTimerman	20251209ADB	(\$300.00)
APBU	John Puls	IHSA Ref payment for 12/6 wrestling meet	18124	IHSAJPuls	20251209ADB	(\$300.00)
APBU	Marshall Grissom	IHSA Ref payment for 12/6 Wrestling meet	18123	IHSAMGrissom	20251209ADB	(\$300.00)
APBU	William Steffes	IHSA Ref payment for 12/6 wrestling meet	18126	IHSAWSteffes	20251209ADB	(\$300.00)
12/12/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	John Puls	IHSA Ref payment for 12/6 wrestling meet	18129	IHSAJPuls-b	20251211ADB	\$300.00

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

Washington CHSD 308

11 Q 7300 0000 00 000 110056

Athletics - Wrestling

Post Date	Source Type	Debit	Credit	Net Activity		
12/12/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Chris Soppet	IHSA Ref payment for 12/6 Wrestling meet	18130	IHSACSoppet-b	20251211ADB	\$300.00
12/12/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	William Steffes	IHSA Ref payment for 12/6 wrestling meet	18131	IHSAWSteffes-b	20251211ADB	\$300.00
12/12/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Marshall Grissom	IHSA Ref payment for 12/6 Wrestling meet	18128	IHSAMGrissom-b	20251211ADB	\$300.00
12/12/2025	APBU - Accounts Payable Batch Update	300.00	0.00	300.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Jason Timerman	IHSA Ref payment for 12/6 Wrestling meet	18132	IHSAJTimerman-	20251211ADB	\$300.00
12/15/2025	APBU - Accounts Payable Batch Update	90.00	0.00	90.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Dane Geirnaeirt	Wrestling varsity invite- first aid for 12/6	18140	WCHSFirstAid12	20251212ADB	\$90.00
12/15/2025	APBU - Accounts Payable Batch Update	90.00	0.00	90.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Parker Westerfield	Wrestling varsity invite first aid from wrestling	18160	WCHSFirstAid21	20251212ADB	\$90.00
12/15/2025	APBU - Accounts Payable Batch Update	667.30	0.00	667.30		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Michael Naab	Wrestling trophies and medallions for varsity	18150	187287	20251212ADB	\$667.30
12/15/2025	APBU - Accounts Payable Batch Update	255.00	0.00	255.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	William Hamby	JV wrestling official for 12/20/25 meet	18146	122025WH	20251212ADB	\$255.00
12/15/2025	APBU - Accounts Payable Batch Update	255.00	0.00	255.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Peyton Williams	JV wrestling official for 12/20/25 meet	18161	122025PW	20251212ADB	\$255.00
12/15/2025	APBU - Accounts Payable Batch Update	255.00	0.00	255.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Asher Hamby	JV wrestling official for 12/20/25 meet	18145	122025AH	20251212ADB	\$255.00
12/18/2025	APBU - Accounts Payable Batch Update	255.00	0.00	255.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Harvey Hale	JV Wrestling official	18166	WrestlingHH1218	20251218ADB	\$255.00

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

Washington CHSD 308

**11 Q 7300 0000 00 000 110056 Athletics - Wrestling**

Post Date	Source Type		Debit	Credit	Net Activity	
12/18/2025	APBU - Accounts Payable Batch Update		255.00	0.00	255.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Jeff Hilliard	JV Wrestling official	18167	WrestlingJH1220	20251218ADB	\$255.00
12/18/2025	APBU - Accounts Payable Batch Update		84.99	0.00	84.99	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	GABBERTS CLEANING	Cleaner rental for wrestling mats-Ace	18164	Gabbert120425	20251217ADB	\$84.99
12/18/2025	APBU - Accounts Payable Batch Update		0.00	84.99	-84.99	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	GABBERTS CLEANING	Cleaner rental for wrestling mats-Ace	18164	Gabbert120425	20251217ADB	(\$84.99)
12/18/2025	APBU - Accounts Payable Batch Update		84.99	0.00	84.99	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Nena Hardware, Inc.	Cleaner rental for wrestling mats-Nena Ace	18172	Nena120425	20251218ADB	\$84.99
12/02/2025	CR - Cash Receipt Deposit		0.00	950.00	-950.00	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 2, 2025 Deposit	260063	120225ADB	\$950.00	
12/19/2025	CR - Cash Receipt Deposit		0.00	854.00	-854.00	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 19 2025 Deposit	260069	12192025ADB	\$854.00	
<b>Totals for Account 11 Q 7300 0000 00 000 110056:</b>			<b>\$5,391.20</b>	<b>\$3,417.99</b>	<b>\$1,973.21</b>	

**11 Q 7300 0000 00 000 110058 Athletics - Volleyball**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		74.86	0.00	74.86	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P2)	Volleyball Meals	18118	787598	20251204ADB	\$74.86
12/15/2025	APBU - Accounts Payable Batch Update		266.00	0.00	266.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	TEAM WORKS	post season tshirts for Varsity players, the	18156	65886	20251212ADB	\$266.00
<b>Totals for Account 11 Q 7300 0000 00 000 110058:</b>			<b>\$340.86</b>	<b>\$0.00</b>	<b>\$340.86</b>	

**11 Q 7300 0000 00 000 110062 Athletics - General (AD)**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		284.89	0.00	284.89	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Go Fan Soccer Tickets for the Fan Bus		139648008	20251204	\$0.00

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

Washington CHSD 308

11 Q 7300 0000 00 000 110062 Athletics - General (AD)

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		284.89	0.00	284.89	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Lowes	18117	301707339	20251204	\$95.82
APBU	Morton Community Bank (P4)	Spotify - Athletics	18120	cc6bad9cf884	20251204ADB	\$19.99
APBU	Morton Community Bank (P5)	Chic Fil A	18121	5720919	20251204ADB	\$169.08
12/08/2025	APBU - Accounts Payable Batch Update		619.70	0.00	619.70	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Go Fan Soccer Tickets for the Fan Bus	18117	139648008	20251204	\$619.70
APBU	Morton Community Bank (P1)	Go Fan Soccer Tickets for the Fan Bus		139648008	20251204	\$0.00
12/09/2025	APBU - Accounts Payable Batch Update		0.00	48.35	-48.35	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Lowe's credit	18117	350701266	20251208ADB	(\$48.35)
12/15/2025	APBU - Accounts Payable Batch Update		500.00	0.00	500.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Martin Sign service, Inc	5x5 school song sign	18149	23183	20251212ADB	\$500.00
12/09/2025	CR - Cash Receipt Deposit		0.00	1,927.30	-1,927.30	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 9, 2025 Deposit	260067	120825ADB	\$1,927.30	
<b>Totals for Account 11 Q 7300 0000 00 000 110062:</b>			<b>\$1,404.59</b>	<b>\$1,975.65</b>	<b>(\$571.06)</b>	

11 Q 7300 0000 00 000 110063 Athletics - Soccer (Boys)

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		782.38	0.00	782.38	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Soccer Boys	18117	31010	20251204	\$782.38
12/15/2025	APBU - Accounts Payable Batch Update		520.00	0.00	520.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	TEAM WORKS	Soccer Boys Banquet Shirts	18156	65874	20251212ADB	\$520.00
12/04/2025	CR - Cash Receipt Deposit		279.81	0.00	279.81	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		Credit Card Sales - Concessions November-Reversal	260066	11282025ADB	(\$279.81)	
<b>Totals for Account 11 Q 7300 0000 00 000 110063:</b>			<b>\$1,582.19</b>	<b>\$0.00</b>	<b>\$1,582.19</b>	

# Account Activity Detail

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11 Q 7300 0000 00 000 110064 Athletics - Basketball (Girls)

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		20.91	0.00	20.91	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P3)	Walmart	18119	15489544	20251204ADB	\$20.91
12/15/2025	APBU - Accounts Payable Batch Update		250.00	0.00	250.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Elite Sports Recovery, LLC	Recovery session GB	18138	1064	20251212ADB	\$250.00
12/15/2025	APBU - Accounts Payable Batch Update		280.00	0.00	280.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Brooke Nussbaum	Senior posters	18152	WCHS8	20251212ADB	\$280.00
12/15/2025	APBU - Accounts Payable Batch Update		17.28	0.00	17.28	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	WCHS - General Fund	1000 Point Banners	18159	7	20251212ADB	\$17.28
12/18/2025	APBU - Accounts Payable Batch Update		200.00	0.00	200.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	TEAM WORKS	Invoices from past	18170	64373	20251217ADB	\$200.00
12/18/2025	APBU - Accounts Payable Batch Update		850.00	0.00	850.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	TEAM WORKS	Invoices from past	18170	64482	20251217ADB	\$850.00
12/02/2025	CR - Cash Receipt Deposit		0.00	1,000.00	-1,000.00	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 2, 2025 Deposit	260063	120225ADB	\$1,000.00	
12/09/2025	CR - Cash Receipt Deposit		0.00	50.00	-50.00	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 9, 2025 Deposit	260067	120825ADB	\$50.00	
12/31/2025	CR - Cash Receipt Deposit		0.00	250.00	-250.00	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		RevTrak credits-December 2025	260071	20251228Revtrak	\$250.00	

**Totals for Account 11 Q 7300 0000 00 000 110064:** **\$1,618.19**    **\$1,300.00**    **\$318.19**

11 Q 7300 0000 00 000 110066 Athletics - Cheer (Competitive)

Post Date	Source Type		Debit	Credit	Net Activity	
12/15/2025	APBU - Accounts Payable Batch Update		850.00	0.00	850.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Champion Cheer Culture LLC	Clinic payment	18136	1721	20251212ADB	\$450.00

# Account Activity Detail

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11 Q 7300 0000 00 000 110066 Athletics - Cheer (Competitive)

Post Date	Source Type		Debit	Credit	Net Activity	
12/15/2025	APBU - Accounts Payable Batch Update		850.00	0.00	850.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Champion Cheer Culture LLC	Clinic 2nd payment	18136	1732	20251212ADB	\$400.00
12/15/2025	APBU - Accounts Payable Batch Update		1,737.00	0.00	1,737.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	TEAM WORKS	Cheer clinic shirts	18156	65832	20251212ADB	\$1,737.00
12/15/2025	APBU - Accounts Payable Batch Update		25.88	0.00	25.88	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	MICHAEL KANG	Music payment	18148	778	20251212ADB	\$25.88
12/15/2025	APBU - Accounts Payable Batch Update		350.00	0.00	350.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	National Cheerleaders Association	Clinic payment	18151	REG-	20251212ADB	\$350.00
12/15/2025	APBU - Accounts Payable Batch Update		135.00	0.00	135.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	TEAM WORKS	Clinic shirts	18156	65925	20251212ADB	\$135.00
12/16/2025	APBU - Accounts Payable Batch Update		0.00	25.88	-25.88	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	MICHAEL KANG	Music payment	18148	778	20251212ADB	(\$25.88)
12/18/2025	APBU - Accounts Payable Batch Update		25.00	0.00	25.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	MICHAEL KANG	1 Song Swap	18168	778b	20251216ADB	\$25.00
12/19/2025	CR - Cash Receipt Deposit		0.00	4,755.00	-4,755.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Deposit Number</b>	<b>Batch</b>	<b>Amount</b>	
CR		December 19 2025 Deposit	260069	12192025ADB	\$4,755.00	
12/31/2025	CR - Cash Receipt Deposit		0.00	4,270.00	-4,270.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Deposit Number</b>	<b>Batch</b>	<b>Amount</b>	
CR		RevTrak credits-December 2025	260071	20251228Revtrak	\$4,270.00	
<b>Totals for Account 11 Q 7300 0000 00 000 110066:</b>			<b>\$3,122.88</b>	<b>\$9,050.88</b>	<b>(\$5,928.00)</b>	

11 Q 7300 0000 00 000 110069 Athletics - Pantherettes

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		113.78	0.99	112.79	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Morton Community Bank (PA)	Rhinestones & Appliques	18122	3395427	20251204ADB	\$29.95

# Account Activity Detail

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**11 Q 7300 0000 00 000 110069 Athletics - Pantherettes**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		113.78	0.99	112.79	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (PA)	Rhinestones & Appliques	18122	9049019	20251204ADB	\$82.84
12/15/2025	APBU - Accounts Payable Batch Update		200.00	0.00	200.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Ottawa Township High School	Pantherettes competition fee	18153	IDTA020726	20251212ADB	\$200.00
<b>Totals for Account 11 Q 7300 0000 00 000 110069:</b>			<b>\$313.78</b>	<b>\$0.99</b>	<b>\$312.79</b>	

**11 Q 7300 0000 00 000 110076 Athletics - Pep Club**

Post Date	Source Type		Debit	Credit	Net Activity	
12/15/2025	APBU - Accounts Payable Batch Update		24.10	0.00	24.10	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	WCHS - General Fund	Pep Club posters-theme day	18159	6-2025	20251212ADB	\$24.10
<b>Totals for Account 11 Q 7300 0000 00 000 110076:</b>			<b>\$24.10</b>	<b>\$0.00</b>	<b>\$24.10</b>	

**11 Q 7300 0000 00 000 110078 Athletics - Cheer (Football)**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		0.00	6.83	-6.83	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Costco Refund-BooBash candy	18117	Refund12320625	20251205ADB	(\$6.83)
12/15/2025	APBU - Accounts Payable Batch Update		25.00	0.00	25.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Julie Gruber	Buy back of pom poms by a student	18144	120125Pompom	20251212ADB	\$25.00
12/16/2025	APBU - Accounts Payable Batch Update		0.00	25.00	-25.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Julie Gruber	Buy back of pom poms by a student	18144	120125Pompom	20251212ADB	(\$25.00)
12/09/2025	CR - Cash Receipt Deposit		0.00	255.00	-255.00	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 9, 2025 Deposit	260067	120825ADB	\$255.00	
<b>Totals for Account 11 Q 7300 0000 00 000 110078:</b>			<b>\$25.00</b>	<b>\$286.83</b>	<b>(\$261.83)</b>	

**11 Q 7300 0000 00 000 110100 Activities - General (Barth)**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		103.45	0.00	103.45	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P3)	Clutch Sports Media Annual Subscription	18119	ClutchNov2025	20251204ADB	\$89.49

# Account Activity Detail

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**11 Q 7300 0000 00 000 110100**      *Activities - General (Barth)*

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	103.45	0.00	103.45		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P5)	Walmart - Activity Portion Mini Muffins	18121	9LCP	20251204ADB	\$13.96
<b>Totals for Account 11 Q 7300 0000 00 000 110100:</b>		<b>\$103.45</b>	<b>\$0.00</b>	<b>\$103.45</b>		

**11 Q 7300 0000 00 000 110102**      *Activities - Art Club*

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	87.46	4.74	82.72		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P5)	ALDI-\$50 for Aldis for "Artsgiving" Event	18121	651148	20251204ADB	\$48.49
APBU	Morton Community Bank (PA)	Art Club - Holiday Events	18122	0819433	20251204ADB	\$38.97
APBU	Morton Community Bank (PA)	Refund - item return	18122	111725Return	20251204ADB	(\$4.74)
12/15/2025	APBU - Accounts Payable Batch Update	320.92	0.00	320.92		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	THE CERAMIC SHOP	Bed of Nails, Geometric Shapes Cutter Set,	18157	50978	20251212ADB	\$320.92
12/19/2025	CR - Cash Receipt Deposit			0.00	180.00	-180.00
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 19 2025 Deposit	260069	12192025ADB	\$180.00	
<b>Totals for Account 11 Q 7300 0000 00 000 110102:</b>		<b>\$408.38</b>	<b>\$184.74</b>	<b>\$223.64</b>		

**11 Q 7300 0000 00 000 110103**      *Activities - Business Club*

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	0.00	12.68	-12.68		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Costco Refund-BooBash candy	18117	Refund12325911	20251205ADB	(\$12.68)
<b>Totals for Account 11 Q 7300 0000 00 000 110103:</b>		<b>\$0.00</b>	<b>\$12.68</b>	<b>(\$12.68)</b>		

**11 Q 7300 0000 00 000 110104**      *Activities - Advocates For Awareness*

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	0.00	10.06	-10.06		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Costco Sales Tax Refund	18117	111725Refund	20251204	(\$10.06)
<b>Totals for Account 11 Q 7300 0000 00 000 110104:</b>		<b>\$0.00</b>	<b>\$10.06</b>	<b>(\$10.06)</b>		

## Account Activity Detail

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11 Q 7300 0000 00 000 110106 Activities - Auto/Construction Club

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	27.99	0.00	27.99		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (PA)	Go Kart Brakes	18122	3537043	20251204ADB	\$27.99
12/19/2025	CR - Cash Receipt Deposit			0.00	1,594.14	-1,594.14
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 19 2025 Deposit	260069	12192025ADB	\$1,594.14	
<b>Totals for Account 11 Q 7300 0000 00 000 110106:</b>				<b>\$27.99</b>	<b>\$1,594.14</b>	<b>(\$1,566.15)</b>

11 Q 7300 0000 00 000 110109 Activities - Book Club

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	0.00	8.45	-8.45		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Costco Refund-BooBash candy		Refund12328201	20251205ADB	(\$8.45)
12/08/2025	APBU - Accounts Payable Batch Update			8.45	0.00	8.45
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Costco Refund-BooBash candy		Refund12328201	20251205ADB	\$8.45
<b>Totals for Account 11 Q 7300 0000 00 000 110109:</b>				<b>\$8.45</b>	<b>\$8.45</b>	<b>\$0.00</b>

11 Q 7300 0000 00 000 110110 Activities - Broadway Club

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	1,507.28	330.80	1,176.48		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P4)	Playbillder.com	18120	Playbuilder11202	20251204ADB	\$75.00
APBU	Morton Community Bank (PA)	Musical Costumes	18122	0770662	20251204ADB	\$309.53
APBU	Morton Community Bank (PA)	Props for Musical	18122	3121847	20251204ADB	\$197.95
APBU	Morton Community Bank (PA)	Musical Wigs	18122	5110662	20251204ADB	\$258.25
APBU	Morton Community Bank (PA)	Musical Supplies	18122	6306611	20251204ADB	\$270.40
APBU	Morton Community Bank (PA)	Makeup and Hair for Musical	18122	6476234	20251204ADB	\$147.23
APBU	Morton Community Bank (PA)	Musical Costumes	18122	6887460	20251204ADB	\$8.72
APBU	Morton Community Bank (PA)	Musical Costumes	18122	6893047	20251204ADB	\$59.85
APBU	Morton Community Bank (PA)	Refunds	18122	7683675	20251204ADB	(\$262.82)
APBU	Morton Community Bank (PA)	Musical Costumes/Props	18122	9424203	20251204ADB	\$163.61
APBU	Morton Community Bank (PA)	Refund - Musical Item Returns	18122	9972509	20251204ADB	(\$51.24)

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**11 Q 7300 0000 00 000 110110**      **Activities - Broadway Club**

Post Date	Source Type		Debit	Credit	Net Activity	
12/15/2025	APBU - Accounts Payable Batch Update		1,050.00	0.00	1,050.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Adrienne Yoder	Adrienne Yoder. I believe they have paid her	18162	111725Yoder	20251212ADB	\$1,050.00
12/15/2025	APBU - Accounts Payable Batch Update		457.12	0.00	457.12	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	WCHS - General Fund	The Loft Design - Print Shop here at WCHS	18159	5	20251212ADB	\$457.12
12/15/2025	APBU - Accounts Payable Batch Update		96.10	0.00	96.10	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	James Frye	Uhaul rental for fall musical	18139	98723899	20251212ADB	\$96.10
12/19/2025	CR - Cash Receipt Deposit		0.00	8,448.17	-8,448.17	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 19 2025 Deposit	260069	12192025ADB	\$8,448.17	
<b>Totals for Account 11 Q 7300 0000 00 000 110110:</b>			<b>\$3,110.50</b>	<b>\$8,778.97</b>	<b>(\$5,668.47)</b>	

**11 Q 7300 0000 00 000 110113**      **Activities - Science Club**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		117.96	0.00	117.96	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (PA)	Musical Supplies	18122	9705054	20251204ADB	\$117.96
<b>Totals for Account 11 Q 7300 0000 00 000 110113:</b>			<b>\$117.96</b>	<b>\$0.00</b>	<b>\$117.96</b>	

**11 Q 7300 0000 00 000 110116**      **Activities - Cricut Club**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		113.99	2.49	111.50	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Jiffy- Tshirt order for club	18117	1033774334	20251204	\$69.74
APBU	Morton Community Bank (PA)	HTV for future club projects	18122	8313045	20251204ADB	\$41.76
<b>Totals for Account 11 Q 7300 0000 00 000 110116:</b>			<b>\$113.99</b>	<b>\$2.49</b>	<b>\$111.50</b>	

**11 Q 7300 0000 00 000 110121**      **Activities - French Club**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		0.00	12.68	-12.68	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Costco Refund-BooBash candy	18117	Refund12320654	20251205ADB	(\$12.68)
<b>Totals for Account 11 Q 7300 0000 00 000 110121:</b>			<b>\$0.00</b>	<b>\$12.68</b>	<b>(\$12.68)</b>	

# Account Activity Detail

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**11 Q 7300 0000 00 000 110122**                      **Activities - Drama Club**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		1,053.95	5.00	1,048.95	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (PA)	Musical Costumes/Props	18122	6726658	20251204ADB	\$1,048.95
12/02/2025	CR - Cash Receipt Deposit		0.00	80.00	-80.00	
SRC	Name	Description		Deposit Number	Batch	Amount
CR		December 2, 2025 Deposit		260063	120225ADB	\$80.00
12/11/2025	CR - Cash Receipt Deposit		0.00	320.00	-320.00	
SRC	Name	Description		Deposit Number	Batch	Amount
CR		December 11, 2025 Deposit		260068	121125ADB	\$320.00

**Totals for Account 11 Q 7300 0000 00 000 110122:**                      **\$1,053.95**                      **\$405.00**                      **\$648.95**

**11 Q 7300 0000 00 000 110124**                      **Activities - Game Club**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		157.17	0.00	157.17	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (PA)	STEAM into the Storyverse craft supplies	18122	5813033	20251204ADB	\$157.17

**Totals for Account 11 Q 7300 0000 00 000 110124:**                      **\$157.17**                      **\$0.00**                      **\$157.17**

**11 Q 7300 0000 00 000 110127**                      **Activities - Impact**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		43.75	0.00	43.75	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P2)	Becks - IMPACT activity on 11/3/25	18118	Becks110325	20251204ADB	\$23.26
APBU	Morton Community Bank (PA)	dowel rods and zip ties for flag display for	18122	8209835	20251204ADB	\$20.49

**Totals for Account 11 Q 7300 0000 00 000 110127:**                      **\$43.75**                      **\$0.00**                      **\$43.75**

**11 Q 7300 0000 00 000 110132**                      **Activities - Junior Class**

Post Date	Source Type		Debit	Credit	Net Activity	
12/15/2025	APBU - Accounts Payable Batch Update		950.00	0.00	950.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Joe Greenwood	Prom DJ	18143	04252026-2	20251212ADB	\$950.00
12/04/2025	CR - Cash Receipt Deposit		459.35	0.00	459.35	
SRC	Name	Description		Deposit Number	Batch	Amount
CR		Credit Card Sales - Concessions November-Reversal		260066	11282025ADB	(\$459.35)

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

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11 Q 7300 0000 00 000 110132 Activities - Junior Class

Post Date	Source Type		Debit	Credit	Net Activity
12/19/2025	CR - Cash Receipt Deposit		0.00	621.28	-621.28
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 19 2025 Deposit	260069	12192025ADB	\$599.28
CR		Credit Card Sales-Concessions	260070	12192025ADB-C	\$22.00
12/31/2025	CR - Cash Receipt Deposit		0.00	154.00	-154.00
SRC	Name	Description	Deposit Number	Batch	Amount
CR		Credit Card Sales-Concessions 12/15/25 Girls BB	260072	010726ADB	\$33.00
CR		Credit Card Sales-Concessions 12/16/25 Boys BB	260073	010726ADB	\$6.00
CR		Credit Card Sales-Concessions 12/19/25 Boys BB	260074	010726ADB	\$60.00
CR		Credit Card Sales-Concessions 12/22/25 Boys BB	260075	010726ADB	\$55.00
<b>Totals for Account 11 Q 7300 0000 00 000 110132:</b>			<b>\$1,409.35</b>	<b>\$775.28</b>	<b>\$634.07</b>

11 Q 7300 0000 00 000 110133 Activities - Chorus

Post Date	Source Type		Debit	Credit	Net Activity	
12/18/2025	APBU - Accounts Payable Batch Update		1,487.73	0.00	1,487.73	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	WCHS - General Fund	Madrigal Dinner 2025	18171	Madrigals122025	20251217ADB	\$1,487.73
12/18/2025	APBU - Accounts Payable Batch Update		3,600.00	0.00	3,600.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Rock Solid Productions, LLC	Sound and lighting services, 2026 and 2027	18169	1771b	20251217ADB	\$3,600.00
12/19/2025	CR - Cash Receipt Deposit		0.00	5,145.00	-5,145.00	
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 19 2025 Deposit	260069	12192025ADB	\$5,145.00	
<b>Totals for Account 11 Q 7300 0000 00 000 110133:</b>			<b>\$5,087.73</b>	<b>\$5,145.00</b>	<b>(\$57.27)</b>	

11 Q 7300 0000 00 000 110135 Activities - Operation Snowball

Post Date	Source Type		Debit	Credit	Net Activity
12/02/2025	CR - Cash Receipt Deposit		0.00	210.00	-210.00
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 2, 2025 Deposit	260063	120225ADB	\$210.00
12/09/2025	CR - Cash Receipt Deposit		0.00	420.00	-420.00
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 9, 2025 Deposit	260067	120825ADB	\$420.00

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

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**11 Q 7300 0000 00 000 110135**      *Activities - Operation Snowball*

Post Date	Source Type	Debit	Credit	Net Activity	
12/11/2025	CR - Cash Receipt Deposit	0.00	2,700.00	-2,700.00	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 11, 2025 Deposit	260068	121125ADB	\$2,700.00
12/19/2025	CR - Cash Receipt Deposit	0.00	280.00	-280.00	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 19 2025 Deposit	260069	12192025ADB	\$280.00
<b>Totals for Account 11 Q 7300 0000 00 000 110135:</b>		<b>\$0.00</b>	<b>\$3,610.00</b>	<b>(\$3,610.00)</b>	

**11 Q 7300 0000 00 000 110136**      *Activities - Panther Perk*

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	134.05	12.68	121.37		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	KROGER CO - IN DIV	Perk supplies	18116	02130217657926	20251204ADB	\$23.74
APBU	KROGER CO - IN DIV	Perk Supplies	18116	02150216657925	20251204ADB	\$50.71
APBU	KROGER CO - IN DIV	Panther Perk Supplies	18116	02150247657956	20251204ADB	\$59.60
APBU	Morton Community Bank (P1)	Costco Refund-BooBash candy	18117	Refund-	20251205ADB	(\$12.68)
12/19/2025	CR - Cash Receipt Deposit	0.00	632.25	-632.25		
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 19 2025 Deposit	260069	12192025ADB	\$632.25	
<b>Totals for Account 11 Q 7300 0000 00 000 110136:</b>		<b>\$134.05</b>	<b>\$644.93</b>	<b>(\$510.88)</b>		

**11 Q 7300 0000 00 000 110137**      *Activities - Preschool (FCS)*

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	139.98	0.00	139.98		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (PA)	Amazon Preschool Supplies	18122	0731433	20251204ADB	\$139.98
<b>Totals for Account 11 Q 7300 0000 00 000 110137:</b>		<b>\$139.98</b>	<b>\$0.00</b>	<b>\$139.98</b>		

**11 Q 7300 0000 00 000 110138**      *Activities - Renaissance Fair*

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	354.45	0.00	354.45		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Ren Fair supplies	18117	3967	20251204	\$14.38
APBU	Morton Community Bank (P2)	Menards - lumber and hinge for Renaissance	18118	9789	20251204ADB	\$19.26
APBU	Morton Community Bank (PA)	Supplies for the Renaissance Fair. Please	18122	5148242	20251204ADB	\$10.97
APBU	Morton Community Bank (PA)	Supplies for the Renaissance Fair. Please	18122	6642657	20251204ADB	\$214.56

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

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11 Q 7300 0000 00 000 110138      Activities - Renaissance Fair

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	354.45	0.00	354.45		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (PA)	Renaissance Fair materials. To be delivered	18122	9080258	20251204ADB	\$12.99
APBU	Morton Community Bank (PA)	Renaissance Fair purchases. To be delivered	18122	9425573	20251204ADB	\$82.29
<b>Totals for Account 11 Q 7300 0000 00 000 110138:</b>				<b>\$354.45</b>	<b>\$0.00</b>	<b>\$354.45</b>

11 Q 7300 0000 00 000 110139      Activities - Robotics Club

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	495.89	18.57	477.32		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P2)	Emma Kites	18118	95497233	20251204ADB	\$77.85
APBU	Morton Community Bank (PA)	Robotics Supplies	18122	4578632	20251204ADB	\$70.50
APBU	Morton Community Bank (PA)	Robotics team supplies	18122	6077042	20251204ADB	\$258.47
APBU	Morton Community Bank (PA)	Robotics Parts	18122	8281022	20251204ADB	\$70.50
12/09/2025	APBU - Accounts Payable Batch Update	39.33	0.00	39.33		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (PA)	Robotics team supplies	18122	2292232	20251208ADB	\$39.33
12/02/2025	CR - Cash Receipt Deposit			0.00	250.00	-250.00
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 2, 2025 Deposit	260063	120225ADB	\$250.00	
12/09/2025	CR - Cash Receipt Deposit			0.00	100.00	-100.00
SRC	Name	Description	Deposit Number	Batch	Amount	
CR		December 9, 2025 Deposit	260067	120825ADB	\$100.00	
<b>Totals for Account 11 Q 7300 0000 00 000 110139:</b>				<b>\$535.22</b>	<b>\$368.57</b>	<b>\$166.65</b>

11 Q 7300 0000 00 000 110140      Activities - Scholastic Bowl

Post Date	Source Type	Debit	Credit	Net Activity		
12/15/2025	APBU - Accounts Payable Batch Update	60.00	0.00	60.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	PEORIA AREA WORLD AFFAIRS COUNCIL	Scholastic Bowl	18154	110525ISB	20251212ADB	\$60.00
<b>Totals for Account 11 Q 7300 0000 00 000 110140:</b>				<b>\$60.00</b>	<b>\$0.00</b>	<b>\$60.00</b>

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

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**11 Q 7300 0000 00 000 110141**                      **Activities - Senior Class**

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	0.00	21.14	-21.14		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Costco Refund-BooBash candy	18117	Refund12321405	20251205ADB	(\$10.34)
APBU	Morton Community Bank (P1)	Costco Refund-BooBash candy	18117	Refund12323247	20251205ADB	(\$10.80)
<b>Totals for Account 11 Q 7300 0000 00 000 110141:</b>		<b>\$0.00</b>	<b>\$21.14</b>	<b>(\$21.14)</b>		

**11 Q 7300 0000 00 000 110143**                      **Activities - Spanish Club**

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	0.00	20.69	-20.69		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Costco Refund-BooBash candy	18117	Refund12314611	20251205ADB	(\$20.69)
<b>Totals for Account 11 Q 7300 0000 00 000 110143:</b>		<b>\$0.00</b>	<b>\$20.69</b>	<b>(\$20.69)</b>		

**11 Q 7300 0000 00 000 110144**                      **Activities - Student Council**

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	881.91	4.94	876.97		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Nothing Bundt Cakes	18117	625992	20251204	\$295.50
APBU	Morton Community Bank (PA)	Student Council City Christmas/City Tree	18122	4950658	20251204ADB	\$581.47
12/15/2025	APBU - Accounts Payable Batch Update	108.00	0.00	108.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Trefzgers Bakery Inc	December Staff Appreciation Treat	18158	33016	20251212ADB	\$108.00
<b>Totals for Account 11 Q 7300 0000 00 000 110144:</b>		<b>\$989.91</b>	<b>\$4.94</b>	<b>\$984.97</b>		

**11 Q 7300 0000 00 000 110148**                      **Activities - After Midnight**

Post Date	Source Type	Debit	Credit	Net Activity		
12/07/2025	APBU - Accounts Payable Batch Update	950.00	0.00	950.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Gift Cards for Staff and Students	18117	692810	20251204	\$950.00
<b>Totals for Account 11 Q 7300 0000 00 000 110148:</b>		<b>\$950.00</b>	<b>\$0.00</b>	<b>\$950.00</b>		

**11 Q 7300 0000 00 000 110150**                      **Activities - CPR Health Fund**

Post Date	Source Type	Debit	Credit	Net Activity		
12/15/2025	APBU - Accounts Payable Batch Update	345.00	0.00	345.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	AMERICAN RED CROSS	Student CPR Certification	18134	0021263140	20251212ADB	\$345.00

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

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**11 Q 7300 0000 00 000 110150**      **Activities - CPR Health Fund**

Post Date	Source Type		Debit	Credit	Net Activity	
12/16/2025	APBU - Accounts Payable Batch Update		0.00	345.00	-345.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	AMERICAN RED CROSS	Student CPR Certification	18134	0021263140	20251212ADB	(\$345.00)
12/11/2025	CR - Cash Receipt Deposit		0.00	345.00	-345.00	
SRC	Name	Description		Deposit Number	Batch	Amount
CR		December 11, 2025 Deposit		260068	121125ADB	\$345.00
12/19/2025	CR - Cash Receipt Deposit		0.00	330.00	-330.00	
SRC	Name	Description		Deposit Number	Batch	Amount
CR		December 19 2025 Deposit		260069	12192025ADB	\$330.00

**Totals for Account 11 Q 7300 0000 00 000 110150:**      **\$345.00**      **\$1,020.00**      **(\$675.00)**

**11 Q 7300 0000 00 000 110152**      **Activities - Hardship**

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		2,023.58	48.66	1,974.92	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Morton Community Bank (P1)	Aldi-Thanksgiving basket items	18117	25897	20251204	\$1,088.82
APBU	Morton Community Bank (P1)	Kroger-Thanksgiving basket food	18117	610176	20251204	\$75.11
APBU	Morton Community Bank (P1)	Costco-belt	18117	631799	20251204	\$14.99
APBU	Morton Community Bank (P1)	Walmart-can openers for Thanksgiving	18117	U481fk033673	20251204	\$7.94
APBU	Morton Community Bank (P2)	Illinois Track and Cross Country Coaches	18118	ITCCCA110425	20251204ADB	\$123.00
APBU	Morton Community Bank (P3)	Walmart Refund - Items did not arrive	18119	20001385191337	20251204ADB	(\$8.84)
APBU	Morton Community Bank (P3)	Walmart - Thanksgiving Basket Supplies	18119	51913370	20251204ADB	\$97.29
APBU	Morton Community Bank (PA)	Amazon-4x coat	18122	2249859	20251204ADB	\$58.38
APBU	Morton Community Bank (PA)	Panther Pro Shop Order	18122	6195431	20251205	\$305.87
APBU	Morton Community Bank (PA)	Hardship Supply	18122	6282647	20251204ADB	\$58.92
APBU	Morton Community Bank (PA)	Refund	18122	9236057	20251204ADB	(\$39.82)
APBU	Morton Community Bank (PA)	Panther Pro Shop Supplies	18122	9405810	20251204ADB	\$193.26
12/15/2025	APBU - Accounts Payable Batch Update		154.18	0.00	154.18	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Holly Raubach-Davis	reimbursement for turkeys for the	18155	00076D	20251212ADB	\$154.18
12/15/2025	APBU - Accounts Payable Batch Update		116.00	0.00	116.00	
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	WCHS - General Fund	AP fee payment for student	18159	112425Hardship	20251212ADB	\$116.00

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

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**11 Q 7300 0000 00 000 110152**      **Activities - Hardship**

Post Date	Source Type	Debit	Credit	Net Activity	
12/19/2025	CR - Cash Receipt Deposit	0.00	250.00	-250.00	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 19 2025 Deposit	260069	12192025ADB	\$250.00
<b>Totals for Account 11 Q 7300 0000 00 000 110152:</b>			<b>\$2,293.76</b>	<b>\$298.66</b>	<b>\$1,995.10</b>

**11 Q 7300 0000 00 000 110153**      **Activities - Unified PE**

Post Date	Source Type	Debit	Credit	Net Activity		
12/15/2025	APBU - Accounts Payable Batch Update	232.00	0.00	232.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	Kara Kamienski	Bowling payments for Unified activity on	18147	KKBowling12102	20251212ADB	\$232.00
12/18/2025	APBU - Accounts Payable Batch Update	534.00	0.00	534.00		
SRC	Name	Description	Check Number	Invoice Number	Batch	Amount
APBU	TEAM WORKS	Shirts-Unified Art and PE	18170	65978	20251217ADB	\$534.00
<b>Totals for Account 11 Q 7300 0000 00 000 110153:</b>			<b>\$766.00</b>	<b>\$0.00</b>		<b>\$766.00</b>

**11 Q 7300 0000 00 000 110200**      **General**

Post Date	Source Type	Debit	Credit	Net Activity	
12/19/2025	CR - Cash Receipt Deposit	0.00	220.00	-220.00	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 19 2025 Deposit	260069	12192025ADB	\$220.00
12/31/2025	CR - Cash Receipt Deposit	0.00	55.72	-55.72	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		RevTrak credits-December 2025	260071	20251228Revtrak	\$55.72
12/31/2025	J - Journal Entry	571.02	0.00	571.02	
SRC	Description	Detail Description	Batch	Detail Amount	
J	RevTrak Fees-December 2025	RevTrak Fees-December 2025	20251231RevTrak	\$571.02	
12/31/2025	J - Journal Entry	771.90	0.00	771.90	
SRC	Description	Detail Description	Batch	Detail Amount	
J	Interest December 2025	Interest December 2025	123125ADB	\$771.90	
12/31/2025	J - Journal Entry	0.00	1,543.80	-1,543.80	
SRC	Description	Detail Description	Batch	Detail Amount	
J	Interest December 2025	Interest December 2025	123125ADB2	(\$771.90)	
J	Interest December 2025 Reversal	Interest December 2025	123125ADB-b	(\$771.90)	
<b>Totals for Account 11 Q 7300 0000 00 000 110200:</b>			<b>\$1,342.92</b>	<b>\$1,819.52</b>	<b>(\$476.60)</b>

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

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11 Q 7300 0000 00 000 110210                      General - Concessions

Post Date	Source Type		Debit	Credit	Net Activity	
12/07/2025	APBU - Accounts Payable Batch Update		30.32	0.00	30.32	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Morton Community Bank (P5)	Walmart - Concessions	18121	8388	20251204ADB	\$30.32
12/15/2025	APBU - Accounts Payable Batch Update		49.42	0.00	49.42	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Alpha Baking Company, Inc.	hot dog buns	18133	250404324034b	20251212ADB	\$49.42
12/15/2025	APBU - Accounts Payable Batch Update		51.98	0.00	51.98	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Gordon Food Service, Inc.	popcorn bags	18142	831427509	20251212ADB	\$51.98
12/15/2025	APBU - Accounts Payable Batch Update		199.05	0.00	199.05	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Gordon Food Service, Inc.	hot dogs for concessions	18142	831427586	20251212ADB	\$199.05
12/15/2025	APBU - Accounts Payable Batch Update		373.85	0.00	373.85	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Gold Medal Products Co	Popcorn salt	18141	31-99381	20251212ADB	\$373.85
12/15/2025	APBU - Accounts Payable Batch Update		235.00	0.00	235.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Cosgrove Distributors Inc.	Frozen cookie dough	18137	167299	20251212ADB	\$235.00
12/15/2025	APBU - Accounts Payable Batch Update		344.87	0.00	344.87	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Gordon Food Service, Inc.	hot dogs, napkins, bags	18142	831428132b	20251212ADB	\$344.87
12/15/2025	APBU - Accounts Payable Batch Update		235.00	0.00	235.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Cosgrove Distributors Inc.	candy for concessions	18137	5974113025	20251212ADB	\$235.00
12/16/2025	APBU - Accounts Payable Batch Update		0.00	470.00	-470.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Cosgrove Distributors Inc.	Frozen cookie dough	18137	167299	20251212ADB	(\$235.00)
APBU	Cosgrove Distributors Inc.	candy for concessions	18137	5974113025	20251212ADB	(\$235.00)
12/18/2025	APBU - Accounts Payable Batch Update		235.00	0.00	235.00	
<b>SRC</b>	<b>Name</b>	<b>Description</b>	<b>Check Number</b>	<b>Invoice Number</b>	<b>Batch</b>	<b>Amount</b>
APBU	Cosgrove Distributors Inc.	cookie dough for concessions	18163	167299b	20251217ADB	\$235.00

# Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

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11 Q 7300 0000 00 000 110210                      General - Concessions

Post Date	Source Type	Debit	Credit	Net Activity	
12/04/2025	CR - Cash Receipt Deposit	69.95	0.00	69.95	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		Credit Card Sales - Concessions November-Reversal	260066	11282025ADB	(\$69.95)
12/09/2025	CR - Cash Receipt Deposit	0.00	1,870.55	-1,870.55	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 9, 2025 Deposit	260067	120825ADB	\$1,870.55
12/11/2025	CR - Cash Receipt Deposit	0.00	1,774.00	-1,774.00	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 11, 2025 Deposit	260068	121125ADB	\$1,774.00
12/19/2025	CR - Cash Receipt Deposit	0.00	1,289.74	-1,289.74	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		December 19 2025 Deposit	260069	12192025ADB	\$1,288.72
CR		Credit Card Sales-Concessions	260070	12192025ADB-C	\$1.02
12/31/2025	CR - Cash Receipt Deposit	0.00	6.99	-6.99	
SRC	Name	Description	Deposit Number	Batch	Amount
CR		Credit Card Sales-Concessions 12/15/25 Girls BB	260072	010726ADB	\$1.50
CR		Credit Card Sales-Concessions 12/16/25 Boys BB	260073	010726ADB	\$0.27
CR		Credit Card Sales-Concessions 12/19/25 Boys BB	260074	010726ADB	\$2.73
CR		Credit Card Sales-Concessions 12/22/25 Boys BB	260075	010726ADB	\$2.49
12/31/2025	J - Journal Entry	31.54	0.00	31.54	
SRC	Description	Detail Description	Batch	Detail Amount	
J	Credit Card Fees-December 2025	Credit Card Fees-December 2025	123125ADB	\$31.54	
<b>Totals for Account 11 Q 7300 0000 00 000 110210:</b>		<b>\$1,855.98</b>	<b>\$5,411.28</b>	<b>(\$3,555.30)</b>	
<b>Totals for Q - Equity:</b>		<b>\$41,499.70</b>	<b>\$48,459.56</b>	<b>(\$6,959.86)</b>	
<b>Grand Total:</b>		<b>\$41,499.70</b>	<b>\$48,459.56</b>	<b>(\$6,959.86)</b>	

## Account Activity Detail

Date Range: 12/01/2025 - 12/31/2025

Washington CHSD 308

Fund Totals

<b>Fund</b>	<b>Debit</b>	<b>Credit</b>	<b>Net Activity</b>
11 - Activity Fund - 11	\$41,499.70	\$48,459.56	(\$6,959.86)
<b>Grand Total:</b>	<b>\$41,499.70</b>	<b>\$48,459.56</b>	<b>(\$6,959.86)</b>

<b>Account Description</b>	<b>Available Funds</b>
Activities - Advocates For Awareness	1,083.96
Activities - After Midnight	2,012.93
Activities - Agriculture Club	174.74
Activities - Art Club	1,144.53
Activities - Auto/Construction Club	3,362.50
Activities - Band	3,798.56
Activities - Bass Fishing Club	3,140.78
Activities - Bloom	4,689.25
Activities - Book Club	531.10
Activities - Broadway Club	17,131.77
Activities - Business Club	1,535.88
Activities - Catering	1,018.06
Activities - Chess Club	3,116.98
Activities - Chorus	8,405.08
Activities - Counseling	1,006.93
Activities - CPR Health Fund	96.93
Activities - Crafty Fashions Club	1,260.95
Activities - Creative Writing	0.00
Activities - Cricut Club	976.24
Activities - Drama Club	7,909.93
Activities - Driving Skills For Life	2,140.39
Activities - Engineering Technology Club	278.69
Activities - Fellowship Of Christian Students	2,726.72
Activities - Fitness Club	10,454.90
Activities - Former Class Funds	23,993.79
Activities - French Club	622.18
Activities - Freshman Class	181.21
Activities - Game Club	2,865.61
Activities - Gay Straight Alliance (GSA)	100.44
Activities - General (Barth)	1,956.28
Activities - Global Affairs Club	267.65
Activities - Hardship	7,282.46
Activities - Impact	3,471.51
Activities - International Club	353.94
Activities - Intramurals	3,728.68
Activities - Journalism Club	101.75
Activities - Junior Class	14,788.14
Activities - Mathletes	181.51
Activities - National Honor Society	6,643.53
Activities - Operation Snowball	3,857.68
Activities - Panther Perk	1,626.76
Activities - Preschool (FCS)	18,001.97
Activities - Renaissance Fair	654.61
Activities - Robotics Club	49,290.48
Activities - Scholastic Bowl	1,541.37
Activities - Science Club	1,154.60
Activities - Senior Class	13,688.80

Activities - Sophomore Class	1,177.35
Activities - Spanish Club	903.24
Activities - Speech Club	761.14
Activities - Student Council	5,638.65
Activities - Trap Shooting Club	0.00
Activities - Unified Art	589.33
Activities - Unified PE	1,694.63
Activities - Welding Club	625.05
Activities - WLCS Leadership & Community Service	4,389.41
Activities - Yearbook	1,485.00
Athletics - Baseball	10,370.18
Athletics - Basketball (Boys)	6,656.58
Athletics - Basketball (Girls)	13,499.05
Athletics - Cheer (Basketball)	0.00
Athletics - Cheer (Competitive)	11,406.24
Athletics - Cheer (Football)	2,648.85
Athletics - Cross Country	7,282.08
Athletics - Football	17,237.10
Athletics - General (AD)	21,013.23
Athletics - Golf	16,094.11
Athletics - Lacrosse (Boys)	12,797.11
Athletics - Lacrosse (Girls)	6,997.77
Athletics - Pantherettes	8,669.54
Athletics - Pep Club	3,093.11
Athletics - Soccer (Boys)	20,308.20
Athletics - Soccer (Girls)	4,409.05
Athletics - Softball	14,594.03
Athletics - Special Events	180.66
Athletics - Swimming	109.13
Athletics - Tennis (Boys)	11,210.90
Athletics - Tennis (Girls)	14,248.14
Athletics - Track (Boys)	2,582.86
Athletics - Track (Girls)	0.00
Athletics - Volleyball	12,869.66
Athletics - Wrestling	-559.18
General	43,427.11
General - Concessions	17,844.85
General - Co-op (Special Education)	9,331.97
General - Co-op (T. Gardner)	2,142.34
General - Donations (Five Points Bleacher )	3,050.00
General - Donations (General)	1,625.00
General - Donations (Logan Smith Memorial)	12,305.00
General - Grants	-818.00
General - Raymond Torry Professional Development	2,560.64
General - Scholarships	14,099.55

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Alpha Baking Company,		250404346013	20251217B	Cafe Supplies	12/12/2025	237981	148.39
Alpha Baking Company,		260404005034	20260108KL	Cafe Supplies	01/05/2026	237981	242.82
<b>Alpha Baking Company, Inc.</b>			<b>391.21</b>				
Alstat, Cohen Mitchell		Athletics Jan26	20260106S	Stats - Girls Bball	12/31/2025	237982	180.00
<b>Alstat, Cohen Mitchell</b>			<b>180.00</b>				
Alstat, Hudson		Athletics Jan26	20260106S	Stats	12/31/2025	237983	240.00
<b>Alstat, Hudson</b>			<b>240.00</b>				
Alstat, Teague Boyer		Athletics Jan26	20260106S	Stats - Girls Bball	12/31/2025	237984	120.00
<b>Alstat, Teague Boyer</b>			<b>120.00</b>				
Ameren Illinois		20251203-1001	20251211B	Gas Acct 9467381001	12/03/2025	237985	2,589.25
Ameren Illinois		20251203-4007	20251211B	Gas Acct 6345014007	12/03/2025	237985	139.41
Ameren Illinois		20251203-6012	20251211B	Gas Acct 2211156012	12/03/2025	237985	394.98
Ameren Illinois		20251204-1028	20251211B	Gas Acct 5294731028	12/04/2025	237985	99.65
Ameren Illinois		20260105-1001	20260108B	Gas Acct 9467381001	01/05/2026	237985	3,996.93
Ameren Illinois		20260105-4007	20260108B	Gas Acct 6345014007	01/05/2026	237985	173.65
Ameren Illinois		20260105-6012	20260108B	Gas Acct 2211156012	01/05/2026	237985	486.13
Ameren Illinois		20260126-1028	20260108B	Gas Acct 5294731028	01/06/2026	237985	120.62
<b>Ameren Illinois Company</b>			<b>8,000.62</b>				
Baker, Steven E		20260105Baker	20260109B	Concrete Work	01/05/2026	237986	5,100.00
<b>Baker, Steven E</b>			<b>5,100.00</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Barker, David Arnold		Reimb Jan26	20260108KL	ILSOS Testing Fee Reimbursement	01/08/2026	9000001736	55.21
<b>Barker, David Arnold</b>			<b>55.21</b>				
Bevchem Solutions LLC		17412	20251217B	Cafe Supplies	12/12/2025	237987	144.78
Bevchem Solutions LLC		17525	20260108KL	Cafe Supplies	12/18/2025	237987	172.00
<b>Bevchem Solutions LLC</b>			<b>316.78</b>				
Blick Art Materials LLC	8402600032	6724286	20251217B	Classroom Supplies	11/19/2025	237988	147.01
<b>Blick Art Materials LLC</b>			<b>147.01</b>				
Bournias, Debra		CR FY26	20260105KL	DC Rfnd	01/05/2026	237989	50.00
<b>Bournias, Debra</b>			<b>50.00</b>				
Bradford, Anne		0108826	20260108KL	Communication Consulting December	01/08/2026	9000001737	195.75
<b>Bradford, Anne</b>			<b>195.75</b>				
Bradley University		Est20260517	20260108KL	10% deposit for use of the Renaissance	01/08/2026	237990	1,077.70
<b>Bradley University</b>			<b>1,077.70</b>				
Brecklins Service		20251231Brecklin	20260109B	December 2025 Fuel	12/31/2025	237991	1,118.83
<b>Brecklins Service Center</b>			<b>1,118.83</b>				
Budde, Scott		WBLR FY26	20260109KL	WBL Rfnd	01/09/2026	237992	50.00
<b>Budde, Scott</b>			<b>50.00</b>				
Burget, Rebecca		CR FY26	20260105KL	Reg Rfnd	01/05/2026	237993	364.90
<b>Burget, Rebecca</b>			<b>364.90</b>				
Bushue Background		Wash308EHR-20251231	20260106S	EHR Checks	12/31/2025	237994	160.00
Bushue Background		Washington308-20251231	20260106S	Background Checks	12/31/2025	237994	558.00
<b>Bushue Background</b>			<b>718.00</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Carbaugh, Christine		DCR FY26	20260109KL	DC Rfnd	01/09/2026	237995	50.00
<b>Carbaugh, Christine</b>			<b>50.00</b>				
CDS OFFICE	0002600449	INV1739609	20260109B	toner supplies	11/24/2025	237996	336.34
CDS OFFICE	0002600431	INV1741733	20260108B	Black toner for 750i	12/09/2025	237997	225.56
<b>CDS OFFICE</b>			<b>561.90</b>				
Central Illinois Produce		01432114	20251217B	Cafe Supplies	12/15/2025	237998	-7.98
Central Illinois Produce		014377415	20260108KL	Cafe Supplies	01/05/2026	237998	-7.98
Central Illinois Produce		12065455	20251210B	Cafe Supplies	12/10/2025	237998	160.31
Central Illinois Produce		12076198	20251211B	Cafe Supplies	12/05/2025	237998	477.99
Central Illinois Produce		12076198-01429070	20251210B	Cafe Supplies	12/05/2025	237998	-47.93
Central Illinois Produce		12095196	20251210B	Cafe Supplies	12/10/2025	237998	158.80
Central Illinois Produce		12096622	20251217B	Cafe Supplies	12/15/2025	237998	275.48
Central Illinois Produce		12113707	20251217B	Cafe Supplies	12/15/2025	237998	152.90
Central Illinois Produce		12128154	20260108KL	Cafe Supplies	01/02/2026	237998	220.00
Central Illinois Produce		12137653	20260108KL	Cafe Supplies	01/05/2026	237998	251.10
<b>Central Illinois Produce (What</b>			<b>1,632.69</b>				
CHILDRENS HOME		INV1054892	20251218B	WCHS - November 2025	12/10/2025	237999	5,562.06
CHILDRENS HOME		INV1054986	20251218B	WCHS - November 2025	12/10/2025	237999	4,291.48
<b>CHILDRENS HOME</b>			<b>9,853.54</b>				
City of Washington		20261226-9700	20260108B	Acct 0410-009700-00	12/26/2025	238000	3,401.75

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
City of Washington		20261226-9740	20260108B	Acct 0410-009740-00	12/26/2025	238000	9.84
City of Washington		20261226-9760	20260108B	Acct 0410-009760-00	12/27/2025	238000	28.23
City of Washington		20261226-9790	20260108B	Acct 0410-009790-00	12/26/2025	238000	9.84
City of Washington		20261226-9850	20260108B	Acct 0410-009850-00	12/26/2025	238000	47.83
City of Washington		20262025-9725	20260108B	Acct 0410-009725-00	12/26/2025	238000	22.22
<b>City of Washington</b>			<b>3,519.71</b>				
Collier, Kristin		CR FY26	20260105KL	Reg Rfnd	01/05/2026	238001	150.00
<b>Collier, Kristin</b>			<b>150.00</b>				
Comcast Business		20260109	20260108B	Acct 8771 20 307 0340963	01/01/2026	238002	362.83
<b>Comcast Business</b>			<b>362.83</b>				
Cooper, Rocke		Meals Jan26	20251215S	Meal Reimbursement January 2026	12/03/2025	9000001738	78.00
<b>Cooper, Rocke</b>			<b>78.00</b>				
COURIER		8454	20251218B	WCHS308	11/26/2025	238003	158.50
COURIER		8469	20251218B	Advocate	11/26/2025	238003	1,067.83
<b>COURIER NEWSPAPERS</b>			<b>1,226.33</b>				
DE LAGE LANDEN FIN		593744786	20260108B	Printer Leases	12/24/2025	238004	2,379.00
<b>DE LAGE LANDEN FIN SERV</b>			<b>2,379.00</b>				
Diehl, Megan		DCR FY26	20260109KL	DC Rfnd	01/09/2026	238005	50.00
<b>Diehl, Megan</b>			<b>50.00</b>				
Dillman, Alexandra		Miles Jan26	20251215S	Mileage Reimbursement	12/02/2025	9000001739	10.08
<b>Dillman, Alexandra Caroline</b>			<b>10.08</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Ehlers, Ronald N, JR		Reimb Jan26	20251215S	Reimbursement - Shipping	12/11/2025	9000001740	78.28
<b>Ehlers, Ronald N, JR</b>			<b>78.28</b>				
Emanuelson, Alyssa		Athletics Jan26	20251216S	Athletic Trainer - 12.10.2025	12/15/2025	238006	140.00
<b>Emanuelson, Alyssa</b>			<b>140.00</b>				
Engstrom, Travis M		Meals Jan26	20251215S	Meal Reimbursement January 2026	12/06/2025	9000001741	12.00
<b>Engstrom, Travis M</b>			<b>12.00</b>				
ENVIRONMENTAL		17051	20251211B	Maintenance purchase services WO	12/05/2025	238007	840.00
<b>ENVIRONMENTAL CONTROL</b>			<b>840.00</b>				
ESI Commercial Kitchen		2146701	20251211B	Oven Combi, Gas Repairs	10/17/2025	238008	197.50
<b>ESI Commercial Kitchen</b>			<b>197.50</b>				
FARNSWORTH		266093	20260108B	Project 02501640.001 Stadium	12/19/2025	238009	60,083.75
<b>FARNSWORTH GROUP</b>			<b>60,083.75</b>				
FIVE STAR WATER		20251204-97154	20251211B	Bottled Water	12/04/2025	238010	52.60
FIVE STAR WATER		20260101	20260108B	Bottled Water	01/01/2026	238010	6.75
<b>FIVE STAR WATER</b>			<b>59.35</b>				
FLINN SCIENTIFIC INC	8702600025	3224694	20260108B	Clams, Preserved, 4-5", Pkg. of 10 Item	12/16/2025	238011	68.05
<b>FLINN SCIENTIFIC INC</b>			<b>68.05</b>				
FRONTIER		20260101-3167	20260109B	Phone Line	01/01/2026	238012	2,340.94
FRONTIER		20260101-5031	20260108B	Phone Line-5031	01/01/2026	238012	84.75
<b>FRONTIER</b>			<b>2,425.69</b>				
Frye, James Ramon		10	20260108KL	ELDT Training	12/08/2025	238013	500.00
<b>Frye, James Ramon</b>			<b>500.00</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
GABBERTS CLEANING		9786	20260108B	Janitorial Services	12/01/2025	238014	31,046.25
<b>GABBERTS CLEANING</b>			<b>31,046.25</b>				
Gauf, Jacob		Athletics Jan26	20260106S	Wrestling Security	12/31/2025	238015	50.00
<b>Gauf, Jacob</b>			<b>50.00</b>				
Geirnaeirt, Dane L		Athletics Jan26	20260106S	Wrestling	12/31/2025	238016	52.50
<b>Geirnaeirt, Dane L</b>			<b>52.50</b>				
GETZ FIRE		L1-896537	20260108KL	Maintenance - Inspection and Repairs	12/11/2025	238017	153.60
<b>GETZ FIRE EQUIPMENT LLC</b>			<b>153.60</b>				
Goode, Ryan		Athletics Jan26	20260106S	PA Boys Basketball - 12/11/25	12/31/2025	238018	70.00
<b>Goode, Ryan</b>			<b>70.00</b>				
Gordon Food Service,		831428132	20251211B	Cafe Supplies	12/02/2025	238019	327.02
Gordon Food Service,		831428312	20251211B	Cafe Supplies	12/05/2025	238019	23.34
Gordon Food Service,		831428364	20251211B	Cafe Supplies	12/06/2025	238019	37.98
Gordon Food Service,		831428512	20251211B	Cafe Supplies	12/09/2025	238019	29.90
Gordon Food Service,		831428935	20260108B	Athletics	12/17/2025	238019	41.93
Gordon Food Service,		831429782	20260108KL	Cafe Supplies	01/03/2026	238019	104.44
Gordon Food Service,		9029722699	20251211B	Cafe Supplies	12/02/2025	238019	1,717.68
Gordon Food Service,		9029992630	20251211B	Cafe Supplies	12/09/2025	238019	2,152.75
Gordon Food Service,		9030252862	20251217B	Cafe Supplies	12/16/2025	238019	1,182.97
Gordon Food Service,		9030854002	20260108KL	Cafe Supplies	01/06/2026	238019	2,977.06
<b>Gordon Food Service, Inc.</b>			<b>8,595.07</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Gray, Steven		CR FY26	20260105KL	DC Rfnd	01/05/2026	238020	50.00
<b>Gray, Steven</b>			<b>50.00</b>				
GreatAmerica Financial		40909121	20260108B	Acct# 021-1930584-000	12/29/2025	238021	202.00
<b>GreatAmerica Financial</b>			<b>202.00</b>				
Guedet, Danielle G		Athletics Jan26	20251216S	Wrestling	12/15/2025	238022	60.00
<b>Guedet, Danielle G</b>			<b>60.00</b>				
Hammer, William		Athletics Jan26	20260106S	Ticket Taker	12/31/2025	238023	55.00
<b>Hammer, William</b>			<b>55.00</b>				
Harvey, Jessica		LR FY26	20260106S	Refund	12/22/2025	238024	95.80
<b>Harvey, Jessica</b>			<b>95.80</b>				
HASTY, MIKE	5002600051	Testing FY26	20260106S	IHSA Certified Body Fat Tester 2025-	11/29/2025	238025	385.00
HASTY, MIKE	5002600051	20251129	20260108B	IHSA Certified Body Fat Tester 2025-	01/08/2026	238026	385.00
<b>HASTY, MIKE</b>			<b>770.00</b>				
Hausam, Rachel		CR FY26	20260109KL	Reg Rfnd	01/09/2026	238027	150.00
Hausam, Rachel		DCR FY26	20260109KL	Reg Rfnd	01/09/2026	238027	430.50
<b>Hausam, Rachel</b>			<b>580.50</b>				
Heartland Bank & Trust		20251212-3200	20260108B	BOX NUMBER 3200	12/12/2025	238028	35.00
Heartland Bank & Trust		SD30055P4890-25	20251218B	BOX NUMBER 4890	12/12/2025	238028	35.00
Heartland Bank & Trust		SD3055P6270-25	20251218B	Annual Safety Deposit Rental	12/12/2025	238028	35.00
Heartland Bank & Trust		SD3055P6280-25	20251218B	Box Number 6280	12/12/2025	238028	35.00
<b>Heartland Bank &amp; Trust</b>			<b>140.00</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Holzauer, Roger L		Athletics Jan26	20260106S	Score	12/31/2025	238029	480.00
<b>Holzauer, Roger L</b>			<b>480.00</b>				
Huntress Labs		BE83A858-0006	20260108KL	License Renewal 2025-26	10/30/2025	238030	28,140.00
<b>Huntress Labs Incorporated</b>			<b>28,140.00</b>				
Illinois Music Education		Entry Fees20260116	20260108B	ILMEA All State Fee (chorus & band)	01/06/2026	238031	720.00
Illinois Music Education	8412600002	20260105ILMEA	20260108B	Registration for IMEC 2026	01/05/2026	238031	110.00
<b>Illinois Music Education</b>			<b>830.00</b>				
Isbell, Lynn		DCR FY26	20260109KL	DC Rfnd	01/09/2026	238032	50.00
<b>Isbell, Lynn</b>			<b>50.00</b>				
IWIRC		421368	20251212B	#10325041 Onsite Visit 03.31.2025	12/08/2025	238033	42.00
IWIRC		429108	20251212B	#10325041 Onsite Visit 10.07.2025	12/08/2025	238033	42.00
<b>IWIRC</b>			<b>84.00</b>				
J. W. Pepper & Sons		368075238	20260108KL	Choral Supplies	12/11/2025	238034	122.50
J. W. Pepper & Sons		368076529	20260108KL	Choral Supplies	12/11/2025	238034	193.24
J. W. Pepper & Sons		368076530	20260108KL	Choral Supplies	12/11/2025	238034	420.00
<b>J. W. Pepper &amp; Sons Inc.</b>			<b>735.74</b>				
Johnson, Paula		DCR FY26	20260109KL	DC Rfnd	01/09/2026	238035	50.00
<b>Johnson, Paula</b>			<b>50.00</b>				
KEDbluestone Inc.		325-198-2	20260108B	325-198 D308 WCHS Sports Complex	12/19/2025	238036	13,770.00
<b>KEDbluestone Inc.</b>			<b>13,770.00</b>				
Ken's Oil Service, Inc		K577609	20260108B	Fuel Acct WASHHISC	12/26/2025	238037	2,218.04
<b>Ken's Oil Service, Inc</b>			<b>2,218.04</b>				

## Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
KOCH		2543	20251218B	Audit Fees - WCHS 308	12/12/2025	238038	12,000.00
KOCH		2552	20260108B	Audit Fees - WCHS 308	01/01/2026	238038	8,500.00
<b>KOCH CONSULTANTS, LTD</b>			<b>20,500.00</b>				
Koestner, Lauryn		Reimb FY26	20260106S	Physical Reimbursement	12/15/2025	9000001742	45.00
<b>Koestner, Lauryn Kristine</b>			<b>45.00</b>				
Kohl Wholesale		1474609	20251211B	Cafe Supplies	12/05/2025	238039	7,179.82
Kohl Wholesale		1481840	20251217B	Cafe Supplies	12/12/2025	238039	6,798.57
Kohl Wholesale		1496260	20260108KL	Cafe Supplies	01/02/2026	238039	12,320.06
<b>Kohl Wholesale</b>			<b>26,298.45</b>				
KROGER CO - IN DIV		028121	20251211B	Cafe Supplies	12/09/2025	238040	26.47
KROGER CO - IN DIV	0002600423	036875	20260107B	FACS Supplies	12/02/2025	238040	40.70
KROGER CO - IN DIV	0002600424	036923	20260107B	Special Education activity supplies	12/02/2025	238040	15.80
KROGER CO - IN DIV	0002600447	034719	20260107B	food supplies-Special Ed	12/16/2025	238040	26.75
<b>KROGER CO - IN DIV</b>			<b>109.72</b>				
LANTER		S286691	20260108KL	Freight	12/15/2025	238041	206.36
<b>LANTER DISTRIBUTING LLC</b>			<b>206.36</b>				
Lapp, Benjamin		Athletics Jan26	20260106S	Score	12/31/2025	238042	90.00
<b>Lapp, Benjamin</b>			<b>90.00</b>				
Lee Automotive		035631	20260109B	Suburban Repairs	09/22/2025	238043	86.00
Lee Automotive		035756	20260109B	Vehicle Repairs	12/04/2025	238043	2,065.81
<b>Lee Automotive</b>			<b>2,151.81</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Lenover, Christopher		Meals Jan26	20251215S	Meal Reimbursement January 2026	12/04/2025	9000001743	39.00
<b>Lenover, Christopher Aaron</b>			<b>39.00</b>				
Martin Sign service, Inc		23192	20251211B	Athletic Supplies	10/01/2025	238044	725.00
Martin Sign service, Inc		23349	20251211B	Athletic Supplies	12/01/2025	238044	250.00
<b>Martin Sign service, Inc</b>			<b>975.00</b>				
Master Medical	4022600004	3105074	20260108B	New AED and replacement pads	12/08/2025	238045	1,113.00
<b>Master Medical Equipment</b>			<b>1,113.00</b>				
McLauchlan, Meghan		Reimb Jan26	20260106KL	FCED Certification Reimbursement	01/06/2026	9000001744	51.13
<b>McLauchlan, Meghan</b>			<b>51.13</b>				
Menards, Inc		29949	20251212B	Maintenance Supplies	11/11/2025	238046	8.98
Menards, Inc		29951	20251212B	Maintenance Supplies	11/11/2025	238046	-8.98
Menards, Inc		31036	20251211B	Maintenance Supplies	12/03/2025	238046	35.89
Menards, Inc		31125	20251211B	Maintenance Supplies	12/05/2025	238046	15.84
Menards, Inc		31689	20260108KL	Maintenance Supplies	12/16/2025	238046	53.42
Menards, Inc		31747	20260108KL	Maintenance Supplies	12/17/2025	238046	6.69
Menards, Inc		31748	20251218B	Maintenance Supplies	12/17/2025	238046	339.51
Menards, Inc		31855	20260108KL	Maintenance Supplies	12/19/2025	238046	55.72
Menards, Inc		32038	20260108KL	Maintenance Supplies	12/23/2025	238046	72.92
Menards, Inc		32269	20260108KL	Maintenance Supplies	12/29/2025	238046	15.98
Menards, Inc		32298	20260108KL	Maintenance Supplies	12/30/2025	238046	15.17

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Menards, Inc		ST 20251003	20251212B	Maintenance Supplies	10/03/2025	238046	0.00
Menards, Inc		ST 20251024	20251212B	Maintenance Supplies	10/24/2025	238046	0.00
Menards, Inc		ST 20251027	20251212B	Maintenance Supplies	11/27/2025	238046	0.00
Menards, Inc		ST???	20260108KL	Maintenance Supplies	12/17/2025	238046	0.00
<b>Menards, Inc</b>			<b>611.14</b>				
Menards, Inc (Pekin)		18904	20251218B	Acct 30810842	12/17/2025	238047	199.11
<b>Menards, Inc (Pekin)</b>			<b>199.11</b>				
Midwest Transit		R316003682:01	20251217B	BUS 7: Vin 378836	12/15/2025	238048	213.59
<b>Midwest Transit Equipment,</b>			<b>213.59</b>				
MILLER HALL &		20251204-1080M	20251211B	Legal Fees	12/04/2025	238049	2,936.18
MILLER HALL &		2251110-1080M	20251211B	Legal Fees	11/10/2025	238049	6,473.35
<b>MILLER HALL &amp; TRIGGS</b>			<b>9,409.53</b>				
Miller, Nicholas L		Meals Jan26	20260106S	Meal Reimbursement Jan 2026	12/13/2025	9000001745	12.00
<b>Miller, Nicholas L</b>			<b>12.00</b>				
MOBILE MAXX		065661	20260108KL	Storage Container	12/24/2025	238050	175.00
<b>MOBILE MAXX</b>			<b>175.00</b>				
Morton Community		242697953540013464136	20260108B	Meals	12/19/2025	238051	39.25
Morton Community		246921653391080411771	20251218B	Meal	12/04/2025	238051	46.16
Morton Community		246921653391085081516	20251218B	Meal	12/05/2025	238051	49.41
Morton Community		246921653451046516757	20251218B	Meal	12/11/2025	238051	70.27

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community		248019753385708482164	20251218B	Meal	12/03/2025	238051	45.63
<b>Morton Community Bank (KF)</b>			<b>250.72</b>				
Morton Community	0002600426	240113453391000034802	20251218B	Seville Classics Inc. - workbench and	12/04/2025	238052	294.98
Morton Community	0002600427	247679253369000144003	20251218B	School bus driver's permit renewal	12/02/2025	238052	5.00
Morton Community	0002600435	241374653451002923338	20251218B	Menards-Instructional Furniture	12/10/2025	238052	1,266.05
Morton Community	0002600439	247679253389000148002	20251218B	school bus driver's permit renewal	12/04/2025	238052	5.00
Morton Community	0002600440	741374653471004341014	20251218B	Refund-Menards-maintenance shelving	12/12/2025	238052	-541.42
Morton Community	0002600450	249430053543467502422	20260107B	Costco run for work room inventory	12/12/2025	238052	245.54
Morton Community	0002600463	240362953637420129781	20260108B	Spotify Monthly Subscription	12/29/2025	238052	11.99
Morton Community	0002600464	249064153562462376990	20260108B	Constant Contact	12/22/2025	238052	48.00
Morton Community	0002600472	240646653411000052613	20260108B	Ultimate SLP Monthly Subscription	12/06/2025	238052	12.95
Morton Community	5002600048	249430053473428068210	20251218B	Holiday Inn Express - Hoosie Gym	12/12/2025	238052	207.27
<b>Morton Community Bank (P1)</b>			<b>1,555.36</b>				
Morton Community		740552353355676254232	20260108B	That's Great News	12/01/2025	238053	-32.58
Morton Community	0002600465	240646653581000024745	20260108B	DocHub	12/23/2025	238053	34.95
Morton Community	0002600466	244921653511000529487	20260108B	Chat GPT Monthly Subscription	12/17/2025	238053	20.00
Morton Community	4052600020	240362953527442991302	20260107B	Teachers Pay Teachers - 2026 Goal	12/18/2025	238053	10.99
<b>Morton Community Bank (P2)</b>			<b>33.36</b>				
Morton Community	0002600419	244457153341001703256	20251218B	Kroger-FACS supplies	11/29/2025	238054	150.76

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002600445	244457153421001802373	20260108B	Supplies-FACS	12/07/2025	238054	47.18
Morton Community	0002600462	244921653461000156994	20260108B	credit for Socrative subscription charged	12/12/2025	238054	199.99
Morton Community	0002600462	244921653521000176255	20260108B	credit for Socrative subscription charged	12/17/2025	238054	-66.00
Morton Community	4052600017	240552353405724303893	20251218B	New shoes for student worker in PECT	12/06/2025	238054	56.99
<b>Morton Community Bank (P3)</b>			<b>388.92</b>				
Morton Community	0002600438	241374653461003117935	20251217B	Menards-Maintenance request for	12/11/2025	238055	409.21
Morton Community	0002600441	240276253480679977709	20251217B	CEUs on the Go! order	12/13/2025	238055	150.00
Morton Community	0002600442	240362953497188289077	20260107B	Two-position damper actuator w/Spring	12/15/2025	238055	597.18
Morton Community	4052600018	247933853390015251532	20260107B	Employer Appreciation Christmas Gifts	12/05/2025	238055	213.14
<b>Morton Community Bank (P4)</b>			<b>1,369.53</b>				
Morton Community	4012600007	246921653381067487713	20251217B	Panera Lunch for AI/Dept Chair Meeting	12/14/2025	238056	275.73
Morton Community	5002600057	240276253460679910741	20251218B	seat and stools - tables	12/12/2025	238056	711.98
Morton Community	5002600061	242078553451777009116	20251217B	KBA Korney Board Aids	12/11/2025	238056	198.85
Morton Community	8702600024	244921653461000011907	20251217B	One year subscription to Socrative.	12/11/2025	238056	199.99
<b>Morton Community Bank (P5)</b>			<b>1,386.55</b>				
Morton Community	0002600380	246921653211008224731	20251211B	Business Office Supplies	11/17/2025	238057	45.82
Morton Community	0002600432	246921653441029495369	20260109B	orange card stock	12/10/2025	238057	29.38
Morton Community	0002600434	240113453511000084499	20260108B	drinking fountain part	12/17/2025	238057	153.00
Morton Community	0002600436	246921653561024734262	20260108B	Amazon-Ford Expedition safety kits	12/22/2025	238057	38.00

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	0002600437	246921653501098972007	20260108B	Amazon-lawn mower wheels	12/16/2025	238057	35.99
Morton Community	0002600443	246921653561030206480	20260108B	Honeywell L482A1004 Freeze Stat, 15	12/22/2025	238057	189.04
Morton Community	4002600069	240113453391001646247	20251218B	Amazon-conference room supplies	12/05/2025	238057	34.00
Morton Community	4002600069	246921653351043239810	20251218B	Amazon-conference room supplies	12/01/2025	238057	22.99
Morton Community	5002600049	246921653461056956632	20251218B	Massage Roller Balls	12/12/2025	238057	59.95
Morton Community	5002600050	246921653421010027051	20251218B	Waterproof Case for iPad(A16) 11th	12/08/2025	238057	309.00
Morton Community	5002600056	246921653431026342794	20251218B	supply items for Girls Lacrosse	12/09/2025	238057	599.95
Morton Community	5002600056	246921653481073421124	20251218B	supply items for Girls Lacrosse	12/14/2025	238057	155.91
Morton Community	5002600064	246921165354100374236	20260108B	<a href="https://www.amazon.com/BioBlade-V2-">https://www.amazon.com/BioBlade-V2-</a>	12/20/2025	238057	109.00
Morton Community	8012600024	246921653481078266918	20251218B	Classroom Materials	12/14/2025	238057	137.83
Morton Community	8012600025	240113453481000937241	20251218B	Shop Materials	12/14/2025	238057	72.62
Morton Community	8012600025	246921653451046088642	20251218B	Shop Materials	12/11/2025	238057	91.69
Morton Community	8212600008	246921653341032679493	20251218B	Badminton Birdies - 12 Pack	11/30/2025	238057	44.90
Morton Community	8212600009	246921653411007715708	20251218B	Extra Large Soccer Ball Bag, 40" x 30"	12/07/2025	238057	50.97
Morton Community	8212600010	240113453421000502255	20251218B	Footballs - Official Size	12/08/2025	238057	118.68
Morton Community	8212600011	246921653421010531268	20251218B	Golf Foam Balls	12/08/2025	238057	29.98
Morton Community	8212600012	240113453481001228687	20251218B	Junior Footballs	12/14/2025	238057	106.86
Morton Community	8212600013	246921653361051584668	20251218B	MacGregor Chicago 16" Softball	12/02/2025	238057	58.77

## Invoice Listing (Condensed)

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Morton Community	8212600014	246921653411006605857	20251218B	Ping Pong Paddles	12/07/2025	238057	59.94
Morton Community	8212600015	246921653411007181903	20251218B	Ping Pong Table Sets	12/07/2025	238057	101.94
Morton Community	8212600016	240113453381000043964	20251218B	Soccer Balls - Wilson Vantage Size 5/	12/04/2025	238057	142.96
Morton Community	8212600017	240113453401000630990	20251218B	WAKA Official Kickball - Adult 10 (6	12/06/2025	238057	89.94
Morton Community	8212600017	240113453501000398291	20260108B	WAKA Official Kickball - Adult 10 (6	12/15/2025	238057	-89.94
Morton Community	8212600018	246921653401091449934	20251218B	Whiffle Ball Set	12/06/2025	238057	83.97
Morton Community	8302600004	240113453411001078320	20251218B	The Kite Runner Novels	12/07/2025	238057	245.07
Morton Community	8402600033	246921653361050369241	20251218B	Classroom Supplies	12/02/2025	238057	34.56
Morton Community	8402600033	246921653411007644880	20251218B	Classroom Supplies	12/07/2025	238057	312.28
Morton Community	8402600034	246921653401093150673	20251218B	Class Supplies	12/06/2025	238057	82.62
Morton Community	8402600035	246921653431027762912	20251218B	Classroom Supplies	12/09/2025	238057	29.06
Morton Community	8402600035	246921653441036940434	20251218B	Classroom Supplies	12/10/2025	238057	12.99
Morton Community	8402600035	246921653481077349351	20251218B	Classroom Supplies	12/14/2025	238057	15.99
Morton Community	8402600035	246921653481077430343	20251218B	Classroom Supplies	12/14/2025	238057	155.95
Morton Community	8402600036	246921653571042688532	20260108B	Classroom Supplies	12/23/2025	238057	44.99
Morton Community	8602600003	246921653411006740892	20251218B	Math Department Supplies - bridges,	12/07/2025	238057	116.47
Morton Community	8702600026	246921653641099758663	20260108B	Scalpels for Zoology Dissections	12/30/2025	238057	6.89
Morton Community	8702600027	246921653521017220644	20260108B	Textbook for new class next year	12/18/2025	238057	52.42

<b>Morton Community Bank (PA)</b>			<b>3,992.43</b>				
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## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
MTCO		12011262	20260108B	Account 00043626-6	01/01/2026	238058	1,392.46
<b>MTCO</b>			<b>1,392.46</b>				
NCS PEARSON, INC		180462	20260108B	Account 3886133	10/07/2025	238059	600.00
NCS PEARSON, INC		30132074	20260108B	Account 3886133	11/03/2025	238059	50.35
NCS PEARSON, INC		30362296	20260108B	Account 3886133	12/01/2025	238059	84.55
<b>NCS PEARSON, INC</b>			<b>734.90</b>				
Nena Hardware, Inc.		3766/4	20260108KL	Maintenance Supplies	12/29/2025	238060	9.69
<b>Nena Hardware, Inc.</b>			<b>9.69</b>				
Nevco Sports, LLC	0002600277	000270693	20260108B	Scoreboard Protective Nets Q00189540	11/26/2025	238061	1,656.80
<b>Nevco Sports, LLC</b>			<b>1,656.80</b>				
Nexamp		INV02851346	20260108B	Utility - Solar/Electric	01/07/2026	238062	477.90
Nexamp		INV02851347	20260108B	Utility - Solar/Electric	01/07/2026	238062	3,339.56
Nexamp		INV02851348	20260108B	Utilities Solar/Electric	01/07/2026	238062	52.13
<b>Nexamp</b>			<b>3,869.59</b>				
Papa John's Pizza		S4261-25-2306	20251211B	Cafe Pizzas	12/05/2025	238063	667.17
Papa John's Pizza		S4261-25-2307	20251211B	Cafe Pizzas	12/05/2025	238063	654.69
<b>Papa John's Pizza</b>			<b>1,321.86</b>				
Pitney Bowes Bank Inc		20260108PP	20260108B	Postage Machine Reload	01/08/2026	238064	350.00
<b>Pitney Bowes Bank Inc</b>			<b>350.00</b>				
Pitney Bowes Global		3107534366	20251211B	Lease	12/09/2025	238065	425.61
<b>Pitney Bowes Global</b>			<b>425.61</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Rose, Christina		CR FY26	20260105KL	DC Rfnd	01/05/2026	238066	50.00
<b>Rose, Christina</b>			<b>50.00</b>				
Ruppman, Walter C		Athletics Jan26	20260106S	Scoreboard Boys Swim and Dive	12/31/2025	238067	60.00
<b>Ruppman, Walter C</b>			<b>60.00</b>				
Schilling, Julia		CR FY26	20260105KL	DC Rfnd	01/05/2026	238068	50.00
<b>Schilling, Julia</b>			<b>50.00</b>				
Selective Insurance		20251210	20260108B	ACCT # 759225415	12/31/2025	238069	302.00
<b>Selective Insurance Company</b>			<b>302.00</b>				
SERVICE AUTO		757225	20260108KL	Maintenance Supplies	12/23/2025	238070	13.20
SERVICE AUTO		757286	20260109B	Transportation Supplies	01/05/2026	238070	29.94
<b>SERVICE AUTO SUPPLY</b>			<b>43.14</b>				
Shelton, Denise		LR FY26	20260106S	Refund	12/22/2025	238071	137.15
<b>Shelton, Denise</b>			<b>137.15</b>				
Smith Gas, Welding, &	8012600021	6865586	20251211B	Argon refill for TIG	12/02/2025	238072	123.73
Smith Gas, Welding, &	8012600022	6867199	20260108B	collets for TIG torch	01/05/2026	238072	19.89
<b>Smith Gas, Welding, &amp; Safety</b>			<b>143.62</b>				
Smith, Thomas		CR FY26	20260105KL	DC Rfnd	01/05/2026	238073	50.00
<b>Smith, Thomas Frederick</b>			<b>50.00</b>				
Smithereen Pest		3929408	20260109B	Pest Control	12/19/2025	238074	105.00
<b>Smithereen Pest Management</b>			<b>105.00</b>				
Southern IL University		Entry Fee20260116	20260108B	SIUE Honor Band	01/06/2026	238075	630.00
<b>Southern IL University</b>			<b>630.00</b>				

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Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Specialized Education		INV233968	20260108B	High Road School of Boomington	12/05/2025	238076	3,757.17
Specialized Education		INV233972	20260108B	High Road School of Peoria November	12/05/2025	238076	6,852.70
<b>Specialized Education Of</b>			<b>10,609.87</b>				
ST Services LLC		14487	20251211B	Bulk Road Salt	12/04/2025	238077	1,540.67
<b>ST Services LLC</b>			<b>1,540.67</b>				
Swanson, Jackson		Athletics Jan26	20260106S	Score	12/31/2025	238078	60.00
<b>Swanson, Jackson</b>			<b>60.00</b>				
Tallman, James Philip		Reimb Jan26	20260107KL	Supply Reimbursement	01/07/2026	9000001746	80.00
<b>Tallman, James Philip</b>			<b>80.00</b>				
Taylor, Rachel		CR FY26	20260109KL	Reg Rfnd	01/09/2026	238079	150.00
<b>Taylor, Rachel</b>			<b>150.00</b>				
TCI Companies, Inc		W99602	20251211B	Maintenance Seasonal Irrigation System	11/30/2025	238080	1,540.00
<b>TCI Companies, Inc</b>			<b>1,540.00</b>				
TEAM WORKS	5002600010	65100	20251217B	volleyball jerseys	09/10/2025	238081	2,280.00
TEAM WORKS	5002600042	65618	20251217B	boys basketball uniforms	10/16/2025	238081	1,360.00
<b>TEAM WORKS</b>			<b>3,640.00</b>				
Teufel, Nicholas	5002600053	1516	20260108B	Coaches swim Gear	10/12/2025	238082	140.00
<b>Teufel, Nicholas Thomas</b>			<b>140.00</b>				
THE BABY FOLD INC		20940	20251211B	Tuition -November 2025	11/30/2025	238083	8,146.23
<b>THE BABY FOLD INC</b>			<b>8,146.23</b>				
THE HOME DEPOT		9243588028	20251217B	Maintenance Supplies	12/03/2025	238084	203.99
THE HOME DEPOT		9243862381	20260108KL	Maintenance Supplies	12/10/2025	238084	2,020.54

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
THE HOME DEPOT		9243948725	20260108KL	Maintenance Supplies	12/12/2025	238084	203.99
THE HOME DEPOT		9243948726	20260108KL	Maintenance Supplies	12/12/2025	238084	699.50
THE HOME DEPOT		9244001784	20260108KL	Maintenance Supplies	12/15/2025	238084	-203.99
THE HOME DEPOT	0002600404	943309752	20260108B	Janitorial Supplies	11/21/2025	238084	2,291.05
<b>THE HOME DEPOT PRO</b>			<b>5,215.08</b>				
THE KERN GROUP	0002600337	C-111425	20260108B	Security Services 10/9/2025	11/14/2025	238085	1,300.00
<b>THE KERN GROUP INC</b>			<b>1,300.00</b>				
Thomas, Jill		DCR FY26	20260109KL	DC Rfnd	01/09/2026	238086	50.00
<b>Thomas, Jill</b>			<b>50.00</b>				
Thornton, Daniel A		Meals Jan26	20251215S	Meal Reimbursement January 2026	11/26/2025	9000001747	63.00
<b>Thornton, Daniel A</b>			<b>63.00</b>				
TMCSEA		0526308	20251217B	November 2025	11/30/2025	238087	28,181.40
<b>TMCSEA</b>			<b>28,181.40</b>				
TOUCH TONE		3836335	20260108B	Communications Acct # 1100005309	01/01/2026	238088	155.69
<b>TOUCH TONE</b>			<b>155.69</b>				
Ufheil, Brittany		CR FY26	20260105KL	DC Rfnd	01/05/2026	238089	50.00
<b>Ufheil, Brittany</b>			<b>50.00</b>				
UFTRING CHEV-		20251218-3043	20251218B	MILEAGE - RENTAL	12/18/2025	238090	2,904.50
<b>UFTRING CHEV-OLDS-SAAB</b>			<b>2,904.50</b>				
Uftring, Cory James		Meals Jan26	20260106S	Meal Reimbursement January 2026	12/31/2025	9000001748	17.00
<b>Uftring, Cory James</b>			<b>17.00</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Velasquez, Sheryl		CR FY26	20260105KL	Reg Rfnd	01/05/2026	238091	150.00
<b>Velasquez, Sheryl</b>			<b>150.00</b>				
VERIZON WIRELESS		6131356371	20260108B	Acct 780318592-00001	12/18/2025	238092	827.87
<b>VERIZON WIRELESS</b>			<b>827.87</b>				
VEX ROBOTICS, Inc.	8012600023	852522	20260108B	Classroom supplies: <a href="https://www.">https://www.</a>	12/11/2025	238093	451.05
<b>VEX ROBOTICS, Inc.</b>			<b>451.05</b>				
VITAL SIGNS	5002600034	4963	20251211B	Lighted logo sign	11/06/2025	238094	2,012.98
<b>VITAL SIGNS</b>			<b>2,012.98</b>				
Walter, Dan James		Athletics Jan26	20260106S	Stats & Score	12/31/2025	238095	1,040.00
<b>Walter, Dan James</b>			<b>1,040.00</b>				
Warfield, Jerome T		Athletics Jan26	20260106S	PA - Bball	12/31/2025	238096	560.00
<b>Warfield, Jerome T</b>			<b>560.00</b>				
Washington Chamber of		1125	20251211B	Annual Dues	12/09/2025	238097	300.00
Washington Chamber of		566-1	20251212B	Annual Dues 2025	12/18/2025	238097	20.00
<b>Washington Chamber of</b>			<b>320.00</b>				
Washington JFL		2025-001	20251215S	2025 Stadium Clean & Parking Support	12/10/2025	238098	750.00
<b>Washington JFL</b>			<b>750.00</b>				
Washington Rotary Club		20260106KB	20260108B	2026 1st Qtr Dues (Beverlin)	01/06/2026	238099	230.00
Washington Rotary Club		20260107KF	20260108B	2026 1st Qtr Dues (Freeman)	01/06/2026	238099	230.00
<b>Washington Rotary Club</b>			<b>460.00</b>				
Washington Student		0126308-1	20260107KL	Transportation Services	01/01/2026	238100	152,828.12
<b>Washington Student</b>			<b>152,828.12</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Waste Management of		3402538-2070-8	20260108B	Services 101.01.2026-01.31.2026	01/06/2026	238101	1,553.55
<b>Waste Management of Illinois</b>			<b>1,553.55</b>				
WCHS - General Fund	5002600055	8-Loft	20260109B	This goes to the Loft Design - Print Shop	12/05/2025	238102	148.44
<b>WCHS - General Fund</b>			<b>148.44</b>				
WCHS - Imprest Fund		Imprest Jan26	20260106KL	Replenish Imprest Account - January	01/06/2026	9000001749	372.00
<b>WCHS - Imprest Fund</b>			<b>372.00</b>				
Westerfield, Parker		Athletics Jan26	20260106S	Wrestling	12/31/2025	238103	52.50
<b>Westerfield, Parker</b>			<b>52.50</b>				
Wex Bank		109427103	20260106KL	SpEd Coop Fuel 11.24.2025 - 12.23.	12/23/2025	238104	4,401.29
<b>Wex Bank</b>			<b>4,401.29</b>				
WIELAND'S LAWN		978854	20251217B	Maintenance Supplies	12/12/2025	238105	57.34
WIELAND'S LAWN		979640	20260108KL	Maintenance Supplies	12/23/2025	238105	72.65
<b>WIELAND'S LAWN MOWER</b>			<b>129.99</b>				
Wisher, Cash		Athletics Jan26	20260106S	Score	12/31/2025	238106	50.00
<b>Wisher, Cash</b>			<b>50.00</b>				
Wisher, Kyle D		Meals Jan26	20251215S	Meal Reimbursement January 2026	12/06/2025	9000001750	68.00
<b>Wisher, Kyle D</b>			<b>68.00</b>				

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
Total Number of Batch Invoices:			0				\$0.00
Total Number of Open Invoices:			0				\$0.00
Total Number of History Invoices:			291				\$503,210.97
Total Number of Update in Progress Batch Invoices:			0				\$0.00
Total Number of Update in Progress Batch Reversal Invoices:			0				\$0.00
Total Number of Reversal History Invoices:			0				\$0.00
Total Number of Deleted History Invoices:			0				\$0.00
Total Number of Batch Reversal Invoices:			0				\$0.00
<b>Total Invoices:</b>			<b>291</b>				<b>503,210.97</b>

## Invoice Listing (Condensed)

Washington CHSD 308

Full Name	PO Number	Invoice Number	Batch	Description	Invoice Date	Check Number	Net Amount
ACCIDENT FUND		1002130743	20251219KL	Ins Payment Acct # A010062782	12/07/2025	237980	19,975.00
		2nd installment Payment		40 E 2559 3800 00 000 000000			0.00
		2nd installment		10 E 2540 3800 00 000 000000			0.00
		2nd Installment		10 E 2562 3800 00 000 000000			0.00
		2nd Installment		10 E 1130 3800 00 000 000000			19,010.00
		2nd Installment		10 E 1221 3800 00 000 000000			965.00

<b>ACCIDENT FUND</b>	<b>19,975.00</b>
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<b>Total Number of Batch Invoices:</b>	0	\$0.00
<b>Total Number of Open Invoices:</b>	0	\$0.00
<b>Total Number of History Invoices:</b>	1	\$19,975.00
<b>Total Number of Update in Progress Batch Invoices:</b>	0	\$0.00
<b>Total Number of Update in Progress Batch Reversal Invoices:</b>	0	\$0.00
<b>Total Number of Reversal History Invoices:</b>	0	\$0.00
<b>Total Number of Deleted History Invoices:</b>	0	\$0.00
<b>Total Number of Batch Reversal Invoices:</b>	0	\$0.00
<b>Total Invoices:</b>	<b>1</b>	<b>19,975.00</b>



WCHS Coaching Volunteers  
2025- 2026  
Winter (updated) & Spring Season

Brody Norman	Wrestling
Ben Davidson	Track & Field
Bill Kruger	Boys Lacrosse
Adam Nussbaum	Boys Lacrosse
Drew Vicary	Boys Lacrosse
Tate Hardesty	Baseball
Ellie Livengood	Girls Soccer
Lyle Baele	Softball
Brittany Clarke	Softball
Clint Reed	Softball
Jason Pettit	Girls Lacrosse
Haven Horenberger	Girls Lacrosse

**ILLINOIS CENTRAL COLLEGE  
LOCAL PARTNERSHIP AGREEMENT  
UNDER  
THE  
DUAL CREDIT QUALITY ACT**

**(Part 1)**

**2026-2027**

**DUAL CREDIT LOCAL PARTNERSHIP AGREEMENT BETWEEN**  
**ILLINOIS CENTRAL COLLEGE**  
**AND**

-----  
("SCHOOL/DISTRICT")

THIS DUAL CREDIT LOCAL PARTNERSHIP AGREEMENT ("Agreement") is entered into as of the Effective Date (as defined herein) in accordance with the Dual Credit Quality Act (110 ILCS 27/1) ("DCQA") In this Agreement, both the College and the District are referred to as the "Parties," and each, a "Party."

This Agreement shall supplement any other partnership agreement between the Parties for dual credit delivery and administration. The Parties may, by mutual agreement, modify or delete any terms of the Local Partnership Agreement or agree to supplemental terms.

The Parties agree to implement the following Sections as marked by "X" in addition to Section A, Definitions and General Terms:

Section B: Course Availability; Teacher and Course

Section C: Cost and Fee Structure

Section D: Student Procedures, Student Supports, Data, and Partnership Review

Section A and the other Sections marked above are hereby incorporated into this Agreement by this reference and expressly made a part of this Agreement. The Parties hereby confirm their agreement to the terms set forth herein.

**FOR THE COLLEGE**  
**President**

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**FOR THE DISTRICT**  
**Superintendent**

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

## Section A

### Definitions and General Terms

#### **I. Definitions.**

All capitalized terms used in this Agreement will have the meaning set forth below or as defined in the Agreement:

“College Course Contact” means an identified appropriate Dean or content faculty member to serve as a contact for a Type A Course Instructor whose responsibilities include:

- i. Serving as a contact and ongoing resource to the Instructor during the course delivery, including being available for consultation on a timely basis as reasonably requested by the Instructor;
- ii. Coordinating course administrative tasks, such as feedback on syllabi and course assessments;
- iii. Sharing and supporting integration of updated course content materials used on campus, and notifying the Instructor of professional development opportunities; and
- iv. Other support for implementing the Course Documentation as directed by the College.

“Course Documentation” is defined in Section B, Paragraph III.C.

“College Dual Credit Liaison,” or “College Liaison” means an individual designated in writing by the College’s President as having primary responsibility for the management and administration of this Agreement and the dual credit relationship with the District.

“Course Planning” is defined in Section B, Paragraph III.A.

“Course Planning Decision Areas” is defined in Section B, Paragraph III.B.

“Course Request Form” means the form attached as Form B-1 of this Agreement, or another form agreed upon by the Parties that substantially addresses the information requirements of Form B-1.

“DCQA” means the Dual Credit Quality Act (110 ILCS 27/1 et seq.).

“DCQA Qualifications Requirements” means any of the minimum academic credential requirements an Instructor must meet as set forth in paragraph (1), (2), or (3) of Section 20 of the DCQA.

“District Dual Credit Liaison,” or “District Liaison” means an individual designated in writing by the District’s Superintendent as having primary responsibility for the management and administration of this Agreement and the dual credit relationship with the College.

“Dual Credit Course”, or “Course”, means a College course taken by a high school student enrolled in the District for credit at both the college and high school level.

“Effective Date” means either the date of execution by both the College and the District, or, if either Party does not execute the Agreement by the timelines required in Section 16 of the DCQA, the date established by either ISBE (with respect to the District) or ICCB (with respect to the College) as the Effective Date.

“FERPA” means the Family Educational Rights and Privacy Act of 1974, and the regulations at 34 CFR Part 99.

“ICCB” means the Illinois Community College Board.

“In-District Rate” means the College’s in-district per credit hour tuition and standard fee rate as reported to and annually published by ICCB.

“Instructor” means a high school teacher proposed by the District to teach a Type A Course.

“Instructor Qualifications Documentation” is defined in Section B, Paragraph II.C.

“Instructor Qualifications Review Form” means the form attached as Form B-2 of this Agreement, or another form agreed upon by the Parties that substantially addresses the information requirements of Form B-2.

“ISBE” means the Illinois State Board of Education.

“Liaisons” means the College Liaison and the District Liaison.

“Local Agreement” is defined on the signature page of this Agreement.

“Non-Priority Course” means any Dual Credit Course which is not a Priority Course. “

“Parties”, and “Party”, are defined on the signature page of this Agreement.

“Priority Career Pathway Course” means a career-focused course that has been identified by the District, after consultation with the College, in its submission to ISBE as an early college credit course within a career-focused instructional sequence as part of a College and Career Pathway Endorsement system under the Postsecondary and Workforce Readiness Act (110 ILCS 148/1 et seq.).

“Priority Course” means any course within the Illinois Articulation Initiative General Education Core Curriculum, or any Priority Career Pathway Course.

“Supplemental Requirements” is defined in Section C, Paragraph V.

“Type A Course” means a Dual Credit Course taught at a high school or other District-managed location by one or more District teachers.

“Type B Course” means a Dual Credit Course taught at a high school or other District-managed location by one or more College faculty members. Includes online courses offered to one high school exclusively and taught by College faculty.

“Type C Course” means a Dual Credit Course that is taught online, taught via distance learning, co-taught by a District teacher and College faculty member, or other hybrid models of other Types. Includes online courses offered regionally and taught by College faculty.

“Type D Course” is a Dual Credit Course taught at the College or a College satellite location (other than a District-managed location) by one or more College faculty members. Includes Work-based Learning programs/courses.

## **II. General Terms.**

- A. Liaisons; Disputes. Each Party will designate a Liaison. The Parties will use good faith efforts to collaboratively resolve any disputes regarding this Agreement through their Liaisons. Disputes regarding the College's basis for disapproval of Instructors for Type A Courses will be resolved in accordance with Section B, Paragraph II.C. Disputes regarding the Parties' inability to reach agreement on Course Planning Decision Areas and Course Documentation despite good faith efforts will be resolved in accordance with Section B, Paragraph III. In the event any other dispute under this Agreement cannot be timely resolved, either Liaison may refer the dispute to the College's President and the District's Superintendent for resolution. If the dispute can still not be resolved within thirty (30) days after such a referral, the Parties will notify ISBE and ICCB and the dispute will be resolved by authorized representatives of ISBE and ICCB. The resolution of the dispute by authorized representatives of ISBE and ICCB will be binding on the Parties.
- B. Amendment. This Agreement may be amended at any time by the written agreement of both Parties.
- C. Term and Termination. This Agreement will remain in effect unless terminated by the mutual agreement of the Parties. ISBE and ICCB shall be notified of any termination.
- D. Applicable Law and Severability. This Agreement shall be governed in all respects by the laws of the State of Illinois. If any provision of this Agreement shall be held or deemed to be or shall in fact be inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions or in all cases because it conflicts with any other provision or provisions hereof or any constitution, statute, regulation, or for any reason, such circumstance shall not have the effect of rendering any other provision or provisions contained herein invalid, inoperative or unenforceable to any extent whatsoever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in this Agreement shall not affect the remaining portions of this agreement or any part thereof. In the event that this Agreement is determined to be invalid by a court of competent jurisdiction, it shall be terminated immediately.

## Section B

### Course Availability; Teacher and Course Approval

#### I. District Course Offerings.

- A. Offering of Type A Courses. Subject to the College's approval of the Instructor and facilities where applicable, the Parties' mutual agreement to the Course Documentation in accordance with this Section B, the College will approve Type A Priority Course requests. The College may disapprove Non-Priority Type A Course requests if deemed necessary by the College to ensure appropriate levels of oversight and support for Priority Courses and other aspects of its dual credit partnership with the District.
- B. Offering of Type B and Type D Courses. The College may disapprove a Type B Course request if the College determines, in its sole discretion, that the College is unable to provide a qualified faculty. The Parties will mutually specify the Type D Courses, if any, that will be subject to this Agreement. Type D Courses are subject to cancellation or modification by the College in accordance with generally applicable College policies. In determining the offering of Type B and Type D Courses, the Parties will prioritize Priority Courses for which the District does not have sufficient qualified teachers to meet student demand.
- C. Offering of Type C Courses. The requirements applicable to the delivery and administration of a Type C Course must be defined by Local Agreement.

#### II. Course Request Process.

- A. New Courses. To initiate a request to offer a new Type A, B, or D Course, the District Liaison must complete and submit to the College Liaison a Course Request Form for each proposed Course. Unless otherwise agreed to by the College, for a **Fall 2026 Semester Course**, the Course Request Form must be submitted to the College Liaison by no later than **January 23, 2026**. Unless otherwise agreed to by the College, for a **Spring 2027 Semester Course**, the Course Request Form must be submitted to the College Liaison by no later than **March 2, 2026**.
- B. Action on Course Requests. The College may disapprove a Non-Priority Type A Course request or a Type B or Type D Course request for the reasons described in Paragraph I of this Section. The basis for the disapproval will be provided on the Course Request Form and returned to the District by **February , 2026**, following a **January 23, 2026**, submission. Unless otherwise agreed by the District, the College must proceed to the Instructor Qualifications Review process in Paragraph II.C of this Section for a Priority Type A Course and, if the Instructor is approved, the Course Planning and Documentation process in Paragraph III of this Section. Upon the College's disapproval or the Parties' mutual agreement to discontinue the Course request and approval process, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
- C. Instructor Qualifications Review for Type A Courses. For a new Type A Course Request, the District Liaison will include with the Course Request Form the Instructor Qualifications Review Form identifying the proposed Instructor and demonstrating how the Instructor meets the DCQA Qualifications Requirements ("Instructor Qualifications Documentation"). The appropriate Academic Dean and Vice President of Academic Affairs will review the Instructor Qualifications Documentation and will respond to the District Liaison with preliminary approval or disapproval by **April 6, 2026**, for Fall semester courses following a **March 6, 2026**,

submission and by **June 8, 2026**, for Spring semester courses following a **May 4, 2026**, submission.

1. If preliminarily approved:
  - a. The College Liaison will indicate preliminary approval on the Course Request Form pending receipt of the Instructor's official transcripts;
  - b. If known by the College, the College will identify the College Course Contact; and
  - c. The District Liaison will provide the official transcripts of the Instructor and contact the College Liaison to commence Course Planning and Documentation in accordance with Paragraph III of this Section.
2. If disapproved, the College Liaison will identify the basis for disapproval in writing on the Instructor Qualifications Review Form and submit the written rationale to the District Liaison. The rationale must specifically indicate the basis for why the proposed Instructor does not meet the DCQA Qualifications Requirements, or another legitimate basis for why the College is unable to approve the proposed Instructor for the Course. The College cannot require an Instructor to exceed the DCQA Qualifications Requirements. Thereafter, the District Liaison may request an in-person or virtual meeting to discuss the disapproval among the applicable College Dean, the Liaisons, and the District Superintendent (or designee). The College will participate in such a meeting if requested. Further, upon disapproval, and with or without requesting a meeting to discuss, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
3. The District must submit a new Instructor Qualifications Review Form (B-2) subject to the review and approval process set forth in this Section any time the District proposes a new Instructor assignment for an approved Course.

### **III. Course Planning and Documentation.**

- A. **Purpose; Schedule.** The purpose of the Course Planning and Documentation process described in this Paragraph III ("Course Planning") is to ensure that Dual Credit Courses address equivalent content and include the same learning outcomes as those courses taught at the College. The Liaisons will determine the schedule and logistics of Course Planning, provided that:
  1. The Course Planning schedule must ensure its completion, including completion of the Course Documentation described in Paragraph III.C of this Section, by a date that enables the District to prepare the Instructor (with respect to Type A Courses) and enroll students as of its planned start date;
  2. The schedule and logistics must ensure that all prerequisites and placement requirements are determined in time to ensure certainty for high school scheduling and enrollments;
  3. The schedule and logistics must ensure adequate timing and engagement opportunities to collaboratively address the applicable Course Planning Decision Areas described in Paragraph III.B of this Section; and
  4. With respect to Type A Courses, the schedule and logistics must ensure the College Course Contact and Instructor have multiple opportunities to discuss Course content, delivery, and learning outcomes, and that an adequate onboarding process is designed and delivered for the Instructor.

- B. Course Planning Decision Areas. The Course Planning must result in documented agreement between the Liaisons on the administrative aspects and course content topical areas specified in this Paragraph III.B (“Course Planning Decision Areas”) and must be described in the form attached as Form B-3 or another form agreed upon by the Parties. For Type A Courses, all of the Course Planning Decision Areas must be addressed. For Type B and D Courses, the Liaisons will determine which of the Course Planning Decision Areas are applicable to the Course Planning process for that Course.
1. Course content and instruction, including:
    - a. Curriculum, which will include the College’s sharing of core content materials and syllabi used for the Course on campus;
    - b. Textbook and materials, which will include the College identifying any common textbook selected by faculty for all sections of the Course taught on campus;
    - c. Other facilities, technology, or equipment needed for the delivery of the Course, including the identification of any Supplemental Requirements;
    - d. Assessment of learning outcomes, which will include the College sharing any common assessment materials and rubrics for the Course along with any expectations related to the College’s assessment of student learning outcomes program; and
    - e. Accreditation requirements.
  2. Course administration, including:
    - a. Utilization of the College’s course management system or another system acceptable to the Parties;
    - b. The College’s academic calendar and class scheduling requirements and the impact on delivery of the Course;
    - c. The College’s processes and timing for submission of AWARe class rosters and grades; and
    - d. The anticipated student count and number of sections.
  3. Student prerequisites for enrollment (if any), placement requirements (if any), and any additional student registration or application requirements. The College will ensure that all placement requirements are evidence-based, include multiple appropriate measures to determine whether a student is prepared, address equity of high school student access to placement tests, and enable the use of standardized assessments appropriate to the grade level of potential students.
  4. Instructor support and expectations, including:
    - a. If not already identified, designation of the College Course Contact;
    - b. The onboarding process and expectations to ensure new Instructors are sufficiently trained in the Course content and learning outcomes, with expectations not to exceed those of adjunct faculty;
    - c. Ongoing available and required training and professional development opportunities for the Instructor, including a description of trainings and workshops available for the specific discipline as established by the College, with expectations not to exceed those of adjunct faculty; and
    - d. A description of the review and observation process to be used by the College under Paragraph IV of this Section, with student evaluation procedures as applicable, which must include the College’s provision of the instrument(s) to be used.
  5. Contingency plans that accommodate the delivery of the Course and minimize disruptions to students, including:

- a. A contingency plan if the approved Instructor is no longer able to teach the Course, which may involve using a different qualified high school teacher or offering the Course as a Type B or Type D Course; and
  - b. Plans for the Course delivery in the event a long-term substitute is required.
6. Other professional expectations for the Course.

C. Course Documentation.

1. The Liaisons will jointly document the understandings arising from the Course Planning (“Course Documentation”) by no later than thirty (30) days prior to the scheduled first day of the Course. If, however, despite good faith efforts, the Liaisons are unable to reach agreement on the Course Documentation, then either (a) the Parties may mutually agree not to offer the Course, or (b) either Liaison may refer the disputed matter or matters to the College’s President and the District’s Superintendent for resolution. If the disputed matter(s) can still not be resolved through good faith efforts within thirty (30) days, the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.
2. The Parties will ensure the delivery of the Course in accordance with the Course Documentation, unless variances are mutually approved during the Course’s delivery. If the College reasonably determines that the District is not adhering to the Course Documentation, the College Liaison will notify the District Liaison and provide the District with a reasonable opportunity to correct the matter. If, following a reasonable opportunity to correct, the District is not adhering to the Course Documentation, the College may withdraw its approval of the Course for the next semester, and the District may pursue an alternative provider for that Course in accordance with Paragraph V of this Section.

- D. Multiple Districts. The College may establish a Course Planning process with multiple school districts offering the same Course.

**IV. Observation and Review of Course Delivery.**

- A. Purpose; Process. The College’s Chief Academic Officer or designee will observe and review the delivery of each Type A Course in a manner that is consistent with the College’s review and evaluation policy and procedures for on-campus adjunct faculty and any related agreements set forth in the Course Documentation. The College will schedule and coordinate all aspects of the observation and review with the District Liaison in a collaborative manner. This evaluation shall not impact the Instructor’s performance evaluation under Article 24A of the School Code. The evaluation may impact the Instructor’s approved status and future eligibility as an adjunct faculty member for that Course in accordance with the College’s evaluation policies and procedures.
- B. Sharing Results. No later than thirty (30) days after the observation and review, the College will share the results with the District Liaison and be available to discuss the results with the District Liaison, the High School Department Chair, and the Instructor.

**V. Alternative Providers.** Upon disapproval by the College of a Course request pursuant to Paragraph II.B, disapproval of an Instructor pursuant to Paragraph II.C, failure to reach agreement on Course Documentation pursuant to Paragraph III, or the College’s withdrawal of Course approval pursuant to Paragraph III.C, the District may pursue an alternative provider of that

Course, and will notify the College Liaison of its intent to do so. Thereafter, the College will not object to, or seek to limit, the District's ability to contract with another community college or institution of higher learning (whether in-state or out-of-state) for delivery of that Course. Nothing in this Agreement restricts the ability of the District to pursue Dual Credit Course delivery with an in-state institution of higher learning at any time, for any reason.

## Section C

### **Textbooks, Materials and Costs**

**I. Supplemental Fees.** If the District is not able to provide or pay for the facilities, equipment, materials, or required activities necessary to offer a Course (“Supplemental Requirements”) and the College is willing to address the Supplemental Requirements on behalf of the District to offer the course at a high school, the District and College must agree to a supplemental fee to cover the Supplemental Requirements.

**II. Textbooks and Materials.**

- A. For Type A and B Courses, the District will purchase textbooks and materials on behalf of students. For Type D Courses, the District may elect to either purchase such items on behalf of students, or have the students purchase textbooks and materials in accordance with standard College policies. Arrangements for Type C Courses are subject to Local Agreement.
- B. For Type A Courses, the College will specify whether a common textbook has been selected by faculty for all sections of the Course taught at the College.
  - 1. If there is no common textbook, the Instructor will determine textbook and course materials in consultation with the College; textbook and materials must address equivalent content and the same learning outcomes as the outcomes expected of the same Courses taught at the College.
  - 2. If there is a common textbook and set of course materials, the common textbook and materials will be used unless the College, in consultation with the District, agrees to a different textbook and materials covering equivalent content and the same learning outcomes. The College will consider any alternatives proposed by the District but will retain final decision-making authority.
- C. For Type B Courses, the College faculty member will specify the required textbook and materials unless the faculty member, in consultation with the District, agrees to a different textbook and materials covering equivalent content and the same learning outcomes. The College and faculty member will consider any alternatives proposed by the District but will retain final decision-making authority.
- D. For any Type A or Type B Course where the College specifies the textbook, the College agrees to allow the use of the textbook for at least two (2) years, provided the use of a previously published edition of the textbook does not appreciably impact the content and delivery of the Course.

**III. Charges to Students/Families; Low-income Discounts and Waivers.**

- A. The District may charge students for fees, textbooks and materials in any instance where the District is paying the College for the Course or directly purchasing textbooks and materials, provided:
  - 1. The District may not charge more than amounts payable to the College or directly incurred by the District for textbook and material purchases on a per student basis under this Agreement; and
  - 2. The District must apply fee waivers or discounts to low-income families. The District’s

policy for fee waivers or discounts shall be described in the chart attached as Section C or another form agreed upon by the Parties to this Agreement and must be publicized to families.

- IV. Invoicing and Payment Processes.** For Courses where the District is making payment to the College of fees and, if applicable, textbooks and materials, the College will invoice the District each semester based on set rates documented in Section C. The District will pay the invoice in accordance with standard District payment processes.

**Section C**  
**Early College Pricing for**  
**Academic Year 2026-2027**

- Dual credit courses taught in person at the high school by high school instructor
  - \$50/course/student
  - Free/reduced lunch eligible: Course fee waived
  - Must submit free/reduced lunch eligible list/documentation to ICC by semester refund date
  - No textbook cost charged to student; high schools may rent or purchase books\*
  
- In person at ICC, hybrid, or online anytime courses blended with non-high school ICC Students
  - Current ICC tuition: \$160/credit hour
  - Student responsible for textbooks and fees
  
- Online dual credit courses reserved for high school students
  - \$50 per credit hour
  - No textbook cost charged to student; high schools may rent or purchase books\*
  
- Work-based learning program courses taught at ICC by ICC instructor
  - \$80 per credit hour
  - Additional program costs vary by program or course

*Note: All course fees, except for Fast Start/Strong Start, and Dual Degree, will be billed directly to the high school. The high school will determine what fees are passed to the student. A signed Memorandum of Agreement will be required of each participating school district.*

*\*Inclusive Access (AI) charges may apply for some courses. ICC will notify schools of courses that have required inclusive access fees and will bill schools accordingly. Textbook/materials will be delivered through online LMS.*

## Section D

### **Student Procedures, Student Supports, Data, and Partnership Review**

#### **I. Student Placement, Admissions, and Transcripts.**

##### **A. Identification and Placement of Students.**

1. The District Liaison will ensure that all students enrolling in a Dual Credit Course for college credit meet the Course prerequisites of the College as defined in the Course Documentation.
2. The District will provide copies of student transcripts (if needed) in accordance with admission procedures of the College. The College will provide appropriate placement and assessment testing as set forth in the Course Documentation.

**B. Student Admissions.** The District Liaison will work directly with students to complete applicable registration and application materials. Early College staff will assist in any needed admissions and registration assistance.

**C. College Credit and Transcripts.** The College will award college credit for each successful completion of a Dual Credit Course by an eligible and enrolled student, and record student grades on College transcripts.

#### **II. Student Academic Supports and Guidance.**

**D.** The College will provide students and the District with information regarding:

- i. The rights, responsibilities, and expectations of enrolled College students;
- ii. Student conduct policies such as academic integrity, consequences of plagiarism, and academic dishonesty; and
- iii. Processes such as credit transfer.

**E.** The Liaisons will jointly identify and establish pre-college and college transition advising services, supports for student progress monitoring, and supports to engage students in postsecondary counseling including, but not limited to advising on:

- i. Articulation of Dual Credit Courses into postsecondary education degree completion plans;
- ii. Financial aid and scholarship options;
- iii. Class enrollment and scheduling;
- iv. Degree and certificate programs offered through the College;
- v. Supports and services for individuals with disabilities to successfully transition into postsecondary;
- vi. Other targeted supports for students who need additional support to successfully transition into postsecondary, as identified by Instructors; and
- vii. College policies, procedures, academic programs of study, and other support services provided by the College.

**III. Data Sharing.** To administer and assess the impact of this Agreement, the Parties will exchange student information, grades, and other appropriate data as permitted by FERPA and other applicable law. If a student is enrolled concurrently in the District and the College, the Parties may disclose the student's education records in accordance with FERPA and will mutually share data on the performance of students in a meaningful and timely basis. Each Party designates the other Party as its agent with a legitimate educational interest in students' educational records for purposes of FERPA. The Parties will institute policies and procedures designed to ensure that its employees and agents comply with FERPA

and other applicable laws governing the privacy and protection of student education records and will protect student education records against accidental or deliberate re-disclosure to unauthorized persons.

**IV. Grades.** A letter grade will be provided at the end of each term for all courses taught by College faculty. ICC does not have a standard numeric percentage grading scale.

**V. Annual Partnership Review.** The College and District will annually review their dual credit partnership under this Agreement. Appropriate senior leadership of the Parties will address of the following matters:

- i. Assessment of disaggregated data pertaining to Dual Credit Course enrollments, completions, and subsequent postsecondary enrollment and performance to the extent feasible;
- ii. Review of successes and challenges pertaining to current Course offerings;
- iii. Concerns regarding placement requirements or prerequisites for student enrollment, as well as consideration of remediation opportunities for high school students to broaden access;
- iv. Recommendations from either Party to adjust the cost and fee structure for the upcoming school year to support the sustainability, quality, and expansion of the dual credit partnership;
- v. Anticipated expansion of Courses in the upcoming school year;
- vi. Anticipated modifications to Course Documentation in the upcoming school year; and
- vii. Recommended modifications to this Agreement or other policies and procedures of the Parties to improve Dual Credit Course delivery.

**VI. Timeline for Course and Instructor Approval Requests**

**Please note the following form submission deadlines:**

	<b>2026-2027 Academic Year</b>
<b>Deadline for Course Requests</b>	January 23, 2026
<b>Deadline for Fall 2026 Semester New Instructor Requests and Approvals*</b>	March 2, 2026
<b>Deadline for Spring 2027 Semester New Instructor Requests and Approvals*</b>	May 4, 2026

***An important note regarding NEW instructor approvals:***

- Instructors seeking approval to teach in the Fall semester of the upcoming Academic Year must submit transcripts and resume (with conferred degrees if applicable) by **March 2, 2026.**
- Instructors seeking approval to teach in the Spring semester of the upcoming Academic Year must submit transcripts and resume (with conferred degrees if applicable) by **May 4, 2026.**

*Last Updated December 2025*

## **8. ACTION ITEMS**

### **8.1. Personnel**

#### **8.1.1. Certified Employment**

##### **8.1.1.a. Approve Employment of Jeff Little – Long Term Substitute Teacher (Math)**

###### **Recommendation:**

That the WCHS Board of Education approve the employment of Jeff Little as a Long Term Substitute at the rate presented in the recommendation for employment.

###### **Suggested Motion:**

Move to approve the recommendation for employment of Jeff Little as a Long Term Substitute as presented.

## **8. ACTION ITEMS**

### **8.1. Personnel**

#### **8.1.2. Non-Certified Employment**

##### **8.1.2.a. Approve Employment of Miriam Presley – Administrative Assistant to the Principal**

###### **Recommendation:**

That the WCHS Board of Education approve the employment of Miriam Presley as the Administrative Assistant to the Principal at the rate presented in the recommendation for employment.

###### **Suggested Motion:**

Move to approve the recommendation for employment of Miriam Presley as the Administrative Assistant to the Principal as presented.

##### **8.1.2.b. Approve Employment of Bradley Vaughn – CARE Supervisor**

###### **Recommendation:**

That the WCHS Board of Education approve the employment of Bradley Vaughn as the CARE Supervisor at the rate presented in the recommendation for employment.

###### **Suggested Motion:**

Move to approve the recommendation for employment of Bradley Vaughn as the CARE Supervisor as presented.

MINUTES of a regular public meeting of the Board of Education of Community High School District Number 308, Tazewell County, Illinois, held in the Washington Community High School Library, 115 Bondurant Street, Washington, Illinois, in said School District at 7:00 o'clock P.M., on the 12th day of January, 2026.

\* \* \*

The meeting was called to order by the President, and upon the roll being called, Jennifer Essig, the President, and the following members were physically present at said location:

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The following members were allowed by a majority of the members of the Board of Education in accordance with and to the extent allowed by rules adopted by the Board of Education to attend the meeting by video or audio conference: \_\_\_\_\_

No member was not permitted to attend the meeting by video or audio conference.

The following members were absent and did not participate in the meeting in any manner or to any extent whatsoever: \_\_\_\_\_

The President announced that the next item for consideration was the issuance of not to exceed \$4,750,000 general obligation bonds to be issued by the District pursuant to Section 17-2.11 of the School Code for life safety projects related to the Washington Community High School Building and that the Board of Education would consider the adoption of a resolution providing for the issue of said bonds and the levy of a direct annual tax sufficient to pay the principal and interest thereon. The President then explained that the resolution sets forth the parameters for the issuance of said bonds and sale thereof by designated officials of the District and summarized the pertinent terms of said parameters, including the specific parameters

governing the manner of sale, length of maturity, rates of interest, purchase price and tax levy for said bonds.

Whereupon Member \_\_\_\_\_ presented and the Secretary read by title a resolution as follows, a copy of which was provided to each member of the Board of Education prior to said meeting and to everyone in attendance at said meeting who requested a copy:

RESOLUTION providing for the issue of not to exceed \$4,750,000 General Obligation School Bonds, Series 2026, of Community High School District Number 308, Tazewell County, Illinois, for the purpose of altering and reconstructing school buildings and purchasing and installing equipment therein for fire prevention and safety, energy conservation and school security purposes, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds and authorizing the sale of said bonds to the purchaser thereof.

\* \* \*

WHEREAS, Community High School District Number 308, Tazewell County, Illinois (the “*District*”), is a duly organized and existing school district created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the School Code of the State of Illinois (the “*School Code*”), and all laws amendatory thereof and supplementary thereto, including the Local Government Debt Reform Act of the State of Illinois, as amended (the “*Debt Reform Act*”); and

WHEREAS, the Regional Superintendent of Schools (the “*Regional Superintendent*”) having supervision and control over the District and the enforcing authority charged with the responsibility for the enforcement of the building code promulgated by the State Board of Education of the State of Illinois (the “*Building Code*”), has entered orders that the District, in order to conform its existing facilities that house students to said building code, alter and reconstruct school buildings and permanent, fixed equipment and purchase and install equipment therein as set forth in the certified estimates of a duly licensed architect or engineer (the “*Project*”), said school buildings to be altered and reconstructed and to have equipment purchased and installed therein and the amount set forth in said orders and estimates, as most recently amended, being as follows:

SCHOOL BUILDING	AMOUNT OF ORDER AND ESTIMATE
Washington Community High School Building	\$17,946,053.45

; and

WHEREAS, the costs of the Project, based on the most recent amendments to said orders and estimates for which work on said building has not yet been completed, is not less than \$7,382,688.62; and

WHEREAS, the Board of Education of the District (the “*Board*”) hereby determines that it is also necessary for energy conservation purposes and for school security purposes and the related protection and safety of pupils and school personnel that the Project be therefore undertaken; and

WHEREAS, the Board directs that the Project be undertaken, hereby approves the respective estimate for the Project, and determines that such replacement projects will be made with funds not necessary for the completion of approved and recommended projects for fire prevention and safety; and

WHEREAS, there are not sufficient funds available from the tax levy authorized by Section 17-2.11 of the School Code (the “*Act*”), or in the operations and maintenance, fire prevention and safety or school facility occupation tax funds of the District to pay the cost of the Project as ordered by the Regional Superintendent and as determined necessary for replacement purposes by the Board; and

WHEREAS, said certified estimates of a duly licensed architect or engineer have been approved by the Regional Superintendent and by the State Superintendent, and that at the time of such approvals, no work had started on the Project; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, as amended, the President of the Board, on the 20th day of November, 2024, executed an Order calling a public hearing (the “*2024 Hearing*”) for the 9th day of

December, 2024, concerning the intent of the Board to sell bonds for school fire prevention and safety purposes in the amount of \$4,750,000; and

WHEREAS, notice of the 2024 Hearing was given (i) by publication at least once not less than seven (7) nor more than thirty (30) days before the date of the 2024 Hearing in the *Washington Courier*, the same being a newspaper of general circulation in the District, and (ii) by posting at least 72 hours before the 2024 Hearing a copy of said notice at the principal office of the Board, which notice was continuously available for public review during the entire 72-hour period preceding the Hearing; and

WHEREAS, the 2024 Hearing was held on the 9th day of December, 2024, and at the Hearing, the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the 2024 Hearing was finally adjourned on the 9th day of December, 2024; and

WHEREAS, pursuant to the authorization provided by the 2024 Hearing, the District issued its General Obligation School Bonds, Series 2025, in the principal amount of \$2,635,000; and

WHEREAS, pursuant to and in accordance with the provisions of the Bond Issue Notification Act of the State of Illinois, as amended, the President of the Board, on the 5th day of November, 2025, executed an Order calling a public hearing (the “2025 Hearing”) for the 8th day of December, 2025, concerning the intent of the Board to sell bonds for school fire prevention and safety purposes in the amount of \$5,000,000; and

WHEREAS, notice of the 2025 Hearing was given (i) by publication at least once not less than seven (7) nor more than thirty (30) days before the date of the 2025 Hearing in the *Washington Courier*, the same being a newspaper of general circulation in the District, and (ii) by posting at least 72 hours before the 2025 Hearing a copy of said notice at the principal office of the Board,

which notice was continuously available for public review during the entire 72-hour period preceding the 2025 Hearing; and

WHEREAS, the 2025 Hearing was held on the 8th day of December, 2025, and at the Hearing, the Board explained the reasons for the proposed bond issue and permitted persons desiring to be heard an opportunity to present written or oral testimony within reasonable time limits; and

WHEREAS, the 2025 Hearing was finally adjourned on the 8th day of December, 2025; and

WHEREAS, the District has not issued any of the bonds authorized by the 2025 Hearing; and

WHEREAS, the District is authorized to issue bonds in the aggregate principal amount of \$7,115,000; and

WHEREAS, the Bonds shall be payable from a direct annual ad valorem tax levied against all taxable property in the District, without limitation as to rate or amount; and

WHEREAS, the Property Tax Extension Limitation Law of the State of Illinois, as amended, imposes certain limitations on the “*aggregate extension*” of certain property taxes levied by the District, but provides that the definition of “*aggregate extension*” applicable to the District contained in Section 18-185 of the Property Tax Code of the State of Illinois, as amended, does not include extensions “made for the payment of principal and interest on any bonds issued under the authority of Section 17-2.11 of the [Act] or to refund or continue to refund those bonds”; and

WHEREAS, the Board does hereby find and determine that the Bonds are being issued under the authority of Section 17-2.11 of the Act; and

WHEREAS, the County Clerk of The County of Tazewell, Illinois (the “*County Clerk*”) is therefore authorized to extend and collect said tax so levied for the payment of the Bonds without limitation as to rate or amount:

NOW, THEREFORE, Be It and It Is Hereby Resolved by the Board of Education of Community High School District Number 308, Tazewell County, Illinois, as follows:

*Section 1. Incorporation of Preambles.* The Board hereby finds that all of the recitals contained in the preambles to this Resolution are full, true and correct and does incorporate them into this Resolution by this reference.

*Section 2. Authorization.* It is hereby found and determined that the Board has been authorized by law to borrow a sum not to exceed \$4,750,000 upon the credit of the District and as evidence of such indebtedness to issue bonds of the District to said amount, the proceeds of said bonds to be used for the Project, in order to conform said school buildings to the building code promulgated by the State Board of Education of the State of Illinois, and for necessary school security purposes, as more particularly set forth in the aforesaid certified estimates of a duly licensed architect or engineer, which certified estimates will be approved by the Regional Superintendent and by the State Superintendent, and it is necessary and for the best interests of the District that there be issued an amount not to exceed \$4,750,000 of the bonds so authorized.

*Section 3. Bond Details.* There be borrowed on the credit of and for and on behalf of the District an amount not to exceed of \$4,750,000 for the purpose aforesaid; and that bonds of the District (the “Bonds”) shall be issued to said amount and shall be designated “General Obligation School Bonds, Series 2026” with such additional description or series designation as may be appropriate and as set forth in the Bond Notification (as hereinafter defined). The Bonds shall be dated such date as set forth in the Bond Notification, and shall also bear the date of authentication, shall be in fully registered form, shall be in denominations of \$5,000 each or authorized integral multiples thereof or such other denominations as stated in the Bond Notification (but no single Bond shall represent installments of principal maturing on more than one date), and shall be numbered 1 and upward. The Bonds shall become due and payable serially or be subject to

mandatory redemption (subject to option of prior redemption as hereinafter described) on December 1 of each of the years (not later than 2041), in the amounts (not exceeding \$2,500,000 per year) and bearing interest at the rates per annum (not exceeding 5.00% per annum) as set forth in the Bond Notification. The Bonds shall bear interest from their date or from the most recent interest payment date to which interest has been paid or duly provided for, until the principal amount of the Bonds is paid, such interest (computed upon the basis of a 360-day year of twelve 30-day months) being payable semi-annually commencing with the first interest payment date as set forth in the Bond Notification, and on June 1 and December 1 of each year thereafter to maturity.

Interest on each Bond shall be paid by check or draft of the bond registrar and paying agent (which shall be a bank or trust company authorized to do business in the State of Illinois) set forth in the Bond Notification (the "*Bond Registrar*"), payable upon presentation in lawful money of the United States of America, to the person in whose name such Bond is registered at the close of business on the 15th day of the month next preceding the interest payment date. The principal of the Bonds shall be payable in lawful money of the United States of America at the principal corporate trust office of the Bond Registrar.

The Bonds shall be signed by the manual or facsimile signature of the President of the Board, and shall be registered, numbered and countersigned by the manual or facsimile signature of the School Treasurer who receives the taxes of the District (the "*Treasurer*"), as they shall determine, and in case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

All Bonds shall have thereon a certificate of authentication substantially in the form hereinafter set forth duly executed by the Bond Registrar as authenticating agent of the District

and showing the date of authentication. No Bond shall be valid or obligatory for any purpose or be entitled to any security or benefit under this Resolution unless and until such certificate of authentication shall have been duly executed by the Bond Registrar by manual signature, and such certificate of authentication upon any such Bond shall be conclusive evidence that such Bond has been authenticated and delivered under this Resolution. The certificate of authentication on any Bond shall be deemed to have been executed by the Bond Registrar if signed by an authorized officer of the Bond Registrar, but it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder.

*Section 4. Registration of Bonds; Persons Treated as Owners. (a) General.* The District shall cause books (the “*Bond Register*”) for the registration and for the transfer of the Bonds as provided in this resolution to be kept at the principal corporate trust office of the Bond Registrar, which is hereby constituted and appointed the registrar of the District. The District is authorized to prepare, and the Bond Registrar or such other authorized person as the officers of the District may designate shall keep custody of, multiple Bond blanks executed by the District for use in the transfer and exchange of Bonds.

Upon surrender for transfer of any Bond at the principal corporate trust office of the Bond Registrar, duly endorsed by, or accompanied by a written instrument or instruments of transfer in form satisfactory to the Bond Registrar and duly executed by, the registered owner or his or her attorney duly authorized in writing, the District shall execute and the Bond Registrar shall authenticate, date and deliver in the name of the transferee or transferees a new fully registered Bond or Bonds of the same maturity of authorized denominations, for a like aggregate principal amount. Any fully registered Bond or Bonds may be exchanged at said office of the Bond Registrar for a like aggregate principal amount of Bond or Bonds of the same maturity of other authorized denominations. The execution by the District of any fully registered Bond shall

constitute full and due authorization of such Bond and the Bond Registrar shall thereby be authorized to authenticate, date and deliver such Bond, *provided, however*, the principal amount of outstanding Bonds of each maturity authenticated by the Bond Registrar shall not exceed the authorized principal amount of Bonds for such maturity less previous retirements.

The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending at the opening of business on such interest payment date, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds.

The person in whose name any Bond shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of the principal of or interest on any Bond shall be made only to or upon the order of the registered owner thereof or his or her legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid.

No service charge shall be made for any transfer or exchange of Bonds, but the District or the Bond Registrar may require payment of a sum sufficient to cover any tax or other governmental charge that may be imposed in connection with any transfer or exchange of Bonds, except in the case of the issuance of a Bond or Bonds for the unredeemed portion of a Bond surrendered for redemption.

(b) *Global Book-Entry System.* The Bonds shall be initially issued in the form of a separate single fully registered Bond for each of the maturities of the Bonds determined as described in Section 3 hereof. Upon initial issuance, the ownership of each such Bond shall be registered in the Bond Register in the name of Cede & Co., or any successor thereto ("*Cede*"), as

nominee of The Depository Trust Company, New York, New York, and its successors and assigns (“DTC”). All of the outstanding Bonds shall be registered in the Bond Register in the name of Cede, as nominee of DTC, except as hereinafter provided. The President and Secretary of the Board, the Superintendent of the District and the Bond Registrar are each authorized to execute and deliver, on behalf of the District, such letters to or agreements with DTC as shall be necessary to effectuate such book-entry system (any such letter or agreement being referred to herein as the “Representation Letter”), which Representation Letter may provide for the payment of principal of or interest on the Bonds by wire transfer.

With respect to Bonds registered in the Bond Register in the name of Cede, as nominee of DTC, the District and the Bond Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which DTC holds Bonds from time to time as securities depository (each such broker-dealer, bank or other financial institution being referred to herein as a “DTC Participant”) or to any person on behalf of whom such a DTC Participant holds an interest in the Bonds. Without limiting the immediately preceding sentence, the District and the Bond Registrar shall have no responsibility or obligation with respect to (i) the accuracy of the records of DTC, Cede or any DTC Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any DTC Participant or any other person, other than a registered owner of a Bond as shown in the Bond Register, of any amount with respect to the principal of or interest on the Bonds. The District and the Bond Registrar may treat and consider the person in whose name each Bond is registered in the Bond Register as the holder and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of giving notices of redemption and other matters with respect to such Bond, for

the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever. The Bond Registrar shall pay all principal of and interest on the Bonds only to or upon the order of the respective registered owners of the Bonds, as shown in the Bond Register, or their respective attorneys duly authorized in writing, and all such payments shall be valid and effective to fully satisfy and discharge the District's obligations with respect to payment of the principal of and interest on the Bonds to the extent of the sum or sums so paid. No person other than a registered owner of a Bond as shown in the Bond Register, shall receive a Bond evidencing the obligation of the District to make payments of principal and interest with respect to any Bond. Upon delivery by DTC to the Bond Registrar of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede, and subject to the provisions in Section 3 hereof with respect to the payment of interest to the registered owners of Bonds at the close of business on the 15th day of the month next preceding the applicable interest payment date, the name "Cede" in this Resolution shall refer to such new nominee of DTC.

In the event that (i) the District determines that DTC is incapable of discharging its responsibilities described herein and in the Representation Letter, (ii) the agreement among the District, the Bond Registrar and DTC evidenced by the Representation Letter shall be terminated for any reason or (iii) the District determines that it is in the best interests of the beneficial owners of the Bonds that they be able to obtain certificated Bonds, the District shall notify DTC and DTC Participants of the availability through DTC of certificated Bonds and the Bonds shall no longer be restricted to being registered in the Bond Register in the name of Cede, as nominee of DTC. At that time, the District may determine that the Bonds shall be registered in the name of and deposited with such other depository operating a universal book-entry system, as may be acceptable to the District, or such depository's agent or designee, and if the District does not select such alternate universal book-entry system, then the Bonds may be registered in whatever name or names

registered owners of Bonds transferring or exchanging Bonds shall designate, in accordance with the provisions of Section 4(a) hereof.

Notwithstanding any other provisions of this Resolution to the contrary, so long as any Bond is registered in the name of Cede, as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the name provided in the Representation Letter.

*Section 5. Redemption. (a) Optional Redemption.* All or a portion of the Bonds due on and after the date, if any, specified in the Bond Notification shall be subject to redemption prior to maturity at the option of the District from any available funds, as a whole or in part, and if in part in integral multiples of \$5,000 in any order of their maturity as determined by the District (less than all of the Bonds of a single maturity to be selected by the Bond Registrar), on the date specified in the Bond Notification, and on any date thereafter, at the redemption price of par plus accrued interest to the redemption date.

(b) *Mandatory Redemption.* The Bonds maturing on the date or dates, if any, specified in the Bond Notification shall be subject to mandatory redemption, in integral multiples of \$5,000 selected by lot by the Bond Registrar, at a redemption price of par plus accrued interest to the redemption date, on December 1 of the years, if any, and in the principal amounts, if any, as specified in the Bond Notification.

The principal amounts of Bonds to be mandatorily redeemed in each year may be reduced through the earlier optional redemption thereof, with any partial optional redemptions of such Bonds credited against future mandatory redemption requirements in such order of the mandatory redemption dates as the District may determine. In addition, on or prior to the 60th day preceding any mandatory redemption date, the Bond Registrar may, and if directed by the Board shall, purchase Bonds required to be retired on such mandatory redemption date. Any such Bonds so

purchased shall be cancelled and the principal amount thereof shall be credited against the mandatory redemption required on such next mandatory redemption date.

(c) *General.* The Bonds shall be redeemed only in the principal amount of \$5,000 and integral multiples thereof. The District shall, at least forty-five (45) days prior to any optional redemption date (unless a shorter time period shall be satisfactory to the Bond Registrar) notify the Bond Registrar of such redemption date and of the principal amount and maturity or maturities of Bonds to be redeemed. For purposes of any redemption of less than all of the outstanding Bonds of a single maturity, the particular Bonds or portions of Bonds to be redeemed shall be selected by lot by the Bond Registrar from the Bonds of such maturity by such method of lottery as the Bond Registrar shall deem fair and appropriate; *provided* that such lottery shall provide for the selection for redemption of Bonds or portions thereof so that any \$5,000 Bond or \$5,000 portion of a Bond shall be as likely to be called for redemption as any other such \$5,000 Bond or \$5,000 portion. The Bond Registrar shall make such selection upon the earlier of the irrevocable deposit of funds with an escrow agent sufficient to pay the redemption price of the Bonds to be redeemed or the time of the giving of official notice of redemption.

The Bond Registrar shall promptly notify the District in writing of the Bonds or portions of Bonds selected for redemption and, in the case of any Bond selected for partial redemption, the principal amount thereof to be redeemed.

*Section 6. Redemption Procedure.* Unless waived by any holder of Bonds to be redeemed, notice of the call for any such redemption shall be given by the Bond Registrar on behalf of the District by mailing the redemption notice by first class mail at least thirty (30) days and not more than sixty (60) days prior to the date fixed for redemption to the registered owner of the Bond or Bonds to be redeemed at the address shown on the Bond Register or at such other address as is furnished in writing by such registered owner to the Bond Registrar.

All notices of redemption shall state:

- (1) the redemption date,
- (2) the redemption price,
- (3) if less than all outstanding Bonds are to be redeemed, the identification (and, in the case of partial redemption, the respective principal amounts) of the Bonds to be redeemed,
- (4) that on the redemption date the redemption price will become due and payable upon each such Bond or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date,
- (5) the place where such Bonds are to be surrendered for payment of the redemption price, which place of payment shall be the principal corporate trust office of the Bond Registrar, and
- (6) such other information then required by custom, practice or industry standard.

Unless moneys sufficient to pay the redemption price of the Bonds to be redeemed at the option of the District shall have been received by the Bond Registrar prior to the giving of such notice of redemption, such notice may, at the option of the District, state that said redemption shall be conditional upon the receipt of such moneys by the Bond Registrar on or prior to the date fixed for redemption. If such moneys are not received, such notice shall be of no force and effect, the District shall not redeem such Bonds, and the Bond Registrar shall give notice, in the same manner in which the notice of redemption shall have been given, that such moneys were not so received and that such Bonds will not be redeemed. Otherwise, prior to any redemption date, the District shall deposit with the Bond Registrar an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on that date.

Subject to the provisions for a conditional redemption described above, notice of redemption having been given as aforesaid, and notwithstanding the failure to receive such notice, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and

payable at the redemption price therein specified, and from and after such date (unless the District shall default in the payment of the redemption price) such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds shall be paid by the Bond Registrar at the redemption price. Installments of interest due on or prior to the redemption date shall be payable as herein provided for payment of interest. Upon surrender for any partial redemption of any Bond, there shall be prepared for the registered holder a new Bond or Bonds of the same maturity in the amount of the unpaid principal.

If any Bond or portion of Bond called for redemption shall not be so paid upon surrender thereof for redemption, the principal shall, until paid, bear interest from the redemption date at the rate borne by the Bond or portion of Bond so called for redemption. All Bonds which have been redeemed shall be cancelled and destroyed by the Bond Registrar and shall not be reissued.

*Section 7. Form of Bond.* The Bonds shall be in substantially the following form; *provided, however,* that if the text of the Bond is to be printed in its entirety on the front side of the Bond, then paragraph [2] and the legend, “See Reverse Side for Additional Provisions”, shall be omitted and paragraph [6] and the paragraphs thereafter, as may be appropriate, shall be inserted immediately after paragraph [1]:

[Form of Bond - Front Side]

REGISTERED  
NO. \_\_\_\_

REGISTERED  
\$ \_\_\_\_\_

**UNITED STATES OF AMERICA**

**STATE OF ILLINOIS**

**COUNTY OF TAZEWELL**

**COMMUNITY HIGH SCHOOL DISTRICT NUMBER 308**

**GENERAL OBLIGATION SCHOOL BOND, SERIES 2026**

See Reverse Side for  
Additional Provisions

Interest                      Maturity                      Dated  
Rate: \_\_\_\_%      Date: December 1, 20\_\_      Date: \_\_\_\_\_, 2026      CUSIP: 877809\_\_

Registered Owner:

Principal Amount:

[1] KNOW ALL PERSONS BY THESE PRESENTS, that Community High School District Number 308, Tazewell County, Illinois (the “*District*”), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns as hereinafter provided, on the Maturity Date identified above, the Principal Amount identified above and to pay interest (computed on the basis of a 360-day year of twelve 30-day months) on such Principal Amount from the date of this Bond or from the most recent interest payment date to which interest has been paid at the Interest Rate per annum set forth above on June 1 and December 1 of each year, commencing \_\_\_\_\_ 1, 20\_\_, until said Principal Amount is paid. Principal of this Bond is payable in lawful money of the United States of America upon presentation and surrender hereof at the principal corporate trust office of \_\_\_\_\_, as bond registrar and paying agent (the “*Bond Registrar*”). Payment of the installments of interest shall be made to the Registered Owner hereof as shown on the registration books of the District maintained by the Bond Registrar at the close of business on the 15th day of the month next preceding each interest payment date and shall be paid by check or

draft of the Bond Registrar, payable upon presentation in lawful money of the United States of America, mailed to the address of such Registered Owner as it appears on such registration books or at such other address furnished in writing by such Registered Owner to the Bond Registrar. For the prompt payment of this Bond, both principal and interest at maturity, the full faith, credit and resources of the District are hereby irrevocably pledged.

[2] Reference is hereby made to the further provisions of this Bond set forth on the reverse hereof and such further provisions shall for all purposes have the same effect as if set forth at this place.

[3] It is hereby certified and recited that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this Bond did exist, have happened, been done and performed in regular and due form and time as required by law; that the indebtedness of the District, including the issue of bonds of which this is one, does not exceed any limitation imposed by law; and that provision has been made for the collection of a direct annual tax sufficient to pay the interest hereon as it falls due and also to pay and discharge the principal hereof at maturity.

[4] This Bond shall not be valid or become obligatory for any purpose until the certificate of authentication hereon shall have been signed by the Bond Registrar.

[5] IN WITNESS WHEREOF, said Community High School District Number 308, Tazewell County, Illinois, by its Board of Education, has caused this Bond to be signed by the manual or duly authorized facsimile signature of the President of said Board of Education, and to be registered, numbered and countersigned by the manual or duly authorized facsimile signature of the School Treasurer who receives the taxes of the District, all as of the Dated Date identified above.

\_\_\_\_\_  
SPECIMEN

President, Board of Education

Registered, Numbered and Countersigned:

\_\_\_\_\_  
SPECIMEN

School Treasurer

Date of Authentication: \_\_\_\_\_, 2026

CERTIFICATE  
OF  
AUTHENTICATION

Bond Registrar and Paying Agent:  
\_\_\_\_\_  
\_\_\_\_\_

This Bond is one of the Bonds described in the within mentioned resolution and is one of the General Obligation School Bonds, Series 2026, of Community High School District Number 308, Tazewell County, Illinois.

\_\_\_\_\_,  
as Bond Registrar

By \_\_\_\_\_  
SPECIMEN  
Authorized Officer

[Form of Bond - Reverse Side]

**COMMUNITY HIGH SCHOOL DISTRICT NUMBER 308**

**TAZEWELL COUNTY, ILLINOIS**

**GENERAL OBLIGATION SCHOOL BOND, SERIES 2026**

[6] This Bond is one of a series of bonds issued by the District for the purpose of altering and reconstructing the existing school building of the District known as the Washington Community High School Building (the “*Project*”), in full compliance with the rules of the office of the State Board of Education of the State of Illinois, the orders of the Regional Superintendent of Schools having supervision and control over the District requiring the Project, and the determination of the Board of Education of the District that the Project is also necessary for energy conservation and school security purposes, the Project to be in accordance with the certified estimates of a duly licensed architect or engineer, and in full compliance with the provisions of the School Code of the State of Illinois, and the Local Government Debt Reform Act of the State of Illinois, and all laws amendatory thereof and supplementary thereto, and is authorized by said Board of Education by a resolution duly and properly adopted for that purpose, in all respects as provided by law.

[7] [Optional and Mandatory Redemption provisions, as applicable, will be inserted here.]

[8] [Notice of any such redemption shall be sent by first class mail not less than thirty (30) days nor more than sixty (60) days prior to the date fixed for redemption to the registered owner of each Bond to be redeemed at the address shown on the registration books of the District maintained by the Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar. When so called for redemption, this Bond will cease to bear interest on the specified redemption date, provided funds for redemption are on deposit at the place of payment at that time, and shall not be deemed to be outstanding.]

[9] This Bond is transferable by the Registered Owner hereof in person or by his or her attorney duly authorized in writing at the principal corporate trust office of the Bond Registrar in \_\_\_\_\_, \_\_\_\_\_, but only in the manner, subject to the limitations and upon payment of the charges provided in the authorizing resolution, and upon surrender and cancellation of this Bond. Upon such transfer a new Bond or Bonds of authorized denominations of the same maturity and for the same aggregate principal amount will be issued to the transferee in exchange therefor.

[10] The Bonds are issued in fully registered form in the denomination of \$5,000 each or authorized integral multiples thereof. This Bond may be exchanged at the principal corporate trust office of the Bond Registrar for a like aggregate principal amount of Bonds of the same maturity of other authorized denominations, upon the terms set forth in the authorizing resolution. The Bond Registrar shall not be required to transfer or exchange any Bond during the period beginning at the close of business on the 15th day of the month next preceding any interest payment date on such Bond and ending at the opening of business on such interest payment date[, nor to transfer or exchange any Bond after notice calling such Bond for redemption has been mailed, nor during a period of fifteen (15) days next preceding mailing of a notice of redemption of any Bonds].

[11] The District and the Bond Registrar may deem and treat the Registered Owner hereof as the absolute owner hereof for the purpose of receiving payment of or on account of principal hereof and interest due hereon and for all other purposes and neither the District nor the Bond Registrar shall be affected by any notice to the contrary.

(ASSIGNMENT)

FOR VALUE RECEIVED, the undersigned sells, assigns and transfers unto \_\_\_\_\_

\_\_\_\_\_  
(Name and Address of Assignee)

the within Bond and does hereby irrevocably constitute and appoint \_\_\_\_\_

\_\_\_\_\_  
attorney to transfer the said Bond on the books kept for registration thereof with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature guaranteed: \_\_\_\_\_

NOTICE: The signature to this assignment must correspond with the name of the registered owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

*Section 8. Sale of Bonds.* The President of the Board and the Superintendent of the District (the “*Designated Representatives*”), are hereby authorized to proceed not later than the 12th day of July, 2026, without any further authorization or direction from the Board, to sell the Bonds upon the terms as prescribed in this Resolution. The Bonds hereby authorized shall be executed as in this Resolution provided as soon after the delivery of the Bond Notification as may be, and thereupon be deposited with the Treasurer, and, after authentication thereof by the Bond Registrar, be by the Treasurer delivered to Bernardi Securities, Inc., the purchaser thereof (the “*Purchaser*”), upon receipt of the purchase price therefor, the same being not less than 95.0% of the principal amount of the Bonds (exclusive of any original issue discount) plus any accrued interest to the date of delivery, it being hereby found and determined that the sale of the Bonds to the Purchaser is in the best interests of the District and that no person holding any office of the District, either by election or appointment, is in any manner interested, directly or indirectly, in his or her own name or in the name of any other person, association, trust or corporation, in the sale of the Bonds to the Purchaser.

The surety bond executed by the Treasurer in connection with the issuance of the Bonds as required by Section 19-6 of the Act is hereby approved and shall be filed with the Regional Superintendent.

Prior to the sale of the Bonds, the President of the Board or the Superintendent of the District is hereby authorized to approve and execute a commitment for the purchase of a Municipal Bond Insurance Policy (as hereinafter defined), to further secure the Bonds, as long as the present value of the fee to be paid for the Municipal Bond Insurance Policy (using as a discount rate the expected yield on the Bonds treating the fee paid as interest on the Bonds) is less than the present value of the interest reasonably expected to be saved on the Bonds over the term of the Bonds as a result of the Municipal Bond Insurance Policy.

Upon the sale of the Bonds, the Designated Representatives shall prepare a Notification of Sale of the Bonds, which shall include the pertinent details of sale as provided herein (the "*Bond Notification*"). In the Bond Notification, the Designated Representatives shall find and determine that the Bonds have been sold at such price and bear interest at such rates that either the true interest cost (yield) or the net interest rate received upon the sale of the Bonds does not exceed the maximum rate otherwise authorized by applicable law. The Bond Notification shall be entered into the records of the District and made available to the Board at the next regular meeting thereof; but such action shall be for information purposes only, and the Board shall have no right or authority at such time to approve or reject such sale as evidenced in the Bond Notification.

Upon the sale of the Bonds, as evidenced by the execution and delivery of the Bond Notification by the Designated Representatives, the Superintendent of the District, the President and Secretary of the Board and the Treasurer and any other officers of the District, as shall be appropriate, shall be and are hereby authorized and directed to approve or execute, or both, such documents of sale of the Bonds as may be necessary, including, without limitation, the contract

for the sale of the Bonds between the District and the Purchaser (the "*Purchase Contract*"). Prior to the execution and delivery of the Purchase Contract, the Designated Representatives shall find and determine that no person holding any office of the District, either by election or appointment, is in any manner interested, directly or indirectly, in his or her own name or in the name of any other person, association, trust or corporation, in the Purchase Contract.

The Bonds before being issued shall be registered, numbered and countersigned by the Treasurer, such registration being made in a book provided for that purpose, in which shall be entered the record of the resolution authorizing the Board to borrow said money and a description of the Bonds issued, including the number, date, to whom issued, amount, rate of interest and when due.

The use by the Purchaser of the Preliminary Official Statement and the final Official Statement related to the Bonds (the "*Official Statement*") are hereby ratified, approved and authorized; the execution and delivery of the Official Statement is hereby authorized; and the officers of the Board are hereby authorized to take any action as may be required on the part of the District to consummate the transactions contemplated by the Purchase Contract, this Resolution, said Preliminary Official Statement, the Official Statement and the Bonds.

*Section 9. Tax Levy.* In order to provide for the collection of a direct annual tax sufficient to pay the interest on the Bonds as it falls due, and also to pay and discharge the principal thereof at maturity, there be and there is hereby levied upon all the taxable property within the District a direct annual tax for each of the years while the Bonds or any of them are outstanding, in amounts sufficient for that purpose, and that there be and there is hereby levied upon all of the taxable property in the District, the following direct annual tax, to-wit (the "*Pledged Taxes*"):

FOR THE YEAR	A TAX SUFFICIENT TO PRODUCE THE SUM OF:	
2025	\$2,500,000.00	For interest and principal up to and including June 1, 2027
2026	\$2,500,000.00	for interest and principal
2027	\$2,500,000.00	for interest and principal
2028	\$2,500,000.00	for interest and principal
2029	\$2,500,000.00	for interest and principal
2030	\$2,500,000.00	for interest and principal
2031	\$2,500,000.00	for interest and principal
2032	\$2,500,000.00	for interest and principal
2033	\$2,500,000.00	for interest and principal
2034	\$2,500,000.00	for interest and principal
2035	\$2,500,000.00	for interest and principal
2036	\$2,500,000.00	for interest and principal
2037	\$2,500,000.00	for interest and principal
2038	\$2,500,000.00	for interest and principal
2039	\$2,500,000.00	for interest and principal
2040	\$2,500,000.00	for interest and principal

Principal or interest maturing at any time when there are not sufficient funds on hand from the Pledged Taxes to pay the same shall be paid from the general funds of the District, and the fund from which such payment was made shall be reimbursed out of the Pledged Taxes when the same shall be collected.

The District covenants and agrees with the purchasers and the holders of the Bonds that so long as any of the Bonds remain outstanding, the District will take no action or fail to take any action which in any way would adversely affect the ability of the District to levy and collect the Pledged Taxes and the District and its officers will comply with all present and future applicable laws in order to assure that the Pledged Taxes will be levied, extended and collected as provided herein and deposited in the fund established to pay the principal of and interest on the Bonds.

To the extent that the Pledged Taxes exceed the amount necessary to pay debt service on the Bonds as set forth in the Bond Notification, the President and Secretary of the Board and the Treasurer are hereby authorized to direct the abatement of such taxes to the extent of the excess of such levy in each year over the amount necessary to pay debt service on the Bonds in the following

bond year. Proper notice of such abatement shall be filed with the County Clerk in a timely manner to effect such abatement.

*Section 10. Filing of Resolution.* Forthwith upon the passage of this Resolution, the Secretary of the Board is hereby directed to file a certified copy of this Resolution with the County Clerk, and it shall be the duty of the County Clerk to annually in and for each of the years 2025 to 2040, inclusive, ascertain the rate necessary to produce the tax herein levied, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for school purposes, in order to raise the respective amounts aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general school purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of a special fund to be designated “School Bond and Interest Fund of 2026” (the “*Bond Fund*”), which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds; and a certified copy of this resolution shall also be filed with the Treasurer.

Pursuant to Section 13 of the Debt Reform Act of the State of Illinois, as amended, the moneys deposited or to be deposited into the Bond Fund, including any tax receipts derived from the Pledged Taxes, are pledged as security for the payment of the Bonds. While any Bonds remain outstanding and unpaid, the Pledged Taxes are for the sole benefit of the owners of the outstanding Bonds and such owners shall have and are granted a security interest in, and a lien upon, all rights, claims and interests of the District arising pursuant to those levies and all present and future proceeds of such levies. The security interest in and lien upon those rights, claims and interests are immediately valid and binding from the time the Bonds are issued, and shall immediately attach to (a) the tax receipts of the Pledged Taxes wherever held, and (b) amounts held in the Bond Fund,

without any physical delivery or further act and the lien of such pledge shall be immediately valid and binding as against all parties having claims of any kind in tort, contract or otherwise against the District or against the funds, rights, claims or interests pledged hereby irrespective of whether such parties have notice thereof. The pledge is an agreement between the District and the Bondholders to provide security for the Bonds in addition to any statutory lien.

*Section 11. Use of Bond Proceeds.* Any accrued interest received on the delivery of the Bonds and principal proceeds of the Bonds in the amount set forth in the Bond Notification are hereby appropriated for the purpose of paying first interest due on the Bonds and are hereby ordered deposited into the Bond Fund. The remaining principal proceeds of the Bonds and any premium received from the sale of the Bonds are hereby appropriated to pay the costs of issuance of the Bonds and for the purpose of paying the cost of the Project, and that portion thereof not needed to pay such costs of issuance is hereby ordered deposited into the Fire Prevention and Safety Fund of the District. At the time of the issuance of the Bonds, the costs of issuance of the Bonds may be paid by the Purchaser or the Bond Registrar on behalf of the District from the proceeds of the Bonds.

The District and the Board hereby covenant that all of the proceeds of the Bonds shall be used in compliance with all of the requirements of the Act. To the extent required by law no proceeds of the Bonds shall be used for the purpose of paying the costs of repairs to school sidewalks, playgrounds, parking lots or school bus turnarounds unless (a) such proceeds are not needed for other fire prevention and safety projects, including the completion of approved and recommended projects contained in any safety survey report or amendments thereto authorized by Section 2-3.12 of the Act and (b) the Board has held a properly noticed public hearing and thereafter determined that there is a substantial, immediate, and otherwise unavoidable threat to

the health, safety or welfare of the pupils of the District due to disrepair of such school sidewalks, playgrounds, parking lots, or school bus turnarounds and that repairs must be made.

*Section 12. Non-Arbitrage and Tax-Exemption.* The District hereby covenants that it will not take any action, omit to take any action or permit the taking or omission of any action within its control (including, without limitation, making or permitting any use of the proceeds of the Bonds) if taking, permitting or omitting to take such action would cause any of the Bonds to be an arbitrage bond or a private activity bond within the meaning of the Internal Revenue Code of 1986, as amended, or would otherwise cause the interest on the Bonds to be included in the gross income of the recipients thereof for federal income tax purposes. The District acknowledges that, in the event of an examination by the Internal Revenue Service (the “IRS”) of the exemption from federal income taxation for interest paid on the Bonds, under present rules, the District may be treated as a “taxpayer” in such examination and agrees that it will respond in a commercially reasonable manner to any inquiries from the IRS in connection with such an examination.

The District also agrees and covenants with the purchasers and holders of the Bonds from time to time outstanding that, to the extent possible under Illinois law, it will comply with whatever federal tax law is adopted in the future which applies to the Bonds and affects the tax-exempt status of the Bonds.

The Board hereby authorizes the officials of the District responsible for issuing the Bonds, the same being the President and Secretary of the Board and the Treasurer, to make such further covenants and certifications regarding the specific use of the proceeds of the Bonds as approved by the Board and as may be necessary to assure that the use thereof will not cause the Bonds to be arbitrage bonds and to assure that the interest on the Bonds will be exempt from federal income taxation. In connection therewith, the District and the Board further agree: (a) through their officers, to make such further specific covenants, representations as shall be truthful, and

assurances as may be necessary or advisable; (b) to consult with counsel approving the Bonds and to comply with such advice as may be given; (c) to pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Bonds; (d) to file such forms, statements, and supporting documents as may be required and in a timely manner; and (e) if deemed necessary or advisable by their officers, to employ and pay fiscal agents, financial advisors, attorneys, and other persons to assist the District in such compliance.

*Section 13. Reimbursement.* With respect to expenditures for the Project paid within the 60-day period ending on this date and with respect to which no declaration of intent was previously made, the District hereby declares its intent to reimburse such expenditures and hereby allocates proceeds of the Bonds in the amount indicated in the Tax Exemption Certificate and Agreement to be delivered in connection with the issuance of the Bonds to reimburse said expenditures.

*Section 14. Designation of Issue.* If so set forth in the Bond Notification, the District may designate any of the Bonds, to the extent permissible by law, as a “qualified tax-exempt obligation” for the purposes and within the meaning of Section 265(b)(3) of the Code.

*Section 15. List of Bondholders.* The Bond Registrar shall maintain a list of the names and addresses of the holders of all Bonds and upon any transfer shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

*Section 16. Duties of Bond Registrar.* If requested by the Bond Registrar, the President and Secretary of the Board are authorized to execute the Bond Registrar’s standard form of agreement between the District and the Bond Registrar with respect to the obligations and duties of the Bond Registrar hereunder which may include the following:

- (a) to act as bond registrar, authenticating agent, paying agent and transfer agent as provided herein;
- (b) to maintain a list of Bondholders as set forth herein and to furnish such list to the District upon request, but otherwise to keep such list confidential;

- (c) to give notice of redemption of Bonds as provided herein;
- (d) to cancel and/or destroy Bonds which have been paid at maturity or upon earlier redemption or submitted for exchange or transfer;
- (e) to furnish the District at least annually a certificate with respect to Bonds cancelled and/or destroyed; and
- (f) to furnish the District at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds.

*Section 17. Continuing Disclosure Undertaking.* The President of the Board is hereby authorized, empowered and directed to execute and deliver a continuing disclosure undertaking as set forth in the Official Statement (the “*Continuing Disclosure Undertaking*”). When the Continuing Disclosure Undertaking is executed and delivered on behalf of the District as herein provided, the Continuing Disclosure Undertaking will be binding on the District and the officers, employees and agents of the District, and the officers, employees and agents of the District are hereby authorized, empowered and directed to do all such acts and things and to execute all such documents as may be necessary to carry out and comply with the provisions of the Continuing Disclosure Undertaking as executed. Notwithstanding any other provision of this Resolution, the sole remedy for failure to comply with the Continuing Disclosure Undertaking shall be the ability of the beneficial owner of any Bond to seek mandamus or specific performance by court order to cause the District to comply with its obligations under the Continuing Disclosure Undertaking.

*Section 18. Municipal Bond Insurance.* In the event the payment of principal of and interest on the Bonds is insured pursuant to a municipal bond insurance policy (the “*Municipal Bond Insurance Policy*”) issued by a bond insurer (the “*Bond Insurer*”), and as long as such Municipal Bond Insurance Policy shall be in full force and effect, the District and the Bond Registrar agree to comply with such usual and reasonable provisions regarding presentment and payment of the Bonds, subrogation of the rights of the Bondholders to the Bond Insurer upon payment of the Bonds by the Bond Insurer, amendment hereof, or other terms, as approved by the

President of the Board on advice of counsel, his or her approval to constitute full and complete acceptance by the District of such terms and provisions under authority of this Section.

*Section 19. Record-Keeping Policy and Post-Issuance Compliance Matters.* On November 11, 2013, the Board adopted a record-keeping policy (the “*Policy*”) in order to maintain sufficient records to demonstrate compliance with its covenants and expectations to ensure the appropriate federal tax status for the debt obligations of the District, the interest on which is excludable from “gross income” for federal income tax purposes (such as the Bonds) or which enable the District or the holder to receive federal tax benefits, including, but not limited to, qualified tax credit bonds and other specified tax credit bonds. The Board and the District hereby reaffirm the Policy.

*Section 20. Severability.* If any section, paragraph, clause or provision of this Resolution shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Resolution.

*Section 21. Repeal.* All resolutions or parts thereof in conflict herewith be and the same are hereby repealed, and this Resolution shall be in full force and effect forthwith upon its adoption.

Adopted January 12, 2026.

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President, Board of Education

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Secretary, Board of Education

Member \_\_\_\_\_ moved and Member \_\_\_\_\_  
seconded the motion that said resolution as presented and read by title be adopted.

After a full and complete discussion of said resolution, the President directed the Secretary to call the roll for a vote upon the motion to adopt said resolution.

Upon the roll being called, the following members voted AYE: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The following members voted NAY: \_\_\_\_\_

Whereupon the President declared the motion carried and said resolution adopted, approved and signed the same in open meeting and directed the Secretary to record the same in the records of the Board of Education of Community High School District Number 308, Tazewell County, Illinois, which was done.

Other business not pertinent to the adoption of said resolution was duly transacted at the meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.

\_\_\_\_\_  
Secretary, Board of Education

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF TAZEWELL        )

**CERTIFICATION OF MINUTES AND RESOLUTION**

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Education of Community High School District Number 308, Tazewell County, Illinois (the “Board”), and as such official I am the keeper of the records and files of the Board.

I do further certify that the foregoing constitutes a full, true and complete transcript of the minutes of the meeting of the Board held on the 12th day of January, 2026, insofar as same relates to the adoption of a resolution entitled:

RESOLUTION providing for the issue of not to exceed \$4,750,000 General Obligation School Bonds, Series 2026, of Community High School District Number 308, Tazewell County, Illinois, for the purpose of altering and reconstructing school buildings and purchasing and installing equipment therein for fire prevention and safety, energy conservation and school security purposes, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds and authorizing the sale of said bonds to the purchaser thereof.

a true, correct and complete copy of which said resolution as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

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 duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 72 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 72-hour period preceding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, 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 WITNESS WHEREOF, I hereunto affix my official signature, this 12th day of January, 2026.

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Secretary, Board of Education

[CERTIFICATION OF MINUTES AND RESOLUTION]

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF TAZEWELL        )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Tazewell, Illinois, and as such official I do further certify that on the \_\_\_\_ day of February, 2026, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION providing for the issue of not to exceed \$4,750,000 General Obligation School Bonds, Series 2026, of Community High School District Number 308, Tazewell County, Illinois, for the purpose of altering and reconstructing school buildings and purchasing and installing equipment therein for fire prevention and safety, energy conservation and school security purposes, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds and authorizing the sale of said bonds to the purchaser thereof.

duly adopted by the Board of Education of Community High School District Number 308, Tazewell County, Illinois, on the 12th day of January, 2026, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this \_\_\_\_ day of February, 2026.

\_\_\_\_\_  
County Clerk of The County of Tazewell, Illinois

(SEAL)

STATE OF ILLINOIS            )  
  ) SS  
COUNTY OF TAZEWELL        )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting School Treasurer who receives the taxes of Community High School District Number 308, Tazewell County, Illinois (the “*District*”), and as such official I do further certify that on the 12th day of January, 2026, there was filed in my office a duly certified copy of a resolution entitled:

RESOLUTION providing for the issue of not to exceed \$4,750,000 General Obligation School Bonds, Series 2026, of Community High School District Number 308, Tazewell County, Illinois, for the purpose of altering and reconstructing school buildings and purchasing and installing equipment therein for fire prevention and safety, energy conservation and school security purposes, providing for the levy of a direct annual tax sufficient to pay the principal and interest on said bonds and authorizing the sale of said bonds to the purchaser thereof.

duly adopted by the Board of Education of the District on the 12th day of January, 2026, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature, this 12th day of January,  
2026.

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School Treasurer

[FILING CERTIFICATE]