Board of Education Business Meeting

Tuesday, June 27, 2023 6:00 PM
D300 Central Office - Anne B Miller Boardroom, 2550 Harnish Drive, Algonquin, IL 60102

1. **Call to Order**

1.1. Roll Call

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

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

2.2. Motion to Suspend Closed Session

3. **Reconvene in Open Session at 6:30pm**

3.1. Roll Call

4. **Pledge of Allegiance**

5. **Approval of the Agenda**

6. **Recognition**

6.1. Kane County ROE Educator of the Year Nomination

6.2. Durham School Services Employees

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

8. **Superintendent Report**

8.1. Lincoln Prairie Elementary School New Logo

9. **Consent Items <$25k**

9.1. Approval of Board Meeting Minutes for May 23, 2023; June 13, 2023; June 15, 2023

9.2. Approval of Disposal Report

9.3. Approval of Bills Payable

9.4. Approval of Treasurer's Report

9.5. Approval of Off Cycle Accounts Payable Request

9.6. Approval of Facility Rental Agreement

9.7. Approval of NIA Executive Board Ballot

9.8. Approval of Hazardous Routes Resolution

9.9. Approval of IHSA Cooperative Agreements (Renewal)

9.10. Approval of Outside Legal Counsel & Depositories, & Investment Managers Resolution

9.11. Approval of District Calendar 2024-2025, 2025-2026

9.12. Approval of Student Out of State Travel Request

9.13. Approval of Human Resources Report

9.14. Approval of Freedom of Information Act Report

10. **Consent Items >$25K**

10.1. Approval of 2023-24 Administrator and NUG Employee Handbooks

10.2. Approval of Football Equipment Helmet Recertification Bid (Extension)

10.3. Approval of Grounds Supplies & Equipment Bid (Extension)

10.4. Approval of Track Resurface Bid

10.5. Approval of Technology Related Services Contracts

10.6. Approval of Temporary Staffing Services Contracts (Renewal)

10.7. Approval of Professional Development Services (Renewal)

10.8. Approval of Education Services Contracts

10.9. Approval of Employee Benefits Contracts (Renewal)

10.10. Approval of School Resource Officer Intergovernmental Agreement (Renewal)

11. **Board Discussion**

11.1. Board Committee Reports

11.2. Board Discussion

12. **Closed Session**

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

12.2. Motion to Adjourn Closed Session

13. **Reconvene in Open Session**

13.1. Roll Call

14. **Adjournment**

Community Unit School District 300 Monthly
Fixed Asset Disposals
06/01/2023

Date Submitted	Location	Type	Manufacturer / Publisher	Model/Title	Serial #	Tag	Reason for Disposal	Method of Disposal
5/15/2023	B&G	2015 Ford F 350	Ford	F 350 Super Duty	1FTRF3860FEC55641	N/A	Obsolete	Auction
5/4/2023	JHS	One man lift	JLG	30 AM	0900015386	N/A	Broken	Auction
5/26/2023	TRANSPORTATION	2011 Chevrolet Impala #547	Chevrolet	Impala	2G1WB5EK2B1218193	N/A	Broken	Auction
5/25/2023	DCHS	Engraver	Roland	EGX-300	N/A	105073	Obsolete	Disposal
5/25/2023	DCHS	Furniture	Demco	1 coffee table	N/A	N/A	Damaged	Disposal
5/25/2023	DCHS	Furniture	Demco	1 conference room table	N/A	N/A	Damaged	Disposal
5/25/2023	DCHS	Furniture	Demco	25 student barstool chairs	N/A	N/A	Damaged	Disposal
5/25/2023	DCHS	Furniture	Demco	5 high top table	N/A	N/A	Damaged	Disposal
5/25/2023	DCHS	Furniture	Demco	8 cushioned chairs	N/A	N/A	Damaged	Disposal
5/16/2023	DFEC	Furniture	N/A	2 cube chairs and magazine holder	N/A	N/A	Obsolete	Disposal
5/30/2023	DFEC	Wood OT Chair	TherAdapt Products Inc.	N/A	N/A	004372	Broken	Disposal
5/11/2023	DMS	Obsolete Trophies	N/A	Obsolete Trophies	N/A	N/A	Obsolete	Disposal
5/30/2023	JHS	Steam Sterilizer	Ritter	1200	550647	003469	Obsolete	Disposal
5/26/2023	LWS	Trumpet	Weimer	N/A	862	N/A	Broken	Disposal
5/30/2023	WCS	Flute	Emerson	N/A	39560	115117	Broken	Disposal
5/30/2023	WCS	Alto Sax	Colonial Continental	N/A	539494	115083	Broken	Disposal
5/30/2023	WCS	Alto Sax	Bundy	N/A	588389	115082	Broken	Disposal
5/24/2023	HHS	Old welding wire, obsolete	N/A	N/A	N/A	N/A	Obsolete	Metal Recycle
5/1/2023	JHS	Bleachers	Hussey	2000 Portable	N/A	N/A	Broken	Metal Recycle
5/25/2023	LWS	Flute	Armstrong	104	4119766	N/A	Broken	Metal Recycle
5/25/2023	LWS	Flute	Conn	Director 14-0	72642cl	N/A	Broken	Metal Recycle
5/25/2023	LWS	Flute	Gemeinhardt	52SP	M33900	N/A	Broken	Metal Recycle
5/25/2023	LWS	Flute	Gemeinhardt	N/A	M32066	N/A	Broken	Metal Recycle
5/25/2023	LWS	Flute	Selmer	N/A	94412	N/A	Broken	Metal Recycle
5/25/2023	LWS	Trumpet	Heimer	73	Can't find one	N/A	Broken	Metal Recycle
5/25/2023	LWS	Trumpet	Don't Know	176	831003G	N/A	Broken	Metal Recycle
5/25/2023	LWS	Clarinet	Bundy	Resonite	1121814	N/A	Broken	Metal Recycle
5/25/2023	LWS	Clarinet	Vito	Rebo-tone	05589	N/A	Damaged	Metal Recycle
5/18/2023	TRANSPORTATION	Air Jack	N/A	N/A	N/A	006068	Broken	Metal Recycle
5/16/2023	ADMIN	WIDA MODEL Screener Kit.	WIDA	WIDA MODEL for kindergarten	N/A	N/A	Obsolete	Recycle
5/22/2023	ADMIN	Obsolete Protocols Testing Materials	Various	Various	N/A	N/A	Obsolete	Recycle
4/28/2023	Admin	Obsolete Psychological Testing Materials	Various	Various	N/A	N/A	Obsolete	Recycle
5/10/2023	DMS	Non- curricular SPED materials	N/A	Non- curricular SPED materials	N/A	N/A	Obsolete	Recycle
5/26/2023	EVES	Library Books	various	2978 obsolete Guided Reading books	various	various	Obsolete	Recycle
5/8/2023	HHS	Library Books	N/A	Aged nonfiction, dewey classification 320-616	N/A	N/A	Obsolete	Recycle
5/15/2023	PVES	Box of various books	N/A	Box of various books	N/A	N/A	Obsolete	Recycle
5/5/2023	ADMIN	Monitor	DELL	N/A	N/A	20163	Obsolete	Tech Recycle
5/4/2023	JHS	Printer	HP Designjet	T1200	N/A	N/A	Damaged	Tech Recycle
5/31/2023	MES	2 Way radios	Motorola & Kenwood	Motorola-Radius CP200; Kenwood- 25LS	N/A	T005125; T005126	Broken	Tech Recycle
5/5/2023	ADMIN	Monitor	DELL	N/A	N/A	20173	Obsolete	Tech Recycle
5/5/2023	ADMIN	Printer	HP	Laserjet Pro 400	jpbdy11331	N/A	Broken	Tech Recycle
5/5/2023	ADMIN	Monitor Speakers	DELL	A02	N/A	N/A	Obsolete	Tech Recycle
5/5/2023	ADMIN	Monitor Stand	DELL	N/A	N/A	N/A	Broken	Tech Recycle
5/5/2023	ADMIN	Mouse	DELL	N/A	N/A	N/A	Broken	Tech Recycle
5/5/2023	ADMIN	Monitor Stand	DELL	N/A	N/A	N/A	Obsolete	Tech Recycle
5/5/2023	ADMIN	Box of Misc cables	N/A	N/A	N/A	N/A	Broken	Tech Recycle
5/5/2023	ADMIN	Monitor	DELL	N/A	N/A	T24553	Obsolete	Tech Recycle
5/5/2023	ADMIN	Monitor	DELL	N/A	N/A	T24554	Obsolete	Tech Recycle
5/5/2023	ADMIN	Monitor	DELL	N/A	N/A	T27419	Obsolete	Tech Recycle
5/5/2023	ADMIN	Monitor	DELL	N/A	N/A	T27420	Obsolete	Tech Recycle
5/5/2023	ADMIN	Monitor	DELL	N/A	N/A	T27421	Obsolete	Tech Recycle
5/5/2023	ADMIN	Monitor	DELL	N/A	N/A	T27422	Obsolete	Tech Recycle
5/5/2023	ADMIN	Ipad	Apple	A1458	DMQKK12RF183	T32549	Broken	Tech Recycle
5/18/2023	JHS	Printer	DELL	Laser Printer 1720dn	621BK2N-70-13	N/A	Broken	Tech Recycle
5/18/2023	JHS	Printer	RICOH	Aficio SP C400DN	Q6879600186	N/A	Broken	Tech Recycle
5/18/2023	JHS	Printer	RICOH	Aficio SP C400DN	Q6879600199	N/A	Broken	Tech Recycle
5/18/2023	JHS	Printer	DELL	Laser Printer 1720dn	621BHWP-70-13	T000218	Broken	Tech Recycle

5/23/2023	JHS	Laptop	Lenovo	Lenovo L480 laptop	PF1NPX7A	T89091	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M3G012FA	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M3G012FF	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M3G012FL	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M3G012FW	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M3G012Z0	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M3G01A1A	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M3G01A1B	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M3G01A37	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M45G005KF	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G000K8	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G000TF	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G0011H	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G0013Z	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G002NR	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G002VR	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G0032E	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G008F5	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G00NWE	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G00P56	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G00YV7	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G01A1E	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G01NLN	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G01P3Y	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G01W4T	N/A	Obsolete	Tech Recycle
5/24/2023	JHS	Keyboard (2)	Lenovo	N/A	N/A	N/A	Broken	Tech Recycle
5/24/2023	JHS	Thinkpad Basic Docking Station	Lenovo	40AG	M5G01MAZ	T108915	Obsolete	Tech Recycle
5/25/2023	JHS	Monitor	DELL	N/A	N/A	20176	Obsolete	Tech Recycle
5/25/2023	JHS	Thinkpad USB 3.0 Dock	Lenovo	DU9019D1	K1404006431	N/A	Broken	Tech Recycle
5/25/2023	JHS	Multimedia Speaker (qty 5)	Zylux	AX510	N/A	N/A	Broken	Tech Recycle
5/25/2023	JHS	MISC BOX OF CABLES (3 total)	N/A	N/A	N/A	N/A	Broken	Tech Recycle
5/25/2023	JHS	SMART Speakers (2 sets)	SMART	N/A	N/A	N/A	Broken	Tech Recycle
5/25/2023	JHS	Monitor	DELL	N/A	N/A	T016366	Broken	Tech Recycle
5/25/2023	JHS	Monitor	DELL	N/A	N/A	T24005	Obsolete	Tech Recycle
5/25/2023	JHS	SMART Document Camera 450	SMART	N/A	A102FW37A0258	T29098	Broken	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L460	N/A	T54289	Broken	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L470	11S45N1126Z1ZW2V72N6ZJ	T64334	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF151984	T79741	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF1517PH	T79767	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF1515HN	T79769	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF1515KC	T79774	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF1NP2AS	T88905	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF1NP7HH	T89042	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF1NPPJY	T89045	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF1NPX7A	T89091	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF1NOQZC	T89097	Obsolete	Tech Recycle
5/25/2023	JHS	Laptop	Lenovo	L480	PF1NP4K9	T89129	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T003473	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T003661	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T003671	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T003903	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T005667	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T005857	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T006247	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T006547	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T006553	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T013663	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T015209	Obsolete	Tech Recycle
5/26/2023	JHS	Monitor	DELL	N/A	N/A	T016375	Obsolete	Tech Recycle
5/26/2023	JHS	Tablet	Apple	iPad	N/A	T32549	Obsolete	Tech Recycle
5/26/2023	JHS	Tablet	Apple	iPad	N/A	T33542	Obsolete	Tech Recycle
5/26/2023	JHS	Tablet	Apple	iPad	N/A	T33618	Obsolete	Tech Recycle
5/26/2023	JHS	Tablet	Apple	iPad	DMPQ3FGYG5VW	T36739	Obsolete	Tech Recycle

5/31/2023	JHS	Monitor Speakers (5)	DELL	AX510	N/A	N/A	Obsolete	Tech Recycle
5/31/2023	JHS	Server Switch	Anatel	N/A	N/A	N/A	Obsolete	Tech Recycle
5/31/2023	JHS	Eyeball Camera	Logitech	N/A	N/A	T103530	Broken	Tech Recycle
5/31/2023	JHS	Eyeball Camera	Logitech	N/A	N/A	T104752	Broken	Tech Recycle
5/31/2023	JHS	iPad	Apple	N/A	N/A	T32524	Broken	Tech Recycle
5/31/2023	JHS	Jetback mifi unit	Verizon	N/A	N/A	T97025	Obsolete	Tech Recycle
5/31/2023	JHS	Jetback mifi unit	Verizon	N/A	N/A	T97050	Obsolete	Tech Recycle
5/31/2023	JHS	Jetback mifi unit	Verizon	N/A	N/A	T97152	Obsolete	Tech Recycle
5/1/2023	Warehouse	Calculator	Texas Instrument	TI-34 MultiView	N/A	T92199	Broken	Tech Recycle

Diane C. White

Diane C. White, Director of Purchasing

6/1/2023

Date

*Supporting documentation available in the Purchasing Department.

Community Unit School District 300

A/P Board Bill Listing for June 27, 2023

Fund		Amount
Educational	$	2,340,751.83
Health Insurance Fund	$	501.30
Grant Fund	$	79,195.91
COVID 19 Fund	$	317,625.38
Operations & Maintenance	$	894,847.01
Bond & Interest	$	4,365,163.25
Transportation	$	2,009,800.65
Site & Construction	$	3,228.78
Impact Fees		
Tort Immunity Fund	$	2,290,652.00
Total All Funds	$	12,301,766.11

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

Date: _____

Signed: _____ _____

President Secretary

Cash Payment Register

AP265 Date: 06/22/23 JOB SUBMISSION PARAMETERS
Time: 08:14

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

Pay Group:	D300	Community School District 300
Company:		
Process Level:		
Cash Code:		
or Cash Code Group:		
or Cash Code List:		
Payment Dates:	-	
Report Option:	C	Current
Document Currency:	A	Account Currency
Payment Code:		
Format Option:	S	Standard

Cash Payment Register

Cash Payment Register for thru 12/31/20

Current Report Account Currency

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

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
2336	10	21014	ACH	ALLIED BENEFIT SYSTEMS, LL	CHICAGO	06/28/23	Processed	261.25	USD
2337	10	21858	ACH	AMAZON CAPITAL SERVICES IN	SEATTLE	06/28/23	Processed	7,429.61	USD
2338	10	7642	ACH	ANDERSON LOCK	DES PLAINES	06/28/23	Processed	1,311.60	USD
2339	10	20141	ACH	APEX3 SYSTEMS LLC	STREAMWOOD	06/28/23	Processed	1,200.00	USD
2340	10	4636	ACH2	ARAMARK CORPORATION	ALGONQUIN	06/28/23	Processed	88,022.50	USD
2341	10	21747	ACH	ARBITERSPORTS LLC	Sandy	06/28/23	Processed	495.00	USD
2342	10	19845	ACH	AXESS TRANSPORTATION	ALGONQUIN	06/28/23	Processed	45,492.00	USD
2343	10	12481	ACH	SANDRA BRODERICK	ALGONQUIN	06/28/23	Processed	128.18	USD
2344	10	3158	ACH	CDW GOVERNMENT	CHICAGO	06/28/23	Processed	19,671.77	USD
2345	10	15661	ACH	CHILDS VOICE SCHOOL	WOOD DALE	06/28/23	Processed	13,883.76	USD
2346	10	4620	ACH	COMMUNICATIONS DIRECT INC	BATAVIA	06/28/23	Processed	2,127.54	USD
2347	10	9477	ACH	CONSTELLATION NEW ENERGY	CHICAGO	06/28/23	Processed	265,576.37	USD
2348	10	16554	ACH	CONSTELLATION NEWENGERY -	CAROL STREAM	06/28/23	Processed	42,496.02	USD
2349	10	7692	ACH	COVE SCHOOL	NORTHBROOK	06/28/23	Processed	14,683.66	USD
2350	10	13380	ACH	CREATIVE PROMOTIONAL APPAR	CARPENTERSVILLE	06/28/23	Processed	421.50	USD
2351	10	13038	ACH	DIAMOND GRAPHICS OF ALGONQ	Algonquin	06/28/23	Processed	12,613.83	USD
2352	10	12005	ACH	DURHAM SCHOOL SERVICES	WARRENVILLE	06/28/23	Processed	1,833,936.21	USD
2353	10	21752	ACH	EDUSTAFF LLC	GRAND RAPIDS	06/28/23	Processed	78,993.15	USD
2354	10	21264	ACH	FASTSIGNS OF CARPENTERSVIL	CARPETNERSVILLE	06/28/23	Processed	90.00	USD
2355	10	2919	ACH	THE FLOLO CORPORATION	WEST CHICAGO	06/28/23	Processed	10,945.94	USD
2356	10	21718	ACH	MATTHEW GECAN	ALGONQUIN	06/28/23	Processed	137.52	USD
2357	10	16388	ACH	HEARTSPRING	WICHITA	06/28/23	Processed	26,360.43	USD
2358	10	40900	ACH	HOUGHTON MIFFLIN HARCOURT	CHICAGO	06/28/23	Processed	106,514.38	USD
2359	10	18714	ACH	INTERSTATE ROOF SYSTEMS CO	NEW BERLIN	06/28/23	Processed	2,150.00	USD
2360	10	21836	ACH	MANPOWER	AURORA	06/28/23	Processed	8,850.17	USD
2361	10	20804	ACH	ANTOINETTE MORALES c/o	ELGIN	06/28/23	Processed	21,750.00	USD
2362	10	21571	ACH	LUIS RIVERA	ALGONQUIN	06/28/23	Processed	22.30	USD
2363	10	21864	ACH	ADRIAN SANCHEZ	ALGONQUIN	06/28/23	Processed	165.48	USD
2364	10	21498	ACH	SHRUB OAK INTERNATIONAL SC	MOHEGAN LAKE	06/28/23	Processed	44,641.25	USD
2365	10	19779	ACH	SUNRISE SOUTHWEST LLC	DOWNERS GROVE	06/28/23	Processed	1,766.52	USD
2366	10	12076	ACH	THE WINSTON KNOLLS SCHOOL	HOFFMAN ESTATES	06/28/23	Processed	5,126.10	USD

*** Payment Code ACH Totals

Total Open Payments	31	2,657,264.04
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

Cash Payment Register for thru 12/31/20

Current Report Account Currency

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

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
178689	10	19040		1-800MD LLC	CHARLOTTE	06/27/23	Processed	501.30	USD
178690	10	6301		A FREEDOM FLAG CO	CRYSTAL LAKE	06/27/23	Processed	189.95	USD
178691	10	21159		ACS ENTERPRISES	CHICAGO	06/27/23	Processed	762.70	USD
178692	10	21652		ADESTA LLC	CARROLLTON	06/27/23	Processed	3,050.46	USD
178693	10	3860	REM2	ADVOCATE OCCUPATIONAL HEAL	CHICAGO	06/27/23	Processed	2,247.80	USD
178694	10	3096	REM4	AIRGAS USA LLC	CHICAGO	06/27/23	Processed	310.67	USD
178695	10	6839	REM3	AIRGAS USA LLC	CHICAGO	06/27/23	Processed	393.28	USD
178696	10	17883	REM1	AL WARREN OIL COMPANY INC	HAMMOND	06/27/23	Processed	54,834.00	USD
178697	10	1048		ALLENDALE ASSOCIATION	LAKE VILLA	06/27/23	Processed	15,374.61	USD
178698	10	21311		BRIDGET AMELIO	ALGONQUIN	06/27/23	Processed	193.44	USD
178699	10	1842		AMERICAN PRINTING HOUSE	LOUISVILLE	06/27/23	Processed	70.00	USD
178700	10	11780		AMERICAN TAXI DISPATCH INC	MOUNT PROSPECT	06/27/23	Processed	42,898.00	USD
178701	10	11392	REM	AMERICAN UNITED LIFE	LAKELAND	06/27/23	Processed	351,301.80	USD
178702	10	6651		ANTIOCH COMMUNITY HIGH SCH	ANTIOCH	06/27/23	Processed	400.00	USD
178703	10	565	REM	APPLE COMPUTER INC.	ATLANTA	06/27/23	Processed	299.00	USD
178704	10	18684	ACH	ATSCO	ELGIN	06/27/23	Processed	28,567.71	USD
178705	10	18684	ACH	ATSCO	ELGIN	06/27/23	Processed	33,520.44	USD
178706	10	18684	ACH	ATSCO	ELGIN	06/27/23	Processed	1,817.50	USD
178707	10	18684	ACH	ATSCO	ELGIN	06/27/23	Processed	15,869.70	USD
178708	10	18684	ACH	ATSCO	ELGIN	06/27/23	Processed	850.00	USD
178709	10	361		ATTAINMENT COMPANY INC	VERONA	06/27/23	Processed	1,078.35	USD
178710	10	19008	REM	AVANT ASSESSMENT LLC	SEATTLE	06/27/23	Processed	521.50	USD
178711	10	21557		KATHRYN BALCAZAR	ALGONQUIN	06/27/23	Processed	105.02	USD
178712	10	4232	REM	BARNES & NOBLE INC.	DALLAS	06/27/23	Processed	3,917.70	USD
178713	10	8650		BARRINGTON HIGH SCHOOL	BARRINGTON	06/27/23	Processed	200.00	USD
178714	10	18470		ANNE BARTH	ALGONQUIN	06/27/23	Processed	8.26	USD
178715	10	21730		BATTERIES PLUS 1028	ALGONQUIN	06/27/23	Processed	346.56	USD
178716	10	2239	REM	BOTTS WELDING & TRUCK SVC	Woodstock	06/27/23	Processed	164.00	USD
178717	10	15005	REM	BRAINPOP LLC	NEW YORK	06/27/23	Processed	57,650.00	USD
178718	10	13706		BRIDGES FOR LANGUAGE	AURORA	06/27/23	Processed	1,165.84	USD
178719	10	21951		BRIGHTMONT ACADEMY	BARRINGTON	06/27/23	Processed	5,091.62	USD
178720	10	9754	REM	PAUL H BROOKES PUBLISHING	BALTIMORE	06/27/23	Processed	3,542.55	USD
178721	10	83500	REM3	BSN SPORTS LLC	DALLAS	06/27/23	Processed	2,699.06	USD
178722	10	22075		MARCY BUFFO	ALGONQUIN	06/27/23	Processed	92.85	USD
178723	10	13395		BUREAU OF EDUCATION RESEAR	BELLEVUE	06/27/23	Processed	279.00	USD
178724	10	21456	REM1	BUSINESS ESSENTIALS	MINNEAPOLIS	06/27/23	Processed	3,647.61	USD
178725	10	9411	REM1	BUSINESS SOFTWARE INC	PEACHTREE CORNERS	06/27/23	Processed	9,544.45	USD
178726	10	14545		CAMELOT THERAPEUTIC SCHOOL	NEWARK	06/27/23	Processed	78,476.07	USD
178727	10	22060	REM	CEDAR PATH NURSERIES LLC	LOCKPORT	06/27/23	Processed	358.00	USD
178728	10	21109	REM2	CENTRAL TREE & LANDSCAPE M	PINGREE GROVE	06/27/23	Processed	1,400.00	USD
178729	10	16330	REM2	CENTURY PRINT AND GRAPHICS	SYCAMORE	06/27/23	Processed	550.29	USD
178730	10	15744	REM3	CHS/ANIXTER	CHICAGO	06/27/23	Processed	1,215.00	USD
178731	10	7015	REM2	CINTAS	CINCINNATI	06/27/23	Processed	18,341.34	USD
178732	10	9850		CLARE WOODS ACADEMY	WHEATON	06/27/23	Processed	52,689.60	USD
178733	10	14419		CLASSROOM CONNECTION DAY S	BANNOCKBURN	06/27/23	Processed	6,940.80	USD
178734	10	15593		COLLEY ELEVATOR	BENSENVILLE	06/27/23	Processed	2,204.00	USD
178735	10	22084		JAMIE COLLINS	CARPENTERSVILLE	06/27/23	Processed	25.55	USD
178736	10	21288	REM4	COMPASS VIRTUAL HEALTH CEN	DETROIT	06/27/23	Processed	648.74	USD

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178737	10	12784		COMPUTER INFORMATION CONCE	GREELEY	06/27/23	Processed	57,406.00	USD
178738	10	7713		CONANT HIGH SCHOOL	HOFFMAN ESTATES	06/27/23	Processed	350.00	USD
178739	10	21567		CONCENSUS TECHNOLOGIES	CRANBERRY TOWNSHIP	06/27/23	Processed	4,250.00	USD
178740	10	7450		CONNECTION DAY SCHOOL	PALATINE	06/27/23	Processed	19,953.42	USD
178741	10	49605	REM3	CONSERV FS, INC	CHICAGO	06/27/23	Processed	3,469.70	USD
178742	10	22028		CONSTELLATION COLLECTIVE P	CHICAGO	06/27/23	Processed	1,106.75	USD
178743	10	18381	REM	CORE MECHANICAL INC	CHICAGO	06/27/23	Processed	7,163.05	USD
178744	10	13327	REM1	CORNELL INTERVENTIONS LLC	PITTSBURGH	06/27/23	Processed	3,441.83	USD
178745	10	18789		SHONDA CROWLEY	ALGONQUIN	06/27/23	Processed	161.33	USD
178746	10	22080		CATHY DECHERT	ALGONQUIN	06/27/23	Processed	26.65	USD
178747	10	22063		DIANA WINTON	ALGONQUIN	06/27/23	Processed	30.12	USD
178748	10	15031	REM1	DISCOVERY EDUCATION INC	ATLANTA	06/27/23	Processed	135,300.00	USD
178749	10	10777	REIM	ED'S RENTAL AND SALES INC	McHENRY	06/27/23	Processed	48.00	USD
178750	10	19798	REM	ENCOMPASS	CAROL STREAM	06/27/23	Processed	169.43	USD
178751	10	19745		ENTERPRISE FM TRUST	KANSAS CITY	06/27/23	Processed	19,812.00	USD
178752	10	12540	REM2	EQUIPMENT DEPOT ILLINOIS	MINNEAPOLIS	06/27/23	Processed	1,869.44	USD
178753	10	22074		CLAUDIA ESCOBAR	CARPENTERSVILLE	06/27/23	Processed	40.85	USD
178754	10	13693	REM1	ESSCOE LLC	LAKE ZURICH	06/27/23	Processed	1,377.50	USD
178755	10	21316		EXPRESS SIGNS & LIGHTING M	SHOREWOOD	06/27/23	Processed	4,610.00	USD
178756	10	21316		EXPRESS SIGNS & LIGHTING M	SHOREWOOD	06/27/23	Processed	435.00	USD
178757	10	17404	REM	FERGUSON ENTERPRISES #1550	CHICAGO	06/27/23	Processed	1,879.51	USD
178758	10	13708		FOLDING PARTITION SERVICES	CAROL STREAM	06/27/23	Processed	648.00	USD
178759	10	21609	REM	FOLLETT CONTENT SOLUTIONS	CHICAGO	06/27/23	Processed	5,088.95	USD
178760	10	17269	REM2	FOLLETT CONTENT SOLUTIONS	CHICAGO	06/27/23	Processed	0.00	USD
178761	10	3291	REM3	SPECIAL EDUCATION SERVICES	CHICAGO	06/27/23	Processed	8,297.52	USD
178762	10	17917	REM	FRONTLINE TECHNOLOGIES GR	PHILADELPHIA	06/27/23	Processed	28,916.70	USD
178763	10	19730	REM2	FUZZY FEET, LLC	ALABASTER	06/27/23	Processed	8,650.00	USD
178764	10	35505	REM	G & O THERMAL SUPPLY COMPA	CHICAGO	06/27/23	Processed	1,047.00	USD
178765	10	17489		STEVEN GERTZ	ALGONQUIN	06/27/23	Processed	270.52	USD
178766	10	18232		JENNIFER GOODEN	ALGONQUIN	06/27/23	Processed	249.59	USD
178767	10	12473		GOV FINANCE OFFICERS ASSOC	CHICAGO	06/27/23	Processed	225.00	USD
178768	10	2580	REM	GRAINGER	PALATINE	06/27/23	Processed	69,117.30	USD
178769	10	19512		GREAT STATES VOLLEYBALL	ANTIOCH	06/27/23	Processed	108.00	USD
178770	10	19376	REM3	GROOT INC	PITTSBURGH	06/27/23	Processed	16,372.99	USD
178771	10	9713	REM2	GUSTAVE A LARSON COMPANY	MINNEAPOLIS	06/27/23	Processed	883.56	USD
178772	10	11713		INEABELLE GUTIERREZ	ALGONQUIN	06/27/23	Processed	101.02	USD
178773	10	18231		TONYA HAASE	ALGONQUIN	06/27/23	Processed	98.05	USD
178774	10	12837		HAMPSHIRE AREA CHAMBER OF	HAMPSHIRE	06/27/23	Processed	140.00	USD
178775	10	9748	REM	HAWTHORN ASSOCIATES OF LAK	VERNON HILLS	06/27/23	Processed	37,906.90	USD
178776	10	21906		HEAD TO HEELS SAFETY SUPPL	MIAMI LAKES	06/27/23	Processed	3,217.75	USD
178777	10	20267		PATRICIA HENNESSY	ALGONQUIN	06/27/23	Processed	42.90	USD
178778	10	9971	REM	HERITAGE CRYSTAL LLC	CHICAGO	06/27/23	Processed	977.96	USD
178779	10	19458		ANGELA HERNANDEZ	ALGONQUIN	06/27/23	Processed	126.54	USD
178780	10	17936	REM	HFO CHICAGO LLC	MINNEAPOLIS	06/27/23	Processed	280.46	USD
178781	10	21034		DANIELLE HILDEBRANDT	ALGONQUIN	06/27/23	Processed	17.04	USD
178782	10	252		HOLIAN INSULATION COMPANY	SPRING GROVE	06/27/23	Processed	5,467.21	USD
178783	10	21920	REM1	HOPE LEARNING ACADEMY	SPRINGFIELD	06/27/23	Processed	4,989.40	USD
178784	10	21439		HULINGS AND ASSOCIATES LLC	SPRING LAKE	06/27/23	Processed	350.00	USD

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178785	10	20584	REM2	ILLINOIS EPA	SPRINGFIELD	06/27/23	Processed	0.00	USD
178786	10	42580		ILLINOIS HIGH SCHOOL ASSN	BLOOMINGTON	06/27/23	Processed	3,751.32	USD
178787	10	2306		ILLINOIS SCHOOL FOR THE DE	JACKSONVILLE	06/27/23	Processed	162.50	USD
178788	10	21772	REM	INCIDENT IQ	CHARLOTTE	06/27/23	Processed	39,178.33	USD
178789	10	16234	REM	INFOR (US), INC	MINNEAPOLIS	06/27/23	Processed	332,992.81	USD
178790	10	19251	REM	IMAGINATION STATION INC	DALLAS	06/27/23	Processed	59,264.80	USD
178791	10	18202		J AND D ENTERPRISES	CRYSTAL LAKE	06/27/23	Processed	5,206.00	USD
178792	10	10904	REM1	JOHNSON CONTROLS	DALLAS	06/27/23	Processed	3,339.00	USD
178793	10	22082		LESLIE JONES	CARPENTERSVILLE	06/27/23	Processed	9.45	USD
178794	10	21775		K12 INSIGHT	HERNDON	06/27/23	Processed	15,000.00	USD
178795	10	3957	REM2	KANE COUNTY REGIONAL OFFIC	GENEVA	06/27/23	Processed	2,587.40	USD
178796	10	16241		BETH KEEN	ALGONQUIN	06/27/23	Processed	80.62	USD
178797	10	21099		NICOLE KENNEDY	ALGONQUIN	06/27/23	Processed	16.90	USD
178798	10	22078	REM	RACHEL KERWIN	HAMPSHIRE	06/27/23	Processed	9.55	USD
178799	10	9816	REM2	KINSEY	GLEN ELLYN	06/27/23	Processed	80.00	USD
178800	10	21245		SHAWN KOOISTRA	CARPENTERSVILLE	06/27/23	Processed	89.70	USD
178801	10	21450		KRANZ INC	RACINE	06/27/23	Processed	1,859.52	USD
178802	10	12265		GARY KRAUSE	ALGONQUIN	06/27/23	Processed	69.51	USD
178803	10	19793		KRIHA BOUCEK LLC	OAKBROOK TERRACE	06/27/23	Processed	2,871.50	USD
178804	10	1504	REM	LAKESHORE LEARNING MATERIA	LOS ANGELES	06/27/23	Processed	579.53	USD
178805	10	19665	REM	LANDSCAPE STRUCTURES INC	MINNEAPOLIS	06/27/23	Processed	23,110.00	USD
178806	10	18851	REM1	LEGAT ARCHITECTS	GURNEE	06/27/23	Processed	1,078.78	USD
178807	10	21703	REM	LINDE GAS & EQUIPMENT INC	PALATINE	06/27/23	Processed	53.88	USD
178808	10	11613	REM5	NAPERVILLE PSYCHIATRIC VEN	CHICAGO	06/27/23	Processed	145.40	USD
178809	10	18308		JESSICA LIPPERER	ALGONQUIN	06/27/23	Processed	57.03	USD
178810	10	22073		ESTEFANI LOPEZ	WEST CHICAGO	06/27/23	Processed	317.90	USD
178811	10	13796		SHARON LOUIS	ALGONQUIN	06/27/23	Processed	74.68	USD
178812	10	21732		LOVE YOUR CLASSROOM LLC	CRYSTAL LAKE	06/27/23	Processed	4,382.97	USD
178813	10	21811	REM1	CSES SCHOOLS LLC	NORTHBROOK	06/27/23	Processed	13,251.60	USD
178814	10	11596		AMY LUTES	ALGONQUIN	06/27/23	Processed	111.35	USD
178815	10	14352		MARKLUND	GENEVA	06/27/23	Processed	18,321.66	USD
178816	10	22083		RHONDA MAROTTA	GILBERTS	06/27/23	Processed	74.40	USD
178817	10	6908		MENARDS	CARPENTERSVILLE	06/27/23	Processed	14,128.14	USD
178818	10	529		MID VALLEY GLASS AND SERVI	EAST DUNDEE	06/27/23	Processed	3,308.50	USD
178819	10	4196		MIDWEST TRANSIT EQUIPMENT	KANKAKEE	06/27/23	Processed	15,768.00	USD
178820	10	21403		KATHLEEN M MITCHELL	ALGONQUIN	06/27/23	Processed	21.62	USD
178821	10	20963		ROB MOULTON	ALGONQUIN	06/27/23	Processed	129.05	USD
178822	10	9906	REM4	MUSIC AND ARTS	FREDERICK	06/27/23	Processed	372.09	USD
178823	10	18154		DEBRA McCLOYN	ALGONQUIN	06/27/23	Processed	124.03	USD
178824	10	14811	REM2	NEUCO INC	CAROL STREAM	06/27/23	Processed	2,663.76	USD
178825	10	11384		NEW CONNECTIONS ACADEMY	PALATINE	06/27/23	Processed	16,380.14	USD
178826	10	17363		MARIA NIEVES	ALGONQUIN	06/27/23	Processed	58.98	USD
178827	10	21454	REM	NORTH AMERICAN CORP of IL	CHICAGO	06/27/23	Processed	4,152.97	USD
178828	10	9464	REM	ON TARGET SALES	ALGONQUIN	06/27/23	Processed	1,892.50	USD
178829	10	21799		TAYLOR OPSAHL	ALGONQUIN	06/27/23	Processed	124.30	USD
178830	10	16680		PALDO SIGN COMPANY INC	RIVER GROVE	06/27/23	Processed	465.00	USD
178831	10	20958	REM	PARTS TOWN LLC	CHICAGO	06/27/23	Processed	569.50	USD
178832	10	15987		PAULY'S CUSTOM APPAREL COM	CRYSTAL LAKE	06/27/23	Processed	810.00	USD

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178833	10	21748	ACH	ANDREW PAZ	ALGONQUIN	06/27/23	Processed	389.46	USD
178834	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	918.82	USD
178835	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	1,420.23	USD
178836	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	918.82	USD
178837	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	918.82	USD
178838	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	2,448.34	USD
178839	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	3,091.21	USD
178840	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	3,672.42	USD
178841	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	2,241.77	USD
178842	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	1,378.15	USD
178843	10	4157		PENTEGRA SYSTEMS LLC	NAPERVILLE	06/27/23	Processed	1,378.15	USD
178844	10	65470	REM	PETERSEN FUELS INC.	HAMPSHIRE	06/27/23	Processed	1,208.25	USD
178845	10	4664	REM3	PIONEER MANUFACTURING COMP	CLEVELAND	06/27/23	Processed	594.23	USD
178846	10	18854	REM1	POWER DISTRIBUTORS LLC	PITTSBURGH	06/27/23	Processed	163.39	USD
178847	10	19181	REM	POWERSCHOOL GROUP LLC	LOS ANGELES	06/27/23	Processed	173,511.90	USD
178848	10	20101		PRINT TRANSFORMATIONS	CEDAR FALLS	06/27/23	Processed	1,862.50	USD
178849	10	9764		PRO-SOURCE DISTRIBUTORS	ROCKFORD	06/27/23	Processed	4,958.95	USD
178850	10	9760		PYRAMID SCHOOL PRODUCTS	TAMPA	06/27/23	Processed	757.13	USD
178851	10	17094		ANDREW RAKOWSKI	ALGONQUIN	06/27/23	Processed	55.02	USD
178852	10	22079		RENEE REID	GILBERTS	06/27/23	Processed	12.15	USD
178853	10	13155	ACH	REINDERS INC	SUSSEX	06/27/23	Processed	146,873.05	USD
178854	10	564	REM1	REINKE GYPSUM SUPPLY CO	ELGIN	06/27/23	Processed	11,597.12	USD
178855	10	8648		RENAISSANCE COMMUNICATION	FRANKLIN PARK	06/27/23	Processed	5,715.74	USD
178856	10	4070	REM1	RIDDELL/ALL AMERICAN SPORT	DALLAS	06/27/23	Processed	10,715.08	USD
178857	10	20178		RILCO INC	MOLINE	06/27/23	Processed	1,902.00	USD
178858	10	2262	REM	OFFICE TEAM	CHICAGO	06/27/23	Processed	3,325.00	USD
178859	10	10748		ROCHESTER 100 INC	ROCHESTER	06/27/23	Processed	580.00	USD
178860	10	1530	REM	ROCKFORD PUBLIC SCHOOLS #2	ROCKFORD	06/27/23	Processed	307.72	USD
178861	10	14957		SONYA ROHDE	ALGONQUIN	06/27/23	Processed	54.53	USD
178862	10	93139		SONJA RUSSELL	ALGONQUIN	06/27/23	Processed	91.06	USD
178863	10	16272	REM2	RUSSO POWER EQUIPMENT	ELGIN	06/27/23	Processed	8,928.85	USD
178864	10	21851		ALEJANDRO SALAS	ALGONQUIN	06/27/23	Processed	24.24	USD
178865	10	19054		CINDY SALGADO	ALGONQUIN	06/27/23	Processed	132.87	USD
178866	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	73,278.00	USD
178867	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	2,581.44	USD
178868	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	61,330.50	USD
178869	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	74,871.00	USD
178870	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	5,350.00	USD
178871	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	6,850.00	USD
178872	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	6,950.00	USD
178873	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	488.67	USD
178874	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	312.49	USD
178875	10	21002	REM1	SCHOOL SPECIALTY LLC	PHILADELPHIA	06/27/23	Processed	24,416.92	USD
178876	10	21033	REM	SCHOOLBELLS LTD	HUNTLEY	06/27/23	Processed	2,655.00	USD
178877	10	17316	REM	SEAL OF ILLINOIS	PALATINE	06/27/23	Processed	96,186.86	USD
178878	10	16246	REM1	SEDGWICK CLAIMS MGMT	DALLAS	06/27/23	Processed	750.00	USD
178879	10	21617	REM	SERVICEWEAR APPAREL INC	CINCINNATI	06/27/23	Processed	684.92	USD
178880	10	22054		SHEDTHEMUSIC LLC	BROOKFIELD	06/27/23	Processed	1,000.00	USD

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Payment Code MHC

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
178881	10	13013		VINCE SIFUENTES JR	ALGONQUIN	06/27/23	Processed	73.43	USD
178882	10	15165	REM2	SITEONE LANDSCAPE SUPPLY L	CHICAGO	06/27/23	Processed	927.50	USD
178883	10	13767	REM1	SkillsUSA ILLINOIS INC	PEKIN	06/27/23	Processed	8,540.00	USD
178884	10	17589		LAURA SLAVICH	ALGONQUIN	06/27/23	Processed	19.02	USD
178885	10	20647		SMITHEREEN COMPANY	NILES	06/27/23	Processed	1,030.00	USD
178886	10	15972	REM3	SOCIAL THINKING	SANTA CLARA	06/27/23	Processed	2,384.28	USD
178887	10	20595		SPECIAL EDUCATION SYSTEMS	CHICAGO	06/27/23	Processed	8,855.00	USD
178888	10	22015		NICHOLAS SPIRO	ALGONQUIN	06/27/23	Processed	80.09	USD
178889	10	21598		STAR AUTISM SUPPORT INC	PORTLAND	06/27/23	Processed	7,334.70	USD
178890	10	14242	REM2	STATE INDUSTRIAL PRODUCTS	BOSTON	06/27/23	Processed	1,119.53	USD
178891	10	616		STREAMWOOD BEHAVIORAL HEAL	STREAMWOOD	06/27/23	Processed	22,021.77	USD
178892	10	22085		SUZANNE SUMA	HAMPSHIRE	06/27/23	Processed	49.50	USD
178893	10	15594		TALKTOOLS LLC	CHARLESTON	06/27/23	Processed	1,063.48	USD
178894	10	22086		JENNIFER TARSITANO	ALGONQUIN	06/27/23	Processed	78.00	USD
178895	10	20571		TECHNO WELD CONSULTANTS	NEW LENOX	06/27/23	Processed	11,500.00	USD
178896	10	7041	REM2	TEMPERATURE EQUIPMENT CORP	CHICAGO	06/27/23	Processed	449.92	USD
178897	10	1609		THE CENTER	ARLINGTON HEIGHTS	06/27/23	Processed	150.00	USD
178898	10	18998	REM1	THE HORTON GROUP INC	CHICAGO	06/27/23	Processed	7,000.00	USD
178899	10	9467	REM5	THRESHOLDS	CHICAGO	06/27/23	Processed	20,040.10	USD
178900	10	19557	REM	TOWN & COUNTRY GARDENS INC	ELGIN	06/27/23	Processed	72.99	USD
178901	10	713	REM2	TRANE US INC	CHICAGO	06/27/23	Processed	2,049.50	USD
178902	10	20973		TRI-COUNTY SPECIAL EDUCATI	CARBONDALE	06/27/23	Processed	10,890.53	USD
178903	10	11020	REM3	TRINITY LANDSCAPE	CARPENTERSVILLE	06/27/23	Processed	20,240.88	USD
178904	10	20906		TUTTEO	CLAYMONT	06/27/23	Processed	5,500.00	USD
178905	10	21868		PATRICK TYSKI	ALGONQUIN	06/27/23	Processed	195.74	USD
178906	10	22077		STEPHANIE UHR	GILBERTS	06/27/23	Processed	60.35	USD
178907	10	11477	REM1	US GAMES-Div of BSN SPORTS	DALLAS	06/27/23	Processed	327.96	USD
178908	10	18375	REM2	VALDES LLC	WHEELING	06/27/23	Processed	1,000.00	USD
178909	10	9847		VCP INC	ALGONQUIN	06/27/23	Processed	1,175.00	USD
178910	10	18279		VEX ROBOTICS INC	GREENVILLE	06/27/23	Processed	23,771.63	USD
178911	10	38500	REM	VILLAGE OF HAMPSHIRE	HAMPSHIRE	06/27/23	Processed	90,794.09	USD
178912	10	87220	REM3	VILLAGE OF WEST DUNDEE	WEST DUNDEE	06/27/23	Processed	48,446.50	USD
178913	10	18033	REM2	VISTA HIGHER LEARNING	BOSTON	06/27/23	Processed	53,685.00	USD
178914	10	21145		VIZOCOM ICT LLC	EL CAJON	06/27/23	Processed	8,838.40	USD
178915	10	20434		RACQUEL WASHINGTON	ALGONQUIN	06/27/23	Processed	308.56	USD
178916	10	22081		KRISTA WENNINGER	CARPENTERSVILLE	06/27/23	Processed	63.40	USD
178917	10	13491		ANN WENZEL	ALGONQUIN	06/27/23	Processed	72.30	USD
178918	10	19045	REM2	THOMSON REUTERS - WEST	CAROL STREAM	06/27/23	Processed	937.73	USD
178919	10	6894	REM	WHITEY'S TOWING	CRYSTAL LAKE	06/27/23	Processed	155.00	USD
178920	10	18155		KATIE WISHOWSKI-WETZEL	ALGONQUIN	06/27/23	Processed	302.61	USD
178921	10	21953		WOODSTOCK CUSD 200	WOODSTOCK ELGIN	06/27/23	Processed	4,482.80	USD
178922	10	20853		YOUNG REMBRANDTS	ALGONQUIN	06/27/23	Processed	3,600.00	USD
178923	10	18051		JILL ZYER		06/27/23	Processed	49.10	USD

Cash Payment Register

Cash Payment Register for thru 12/31/20

Current Report Account Currency

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

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr

*** Payment Code MHC Totals

Total Open Payments	235	2,971,532.89
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

Cash Payment Register for thru 12/31/20

Current Report Account Currency

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

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
1165	10	9103	REM3	COMCAST	PHILADELPHIA	06/27/23	Processed	7,500.00	USD
1166	10	20752		QUADIENT LEASING USA, INC	DALLAS	06/27/23	Processed	8,325.01	USD

*** Payment Code PCD Totals

Total Open Payments	2	15,825.01
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Cash Payment Register

Cash Payment Register for thru 12/31/20

Current Report Account Currency

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

Payment Number	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
3877	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	88,750.00	USD
3878	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	84,361.25	USD
3879	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	1,548,325.00	USD
3880	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	10,468.75	USD
3881	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	1,015,000.00	USD
3882	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	1,387.50	USD
3883	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	1,387.50	USD
3884	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	465,875.00	USD
3885	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	137,525.25	USD
3886	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	160,900.00	USD
3887	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	208,725.00	USD
3888	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	113,700.00	USD
3889	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	528,281.25	USD
3890	10	17067	REM	AMALGAMATED BANK OF CHICAG	CHICAGO	06/27/23	Processed	476.75	USD
3891	10	8520		COLLECTIVE LIABILITY INS C	CHICAGO	06/27/23	Processed	41,735.00	USD
3892	10	8520		COLLECTIVE LIABILITY INS C	CHICAGO	06/27/23	Processed	2,150.00	USD
3893	10	8520		COLLECTIVE LIABILITY INS C	CHICAGO	06/27/23	Processed	1,078,806.00	USD
3894	10	8520		COLLECTIVE LIABILITY INS C	CHICAGO	06/27/23	Processed	1,167,961.00	USD
3895	10	17875		FLEETMATICS USA LLC	WALTHAM	06/27/23	Processed	1,328.92	USD

*** Payment Code WIR Totals		
Total Open Payments	19	6,657,144.17
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0
*** Cash Code HBAP Totals		
Total Open Payments	287	12,301,766.11
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0
*** Pay Group D300 USD Totals		
Total Open Payments	287	12,301,766.11
Total Reconciled Payments		0.00
Total Void Payments		0.00
Total Stale Dated Payments		0
Total Escheated Payments		0

Your board package includes the April 2023 Unaudited Treasurer and Financial Report. Report highlights are as follows:

Treasurer Report
As of April 30, 2023, the District had $129,541,898 of cash on hand. The cash balance by fund was:

Operating Fund	$93,083,223
Bond & Interest Fund	$456,854
Site & Construction Fund	$36,001,821
Total	**$129,541,898**

Financial Report Analysis-All Funds
Expenditures- If the District were to spend their dollars evenly each month, costs through April should be 83% of total spending. Listed below is a summary of cash expenditures as a percentage of total spending by fund.

Fund	% of Budget	Comment
Education	70.76%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2022.
Operations & Maintenance	72.96%	This fund is on trend.
Bond & Interest	80.45%	The bond & interest fund is used to pay our debt payments made in December and June.
Transportation	73.31%	This fund is on trend.
IMRF/Social Security	72.73%	This fund is on trend. Teacher and para salaries start in late August, as the previous year's wages were accrued in June 2022.
Capital Projects	34.42%	This fund is used to pay for our capital projects.
Tort	100.01%	The tort fund is used to pay our insurance premiums. These premiums are paid in July.

Revenues- the District has received 61.20% of its budgeted revenue compared to 77.38% prior YTD.

Financial Reporting Analysis- Operating Funds
Operating Fund Revenue Summary by Source- 61.80% compared to 80.00% prior YTD.
- Local Revenues are on-trend at 50.74%; Property tax revenue will start to come in during May and June.
- State Revenues are on-trend at 85.54%;
- Federal Revenues are on-trend at 74.82% and are in line with federal grant expenditures.

Operating Fund Expenditure Summary by Object- 63.58% compared to 65.02% prior to YTD.
- Salaries are at 70.63%- teacher and para salaries started on August 26, as with previous school years, will accrue into June 2023;
- Benefits are at 68.68%- teacher and para salaries started on August 26, as with previous school years, will accrue into June 2023;
- Purchase Services are at 76.28%;
- Supplies/Materials are at 71.37%;
- Capital Outlay are at 74.93%;
- Other/Tuition are at 59.36%;
- Non-Capitalized Equipment (any equipment under our $5,000 capitalization threshold) is 90.66%. A large portion of the expenditures were purchases for Big Timber Elementary School.

Monthly Notes:
- Short-term interest rates have increased from 4.564% in March to 4.798% in April. Total interest for the year is $4,067,823.
- As of the end of April, health claims have exceeded the total premiums by $3.2 million.
- The Tort Fund has a deficit balance of ($293,946) due to payment of the District insurance premiums for worker's compensation and general liability insurance coverage. Property tax collections throughout the year will offset this deficit by the end of the fiscal year. The deficit is being covered by a loan from the working cash fund.
- Financials are presented on an unaudited cash basis and do not represent the District's final financial statements.

COMMUNITY UNIT SCHOOL DISTRICT NO 300
UNAUDITED FINANCIAL REPORT NO. 10
April 30, 2023
June 13, 2023

	ED FUND	O&M FUND	B&I FUND	TRANS FUND	IMRF FUND	S&C FUND	WORKING CASH FUND	TORT FUND	TOTAL
CASH BALANCE March 31, 2023	$ 47,383,349	$ 7,436,232	$ 439,313	$ 6,374,506	$ 4,849,061	$ 35,380,406	$ 39,459,044	$ (293,946)	$ 141,027,966
CASH RECEIPTS	9,553,608	48,848	18,972	2,480,428	13,751	1,719,228	123,796	-	$ 13,958,631
CASH DISBURSEMENTS	(18,797,473)	(1,653,440)	(1,432)	(3,428,446)	(466,094)	(1,097,813)	-	-	$ (25,444,699)
CASH BALANCE April 30, 2023	$ 38,139,484	$ 5,831,640	$ 456,854	$ 5,426,487	$ 4,396,718	$ 36,001,821	$ 39,582,840	$ (293,946)	$ 129,541,898
INTERFUND TRANSFERS/LOANS*							(293,946)	293,946	-
ENDING CASH BALANCE April 30, 2023	$ 38,139,484	$ 5,831,640	$ 456,854	$ 5,426,487	$ 4,396,718	$ 36,001,821	$ 39,288,894	$ -	$ 129,541,898
INVESTMENT INCOME YEAR TO DATE	$ 4,067,823								

TREASURER'S REPORT FOR THE MONTH OF APRIL 2023

INVESTMENTS AT COST:		$ 129,541,898.26
(See attached schedule for investment detail)		
MONTHLY PAYROLL:		
Educational Fund	$ 12,284,820.74	
O&M Fund	$ 655,639.71	
Transportation Fund	$ 45,962.98	$ 12,986,423.43
PAYROLL RELATED EXPENDITURES:		
(Not reflected in A/P Bill Listing)		
Educational and Transportation Funds;		
Teachers, Retirement System	$ 856,943.58	
Total Teachers, Retirement System		$ 856,943.58
Illinois Municipal Retirement Fund		
IMRF	$ 155,086.01	
FICA	$ 137,310.70	
Medicare	$ 173,697.42	
Total IMRF/FICA/Medicare Fund		$ 466,094.13
Total Payroll and Related Expenditures		$ 14,309,461.14

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 10
April 30, 2023
By Fund, By Object

All Funds	FY23 Budget	FY23 Actual	% of FY23 Budget
Local	246,113,480	127,119,018	51.65%
State	85,508,339	73,104,113	85.49%
Federal	29,062,299	20,497,779	70.53%
Other Source	-	-	
Total Revenues	360,684,118	220,720,910	61.20%
Salaries	178,380,648	125,996,868	70.63%
Benefits	47,386,856	32,545,464	68.68%
Purchased Services	56,371,145	42,991,060	76.26%
Supplies/Materials	13,154,220	9,388,234	71.37%
Capital Outlay	24,269,259	8,853,662	36.48%
Other	40,840,484	30,434,105	74.52%
Non-Capitalized Equipment	5,198,746	4,713,028	90.66%
Total Expenditures	365,601,358	254,922,421	69.73%
Revenues Over Disbursements	(4,917,240)	(34,201,511)	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	(4,917,240)	(34,201,511)	

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 10
April 30, 2023
By Fund, By Object

Operating Funds	FY23 Budget	FY23 Actual	% of FY23 Budget
Local	214,275,037	108,724,464	50.74%
State	85,458,339	73,104,113	85.54%
Federal	26,223,454	19,621,449	74.82%
Other Sources	-	-	
Total Revenues	325,956,830	201,450,025	61.80%
Salaries	178,380,648	125,996,868	70.63%
Benefits	47,386,856	32,545,464	68.68%
Purchased Services	56,351,145	42,983,920	76.28%
Supplies/Materials	13,154,220	9,388,234	71.37%
Capital Outlay	1,235,907	926,079	74.93%
Other/Tuition	11,524,006	6,840,261	59.36%
Non-Capitalized Equipment	5,198,746	4,713,028	90.66%
Total Expenditures	313,231,528	223,393,855	71.32%
Revenues Over Disbursements	12,725,302	(21,943,829)	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	12,725,302	(21,943,829)	

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 10
April 30, 2023
By Fund, By Object

Fund 1-Educational	FY23 Budget	FY23 Actual	% of FY23 Budget
Local	168,470,217	84,340,330	50.06%
State	76,393,073	64,096,682	83.90%
Federal	26,223,454	19,621,449	74.82%
Other Sources	-	-	
Total Revenues	271,086,744	168,058,462	61.99%
Salaries	168,404,172	118,542,229	70.39%
Benefits	38,572,977	26,112,330	67.70%
Purchased Services	32,466,712	24,730,535	76.17%
Supplies/Materials	5,646,646	4,139,578	73.31%
Capital Outlay	248,661	386,452	155.41%
Other/Tuition	11,515,006	6,834,397	59.35%
Non-Capitalized Equipment	4,929,638	4,480,545	90.89%
Total Expenditures	261,783,812	185,226,066	70.76%
Revenues Over Disbursements	9,302,932	(17,167,604)	
Other Financing Source Transfers	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	9,302,932	(17,167,604)	
Fund 2-Operations & Maintenance			
Local	25,813,825	14,646,828	56.74%
State	-	-	
Other Sources	-	-	
Total Revenues	25,813,825	14,646,828	56.74%
Salaries	9,517,262	6,979,094	73.33%
Benefits	1,624,766	1,183,313	72.83%
Purchased Services	3,927,048	3,266,213	83.17%
Supplies/Materials	6,102,390	4,108,324	67.32%
Capital Outlay	896,610	530,894	59.21%
Other	9,000	5,865	65.16%
Non-Capitalized Equipment	269,108	230,456	85.64%
Total Expenditures	22,346,184	16,304,159	72.96%
Revenues Over Disbursements	3,467,641	(1,657,331)	
Other Financing Source Transfers	-	-	
Net Change to Fund Balance	3,467,641	(1,657,331)	
Fund 3-Bond & Interest			
Local	26,932,112	13,400,353	49.76%
Other Sources	-	-	0.00%
Total Revenues	26,932,112	13,049,102	48.45%
Purchased Services	20,000	7,140	35.70%
Other	29,316,478	23,593,844	80.48%
Total Expenditures	29,336,478	23,600,984	80.45%
Revenues Over Disbursements	(2,404,366)	(10,551,881)	
Other Financing Sources/(Uses)		-	
Net Change to Fund Balance	(2,404,366)	(10,551,881)	

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 10
April 30, 2023
By Fund, By Object

Fund 4-Transportation	FY23 Budget	FY23 Actual	% of FY23 Budget
Local	10,727,581	4,751,802	44.30%
State	9,065,266	9,007,430	99.36%
Other Sources	-	-	
Total Revenues	19,792,847	13,759,232	69.52%
Salaries	459,214	475,544	103.56%
Benefits	11,822	29,899	252.91%
Purchased Services	17,818,247	12,847,924	72.11%
Supplies/Materials	1,405,184	1,140,332	81.15%
Capital Outlay	90,636	8,733	9.64%
Other	-	-	0.00%
Non-Capitalized Equipment	-	2,026	0.00%
Total Expenditures	19,785,103	14,504,458	73.31%
Revenues Over Disbursements	7,744	(745,227)	
Other Financing Sources	-	-	
Net Change to Fund Balance	7,744	(745,227)	
Fund 5-IMRF/Social Security			
Local	7,013,342	3,449,392	49.18%
Total Revenues	7,013,342	3,449,392	49.18%
Benefits	7,177,291	5,219,923	72.73%
Total Expenditures	7,177,291	5,219,923	72.73%
Revenues Over Disbursements	(163,949)	(1,770,531)	
Other Financing Sources	-	-	
Net Change to Fund Balance	(163,949)	(1,770,531)	
Fund 6-Capital Projects			
Local	4,906,331	4,994,201	101.79%
State	50,000	-	0.00%
Federal	2,838,845	876,330	30.87%
Total Revenues	7,795,176	5,870,531	75.31%
Salaries	-	-	
Benefits	-	-	
Purchased Services	-	-	
Supplies/Materials	-	-	
Capital Outlay	23,033,352	7,927,582	34.42%
Other	-	-	
Total Expenditures	23,033,352	7,927,582	34.42%
Revenues Over Disbursements	(15,238,176)	(2,057,051)	
Other Financing Sources	-	-	
Fund Balance Transfer	-	-	
Net Change to Fund Balance	(15,238,176)	(2,057,051)	

COMMUNITY UNIT SCHOOL DISTRICT #300
Financial Report 10
April 30, 2023
By Fund, By Object

Fund 7-Working Cash	FY23 Budget	FY23 Actual	% of FY23 Budget
Local	57,378	569,908	993.25%
Total Revenues	57,378	569,908	993.25%
Total Expenditures	-	-	0.00%
Revenues Over Disbursements	57,378	569,908	
Other Financing Uses	-	-	
Net Change to Fund Balance	57,378	569,908	
Fund 8-Tort			
Local	2,192,694	966,204	44.06%
Total Revenues	2,192,694	966,204	44.06%
Purchase Services	2,139,138	2,139,248	100.01%
Total Expenditures	2,139,138	2,139,248	100.01%
Revenues Over Disbursements	53,556	(1,173,044)	
Other Financing Uses	-	-	
Net Change to Fund Balance	53,556	(1,173,044)	

April 30, 2023

COMMUNITY UNIT SCHOOL DISTRICT #300

Summary of Fiscal Year Investment Activity-All Funds

Depository or Instrument	Type	#	Bank Year	Date Purchased	Date of Maturity	Term (Days)	Rate (%)	Par/Face	Principal Invested	Earnings to Maturity	Principal Invested @ 04/30/23
OPERTATING FUND INVESTMENTS											
US TREASURY N/B	SEC		365	6/17/2022	7/29/2022	42	1.500%	5,008,630	5,000,000	-	-
US TREASURY N/B	SEC		365	12/16/2021	8/31/2022	258	0.090%	3,997,000	3,997,937		
Fed Home LN Discount	SEC		365	5/19/2022	8/23/2022	96	0.933%	8,300,000	8,279,391	-	-
Cash Mgmt Bill	SEC		365	5/20/2022	9/6/2022	109	0.971%	11,232,000	11,199,522	-	-
Bank of China	CD		365	12/15/2021	9/8/2022	267	0.101%	249,984	249,800	-	-
Financial Federal	CD		365	12/15/2021	9/8/2022	267	0.100%	249,983	249,800	-	-
Bank Hapoalim, NY	CD		365	12/15/2021	9/8/2022	267	0.100%	249,983	249,800	-	-
CIBC Bank USA/Private Bank	CD		365	12/15/2021	9/8/2022	267	0.100%	249,984	249,800	-	-
CIT Bank, National Association, CA	CDR		365	9/16/2021	9/15/2022	364	0.080%	241,602	241,409	-	-
Pinnacle Bank, TN	CDR		365	9/16/2021	9/15/2022	364	0.080%	241,602	241,409	-	-
City First Bank of D.C., National Association	CDR		365	9/16/2021	9/15/2022	364	0.080%	241,602	241,409	-	-
First Liberty Bank, OK	CDR		365	9/16/2021	9/15/2022	364	0.080%	241,602	241,409	-	-
Amarillo National Bank, TX	CDR		365	9/16/2021	9/15/2022	364	0.080%	34,391	34,364	-	-
State Bank of India	DTC		365	9/17/2021	9/16/2022	364	0.080%	249,000	249,174	-	-
US TREASURY N/B	SEC		365	7/29/2022	9/23/2022	56	2.200%	5,016,877	5,000,000	-	-
US TREASURY N/B	SEC		365	6/17/2022	10/6/2022	111	1.600%	6,125,000	6,095,350	-	-
US TREASURY N/B	SEC		365	6/17/2022	10/18/2022	123	1.830%	7,645,000	7,599,664	-	-
FIRST CAPITAL BANK	CD		365	12/17/2020	12/19/2022	732	0.150%	249,950	249,200	-	-
KS STATEBANK/KANSAS STATE BANK O	CD		365	12/17/2020	12/19/2022	732	0.151%	249,353	248,600	-	-
SERVISFIRST BANK	CD		365	12/17/2020	12/19/2022	732	0.160%	249,900	249,100	-	-
Luana Savings Bank	CD		365	12/17/2020	12/19/2022	732	0.150%	249,950	249,200	-	-
GBC International Bank	CD		365	12/17/2020	12/19/2022	732	0.142%	249,912	249,200	-	-
US TREASURY N/B	SEC		365	11/4/2021	12/31/2022	422	0.100%	4,996,000	4,997,366	-	-
Western Alliance Bank/Torrey Pines	CD		365	7/14/2021	1/4/2023	539	0.142%	249,956	249,400	-	-
Fed Home LN Discount	SEC		365	10/17/2022	1/11/2023	86	3.686%	2,522,000	2,499,985	-	-
Cash Mgmt Bill 912796ZJ1	SEC		365	9/13/2022	1/10/2023	119	3.130%	13,232,000	13,098,333	-	-
Cash Mgmt Bill 912796ZL6	SEC		365	9/27/2022	1/24/2023	119	3.470%	8,697,000	8,599,715	-	-
Cash Mgmt Bill 912796ZT9	SEC		365	10/17/2022	2/7/2023	113	3.828%	7,690,000	7,599,917	-	-
US TREASURY N/B	SEC		365	6/17/2022	2/15/2023	243	2.410%	7,015,000	6,967,594	-	-
US TREASURY N/B	SEC		365	6/17/2022	2/28/2023	256	2.490%	20,525,000	20,188,262	-	-
US TREASURY N/B	SEC		365	6/17/2022	3/15/2023	271	2.530%	7,600,000	7,486,891	-	-
Fed Home LN Discount 313384DY2	SEC		365	1/5/2023	4/5/2023	90	4.440%	13,093,000	12,949,272	-	-
Fed Home LN Discount 313384EL9	SEC		365	1/5/2023	4/17/2023	102	4.440%	7,594,000	7,499,651	-	-
PONCE BANK	SDA			4/30/2023			4.830%	398	398	-	398

NEXBANK, SSB-ICS	SDA		4/30/2023			4.830%	10,110,172	10,110,172	-	10,110,172
Bank of China 1285997-1	SDA		4/30/2023			4.870%	587,660	587,660	-	587,660
Bank of China 1285906-1	SDA		4/30/2023			4.870%	16,321,767	16,321,767	-	16,321,767
Congressional Bank	SDA		4/30/2023			4.830%	671,013	671,013	-	671,013
NEXBANK, SSB-PHLY,TX	SDA		4/30/2023			4.830%	16,495	16,495	-	16,495
US TREASURY N/B	SEC	365	1/5/2023	5/2/2023	117	4.510%	1,724,000	1,699,431	24,569.15	1,699,431
US TREASURY N/B	SEC	365	1/26/2023	5/4/2023	98	4.520%	12,752,000	12,599,086	152,914.19	12,599,086
Fed Home LN Discount 313384FS3	SEC	365	1/27/2023	5/17/2023	110	4.580%	4,765,000	4,699,234	65,766.27	4,699,234
US TREASURY N/B	SEC	365	1/31/2023	5/30/2023	119	4.603%	2,740,000	2,699,487	40,512.95	2,699,487
US TREASURY N/B	SEC	365	11/4/2021	5/31/2023	573	0.230%	5,005,000	4,996,789	8,211.33	4,996,789
WI TREASURY SEC., 912797FZ5	SEC	365	3/28/2023	7/25/2023	119	4.780%	4,062,000	3,999,836	62,163.59	3,999,836
First Mid Bank & Trust, National Assoc	CD	365	3/22/2023	7/26/2023	126	5.104%	249,368	245,050	4,317.61	245,050
Preferred Bank, NY	CD	365	3/22/2023	7/26/2023	126	5.140%	249,398	245,050	4,348.32	245,050
US TREASURY N/B	SEC	365	11/4/2021	11/30/2023	756	0.400%	4,786,000	4,956,127		4,956,127
Fed Home Ln Discount NT	SEC	365	3/2/2023	1/24/2024	328	5.095%	8,162,000	7,799,917	362,082.64	7,799,917
US TREASURY N/B	SEC	365	7/15/2021	7/31/2024	1112	0.310%	1,878,000	1,981,217		1,981,217
US TREASURY N/B	SEC	365	7/15/2021	7/31/2025	1477	0.530%	2,020,000	1,997,433	22,567.19	1,997,433
US TREASURY N/B	SEC	365	7/15/2021	7/31/2026	1842	0.700%	1,874,000	1,982,926		1,982,926
PMA/ISDLAF Liquid #10254-101	Short term trust deposit	365		as needed	n/a	4.798%		5,798	-	5,798
PMA/ISDLAF Max #10254-101	Short term trust deposit	365		as needed	n/a	4.816%		13,762,242	-	13,762,242
PMA/ISDLAF LTD #10254-101	LTD Account	365	1/19/2021	4/30/2023			10,111,000	10,111,000	-	10,111,000
PMA/ISDLAF Liquid #10254-104	Short term trust deposit	365		as needed	n/a	4.798%		11,162,934	-	11,162,934
Total Operating Investments with PMA										112,651,061
									Outstanding Items	(4,163,719)
									Bond & Interest Fund Transfers	4,410,528
									Construction Fund Transfers	(19,814,647)
TOTALS OPERATING FUNDS AS OF				30-Apr-23						93,083,224
TOTALS BOND AND INTEREST FUND INVESTMENTS AS OF (see page 3 for details):				30-Apr-23						456,854
TOTAL CONSTRUCTION FUND INVESTMENTS AS OF (see page 4 for details):				30-Apr-23						36,001,821
TOTAL FUNDS INVESTED (Including Construction and Bond & Interest Fund)				30-Apr-23						**$ 129,541,898**

April 30, 2023

COMMUNITY UNIT SCHOOL DISTRICT #300

Summary of Fiscal Year Investment Activity-Bond and Interest Fund

Depository or Instrument	Type	#	Bank Year	Date Purchased	Date of Maturity	Term (Days)	Rate (%)	Par/Face	Principal Invested	Earnings to Maturity	Principal Invested @ 04/30/23
BOND AND INTEREST FUND INVESTMENTS											
PMA 1994 Escrow Fund; #10254-103-Liquic	Short term trust deposit		365		as needed	n/a	4.798%		0	-	0
PMA 1994 Escrow Fund; #10254-103-Max	Short term trust deposit		365		as needed	n/a	4.816%		3,919,363	-	3,919,363
ISDLAF+ Term Series	TS		365	11/4/2022	12/16/2022	42	3.720%	13,055,647	13,000,000	-	-
Treasury Bill	SEC		365	6/24/2022	12/22/2022	181	2.227%	12,132,000	11,999,515	-	-
Total B&I Investments with PMA											3,919,363
USBank Intercept Escrow Fund 400554.1	MMA								947,214	0	947,214
USBank Bond Pool Fund 431613.1	MMA								804	0	804
Total B&I Investments with US Bank									948,018		948,018
TOTAL BOND AND INTEREST FUNDS INVESTMENTS AS OF:				30-Apr-23					948,018		4,867,382
										Outstanding Items	
										Operating Fund Transfers	(4,410,528)
										Cash Balance Per General Ledger	456,854

April 30, 2023

COMMUNITY UNIT SCHOOL DISTRICT #300

Summary of Fiscal Year Investment Activity-Construction Fund

Depository or Instrument	Type	#	Bank Year	Date Purchased	Date of Maturity	Term (Days)	Rate (%)	Par/Face	Principal Invested	to Maturity	Invested @ 04/30/23
CONSTRUCTION FUND INVESTMENTS FUND INVESTMENTS											
PMA/ISDLAF Max #10254-212	Short term trust deposit		365		as needed	n/a	4.816%		846	-	846
PMA/ISDLAF LTD #10254-212	LTD Account		365	1/19/2021	4/30/2023			15,166,500	15,166,500	-	15,166,500
TOTAL CONSTRUCTION FUNDS INVESTMENTS AS OF:				30-Apr-23					15,167,346	-	15,167,346
										Outstanding Items	1,019,828
										Operating Fund Transfers	19,814,647
										Cash Balance Per General Ledger	36,001,821

Balance Sheet

Consolidated		Educational Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	37,515,081.61	42,189,579.89	4,674,498.28-	11.1-
8014-0000	Payroll Account	38,886.84	44,241.15	5,354.31-	12.1-
8015-0000	Flex Account	3,224.40-	2,370.00	5,594.40-	236.1-
8016-0000	Board Account Deposits	33,320.23	16,990.49	16,329.74	96.1
8017-0000	Student Payments Account	2,596.84	1,976.84	620.00	31.4
	Total Cash	37,586,661.12	42,255,158.37	4,668,497.25-	11.0-
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	424,117.00	1,946.00	422,171.00	21694.3
8190-0000	Grants Receivable	6,045,171.05	4,619,873.05	1,425,298.00	30.9
8192-0000	Property Taxes Receivable	70,468,621.00	70,898,213.00	429,592.00-	.6-
	Total 110-122	76,937,909.05	75,520,032.05	1,417,877.00	1.9
8400	Other Current Assets				
8440-0000	Prepaid Expenses	1,416.00	1,194,994.30	1,193,578.30-	99.9-
8486-0000	Invoice Tolerance	.02-	.03-	.01	33.3-
	Total Other Current Assets	1,415.98	1,194,994.27	1,193,578.29-	99.9-
	Total Receivables	76,939,325.03	76,715,026.32	224,298.71	.3
	Total Current Assets	114,525,986.15	118,970,184.69	4,444,198.54-	3.7-
	Total Assets	114,525,986.15	118,970,184.69	4,444,198.54-	3.7-
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9011-0000	Accounts Payable	310,685.23-	634,049.47-	323,364.24	51.0-
9021-0000	Accrued Payroll	0.00	354,430.88-	354,430.88	100.0-
9022-0000	Deferred Revenue	70,883,790.23-	70,899,268.12-	15,477.89	
9023-0000	Accrued Accounts Payable (Auditor A	761,502.17-	1,144,384.06-	382,881.89	33.5-
9025-0000	Unclaimed Property Liability	0.00	39,373.23-	39,373.23	100.0-
9098-0000	Premium Group Term Life (Noncash) (	28,382.87	15,803.57-	44,186.44	279.6-
	Total Current Liabilities	71,927,594.76-	73,087,309.33-	1,159,714.57	1.6-
9300	Payroll Deductions				
9301-0000	Federal Withholding Tax Payable	1,202.22	498.94	703.28	141.0
9302-0000	SIT Payable	293.73	218.94	74.79	34.2
9310-0000	Annuities Payable	248.47	0.00	248.47	
9311-0000	Student Fees Payable	0.00	.10-	.10	100.0-

Balance Sheet

Consolidated		Educational Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
9300	Payroll Deductions				
9320-0000	Employee Disability/Life Payable	46,426.81-	17,274.29-	29,152.52-	168.8
9321-0000	FSA	7,508.20	41,577.66-	49,085.86	118.1-
9325-0000	Health Savings Account (HSA)	2,625.00-	328,631.48-	326,006.48	99.2-
9330-0000	TRS	679,212.77-	647,261.35-	31,951.42-	4.9
9340-0000	THIS-Employee	152,788.97-	201,054.88-	48,265.91	24.0-
9360-0000	Other Payroll Deductions Payable	0.00	843.00-	843.00	100.0-
9362-0000	Garnishments	731.66	221.54-	953.20	430.3-
9363-0000	Union Dues	96.01	0.00	96.01	
9368-0000	Employee Voluntary Insurance Payabl	351.39	179.45	171.94	95.8
	Total Payroll Deductions	870,621.87-	1,235,966.97-	365,345.10	29.6-
9400	Other Payables				
9402-0000	Owed to Foundation	495.00-	65.00-	430.00-	661.5
9403-0000	Owed to Settlement	1,257.50-	1,257.50-	0.00	
9404-0000	Owed to Building-Music Donations	1,124.23-	6,995.65	8,119.88-	116.1-
9410-0000	Owed to Building-Vending	165,614.25-	211,247.98-	45,633.73	21.6-
9411-0000	Owed to Building-Picture Money	170,855.07-	202,645.10-	31,790.03	15.7-
9412-0000	Owed to Building-ACT Prep Program	469,310.36-	384,644.39-	84,665.97-	22.0
9413-0000	Owed to Building-Physical Education	299,620.43-	322,833.86-	23,213.43	7.2-
9414-0000	Owed to Building-Athletics	177,338.19-	200,579.98-	23,241.79	11.6-
9415-0000	Owed to Building-Yearbook	104,910.61-	134,044.04-	29,133.43	21.7-
9416-0000	Owed to Building-Year in Review Vid	3,300.15-	3,300.15-	0.00	
9417-0000	Owed to Building-Athletic Tournamen	179,649.89-	213,024.06-	33,374.17	15.7-
9418-0000	Owed to Building-Assignment Books	2,820.00-	2,820.00-	0.00	
9419-0000	Owed to Building-Other	448,021.64-	534,543.72-	86,522.08	16.2-
9420-0000	Owed to Building - Spec Olympics	4,499.41-	4,499.41-	0.00	
9421-0000	Owed to Building - Admin Mentoring	10,220.75-	10,220.75-	0.00	
9422-0000	Owed to Building - Corporate Sponso	23,065.72-	29,315.78-	6,250.06	21.3-
9423-0000	Owed to Building - Athletc Donation	69,083.78-	87,733.86-	18,650.08	21.3-
9424-0000	Owed To Building - Musical	156,502.76-	109,371.98-	47,130.78-	43.1
9425-0000	Owed to Building - Summer Camps	4,812.57-	4,812.57-	0.00	
9426-0000	Owed to Building - Library	91,577.94-	95,567.60-	3,989.66	4.2-
9428-0000	Owed to Building - Homeless	14,880.53-	3,005.53-	11,875.00-	395.1
9429-0000	Owed to Building - BPAC	360.64-	360.64-	0.00	
9430-0000	Owed to Building - Donations	115,439.96-	78,499.09-	36,940.87-	47.1
9434-0000	Owed to Buildings-Basketball	419.13-	2,401.71-	1,982.58	82.5-
9437-0000	Owed to Buildings-Softball	250.00-	250.00-	0.00	
9440-0000	Owed to Building-Grants	2,858.83-	3,670.80-	811.97	22.1-
9460-0000	Other Payables	2,532,208.58	2,767,207.76	234,999.18-	8.5-
9461-0000	Credit Card Payable	482.96-	482.96-	0.00	
9462-0000	Owed to Building-Print Shop	1,515.25-	546.25-	969.00-	177.4
9463-0000	Summer Camp-Bowling	.30-	.30-	0.00	
9464-0000	Summer Camp-Girls Basketball	11,390.19-	5,251.60-	6,138.59-	116.9
9465-0000	Summer Camp-Boys Basketball	29,726.21-	16,090.70-	13,635.51-	84.7
9466-0000	Summer Camp-Coed Tennis	14,124.08-	8,203.75-	5,920.33-	72.2
9467-0000	Summer Camp-Football	17,889.28-	12,742.57-	5,146.71-	40.4
9468-0000	Summer Camp-Coed Volleyball	5,654.87-	1,702.59-	3,952.28-	232.1
9469-0000	Summer Camp-Coed Wrestling	5,154.19-	4,897.15-	257.04-	5.2
9470-0000	Summer Camp-Boys Baseball	13,467.65-	10,402.66-	3,064.99-	29.5
9471-0000	Summer Camp-Girls Softball	2,925.00-	2,199.40-	725.60-	33.0

Balance Sheet

Consolidated		Educational Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
9400	Other Payables				
9472-0000	Sports Camp-Elementary	586.57-	586.57-	0.00	
9473-0000	Summer Camp-Coed Soccer	333.30	2,362.39-	2,695.69	114.1-
9474-0000	Summer Camp-Cheerleading	7,336.92-	2,873.49-	4,463.43-	155.3
9475-0000	Custodial Services	137,848.99-	167,219.87-	29,370.88	17.6-
9477-0000	Summer Camp-Coed Basketball	233.60	138.40-	372.00	268.8-
9478-0000	Summer Camp-Girls Soccer	924.37-	54.21-	870.16-	1605.2
9479-0000	Summer Camp-Coed Cross Country	4,715.02-	1,624.84-	3,090.18-	190.2
9480-0000	Summer Camp-Boys Lacrosse	4,416.25-	1,851.71-	2,564.54-	138.5
9481-0000	Summer Camp-Girls Lacrosse	129.62-	60.29-	69.33-	115.0
9482-0000	Summer Camp-Dance Camp	5,739.06-	6,207.10-	468.04	7.5-
9483-0000	Summer Camp-Boys Soccer	25,116.54-	14,753.01-	10,363.53-	70.2
9484-0000	Summer Camp-Girls Golf	1,242.54-	367.54-	875.00-	238.1
9485-0000	Summer Camp-Boys Golf	2,234.65-	1,944.34-	290.31-	14.9
9486-0000	Summer Camp-Girls Volleyball	19,785.72-	14,807.70-	4,978.02-	33.6
9488-0000	Summer Camp-Marching Band	6,348.74-	7,640.73-	1,291.99	16.9-
9490-0000	Summer Camp-Coed Baseball	0.00	2,043.73-	2,043.73	100.0-
9491-0000	Summer Camp-Coed Lacrosse	0.00	131.28-	131.28	100.0-
9492-0000	Summer Camp-Strength & Conditioning	3,792.22-	1,336.24-	2,455.98-	183.8
9493-0000	Summer Camp-Girls Track	208.99-	0.00	208.99-	
9494-0000	Summer Camp-Boys Track	465.00-	25.00-	440.00-	1760.0
9495-0000	Ed Services Donations	520.65-	520.65-	0.00	
9496-0000	FSL Events-Donations	71.56-	71.56-	0.00	
9497-0000	Coffee Shop	4,575.19-	4,575.19-	0.00	
9498-0000	Owed to Special Events	2,981.77-	1,741.77-	1,240.00-	71.2
9499-0000	Owed to Wellness	33,988.84-	21,864.84-	12,124.00-	55.4
	Total Other Payables	350,873.05-	183,834.47-	167,038.58-	90.9
9500	Long-Term Liabilities				
9505-0000	Lease Liability GASB 87	3,696,757.00-	0.00	3,696,757.00-	
	Total Long-Term Liabilities	3,696,757.00-	0.00	3,696,757.00-	
	Total Liabilities	76,845,846.68-	74,507,110.77-	2,338,735.91-	3.1
FUNDBAL	Equity				
9900-0000	Fund Balance	55,633,280.55-	58,464,986.75-	2,831,706.20	4.8-
9950-0000	Current Year Net Change in Fund Balan	17,953,141.08	14,001,912.83	3,951,228.25	28.2
	Total Equity	37,680,139.47-	44,463,073.92-	6,782,934.45	15.3-
	Total Liabilities & Fund Equit	114,525,986.15-	118,970,184.69-	4,444,198.54	3.7-

Balance Sheet

Balance Sheet
For Period 10 Ending April 30, 2023 | Fiscal Year 2023

Consolidated | Health Insurance Fund | Consolidated

Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	149,403.02-	845,674.24	995,077.26-	117.7-
	Total Cash	149,403.02-	845,674.24	995,077.26-	117.7-
	Total Current Assets	149,403.02-	845,674.24	995,077.26-	117.7-
	Total Assets	149,403.02-	845,674.24	995,077.26-	117.7-
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9300	Payroll Deductions				
9322-0000	Employee Health Payable	342,523.01	639,881.54-	982,404.55	153.5-
9323-0000	Employee Dental Payable	172,296.28-	168,602.23-	3,694.05-	2.2
9324-0000	Employee Vision Payable	20,823.71-	37,190.47-	16,366.76	44.0-
	Total Payroll Deductions	149,403.02	845,674.24-	995,077.26	117.7-
	Total Liabilities	149,403.02	845,674.24-	995,077.26	117.7-
	Total Liabilities & Fund Equit	149,403.02	845,674.24-	995,077.26	117.7-

Balance Sheet

Consolidated		Grant Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	827,424.57	870,280.43	42,855.86-	4.9-
	Total Cash	827,424.57	870,280.43	42,855.86-	4.9-
RECEIVABLES	Receivables				
8400	Other Current Assets				
8486-0000	Invoice Tolerance	.01	0.00	.01	
	Total Other Current Assets	.01	0.00	.01	
	Total Receivables	.01	0.00	.01	
	Total Current Assets	827,424.58	870,280.43	42,855.85-	4.9-
	Total Assets	827,424.58	870,280.43	42,855.85-	4.9-
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9011-0000	Accounts Payable	17,091.48-	33,449.01-	16,357.53	48.9-
9023-0000	Accrued Accounts Payable (Auditor A	2,710.63-	12,929.07-	10,218.44	79.0-
	Total Current Liabilities	19,802.11-	46,378.08-	26,575.97	57.3-
9300	Payroll Deductions				
9330-0000	TRS	58,417.96-	34,862.00-	23,555.96-	67.6
	Total Payroll Deductions	58,417.96-	34,862.00-	23,555.96-	67.6
9400	Other Payables				
9428-0000	Owed to Building - Homeless	887.63	0.00	887.63	
	Total Other Payables	887.63	0.00	887.63	
	Total Liabilities	77,332.44-	81,240.08-	3,907.64	4.8-
FUNDBAL	Equity				
9900-0000	Fund Balance	798,799.58-	972,536.58-	173,737.00	17.9-
9950-0000	Current Year Net Change in Fund Balan	48,707.44	183,496.23	134,788.79-	73.5-
	Total Equity	750,092.14-	789,040.35-	38,948.21	4.9-
	Total Liabilities & Fund Equit	827,424.58-	870,280.43-	42,855.85	4.9-

Balance Sheet

Consolidated		Grant Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent

Balance Sheet

Consolidated		Covid 19 Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	53,618.67-	2,272,114.05-	2,218,495.38	97.6-
	Total Cash	53,618.67-	2,272,114.05-	2,218,495.38	97.6-
	Total Current Assets	53,618.67-	2,272,114.05-	2,218,495.38	97.6-
	Total Assets	53,618.67-	2,272,114.05-	2,218,495.38	97.6-
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9011-0000	Accounts Payable	80,043.01-	3,950.81-	76,092.20-	1926.0
9023-0000	Accrued Accounts Payable (Auditor A	11.99-	0.00	11.99-	
	Total Current Liabilities	80,055.00-	3,950.81-	76,104.19-	1926.3
9300	Payroll Deductions				
9320-0000	Employee Disability/Life Payable	1,955.80-	1,397.23-	558.57-	40.0
9321-0000	FSA	12,186.78-	9,448.65-	2,738.13-	29.0
9325-0000	Health Savings Account (HSA)	0.00	6,750.00-	6,750.00	100.0-
	Total Payroll Deductions	14,142.58-	17,595.88-	3,453.30	19.6-
	Total Liabilities	94,197.58-	21,546.69-	72,650.89-	337.2
FUNDBAL	Equity				
9900-0000	Fund Balance	982,323.86	1,800,962.11	818,638.25-	45.5-
9950-0000	Current Year Net Change in Fund Balan	834,507.61-	492,698.63	1,327,206.24-	269.4-
	Total Equity	147,816.25	2,293,660.74	2,145,844.49-	93.6-
	Total Liabilities & Fund Equit	53,618.67	2,272,114.05	2,218,495.38-	97.6-

Balance Sheet

Balance Sheet
For Period 10 Ending April 30, 2023 Fiscal Year 2023

Consolidated — Operations & Maintenance Fund Consolidated

Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	5,831,640.42	5,042,069.25	789,571.17	15.7
	Total Cash	5,831,640.42	5,042,069.25	789,571.17	15.7
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	55,887.00	210.00	55,677.00	26512.9
8192-0000	Property Taxes Receivable	14,470,397.00	10,818,990.00	3,651,407.00	33.7
	Total 110-122	14,526,284.00	10,819,200.00	3,707,084.00	34.3
8400	Other Current Assets				
8486-0000	Invoice Tolerance	.13-	.02-	.11-	550.0
	Total Other Current Assets	.13-	.02-	.11-	550.0
	Total Receivables	14,526,283.87	10,819,199.98	3,707,083.89	34.3
	Total Current Assets	20,357,924.29	15,861,269.23	4,496,655.06	28.3
	Total Assets	20,357,924.29	15,861,269.23	4,496,655.06	28.3
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9011-0000	Accounts Payable	183,373.20-	52,014.95	235,388.15-	452.5-
9021-0000	Accrued Payroll	0.00	277,832.00-	277,832.00	100.0-
9022-0000	Deferred Revenue	14,525,106.00-	10,819,104.00-	3,706,002.00-	34.3
9023-0000	Accrued Accounts Payable (Auditor A	.13	339,269.05-	339,269.18	100.0-
	Total Current Liabilities	14,708,479.07-	11,384,190.10-	3,324,288.97-	29.2
9300	Payroll Deductions				
9310-0000	Annuities Payable	245.17-	0.00	245.17-	
9320-0000	Employee Disability/Life Payable	12,114.79-	12,354.09-	239.30	1.9-
9321-0000	FSA	12,798.04-	9,074.55-	3,723.49-	41.0
	Total Payroll Deductions	25,158.00-	21,428.64-	3,729.36-	17.4
9400	Other Payables				
9410-0000	Owed to Building-Vending	440.83-	440.83-	0.00	
9460-0000	Other Payables	441.00	441.00	0.00	
	Total Other Payables	.17	.17	0.00	

Balance Sheet

Balance Sheet
For Period 10 Ending April 30, 2023 Fiscal Year 2023

Consolidated — Operations & Maintenance Fund Consolidated

Account Nbr	Description	Current Year	Previous Year	Change	Percent
9500	Long-Term Liabilities				
9505-0000	Lease Liability GASB 87	646,980.00-	0.00	646,980.00-	
	Total Long-Term Liabilities	646,980.00-	0.00	646,980.00-	
	Total Liabilities	15,380,616.90-	11,405,618.57-	3,974,998.33-	34.9
FUNDBAL	Equity				
9900-0000	Fund Balance	6,634,638.74-	7,413,716.31-	779,077.57	10.5-
9950-0000	Current Year Net Change in Fund Balan	1,657,331.35	2,958,065.65	1,300,734.30-	44.0-
	Total Equity	4,977,307.39-	4,455,650.66-	521,656.73-	11.7
	Total Liabilities & Fund Equit	20,357,924.29-	15,861,269.23-	4,496,655.06-	28.3

Balance Sheet

Consolidated		Bond & Interest Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	456,853.88	191,523.87	265,330.01	138.5
	Total Cash	456,853.88	191,523.87	265,330.01	138.5
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	41,168.00	239.00	40,929.00	17125.1
8192-0000	Property Taxes Receivable	13,240,757.00	13,230,506.00	10,251.00	.1
	Total 110-122	13,281,925.00	13,230,745.00	51,180.00	.4
	Total Receivables	13,281,925.00	13,230,745.00	51,180.00	.4
	Total Current Assets	13,738,778.88	13,422,268.87	316,510.01	2.4
	Total Assets	13,738,778.88	13,422,268.87	316,510.01	2.4
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9022-0000	Deferred Revenue	13,281,056.00-	13,230,636.00-	50,420.00-	.4
	Total Current Liabilities	13,281,056.00-	13,230,636.00-	50,420.00-	.4
	Total Liabilities	13,281,056.00-	13,230,636.00-	50,420.00-	.4
FUNDBAL	Equity				
9900-0000	Fund Balance	10,658,353.55-	9,766,299.50-	892,054.05-	9.1
9950-0000	Current Year Net Change in Fund Balan	10,200,630.67	9,574,666.63	625,964.04	6.5
	Total Equity	457,722.88-	191,632.87-	266,090.01-	138.9
	Total Liabilities & Fund Equit	13,738,778.88-	13,422,268.87-	316,510.01-	2.4

Balance Sheet

Consolidated		Transportation Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	5,426,486.88	5,592,951.42	166,464.54-	3.0-
	Total Cash	5,426,486.88	5,592,951.42	166,464.54-	3.0-
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	27,910.00	154.00	27,756.00	18023.4
8190-0000	Grants Receivable	2,321,853.00	2,117,528.00	204,325.00	9.6
8192-0000	Property Taxes Receivable	4,410,438.00	4,163,589.00	246,849.00	5.9
	Total 110-122	6,760,201.00	6,281,271.00	478,930.00	7.6
8400	Other Current Assets				
8486-0000	Invoice Tolerance	.01	0.00	.01	
	Total Other Current Assets	.01	0.00	.01	
	Total Receivables	6,760,201.01	6,281,271.00	478,930.01	7.6
	Total Current Assets	12,186,687.89	11,874,222.42	312,465.47	2.6
	Total Assets	12,186,687.89	11,874,222.42	312,465.47	2.6
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9011-0000	Accounts Payable	6,906.99-	19,049.13-	12,142.14	63.7-
9021-0000	Accrued Payroll	0.00	1,565.00-	1,565.00	100.0-
9022-0000	Deferred Revenue	4,437,759.00-	4,163,673.00-	274,086.00-	6.6
9023-0000	Accrued Accounts Payable (Auditor A	14,406.22-	72,173.49-	57,767.27	80.0-
	Total Current Liabilities	4,459,072.21-	4,256,460.62-	202,611.59-	4.8
9300	Payroll Deductions				
9310-0000	Annuities Payable	184.58-	0.00	184.58-	
9320-0000	Employee Disability/Life Payable	188.21-	183.61-	4.60-	2.5
9325-0000	Health Savings Account (HSA)	0.00	1,750.00-	1,750.00	100.0-
	Total Payroll Deductions	372.79-	1,933.61-	1,560.82	80.7-
9500	Long-Term Liabilities				
9505-0000	Lease Liability GASB 87	23,388.00-	0.00	23,388.00-	
	Total Long-Term Liabilities	23,388.00-	0.00	23,388.00-	
	Total Liabilities	4,482,833.00-	4,258,394.23-	224,438.77-	5.3

Balance Sheet

Consolidated		Transportation Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
FUNDBAL	Equity				
9900-0000	Fund Balance	8,715,727.48-	7,566,594.77-	1,149,132.71-	15.2
9950-0000	Current Year Net Change in Fund Balan	1,011,872.59	49,233.42-	1,061,106.01	2155.3-
	Total Equity	7,703,854.89-	7,615,828.19-	88,026.70-	1.2
	Total Liabilities & Fund Equit	12,186,687.89-	11,874,222.42-	312,465.47-	2.6

Balance Sheet

Balance Sheet
For Period 10 Ending April 30, 2023 Fiscal Year 2023

Consolidated		Municipal Retirement Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	4,409,633.66	3,619,531.45	790,102.21	21.8
	Total Cash	4,409,633.66	3,619,531.45	790,102.21	21.8
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	27,220.00	147.00	27,073.00	18417.0
8192-0000	Property Taxes Receivable	2,938,410.00	2,840,025.00	98,385.00	3.5
	Total 110-122	2,965,630.00	2,840,172.00	125,458.00	4.4
	Total Receivables	2,965,630.00	2,840,172.00	125,458.00	4.4
	Total Current Assets	7,375,263.66	6,459,703.45	915,560.21	14.2
	Total Assets	7,375,263.66	6,459,703.45	915,560.21	14.2
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9022-0000	Deferred Revenue	2,965,056.00-	2,840,105.00-	124,951.00-	4.4
	Total Current Liabilities	2,965,056.00-	2,840,105.00-	124,951.00-	4.4
9300	Payroll Deductions				
9303-0000	IMRF Payable	822.84-	0.00	822.84-	
	Total Payroll Deductions	822.84-	0.00	822.84-	
	Total Liabilities	2,965,878.84-	2,840,105.00-	125,773.84-	4.4
FUNDBAL	Equity				
9900-0000	Fund Balance	4,997,700.14-	4,598,639.56-	399,060.58-	8.7
9950-0000	Current Year Net Change in Fund Balan	588,315.32	979,041.11	390,725.79-	39.9-
	Total Equity	4,409,384.82-	3,619,598.45-	789,786.37-	21.8
	Total Liabilities & Fund Equit	7,375,263.66-	6,459,703.45-	915,560.21-	14.2

Balance Sheet

Balance Sheet
For Period 10 Ending April 30, 2023 Fiscal Year 2023

Consolidated — Social Security/Medicare Fund — Consolidated

Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	12,915.80-	79,477.03	92,392.83-	116.3-
	Total Cash	12,915.80-	79,477.03	92,392.83-	116.3-
	Total Current Assets	12,915.80-	79,477.03	92,392.83-	116.3-
	Total Assets	12,915.80-	79,477.03	92,392.83-	116.3-
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9300	Payroll Deductions				
9304-0000	FICA Payable	2,791.73-	17,623.85-	14,832.12	84.2-
9305-0000	Medicare Only Payable	8,226.35-	8,119.37-	106.98-	1.3
	Total Payroll Deductions	11,018.08-	25,743.22-	14,725.14	57.2-
	Total Liabilities	11,018.08-	25,743.22-	14,725.14	57.2-
FUNDBAL	Equity				
9900-0000	Fund Balance	1,158,282.85-	1,179,400.18-	21,117.33	1.8-
9950-0000	Current Year Net Change in Fund Balan	1,182,215.19	1,125,666.37	56,548.82	5.0
9999-0000	Error Suspense	1.54	0.00	1.54	
	Total Equity	23,933.88	53,733.81-	77,667.69	144.5-
	Total Liabilities & Fund Equit	12,915.80	79,477.03-	92,392.83	116.3-

Balance Sheet

Consolidated		Site & Construction Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	20,498,784.83	9,708,647.75	10,790,137.08	111.1
	Total Cash	20,498,784.83	9,708,647.75	10,790,137.08	111.1
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	103,597.00	1,153.00	102,444.00	8885.0
8191-0000	CPPRT Receivable	890,125.00	0.00	890,125.00	
	Total 110-122	993,722.00	1,153.00	992,569.00	86085.8
	Total Receivables	993,722.00	1,153.00	992,569.00	86085.8
	Total Current Assets	21,492,506.83	9,709,800.75	11,782,706.08	121.3
	Total Assets	21,492,506.83	9,709,800.75	11,782,706.08	121.3
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9011-0000	Accounts Payable	225.00	299,067.02-	299,292.02	100.1-
9014-0000	Construction Contracts Payable	1,649,866.00-	670,396.00-	979,470.00-	146.1
9022-0000	Deferred Revenue	101,411.00-	625.00-	100,786.00-	16125.8
9023-0000	Accrued Accounts Payable (Auditor A	276,632.71-	984,339.74-	707,707.03	71.9-
	Total Current Liabilities	2,027,684.71-	1,954,427.76-	73,256.95-	3.7
	Total Liabilities	2,027,684.71-	1,954,427.76-	73,256.95-	3.7
FUNDBAL	Equity				
9900-0000	Fund Balance	21,616,275.65-	27,762,093.88-	6,145,818.23	22.1-
9950-0000	Current Year Net Change in Fund Balan	2,151,453.53	20,006,720.89	17,855,267.36-	89.2-
	Total Equity	19,464,822.12-	7,755,372.99-	11,709,449.13-	151.0
	Total Liabilities & Fund Equit	21,492,506.83-	9,709,800.75-	11,782,706.08-	121.3

Balance Sheet

Consolidated		Impact Fees Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	15,503,036.46	15,128,110.33	374,926.13	2.5
	Total Cash	15,503,036.46	15,128,110.33	374,926.13	2.5
	Total Current Assets	15,503,036.46	15,128,110.33	374,926.13	2.5
	Total Assets	15,503,036.46	15,128,110.33	374,926.13	2.5
LIABFBAL	Liabilities & Fund Equity				
FUNDBAL	Equity				
9900-0000	Fund Balance	15,141,988.15-	14,599,459.03-	542,529.12-	3.7
9950-0000	Current Year Net Change in Fund Balan	361,048.31-	528,651.30-	167,602.99	31.7-
	Total Equity	15,503,036.46-	15,128,110.33-	374,926.13-	2.5
	Total Liabilities & Fund Equit	15,503,036.46-	15,128,110.33-	374,926.13-	2.5

Balance Sheet

Consolidated		Working Capital Fund	Consolidated		
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	39,582,839.88	38,974,936.83	607,903.05	1.6
	Total Cash	39,582,839.88	38,974,936.83	607,903.05	1.6
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	169,770.00	952.00	168,818.00	17733.0
8192-0000	Property Taxes Receivable	2,024.00	1,909.00	115.00	6.0
	Total 110-122	171,794.00	2,861.00	168,933.00	5904.7
	Total Receivables	171,794.00	2,861.00	168,933.00	5904.7
	Total Current Assets	39,754,633.88	38,977,797.83	776,836.05	2.0
	Total Assets	39,754,633.88	38,977,797.83	776,836.05	2.0
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9022-0000	Deferred Revenue	168,212.00-	2,425.00-	165,787.00-	6836.6
	Total Current Liabilities	168,212.00-	2,425.00-	165,787.00-	6836.6
	Total Liabilities	168,212.00-	2,425.00-	165,787.00-	6836.6
FUNDBAL	Equity				
9900-0000	Fund Balance	39,016,513.83-	38,930,397.83-	86,116.00-	.2
9950-0000	Current Year Net Change in Fund Balan	569,908.05-	44,975.00-	524,933.05-	1167.2
	Total Equity	39,586,421.88-	38,975,372.83-	611,049.05-	1.6
	Total Liabilities & Fund Equit	39,754,633.88-	38,977,797.83-	776,836.05-	2.0

Balance Sheet

Consolidated		Tort Immunity Fund		Consolidated	
Account Nbr	Description	Current Year	Previous Year	Change	Percent
ASSETS	Assets				
CURASSETS	Current Assets				
8000	Cash				
8010-0000	Cash	293,946.44-	247,705.91-	46,240.53-	18.7
	Total Cash	293,946.44-	247,705.91-	46,240.53-	18.7
RECEIVABLES	Receivables				
8100	110-122				
8110-0000	Interest Receivable	3,428.00	18.00	3,410.00	18944.4
8192-0000	Property Taxes Receivable	1,013,599.00	956,208.00	57,391.00	6.0
	Total 110-122	1,017,027.00	956,226.00	60,801.00	6.4
	Total Receivables	1,017,027.00	956,226.00	60,801.00	6.4
	Total Current Assets	723,080.56	708,520.09	14,560.47	2.1
	Total Assets	723,080.56	708,520.09	14,560.47	2.1
LIABFBAL	Liabilities & Fund Equity				
LIABILITIES	Liabilities				
9000	Current Liabilities				
9022-0000	Deferred Revenue	1,016,953.00-	956,216.00-	60,737.00-	6.4
	Total Current Liabilities	1,016,953.00-	956,216.00-	60,737.00-	6.4
	Total Liabilities	1,016,953.00-	956,216.00-	60,737.00-	6.4
FUNDBAL	Equity				
9900-0000	Fund Balance	879,171.77-	735,243.61-	143,928.16-	19.6
9950-0000	Current Year Net Change in Fund Balan	1,173,044.21	982,939.52	190,104.69	19.3
	Total Equity	293,872.44	247,695.91	46,176.53	18.6
	Total Liabilities & Fund Equit	723,080.56-	708,520.09-	14,560.47-	2.1

Income Statement

Consolidated		Educational Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1111-0000	CUR YR General Levy	0.00	0.00	0.00	14,271,878.44	66,109,149.00	21.59
1112-0000	First PR YR General Levy	1,367,936.26	0.00	0.00	49,138,080.54	61,864,248.00	79.43
1113-0000	Other PR YR General Levies	0.00	0.00	0.00	0.00	359,237.00-	0.00
1141-0000	CUR YR Special Education Levy	0.00	0.00	0.00	4,003,422.38	17,630,298.00	22.71
1142-0000	First PR YR Special Education	0.00	0.00	0.00	10,700,643.52	16,985,607.00	63.00
1195-0000	Property Tax Revenue Recapture	0.00	0.00	0.00	430.10	0.00	0.00
1311-0000	Tuition from Pupils or Parents	3,753.64	0.00	0.00	32,097.64	20,000.00	160.49
1321-0000	Summer School Tuition from Pup	0.00	0.00	0.00	0.00	617.00	0.00
1511-0000	Interest on Investments	192,967.25	0.00	0.00	1,957,532.10	869,428.00	225.15
1611-0000	Sales to Pupils - Lunch	82,831.51	0.00	0.00	863,588.15	2,890,000.00	29.88
1612-0000	Sales to Pupils - Breakfast	7,461.31	0.00	0.00	77,459.07	0.00	0.00
1613-0000	Sales to Pupils - A La Carte	39,104.92	0.00	0.00	509,655.76	0.00	0.00
1621-0000	Sales to Adults	2,882.49	0.00	0.00	29,924.42	0.00	0.00
1691-0000	Other Food Service Revenue	0.00	0.00	0.00	42,293.06	0.00	0.00
1726-0000	Musical Instrument Rental	0.00	0.00	0.00	50.00	419.00	11.93
1727-0000	Athletic Fees	38,227.59	0.00	0.00	320,727.70	421,000.00	76.18
1728-0000	Driver Education Behind the Wh	4,567.59	0.00	0.00	53,130.85	55,686.00	95.41
1729-0000	Flex PE Fees	1,946.00	0.00	0.00	24,511.62	21,722.00	112.84
1792-0000	Music Special Events	8,169.99	0.00	0.00	19,132.43	25,861.00	73.98
1793-0000	CTE Special Events	2,775.00	0.00	0.00	22,050.00	0.00	0.00
1811-0000	Regular Textbook Rental	22,127.37	0.00	0.00	188,162.24	300,000.00	62.72
1812-0000	Summer School Textbook Rental	132.90	0.00	0.00	2,326.95	10,135.00	22.96
1819-0000	Other Textbook Rental	976.35	0.00	0.00	4,608.47	11,732.00	39.28
1892-0000	Heart Rate Monitors Fee	200.00	0.00	0.00	3,282.00	2,522.00	130.13
1898-0000	Merchant Processing Fee	7,194.34	0.00	0.00	37,340.57	36,000.00	103.72
1910-0000	Building Rental	0.00	0.00	0.00	288.67	0.00	0.00
1921-0000	Contributions & Donations from	0.00	0.00	0.00	0.00	601.00	0.00
1941-0000	Technology E-Rate Revenue	0.00	0.00	0.00	192,381.42	0.00	0.00
1951-0000	Refund of PR YRs' Expenditiure	4,541.09-	0.00	0.00	160,213.28	170,000.00	94.24
1990-0000	P-Card Inadvertent	0.00	0.00	0.00	801.31	1,500.00	53.42
1991-0000	Payment from Other LEAs	0.00	0.00	0.00	279,811.06	450,000.00	62.18
1995-0000	SEARS EDA	0.00	0.00	0.00	54,185.09	0.00	0.00
1997-0000	Revenue From Sale of Assets	0.00	0.00	0.00	14,134.00	0.00	0.00
1998-0000	Other Revenue-Athletics	0.00	0.00	0.00	0.00	80.00	0.00
1999-0000	Other Revenue-General	282,554.41	0.00	0.00	1,314,872.75	900,000.00	146.10
	Total Revenue from Local Sourc	2,061,267.83	0.00	0.00	84,319,015.59	168,417,368.00	50.07
STATE	Revenue from State Sources						
3001-0000	Evidence Based Funding (EBF)	6,127,482.00	0.00	0.00	55,202,670.59	67,402,295.00	81.90
3100-0000	Special Ed-Pvt Facility Tuitio	960,538.69	0.00	0.00	3,699,376.05	3,242,162.00	114.10
3120-0000	Special Ed-Orphanage Individua	13,674.63	0.00	0.00	387,764.60	124,038.00	312.62
3130-0000	Special Ed-Orphange Summer	0.00	0.00	0.00	17,439.00	15,483.00	112.63
3360-0000	State Free Lunch & Breakfast	3,195.94	0.00	0.00	24,659.99	0.00	0.00
3370-0000	Driver Education	0.00	0.00	0.00	97,352.53	101,608.00	95.81
3696-0000	Safe School Grant	3,226.93	0.00	0.00	423,496.40	51,172.00	827.59

Income Statement

Consolidated		Educational Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
STATE	Revenue from State Sources						
3999-0000	ALOP ROE Revenue	192,622.62	0.00	0.00	1,410,918.32	2,072,000.00	68.09
	Total Revenue from State Sourc	7,300,740.81	0.00	0.00	61,263,677.48	73,008,758.00	83.91
FEDERAL	Revenue from Federal Sources						
4210-0000	National School Lunch Program	557,611.61	0.00	0.00	4,206,339.86	0.00	0.00
4211-0000	NSLP Supply Chain Assistance	0.00	0.00	0.00	657,326.58	0.00	0.00
4220-0000	School Breakfast Program	149,538.20	0.00	0.00	1,115,988.44	0.00	0.00
4225-0000	Summer Food Program	0.00	0.00	0.00	67,716.14	6,915,049.00	.98
4226-0000	Child & Adult Food Care Progr	51,127.56	0.00	0.00	194,376.74	0.00	0.00
4240-0000	Fresh Fruit and Veg. Program	2,538.47	0.00	0.00	20,829.71	26,137.00	79.69
4625-0000	Special Ed-IDEA Room & Board	0.00	0.00	0.00	605,021.65	178,992.00	338.02
4950-0000	Dept of Rehab Svcs	14,825.00	0.00	0.00	55,800.00	33,000.00	169.09
4991-0000	Medicaid Admin Outreach	0.00	0.00	0.00	557,046.79	1,200,000.00	46.42
4992-0000	Medicaid FFS	0.00	0.00	0.00	2,048,598.48	2,400,000.00	85.36
	Total Revenue from Federal Sou	775,640.84	0.00	0.00	9,529,044.39	10,753,178.00	88.62
	Total Revenue	10,137,649.48	0.00	0.00	155,111,737.46	252,179,304.00	61.51
EXPENSE	Expense						
100	Salaries						
111-0000	Certified Administrator	831,830.88	0.00	0.00	9,238,666.00	11,533,195.00	80.11
112-0000	Certified Directors/Superviors	347,843.18	0.00	0.00	3,780,007.27	4,293,787.00	88.03
113-0000	Certified Teachers	7,497,151.91	0.00	0.00	67,437,510.84	99,760,636.00	67.60
114-0000	Other Certified	935,777.91	0.00	0.00	8,641,662.09	13,237,722.00	65.28
115-0000	Non-Certified Supervision/Head	232,509.74	0.00	0.00	2,461,228.78	2,786,053.00	88.34
116-0000	Non-Certified Sec/Spec	533,769.47	0.00	0.00	5,761,979.32	7,398,365.00	77.88
117-0000	Non-Certified Paras/Custodial	607,444.93	0.00	0.00	6,278,191.06	8,995,140.00	69.80
118-0000	Other Non-Certified	101,824.84	0.00	0.00	1,098,248.73	984,271.00	111.58
119-0000	Other	95,255.32	0.00	0.00	996,268.68	1,335,386.00	74.61
121-0000	Substitute-Teacher	92,045.07	0.00	0.00	1,462,925.65	1,477,727.00	99.00
122-0000	Substitute-Paraprofessionals	1,620.00	0.00	0.00	69,235.00	209,720.00	33.01
123-0000	Substitute-Conferences	2,520.00	0.00	0.00	52,837.00	327,529.00	16.13
125-0000	Substitute-Other Non-Certified	0.00	0.00	0.00	50.93	0.00	0.00
132-0000	1.5 Overtime	11,732.07	0.00	0.00	141,430.49	98,256.00	143.94
133-0000	2.0 Overtime	0.00	0.00	0.00	2,381.84	3,985.00	59.77
134-0000	Subs-Conferences/Prof Develop	180.00	0.00	0.00	21,890.00	0.00	0.00
135-0000	Long Term Certified Subs	43,560.00	0.00	0.00	587,035.94	854,607.00	68.69
138-0000	Subs-Grants	0.00	0.00	0.00	545.00	0.00	0.00
143-0000	Overload	16,803.53	0.00	0.00	247,383.20	314,579.00	78.64
147-0000	Officials- IHSA D300 Employees	0.00	0.00	0.00	522.00	0.00	0.00
148-0000	Extra Pay-Non-Certified	41,449.19	0.00	0.00	304,060.12	107,677.00	282.38
149-0000	Extra Pay-Certified	344,013.98	0.00	0.00	4,209,230.19	4,624,499.00	91.02
161-0000	Mileage Stipend	14,155.96	0.00	0.00	154,327.87	182,051.00	84.77

Income Statement

Consolidated		Educational Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
100	Salaries						
	Total Salaries	11,751,487.98	0.00	0.00	112,947,618.00	158,525,185.00	71.25
200	Employee Benefits						
211-0000	Teachers Retirement (TRS)	715,798.77	0.00	0.00	6,699,411.07	9,809,769.00	68.29
212-0000	Municipal Retirement (IMRF)	0.00	0.00	0.00	438.05-	125,543.00	.35-
215-0000	One-Time TRS Early Retirement	0.00	0.00	0.00	47,416.35	52,499.00	90.32
218-0000	THIS Fund Employer Contributio	83,760.23	0.00	0.00	800,473.43	1,150,571.00	69.57
221-0000	Life Insurance	6,937.01	0.00	0.00	64,357.62	91,455.00	70.37
222-0000	Medical Insurance	1,859,913.69	0.00	0.00	15,190,080.64	21,743,035.00	69.86
223-0000	Dental Insurance	96,631.15	0.00	0.00	778,402.65	1,067,264.00	72.93
224-0000	Vision Insurance	19,052.61	0.00	0.00	152,745.45	249,756.00	61.16
225-0000	Disability Insurance	1,820.90	0.00	0.00	19,803.70	22,484.00	88.08
226-0000	HRA/HSA Board Contributions	5,250.00	0.00	0.00	897,969.38	1,259,978.00	71.27
227-0000	403b/457 Contribution	0.00	0.00	0.00	17,558.61	0.00	0.00
231-0000	Certified Tuition Reimbursemen	18,425.00	0.00	0.00	55,223.70	104,998.00	52.60
232-0000	DESA Tuition Reimbursement	0.00	0.00	0.00	774.00	2,100.00	36.86
233-0000	DESPA Tuition Reimbursement	1,226.36	0.00	0.00	2,258.36	0.00	0.00
234-0000	Non-Union Tuition Reimbursemen	0.00	0.00	0.00	0.00	2,100.00	0.00
235-0000	Admin Tuition Reimbursement	0.00	0.00	0.00	6,000.00	52,499.00	11.43
236-0000	Admin Relocation Reimbursement	0.00	0.00	0.00	0.00	3,150.00	0.00
	Total Employee Benefits	2,808,815.72	0.00	0.00	24,732,036.91	35,737,201.00	69.21
300	Purchased Services						
310-0000	Professional Services-Instruct	429,106.89	0.00	0.00	890,610.84	0.00	0.00
311-0000	Professional Services-Administ	75,132.35	0.00	0.00	737,241.20	703,113.00	104.85
312-0000	Staff Development-On Site	524.00	0.00	0.00	32,063.50	59,935.00	53.50
313-0000	Staff Development	10,505.39	0.00	0.00	88,789.16	209,860.00	42.31
314-0000	Professional Services-Instruct	154,595.62-	0.00	0.00	246,571.34	564,842.00	43.65
315-0000	Food-Contracted	16,570.78	0.00	0.00	133,939.00	123,815.00	108.18
316-0000	Charter School Payment	0.00	0.00	0.00	6,168,441.01	8,102,852.00	76.13
317-0000	Audit/Financial Services	0.00	0.00	0.00	55,075.00	58,000.00	94.96
318-0000	Legal Services	4,628.42	0.00	0.00	94,477.32	350,000.00	26.99
319-0000	Other Professional & Technical	110,770.67	0.00	0.00	1,255,989.37	3,768,434.00	33.33
321-0000	Sanitation Services	0.00	0.00	0.00	0.00	1,000.00	0.00
322-0000	Cleaning Services	1,070.00	0.00	0.00	1,070.00	0.00	0.00
323-0000	Repair & Maintenance	3,176.75	0.00	0.00	248,468.15	395,095.00	62.89
325-0000	Rentals	69,325.78	0.00	0.00	241,642.14	231,680.00	104.30
327-0000	Computer Maintenance	0.00	0.00	0.00	2.57	732.00	.35
331-0000	Pupil Transportation-General	0.00	0.00	0.00	7,172.91	0.00	0.00
333-0000	District Travel	36,709.45	0.00	0.00	200,640.77	286,534.00	70.02
334-0000	Professional Meetings	5,857.31	0.00	0.00	10,244.21	36,050.00	28.42
336-0000	Pupil Transportation-Field Tri	5,805.19	0.00	0.00	31,907.39	26,988.00	118.23
338-0000	Pupil Transportation - Athleti	13,961.04	0.00	0.00	19,204.20	0.00	0.00
339-0000	Other Transporation Services	0.00	0.00	0.00	903.86	6,259.00	14.44
341-0000	Postage & Shipping Charges	243.83	0.00	0.00	16,687.11	61,185.00	27.27
342-0000	Telephone-Local	31,822.62	0.00	0.00	195,867.16	195,249.00	100.32

Income Statement

Consolidated		Educational Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
300	Purchased Services						
346-0000	Telephone - WAN and Internet	31,155.26	0.00	0.00	239,392.16	302,637.00	79.10
347-0000	Telephone-Cellular	20,062.19	0.00	0.00	151,958.21	110,902.00	137.02
351-0000	Recruiting	0.00	0.00	0.00	10,962.00	14,300.00	76.66
352-0000	Legal Notices	445.05	0.00	0.00	5,955.11	25,500.00	23.35
361-0000	Printing & Binding	2,535.48	0.00	0.00	47,991.37	84,543.00	56.77
385-0000	Unemployment Insurance	0.00	0.00	0.00	95,835.34	35,000.00	273.82
390-0000	Officials-Tournaments	0.00	0.00	0.00	214.00	0.00	0.00
391-0000	Officials-IHSA Sponsored	11,121.28	0.00	0.00	193,709.76	175,661.00	110.27
392-0000	License & Registrations	811.28-	0.00	0.00	2,317.69	2,400.00	96.57
393-0000	Investigations	1,120.00	0.00	0.00	15,380.00	0.00	0.00
395-0000	Management Fees	716,338.65	0.00	0.00	5,459,305.21	8,300,000.00	65.77
396-0000	Bilingual Recruitment	367.00	0.00	0.00	367.00	0.00	0.00
397-0000	Software Licensing	35,515.43	0.00	0.00	3,494,677.46	3,240,386.00	107.85
398-0000	Banking/Credit Card Fees	13,763.80	0.00	0.00	79,537.18	141,100.00	56.37
	Total Purchased Services	1,492,227.71	0.00	0.00	20,474,610.70	27,614,052.00	74.15
400	Supplies & Materials						
411-0000	Supplies-General	291,779.92	0.00	0.00	2,273,390.24	2,215,919.00	102.59
412-0000	Supplies-Testing Materials	0.00	0.00	0.00	115,116.60	237,900.00	48.39
415-0000	Supplies-Computer	2,060.45	0.00	0.00	13,509.48	31,815.00	42.46
416-0000	Supplies-Athletic Fields	0.00	0.00	0.00	251.64	0.00	0.00
417-0000	Supplies-Uniform	14,379.51	0.00	0.00	204,280.49	87,850.00	232.53
421-0000	Textbooks- Approved Standard	4,949.89	0.00	0.00	127,064.24	2,200.00	5775.65
422-0000	Textbooks-Consumables	0.00	0.00	0.00	35,782.40	10,616.00	337.06
423-0000	Textbooks-Rebinds	1,318.00	0.00	0.00	1,318.00	0.00	0.00
424-0000	Textbooks-Suppl/Innovation Mat	1,057.61	0.00	0.00	99,299.84	15,200.00	653.29
425-0000	Textbooks-Approved Standard El	0.00	0.00	0.00	43,376.40	1,648,919.00	2.63
431-0000	Library Books	21,099.08	0.00	0.00	100,504.19	95,400.00	105.35
441-0000	Periodicals	3,748.22	0.00	0.00	19,812.78	30,950.00	64.02
464-0000	Gasoline	2,412.31	0.00	0.00	7,609.66	6,700.00	113.58
471-0000	System Software	0.00	0.00	0.00	1,311.28	105,701.00	1.24
472-0000	Instructional Software	0.00	0.00	0.00	3,644.25	80,393.00	4.53
481-0000	Equipment < $500	23,112.84	0.00	0.00	194,330.27	77,564.00	250.54
482-0000	Parts-Transportation	675.80	0.00	0.00	2,403.20	2,800.00	85.83
484-0000	Computer Related Equip < $500	8,539.01	0.00	0.00	349,926.81	118,150.00	296.17
491-0000	Mat & Sup-Shipping	0.00	0.00	0.00	70.87	2,642.00	2.68
	Total Supplies & Materials	375,132.64	0.00	0.00	3,593,002.64	4,770,719.00	75.31
500	Capital Outlay						
541-0000	Equipment	21,833.58	0.00	0.00	270,880.51	88,559.00	305.88
545-0000	Computer Equipment > $5000	0.00	0.00	0.00	1,110.82	0.00	0.00
546-0000	Software	1,812.00	0.00	0.00	1,812.00	41,967.00	4.32
	Total Capital Outlay	23,645.58	0.00	0.00	273,803.33	130,526.00	209.77
600	Other Objects						

Income Statement

Consolidated		Educational Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
600	Other Objects						
641-0000	Dues & Fees	28,433.45	0.00	0.00	266,724.65	268,939.00	99.18
651-0000	Judgments/Claims	0.00	0.00	0.00	31,473.73	0.00	0.00
671-0000	Private Facility Tuition	455,972.81	0.00	0.00	5,739,540.88	9,877,270.00	58.11
672-0000	Room and Board	52,157.60	0.00	0.00	496,267.74	632,080.00	78.51
673-0000	General Tuition	2,034.33-	0.00	0.00	237,081.74	594,195.00	39.90
691-0000	Miscellaneous Objects	2,770.91	0.00	0.00	10,488.09	95,272.00	11.01
	Total Other Objects	537,300.44	0.00	0.00	6,781,576.83	11,467,756.00	59.14
900	System Accounts						
750	Capital Outlay - Capitalized						
751-0000	Equipment < $5000	39,826.61	0.00	0.00	1,756,423.22	845,213.00	207.81
755-0000	Computer Equipment < $5000	443,877.85	0.00	0.00	2,297,685.33	3,637,450.00	63.17
757-0000	Network Equipment < $5000	14,525.93	0.00	0.00	208,356.33	148,270.00	140.52
	Total Capital Outlay - Capita	498,230.39	0.00	0.00	4,262,464.88	4,630,933.00	92.04
902-0000	Handling Fees (PO)	0.00	0.00	0.00	234.75-	0.00	0.00
	Total System Accounts	498,230.39	0.00	0.00	4,262,230.13	4,630,933.00	92.04
	Total Expense	17,486,840.46	0.00	0.00	173,064,878.54	242,876,372.00	71.26
	Total Net Change in Fund Balan	7,349,190.98-	0.00	0.00	17,953,141.08-	9,302,932.00	192.98-

Income Statement

Consolidated		Grant Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1511-0000	Interest on Investments	0.00	0.00	0.00	0.00	33,372.00	0.00
1921-0000	Contributions & Donations from	0.00	0.00	0.00	19,000.00	2,500.00	760.00
1922-0000	Foundation Donations	0.00	0.00	0.00	2,200.00	11,000.00	20.00
1951-0000	Refund of PR YRs' Expenditiure	0.00	0.00	0.00	43.96	0.00	0.00
1999-0000	Other Revenue-General	0.00	0.00	0.00	0.00	5,977.00	0.00
	Total Revenue from Local Sourc	0.00	0.00	0.00	21,243.96	52,849.00	40.20
STATE	Revenue from State Sources						
3220-0000	Voc Ed School Improvement	0.00	0.00	0.00	194,757.00	240,077.00	81.12
3275-0000	Voc Ed Elem Career	0.00	0.00	0.00	13,121.00	13,837.00	94.83
3621-0000	School Library	0.00	0.00	0.00	0.00	25,534.00	0.00
3705-0000	Early Childhood-State PreK	180,153.00	0.00	0.00	1,608,192.00	1,581,831.00	101.67
3706-0000	Early Childhood-Prevention	30,215.00	0.00	0.00	271,942.00	630,372.00	43.14
3707-0000	Early Childhood-PreSchool For	71,921.00	0.00	0.00	647,291.00	791,133.00	81.82
3992-0000	After School Program Grant	10,000.00	0.00	0.00	97,702.00	101,531.00	96.23
	Total Revenue from State Sourc	292,289.00	0.00	0.00	2,833,005.00	3,384,315.00	83.71
FEDERAL	Revenue from Federal Sources						
4300-0000	Title I-Low Income	0.00	0.00	0.00	2,087,416.00	2,740,479.00	76.17
4331-0000	Title I-School Improvement	0.00	0.00	0.00	313.00	0.00	0.00
4400-0000	Title IV-Safe & Drug Free Scho	0.00	0.00	0.00	105,117.00	192,747.00	54.54
4600-0000	Special Ed-Preschool Flow Thro	0.00	0.00	0.00	73,140.00	102,605.00	71.28
4620-0000	Special Ed-IDEA Flow Through	0.00	0.00	0.00	3,026,279.00	4,363,666.00	69.35
4745-0000	Perkins-III	0.00	0.00	0.00	89,789.00	122,689.00	73.18
4909-0000	LIPLEPS-III	0.00	0.00	0.00	272,942.00	300,560.00	90.81
4932-0000	Title II-Teacher Quality	0.00	0.00	0.00	499,878.00	377,577.00	132.39
4944-0000	McKinney-Vento Homeless	0.00	0.00	0.00	18,558.00	0.00	0.00
4988-0000	IDEA ARP PreK Grant	0.00	0.00	0.00	1,611.00	0.00	0.00
4989-0000	IDEA ARP Grant	0.00	0.00	0.00	91,200.00	0.00	0.00
4990-0000	Early Childhood K-1st Jump Sta	0.00	0.00	0.00	40,585.00	0.00	0.00
4991-0000	Medicaid Admin Outreach	0.00	0.00	0.00	0.00	100,000.00	0.00
4998-0000	Other Federal Revenues	0.00	0.00	0.00	0.00	1,250,961.00	0.00
	Total Revenue from Federal Sou	0.00	0.00	0.00	6,306,828.00	9,551,284.00	66.03
	Total Revenue	292,289.00	0.00	0.00	9,161,076.96	12,988,448.00	70.53
EXPENSE	Expense						
100	Salaries						
112-0000	Certified Directors/Superviors	0.00	0.00	0.00	0.00	161,255.00	0.00
113-0000	Certified Teachers	164,370.69	0.00	0.00	1,550,714.00	2,522,002.00	61.49
114-0000	Other Certified	9,847.55	0.00	0.00	83,157.63	1,036,656.00	8.02

Income Statement

Consolidated		Grant Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
100	Salaries						
116-0000	Non-Certified Sec/Spec	4,853.03	0.00	0.00	55,849.70	0.00	0.00
117-0000	Non-Certified Paras/Custodial	43,126.88	0.00	0.00	468,571.77	202,806.00	231.04
118-0000	Other Non-Certified	84,257.85	0.00	0.00	977,984.38	1,074,870.00	90.99
124-0000	INACT-Substitute-Grant Support	180.00	0.00	0.00	180.00	0.00	0.00
132-0000	1.5 Overtime	0.00	0.00	0.00	309.24	0.00	0.00
138-0000	Subs-Grants	1,890.00	0.00	0.00	41,595.00	0.00	0.00
148-0000	Extra Pay-Non-Certified	204.43	0.00	0.00	1,414.43	3,637.00	38.89
149-0000	Extra Pay-Certified	18,081.17	0.00	0.00	360,157.75	1,095,393.00	32.88
	Total Salaries	326,811.60	0.00	0.00	3,539,933.90	6,096,619.00	58.06
200	Employee Benefits						
211-0000	Teachers Retirement (TRS)	12,312.01	0.00	0.00	116,467.35	307,316.00	37.90
212-0000	Municipal Retirement (IMRF)	0.00	0.00	0.00	0.00	16,831.00	0.00
213-0000	Federal Insurance Contribution	0.00	0.00	0.00	0.00	73,386.00	0.00
214-0000	Medicare Only	0.00	0.00	0.00	488.27	41,492.00	1.18
217-0000	TRS Federal Contribution	9,278.72	0.00	0.00	334,464.34	305,146.00	109.61
218-0000	THIS Fund Employer Contributio	1,376.48	0.00	0.00	14,203.85	38,463.00	36.93
221-0000	Life Insurance	166.42	0.00	0.00	1,505.61	57,251.00	2.63
222-0000	Medical Insurance	58,465.59	0.00	0.00	466,041.15	527,321.00	88.38
223-0000	Dental Insurance	3,956.51	0.00	0.00	31,638.55	150,528.00	21.02
224-0000	Vision Insurance	786.46	0.00	0.00	6,414.85	57,251.00	11.20
226-0000	HRA/HSA Board Contributions	0.00	0.00	0.00	2,375.00	0.00	0.00
	Total Employee Benefits	86,342.19	0.00	0.00	973,598.97	1,574,985.00	61.82
300	Purchased Services						
312-0000	Staff Development-On Site	10,400.00	0.00	0.00	100,022.46	0.00	0.00
313-0000	Staff Development	420.00	0.00	0.00	6,416.77	329,650.00	1.95
314-0000	Professional Services-Instruct	6,993.36	0.00	0.00	3,091,702.30	120,457.00	2566.64
315-0000	Food-Contracted	0.00	0.00	0.00	44,282.82	0.00	0.00
319-0000	Other Professional & Technical	20,742.24	0.00	0.00	104,497.16	3,111,868.00	3.36
323-0000	Repair & Maintenance	1,396.71	0.00	0.00	3,846.71	3,000.00	128.22
327-0000	Computer Maintenance	0.00	0.00	0.00	504.00	0.00	0.00
331-0000	Pupil Transportation-General	0.00	0.00	0.00	1,707.78	81,258.00	2.10
333-0000	District Travel	4,033.59	0.00	0.00	16,233.04	0.00	0.00
334-0000	Professional Meetings	6,266.46	0.00	0.00	74,976.21	732,517.00	10.24
336-0000	Pupil Transportation-Field Tri	0.00	0.00	0.00	27,537.98	0.00	0.00
361-0000	Printing & Binding	0.00	0.00	0.00	840.00	0.00	0.00
392-0000	License & Registrations	2,091.00	0.00	0.00	2,091.00	0.00	0.00
397-0000	Software Licensing	11,469.18	0.00	0.00	354,504.31	56,410.00	628.44
399-0000	Other Purchased Services	2,382.29	0.00	0.00	17,672.13	0.00	0.00
	Total Purchased Services	66,194.83	0.00	0.00	3,846,834.67	4,435,160.00	86.73
400	Supplies & Materials						
411-0000	Supplies-General	32,517.54	0.00	0.00	319,592.37	575,737.00	55.51

Income Statement

Consolidated		Grant Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
400	Supplies & Materials						
412-0000	Supplies-Testing Materials	0.00	0.00	0.00	1,367.56	0.00	0.00
415-0000	Supplies-Computer	281.94	0.00	0.00	10,325.46	0.00	0.00
422-0000	Textbooks-Consumables	8,043.87	0.00	0.00	56,816.11	0.00	0.00
424-0000	Textbooks-Suppl/Innovation Mat	0.00	0.00	0.00	19,659.36	0.00	0.00
431-0000	Library Books	564.90	0.00	0.00	14,385.35	16,857.00	85.34
472-0000	Instructional Software	0.00	0.00	0.00	1,890.00	0.00	0.00
481-0000	Equipment < $500	6,963.11	0.00	0.00	33,155.09	0.00	0.00
484-0000	Computer Related Equip < $500	1,467.63	0.00	0.00	8,704.98	0.00	0.00
	Total Supplies & Materials	49,838.99	0.00	0.00	465,896.28	592,594.00	78.62
500	Capital Outlay						
541-0000	Equipment	0.00	0.00	0.00	112,649.00	0.00	0.00
545-0000	Computer Equipment > $5000	0.00	0.00	0.00	0.00	118,135.00	0.00
	Total Capital Outlay	0.00	0.00	0.00	112,649.00	118,135.00	95.36
600	Other Objects						
641-0000	Dues & Fees	1,199.50	0.00	0.00	52,819.94	47,250.00	111.79
	Total Other Objects	1,199.50	0.00	0.00	52,819.94	47,250.00	111.79
900	System Accounts						
750	Capital Outlay - Capitalized						
751-0000	Equipment < $5000	24,951.55	0.00	0.00	143,494.74	123,705.00	116.00
755-0000	Computer Equipment < $5000	1,729.92	0.00	0.00	74,585.70	0.00	0.00
	Total Capital Outlay - Capita	26,681.47	0.00	0.00	218,080.44	123,705.00	176.29
902-0000	Handling Fees (PO)	0.00	0.00	0.00	28.80-	0.00	0.00
	Total System Accounts	26,681.47	0.00	0.00	218,051.64	123,705.00	176.27
	Total Expense	557,068.58	0.00	0.00	9,209,784.40	12,988,448.00	70.91
	Total Net Change in Fund Balan	264,779.58-	0.00	0.00	48,707.44-	0.00	0.00

Income Statement

Consolidated		Covid 19 Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1999-0000	Other Revenue-General	0.00	0.00	0.00	70.70	0.00	0.00
	Total Revenue from Local Sourc	0.00	0.00	0.00	70.70	0.00	0.00
FEDERAL	Revenue from Federal Sources						
4942-0000	ESSER II	876,330.25-	0.00	0.00	839,017.75	1,689,945.00	49.65
4943-0000	ESSER III	0.00	0.00	0.00	2,896,368.00	4,229,047.00	68.49
4997-0000	ESSER I	0.00	0.00	0.00	50,191.00	0.00	0.00
	Total Revenue from Federal Sou	876,330.25-	0.00	0.00	3,785,576.75	5,918,992.00	63.96
	Total Revenue	876,330.25-	0.00	0.00	3,785,647.45	5,918,992.00	63.96
EXPENSE	Expense						
100	Salaries						
113-0000	Certified Teachers	192,334.65	0.00	0.00	1,768,723.88	1,785,932.00	99.04
114-0000	Other Certified	0.00	0.00	0.00	0.00	185,229.00	0.00
117-0000	Non-Certified Paras/Custodial	3,126.51	0.00	0.00	25,108.73	534,066.00	4.70
118-0000	Other Non-Certified	0.00	0.00	0.00	2,084.77	0.00	0.00
143-0000	Overload	0.00	0.00	0.00	1,090.71-	257,529.00	.42-
148-0000	Extra Pay-Non-Certified	340.00	0.00	0.00	1,333.75	0.00	0.00
149-0000	Extra Pay-Certified	10,720.00	0.00	0.00	258,516.85	1,019,612.00	25.35
	Total Salaries	206,521.16	0.00	0.00	2,054,677.27	3,782,368.00	54.32
200	Employee Benefits						
211-0000	Teachers Retirement (TRS)	12,192.30	0.00	0.00	112,537.25	145,750.00	77.21
212-0000	Municipal Retirement (IMRF)	0.00	0.00	0.00	0.00	22,584.00	0.00
213-0000	Federal Insurance Contribution	0.00	0.00	0.00	0.00	15,866.00	0.00
214-0000	Medicare Only	0.00	0.00	0.00	0.00	9,443.00	0.00
217-0000	TRS Federal Contribution	20,470.39	0.00	0.00	31,097.75	265,390.00	11.72
218-0000	THIS Fund Employer Contributio	1,309.08	0.00	0.00	13,033.73	10,918.00	119.38
221-0000	Life Insurance	74.52	0.00	0.00	679.90	3,785.00	17.96
222-0000	Medical Insurance	25,734.44	0.00	0.00	222,736.86	773,793.00	28.79
223-0000	Dental Insurance	1,259.20	0.00	0.00	10,293.24	9,477.00	108.61
224-0000	Vision Insurance	256.32	0.00	0.00	2,076.59	3,785.00	54.86
226-0000	HRA/HSA Board Contributions	0.00	0.00	0.00	14,238.34	0.00	0.00
	Total Employee Benefits	61,296.25	0.00	0.00	406,693.66	1,260,791.00	32.26
300	Purchased Services						
310-0000	Professional Services-Instruct	419.25	0.00	0.00	419.25	0.00	0.00
314-0000	Professional Services-Instruct	105,941.25	0.00	0.00	187,035.81	0.00	0.00
319-0000	Other Professional & Technical	8,250.00	0.00	0.00	48,307.76	0.00	0.00

Income Statement

Consolidated		Covid 19 Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
300	Purchased Services						
321-0000	Sanitation Services	0.00	0.00	0.00	1,995.00	0.00	0.00
325-0000	Rentals	15,356.18	0.00	0.00	76,780.90	417,500.00	18.39
331-0000	Pupil Transportation-General	21,412.20	0.00	0.00	94,551.08	0.00	0.00
	Total Purchased Services	151,378.88	0.00	0.00	409,089.80	417,500.00	97.99
400	Supplies & Materials						
411-0000	Supplies-General	0.00	0.00	0.00	624.11	283,333.00	.22
424-0000	Textbooks-Suppl/Innovation Mat	80,055.00	0.00	0.00	80,055.00	0.00	0.00
	Total Supplies & Materials	80,055.00	0.00	0.00	80,679.11	283,333.00	28.48
900	System Accounts						
750	Capital Outlay - Capitalized						
751-0000	Equipment < $5000	0.00	0.00	0.00	0.00	175,000.00	0.00
	Total Capital Outlay - Capita	0.00	0.00	0.00	0.00	175,000.00	0.00
	Total System Accounts	0.00	0.00	0.00	0.00	175,000.00	0.00
	Total Expense	499,251.29	0.00	0.00	2,951,139.84	5,918,992.00	49.86
	Total Net Change in Fund Balan	1,375,581.54-	0.00	0.00	834,507.61	0.00	0.00

Income Statement

Consolidated Operations & Maintenance Fund Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1111-0000	CUR YR General Levy	0.00	0.00	0.00	3,753,203.98	12,774,127.00	29.38
1112-0000	First PR YR General Levy	0.00	0.00	0.00	10,031,825.99	12,028,238.00	83.40
1390-0000	Transition Fees	0.00	0.00	0.00	298,453.76	340,051.00	87.77
1511-0000	Interest on Investments	18,238.53	0.00	0.00	160,222.17	8,600.00	1863.05
1791-0000	Parking Permits	1,432.19	0.00	0.00	158,351.23	162,156.00	97.65
1910-0000	Building Rental	2,017.50	0.00	0.00	32,238.75	69,244.00	46.56
1951-0000	Refund of PR YRs' Expenditiure	0.00	0.00	0.00	17,118.63	1,613.00	1061.29
1997-0000	Revenue From Sale of Assets	0.00	0.00	0.00	71,134.69	89,796.00	79.22
1999-0000	Other Revenue-General	27,159.30	0.00	0.00	124,278.47	340,000.00	36.55
	Total Revenue from Local Sourc	48,847.52	0.00	0.00	14,646,827.67	25,813,825.00	56.74
	Total Revenue	48,847.52	0.00	0.00	14,646,827.67	25,813,825.00	56.74
EXPENSE	Expense						
100	Salaries						
115-0000	Non-Certified Supervision/Head	168,397.96	0.00	0.00	1,731,685.67	2,118,498.00	81.74
116-0000	Non-Certified Sec/Spec	1,804.74	0.00	0.00	37,145.45	52,915.00	70.20
117-0000	Non-Certified Paras/Custodial	448,566.79	0.00	0.00	4,726,866.55	6,867,604.00	68.83
118-0000	Other Non-Certified	0.00	0.00	0.00	1,228.37-	0.00	0.00
119-0000	Other	14,387.48	0.00	0.00	130,160.41	227,452.00	57.23
132-0000	1.5 Overtime	16,995.37	0.00	0.00	275,365.18	211,531.00	130.18
133-0000	2.0 Overtime	4,698.48	0.00	0.00	73,888.04	31,507.00	234.51
148-0000	Extra Pay-Non-Certified	433.33	0.00	0.00	1,300.00	0.00	0.00
161-0000	Mileage Stipend	355.56	0.00	0.00	3,911.10	7,755.00	50.43
	Total Salaries	655,639.71	0.00	0.00	6,979,094.03	9,517,262.00	73.33
200	Employee Benefits						
221-0000	Life Insurance	414.28	0.00	0.00	4,321.60	4,283.00	100.90
222-0000	Medical Insurance	111,719.64	0.00	0.00	1,107,929.39	1,522,548.00	72.77
223-0000	Dental Insurance	5,933.44	0.00	0.00	58,750.94	78,823.00	74.54
224-0000	Vision Insurance	1,210.20	0.00	0.00	11,849.28	18,603.00	63.70
225-0000	Disability Insurance	51.36	0.00	0.00	462.00	509.00	90.77
	Total Employee Benefits	119,328.92	0.00	0.00	1,183,313.21	1,624,766.00	72.83
300	Purchased Services						
312-0000	Staff Development-On Site	0.00	0.00	0.00	3,153.50	0.00	0.00
313-0000	Staff Development	1,970.00	0.00	0.00	1,970.00	5,200.00	37.88
315-0000	Food-Contracted	1,604.78	0.00	0.00	8,072.42	5,200.00	155.24
319-0000	Other Professional & Technical	27,394.84	0.00	0.00	719,227.41	1,383,500.00	51.99
321-0000	Sanitation Services	18,638.73	0.00	0.00	147,089.05	182,522.00	80.59
322-0000	Cleaning Services	0.00	0.00	0.00	16,395.53	0.00	0.00

Income Statement

Consolidated Operations & Maintenance Fund Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
300	Purchased Services						
323-0000	Repair & Maintenance	74,212.44	0.00	0.00	810,522.35	381,509.00	212.45
325-0000	Rentals	32,038.70	0.00	0.00	206,328.84	270,140.00	76.38
326-0000	Alarm System Services	6,747.99	0.00	0.00	66,490.97	104,000.00	63.93
333-0000	District Travel	0.00	0.00	0.00	3,879.42	0.00	0.00
347-0000	Telephone-Cellular	215.25	0.00	0.00	2,151.30	2,600.00	82.74
353-0000	License & Registration	0.00	0.00	0.00	0.00	52.00	0.00
362-0000	Repair & Maint-Life Safety	0.00	0.00	0.00	348.50	0.00	0.00
363-0000	Repair & Maint-Equip Elec	660.00	0.00	0.00	14,592.30	42,120.00	34.64
364-0000	Repair & Maint-Finishing Matl	192.00	0.00	0.00	19,578.70	15,600.00	125.50
365-0000	Repair & Maint-Plumbing	23,201.47	0.00	0.00	49,088.97	72,800.00	67.43
366-0000	Repair & Maint-Roofing	3,015.62	0.00	0.00	72,401.84	79,040.00	91.60
367-0000	Repair & Maint-HVAC	64,632.16	0.00	0.00	337,655.48	371,280.00	90.94
368-0000	Repair & Maint-Snowplowing	43,954.00	0.00	0.00	467,194.00	624,000.00	74.87
371-0000	Water/Sewer Services	25,941.89	0.00	0.00	228,041.06	282,105.00	80.84
385-0000	Unemployment Insurance	0.00	0.00	0.00	3,058.40	7,280.00	42.01
392-0000	License & Registrations	70.00	0.00	0.00	654.00	1,560.00	41.92
397-0000	Software Licensing	69,077.65	0.00	0.00	88,075.57	96,540.00	91.23
399-0000	Other Purchased Services	0.00	0.00	0.00	243.01	0.00	0.00
	Total Purchased Services	393,567.52	0.00	0.00	3,266,212.62	3,927,048.00	83.17
400	Supplies & Materials						
411-0000	Supplies-General	122,192.99	0.00	0.00	816,800.26	920,624.00	88.72
415-0000	Supplies-Computer	419.00	0.00	0.00	1,520.84	1,000.00	152.08
416-0000	Supplies-Athletic Fields	3,933.09	0.00	0.00	35,680.46	43,160.00	82.67
417-0000	Supplies-Uniform	1,213.65	0.00	0.00	47,137.06	44,720.00	105.40
418-0000	Supplies-B&G Schools	0.00	0.00	0.00	0.00	72,800.00	0.00
464-0000	Gasoline	13,681.16	0.00	0.00	65,547.07	38,480.00	170.34
465-0000	Natural Gas	96,033.92	0.00	0.00	626,532.58	528,627.00	118.52
466-0000	Electricity	129,064.94	0.00	0.00	1,657,264.21	3,376,059.00	49.09
481-0000	Equipment < $500	1,263.64	0.00	0.00	35,653.91	30,160.00	118.22
482-0000	Parts-Transportation	0.00	0.00	0.00	160.00	17,680.00	.90
485-0000	Supplies - Air Filters	0.00	0.00	0.00	28,048.43	54,184.00	51.77
486-0000	Supplies - Mop Heads Towels Ma	18,088.11	0.00	0.00	147,082.57	34,216.00	429.86
491-0000	Mat & Sup-Shipping	0.00	0.00	0.00	1,158.48-	0.00	0.00
493-0000	Supplies-Equip Elec	4,709.46	0.00	0.00	52,269.14	197,600.00	26.45
494-0000	Supplies-Finishing Matl	39,641.61	0.00	0.00	226,302.57	263,640.00	85.84
495-0000	Supplies-Plumbing	31,390.32	0.00	0.00	121,146.17	76,960.00	157.41
496-0000	Supplies-Roofing	0.00	0.00	0.00	0.00	12,480.00	0.00
497-0000	Supplies-HVAC	29,137.25	0.00	0.00	248,337.34	312,000.00	79.60
498-0000	Supplies-Bagged Salt	0.00	0.00	0.00	0.00	31,200.00	0.00
499-0000	Supplies-Bulk Salt	0.00	0.00	0.00	0.00	46,800.00	0.00
	Total Supplies & Materials	490,769.14	0.00	0.00	4,108,324.13	6,102,390.00	67.32
500	Capital Outlay						
521-0000	Buildings	3,547.37	0.00	0.00	237,500.99	300,000.00	79.17

Consolidated Operations & Maintenance Fund Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
500	Capital Outlay						
531-0000	Improvements Other than Buildi	6,725.00	0.00	0.00	19,946.40	0.00	0.00
533-0000	Improvements Other than Buildi	18,699.53	0.00	0.00	18,699.53	0.00	0.00
541-0000	Equipment	43,372.37	0.00	0.00	254,747.14	561,610.00	45.36
545-0000	Computer Equipment > $5000	0.00	0.00	0.00	0.00	35,000.00	0.00
	Total Capital Outlay	72,344.27	0.00	0.00	530,894.06	896,610.00	59.21
600	Other Objects						
641-0000	Dues & Fees	0.00	0.00	0.00	1,075.00	9,000.00	11.94
651-0000	Judgments/Claims	0.00	0.00	0.00	4,789.55	0.00	0.00
	Total Other Objects	0.00	0.00	0.00	5,864.55	9,000.00	65.16
900	System Accounts						
750	Capital Outlay - Capitalized						
751-0000	Equipment < $5000	49,822.18	0.00	0.00	229,856.42	268,108.00	85.73
755-0000	Computer Equipment < $5000	0.00	0.00	0.00	600.00	1,000.00	60.00
	Total Capital Outlay - Capita	49,822.18	0.00	0.00	230,456.42	269,108.00	85.64
	Total System Accounts	49,822.18	0.00	0.00	230,456.42	269,108.00	85.64
	Total Expense	1,781,471.74	0.00	0.00	16,304,159.02	22,346,184.00	72.96
	Total Net Change in Fund Balan	1,732,624.22-	0.00	0.00	1,657,331.35-	3,467,641.00	47.79-

Income Statement

Consolidated Bond & Interest Fund Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1111-0000	CUR YR General Levy	0.00	0.00	0.00	3,416,463.31	13,545,405.00	25.22
1112-0000	First PR YR General Levy	0.00	0.00	0.00	9,205,355.30	13,370,207.00	68.85
1511-0000	Interest on Investments	18,972.20	0.00	0.00	353,774.99	16,500.00	2144.09
1999-0000	Other Revenue-General	0.00	0.00	0.00	424,759.40	0.00	0.00
	Total Revenue from Local Sourc	18,972.20	0.00	0.00	13,400,353.00	26,932,112.00	49.76
	Total Revenue	18,972.20	0.00	0.00	13,400,353.00	26,932,112.00	49.76
EXPENSE	Expense						
300	Purchased Services						
319-0000	Other Professional & Technical	1,430.25	0.00	0.00	7,134.42	20,000.00	35.67
398-0000	Banking/Credit Card Fees	1.75	0.00	0.00	5.25	0.00	0.00
	Total Purchased Services	1,432.00	0.00	0.00	7,139.67	20,000.00	35.70
600	Other Objects						
611-0000	Redemption of Principle	0.00	0.00	0.00	19,182,386.46	16,225,000.00	118.23
612-0000	Lease Purchase-Principle	0.00	0.00	0.00	0.00	1,645,000.00	0.00
621-0000	Interest	0.00	0.00	0.00	4,411,457.54	11,446,478.00	38.54
	Total Other Objects	0.00	0.00	0.00	23,593,844.00	29,316,478.00	80.48
	Total Expense	1,432.00	0.00	0.00	23,600,983.67	29,336,478.00	80.45
	Total Net Change in Fund Balan	17,540.20	0.00	0.00	10,200,630.67-	2,404,366.00-	424.25

Income Statement

Consolidated		Transportation Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1111-0000	CUR YR General Levy	0.00	0.00	0.00	1,144,271.17	4,913,346.00	23.29
1112-0000	First PR YR General Levy	0.00	0.00	0.00	3,058,460.08	4,626,453.00	66.11
1231-0000	Corporate Personal Property Re	0.00	0.00	0.00	0.00	994,482.00	0.00
1511-0000	Interest on Investments	17,794.17	0.00	0.00	117,010.61	7,300.00	1602.89
1994-0000	Field Trips	30,418.02	0.00	0.00	165,362.21	186,000.00	88.90
1999-0000	Other Revenue-General	0.00	0.00	0.00	51.65	0.00	0.00
	Total Revenue from Local Sourc	48,212.19	0.00	0.00	4,485,155.72	10,727,581.00	41.81
STATE	Revenue from State Sources						
3500-0000	Transportation-Regular	1,103,353.92	0.00	0.00	3,741,932.00	3,683,255.00	101.59
3510-0000	Transportation-Special Ed	1,328,861.73	0.00	0.00	5,265,498.12	5,382,011.00	97.84
	Total Revenue from State Sourc	2,432,215.65	0.00	0.00	9,007,430.12	9,065,266.00	99.36
	Total Revenue	2,480,427.84	0.00	0.00	13,492,585.84	19,792,847.00	68.17
EXPENSE	Expense						
100	Salaries						
115-0000	Non-Certified Supervision/Head	7,383.00	0.00	0.00	81,178.64	97,121.00	83.59
116-0000	Non-Certified Sec/Spec	3,245.39	0.00	0.00	34,003.91	43,202.00	78.71
132-0000	1.5 Overtime	0.00	0.00	0.00	30.43	102.00	29.83
148-0000	Extra Pay-Non-Certified	144.31	0.00	0.00	1,395.03	1,331.00	104.81
149-0000	Extra Pay-Certified	35,012.50	0.00	0.00	356,980.86	315,000.00	113.33
161-0000	Mileage Stipend	177.78	0.00	0.00	1,955.55	2,458.00	79.56
	Total Salaries	45,962.98	0.00	0.00	475,544.42	459,214.00	103.56
200	Employee Benefits						
211-0000	Teachers Retirement (TRS)	212.11	0.00	0.00	2,142.97	1,270.00	168.74
218-0000	THIS Fund Employer Contributio	233.49	0.00	0.00	2,367.72	1,837.00	128.89
221-0000	Life Insurance	17.12	0.00	0.00	186.71	228.00	81.89
222-0000	Medical Insurance	2,471.30	0.00	0.00	23,728.23	6,675.00	355.48
223-0000	Dental Insurance	114.10	0.00	0.00	1,121.52	1,405.00	79.82
224-0000	Vision Insurance	26.16	0.00	0.00	255.06	261.00	97.72
225-0000	Disability Insurance	10.72	0.00	0.00	117.14	146.00	80.23
226-0000	HRA/HSA Board Contributions	0.00	0.00	0.00	20.84-	0.00	0.00
	Total Employee Benefits	3,085.00	0.00	0.00	29,898.51	11,822.00	252.91
300	Purchased Services						
313-0000	Staff Development	0.00	0.00	0.00	0.00	4,464.00	0.00
315-0000	Food-Contracted	0.00	0.00	0.00	83.58	0.00	0.00
319-0000	Other Professional & Technical	238.73	0.00	0.00	28,307.74	20,757.00	136.38

Income Statement

Consolidated		Transportation Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
300	Purchased Services						
321-0000	Sanitation Services	481.22	0.00	0.00	7,455.73	25,085.00	29.72
323-0000	Repair & Maintenance	6,568.92	0.00	0.00	56,094.37	35,836.00	156.53
325-0000	Rentals	3,502.24	0.00	0.00	17,511.20	35,891.00	48.79
331-0000	Pupil Transportation-General	50,655.36	0.00	0.00	792,467.72	1,523,380.00	52.02
333-0000	District Travel	0.00	0.00	0.00	2,085.90	10,600.00	19.68
334-0000	Professional Meetings	0.00	0.00	0.00	30.00	615.00	4.88
336-0000	Pupil Transportation-Field Tri	58,498.38	0.00	0.00	306,240.32	384,293.00	79.69
346-0000	Telephone - WAN and Internet	0.00	0.00	0.00	0.00	425.00	0.00
347-0000	Telephone-Cellular	26.02	0.00	0.00	234.12	772.00	30.33
353-0000	License & Registration	4.00	0.00	0.00	62.88	724.00	8.69
361-0000	Printing & Binding	0.00	0.00	0.00	4,039.06	8,950.00	45.13
371-0000	Water/Sewer Services	518.20	0.00	0.00	4,235.71	6,264.00	67.62
389-0000	Insurance-Fire-Theft-All Other	0.00	0.00	0.00	49,200.00	53,803.00	91.44
392-0000	License & Registrations	0.00	0.00	0.00	0.00	1,263.00	0.00
394-0000	Managment Fees-Transportation	3,104,522.75	0.00	0.00	11,579,875.99	15,705,125.00	73.73
	Total Purchased Services	3,225,015.82	0.00	0.00	12,847,924.32	17,818,247.00	72.11
400	Supplies & Materials						
411-0000	Supplies-General	7,475.01	0.00	0.00	14,803.96	16,935.00	87.42
462-0000	Oil	5,461.99	0.00	0.00	26,166.39	32,305.00	81.00
464-0000	Gasoline	138,383.65	0.00	0.00	1,087,032.15	1,313,394.00	82.77
465-0000	Natural Gas	1,772.04	0.00	0.00	12,329.57	14,943.00	82.51
482-0000	Parts-Transportation	0.00	0.00	0.00	0.00	27,607.00	0.00
	Total Supplies & Materials	153,092.69	0.00	0.00	1,140,332.07	1,405,184.00	81.15
500	Capital Outlay						
531-0000	Improvements Other than Buildi	6,825.00	0.00	0.00	6,825.00	0.00	0.00
541-0000	Equipment	0.00	0.00	0.00	1,908.00	90,636.00	2.11
	Total Capital Outlay	6,825.00	0.00	0.00	8,733.00	90,636.00	9.64
900	System Accounts						
750	Capital Outlay - Capitalized						
751-0000	Equipment < $5000	1,177.00	0.00	0.00	2,026.11	0.00	0.00
	Total Capital Outlay - Capita	1,177.00	0.00	0.00	2,026.11	0.00	0.00
	Total System Accounts	1,177.00	0.00	0.00	2,026.11	0.00	0.00
	Total Expense	3,435,158.49	0.00	0.00	14,504,458.43	19,785,103.00	73.31

Income Statement

Consolidated		Transportation Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
750	Capital Outlay - Capitalized						
	Total Net Change in Fund Balan	954,730.65-	0.00	0.00	1,011,872.59-	7,744.00	0.00
		Large Percent of Budget		0.00			13066.54-

Income Statement

Consolidated — Municipal Retirement Fund — Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1111-0000	CUR YR General Levy	0.00	0.00	0.00	359,548.44	1,544,015.00	23.29
1112-0000	First PR YR General Levy	0.00	0.00	0.00	961,041.14	1,453,860.00	66.10
1511-0000	Interest on Investments	13,750.79	0.00	0.00	69,796.18	5,800.00	1203.38
	Total Revenue from Local Sourc	13,750.79	0.00	0.00	1,390,385.76	3,003,675.00	46.29
	Total Revenue	13,750.79	0.00	0.00	1,390,385.76	3,003,675.00	46.29
EXPENSE	Expense						
200	Employee Benefits						
212-0000	Municipal Retirement (IMRF)	155,086.01	0.00	0.00	1,978,701.08	2,780,818.00	71.16
	Total Employee Benefits	155,086.01	0.00	0.00	1,978,701.08	2,780,818.00	71.16
	Total Expense	155,086.01	0.00	0.00	1,978,701.08	2,780,818.00	71.16
	Total Net Change in Fund Balan	141,335.22-	0.00	0.00	588,315.32-	222,857.00	263.99-

Income Statement

Consolidated Social Security/Medicare Fund Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1151-0000	CUR YR Soc Sec/Medicare Levy	0.00	0.00	0.00	420,447.79	1,806,783.00	23.27
1152-0000	First PR YR Soc Sec/Medicare L	0.00	0.00	0.00	1,123,783.80	1,701,284.00	66.06
1231-0000	Corporate Personal Property Re	0.00	0.00	0.00	500,000.00	500,000.00	100.00
1511-0000	Interest on Investments	0.00	0.00	0.00	14,775.06	1,600.00	923.44
	Total Revenue from Local Sourc	0.00	0.00	0.00	2,059,006.65	4,009,667.00	51.35
	Total Revenue	0.00	0.00	0.00	2,059,006.65	4,009,667.00	51.35
EXPENSE	Expense						
200	Employee Benefits						
213-0000	Federal Insurance Contribution	137,310.70	0.00	0.00	1,529,973.21	1,976,877.00	77.39
214-0000	Medicare Only	173,697.42	0.00	0.00	1,711,248.63	2,419,615.00	70.72
	Total Employee Benefits	311,008.12	0.00	0.00	3,241,221.84	4,396,492.00	73.72
	Total Expense	311,008.12	0.00	0.00	3,241,221.84	4,396,492.00	73.72
	Total Net Change in Fund Balan	311,008.12-	0.00	0.00	1,182,215.19-	386,825.00-	305.62

Income Statement

Consolidated		Site & Construction Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1192-0000	First PR YR Other Tax Levy	0.00	0.00	0.00	20,133.13	0.00	0.00
1195-0000	Property Tax Revenue Recapture	0.00	0.00	0.00	152,676.86	0.00	0.00
1231-0000	Corporate Personal Property Re	681,632.51	0.00	0.00	4,060,106.83	3,793,461.00	107.03
1511-0000	Interest on Investments	112,779.58	0.00	0.00	605,605.50	417,273.00	145.13
1960-0000	Surplus from TIF Funds	0.00	0.00	0.00	61,276.11	0.00	0.00
	Total Revenue from Local Sourc	794,412.09	0.00	0.00	4,899,798.43	4,210,734.00	116.36
STATE	Revenue from State Sources						
3925-0000	Maintence Project Grants	0.00	0.00	0.00	0.00	50,000.00	0.00
	Total Revenue from State Sourc	0.00	0.00	0.00	0.00	50,000.00	0.00
FEDERAL	Revenue from Federal Sources						
4942-0000	ESSER II	876,330.25	0.00	0.00	876,330.25	2,838,845.00	30.87
	Total Revenue from Federal Sou	876,330.25	0.00	0.00	876,330.25	2,838,845.00	30.87
	Total Revenue	1,670,742.34	0.00	0.00	5,776,128.68	7,099,579.00	81.36
EXPENSE	Expense						
500	Capital Outlay						
521-0000	Buildings	1,097,588.01	0.00	0.00	7,923,142.21	23,033,352.00	34.40
541-0000	Equipment	0.00	0.00	0.00	4,440.00	0.00	0.00
	Total Capital Outlay	1,097,588.01	0.00	0.00	7,927,582.21	23,033,352.00	34.42
	Total Expense	1,097,588.01	0.00	0.00	7,927,582.21	23,033,352.00	34.42
	Total Net Change in Fund Balan	573,154.33	0.00	0.00	2,151,453.53-	15,933,773.00-	13.50

Income Statement

Consolidated		Impact Fees Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1511-0000	Interest on Investments	48,485.95	0.00	0.00	220,787.31	92,727.00	238.10
1931-0000	Impact Fees-East Dundee/West D	0.00	0.00	0.00	0.00	100,000.00	0.00
1937-0000	Impact Fees-Hampshire	0.00	0.00	0.00	0.00	100,000.00	0.00
1938-0000	Impact Fees-Gilberts	0.00	0.00	0.00	140,261.00	100,000.00	140.26
1939-0000	Impact Fees-Algonquin/Carpente	0.00	0.00	0.00	0.00	100,000.00	0.00
1941-0000	Technology E-Rate Revenue	0.00	0.00	0.00	0.00	101,435.00	0.00
1981-0000	ERATE Funding	0.00	0.00	0.00	0.00	101,435.00	0.00
	Total Revenue from Local Sourc	48,485.95	0.00	0.00	361,048.31	695,597.00	51.90
	Total Revenue	48,485.95	0.00	0.00	361,048.31	695,597.00	51.90
EXPENSE	Expense						
	Total Net Change in Fund Balan	48,485.95	0.00	0.00	361,048.31	695,597.00	51.90

Income Statement

Consolidated | Working Capital Fund | Consolidated

Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1111-0000	CUR YR General Levy	0.00	0.00	0.00	525.66	2,255.00	23.31
1112-0000	First PR YR General Levy	0.00	0.00	0.00	1,407.34	2,123.00	66.29
1511-0000	Interest on Investments	123,795.84	0.00	0.00	567,975.05	53,000.00	1071.65
	Total Revenue from Local Sourc	123,795.84	0.00	0.00	569,908.05	57,378.00	993.25
	Total Revenue	123,795.84	0.00	0.00	569,908.05	57,378.00	993.25
EXPENSE	Expense						
	Total Net Change in Fund Balan	123,795.84	0.00	0.00	569,908.05	57,378.00	993.25

Income Statement

Consolidated		Tort Immunity Fund			Consolidated		
Account Nbr	Description	Period Amount	Period Budget	Pct Of Budget	Year To Date Amount	Year To Date Budget	Pct Of Budget
REVENUE	Revenue						
LOCAL	Revenue from Local Sources						
1121-0000	CUR YR Tort Immunity Levy	0.00	0.00	0.00	965,860.12	1,129,215.00	85.53
1122-0000	First PR YR Tort Immunity Levy	0.00	0.00	0.00	0.00	1,063,279.00	0.00
1511-0000	Interest on Investments	0.00	0.00	0.00	343.67	200.00	171.84
	Total Revenue from Local Sourc	0.00	0.00	0.00	966,203.79	2,192,694.00	44.06
	Total Revenue	0.00	0.00	0.00	966,203.79	2,192,694.00	44.06
EXPENSE	Expense						
300	Purchased Services						
382-0000	Fidelity Bond Premiums	0.00	0.00	0.00	3,874.00	20,082.00	19.29
383-0000	Worker's Compensation Insuranc	0.00	0.00	0.00	1,161,478.00	1,145,685.00	101.38
389-0000	Insurance-Fire-Theft-All Other	0.00	0.00	0.00	973,896.00	973,371.00	100.05
	Total Purchased Services	0.00	0.00	0.00	2,139,248.00	2,139,138.00	100.01
	Total Expense	0.00	0.00	0.00	2,139,248.00	2,139,138.00	100.01
	Total Net Change in Fund Balan	0.00	0.00	0.00	1,173,044.21-	53,556.00	2190.31-

Pcard Statement

Posting Date May 2023	Merchant	Transaction Amount	Comments
4/11/2023	Adobe 800-833-6687	29.99	STAFF
5/5/2023	Adobe Products	9.99	STAFF
4/19/2023	Aldi 40037	49.80	STUDENT
4/24/2023	Allpartitions	1,185.00	BG
4/17/2023	Anderson Lock Co	142.50	BG
4/28/2023	Anderson Lock Co	229.66	BG
4/14/2023	Ascd	295.00	STAFF
4/24/2023	Athletic.Net	135.00	STUDENT
4/14/2023	Att Bill Payment	3,219.68	AP BOARD APPROVED
4/14/2023	Att Bus Phone Pmt	10,217.79	AP BOARD APPROVED
4/20/2023	Avid Center	950.00	TRAVEL
4/20/2023	Avid Center	950.00	TRAVEL
4/20/2023	Avid Center	950.00	TRAVEL
4/20/2023	Avid Center	950.00	TRAVEL
4/20/2023	Avid Center	950.00	TRAVEL
4/20/2023	Avid Center	950.00	TRAVEL
5/2/2023	Baker Hill Pancake Hou	625.00	STAFF
4/14/2023	Batteries+bulbs #0280	50.40	STUDENT
4/21/2023	Bp#1847755kankakee Qps	40.15	TRAVEL
4/13/2023	Bracing Systems, Inc	586.00	BG
4/26/2023	Buona Algonquin #20	257.79	STAFF
4/19/2023	Buona Algonquin #20 M	319.75	BUILDING
4/7/2023	Buona Algonquin #20 P	208.37	BG
4/14/2023	Bureaueduca	159.00	TRAVEL
4/14/2023	Bureaueduca	477.00	TRAVEL
4/20/2023	Bureaueduca	1,431.00	TRAVEL
5/1/2023	Burger King #9024 Q07	53.52	STUDENT
4/12/2023	Butcher On The Block	216.96	STUDENT
4/19/2023	Butcher On The Block	393.65	STAFF
4/21/2023	Butcher On The Block	559.76	STAFF
4/6/2023	Butera Fruit Market	35.31	FACS
4/7/2023	Butera Fruit Market	61.51	FACS
4/21/2023	Butera Fruit Market	54.39	FACS
4/20/2023	Cheesecake Schaumburg	181.00	STUDENT
4/17/2023	Chipotle 0399	138.35	STAFF
4/25/2023	Chipotle 0399	30.00	STUDENT
5/3/2023	Chipotle 0999	395.00	STAFF

4/21/2023	Chtwllncntralccafe Qps	180.00	STUDENT
5/1/2023	Chubby Gyros	31.97	STAFF
4/24/2023	Circle K 00150	75.18	TRAVEL
4/14/2023	Cke The Texan Bbq Algo	528.75	STAFF
4/13/2023	Classic Cinemas 12	130.00	STUDENT
4/7/2023	Comcast Business	7,500.00	AP BOARD APPROVED
4/27/2023	Comcast Business	7,500.00	AP BOARD APPROVED
4/17/2023	Community Thrift Store	7.95	STUDENT
4/24/2023	Community Thrift Store	19.68	STUDENT
5/1/2023	Consortium For School	25.00	STAFF
5/3/2023	Consortium For School	25.00	STAFF
5/4/2023	Consortium For School	1,300.00	STAFF
4/20/2023	Countrydonuts	108.00	STAFF
4/21/2023	Countrydonuts	40.80	STAFF
4/17/2023	Crowne Plaza Chicago O	17.00	TRAVEL
4/17/2023	Crystal Lake Park Dist	136.92	STUDENT
4/27/2023	Crystal Lake Park Dist	-8.96	STUDENT
4/6/2023	Cubicle Keys	28.60	BUILDING
4/17/2023	Culvers Of Carpentersv	75.00	STUDENT
5/1/2023	Culvers Of E Peoria	10.29	STAFF
5/1/2023	Culvers Of Lake Zurich	6.99	STUDENT
4/26/2023	Cyt Chicago	-420.00	STUDENT
4/10/2023	Diamond Gas N Wash	32.29	STUDENT
4/18/2023	Dining Hall Meals	925.37	STUDENT
4/17/2023	Dnr E Pay Win Acs	50.00	STUDENT
4/17/2023	Dnr E Pay Win Acs	50.00	STUDENT
4/17/2023	Dnr E Pay Win Acs	65.00	STUDENT
4/17/2023	Dnr Epay Win Acs Serv	1.00	STUDENT
4/17/2023	Dnr Epay Win Acs Serv	1.00	STUDENT
4/17/2023	Dnr Epay Win Acs Serv	1.30	STUDENT
4/6/2023	Dollar Tree	21.25	STAFF
4/10/2023	Dollar Tree	30.00	STUDENT
4/11/2023	Dollar Tree	112.50	STUDENT
4/14/2023	Dollar Tree	36.45	FACS
4/18/2023	Dollar Tree	11.25	STUDENT
4/18/2023	Dollar Tree	20.00	STAFF
4/19/2023	Dollar Tree	15.00	STAFF
4/21/2023	Dollar Tree	16.25	STUDENT
4/25/2023	Dollar Tree	18.75	STAFF
4/25/2023	Dollar Tree	56.25	STUDENT
4/27/2023	Dollar Tree	18.75	STAFF
4/27/2023	Dollar Tree	21.25	STAFF
4/27/2023	Dollar Tree	22.50	STAFF
5/1/2023	Dollar Tree	15.00	STUDENT

5/1/2023	Dollar Tree	8.75	FACS
5/1/2023	Douglas Industries	342.70	STUDENT
4/17/2023	Dunkin #337637 Q35	75.00	STUDENT
4/19/2023	Dunkin #353718 Q35	132.92	STAFF
4/20/2023	Dunkin #353718 Q35	30.96	STAFF
5/1/2023	Dunkin #353718 Q35	153.90	STAFF
4/17/2023	Dunkin #354558 Q35	69.96	STUDENT
4/27/2023	Dunkin #354558 Q35	138.08	STAFF
5/5/2023	Dunkin #354558 Q35	209.86	STUDENT
4/14/2023	Dunkin #356714 Q35	149.92	STAFF
4/20/2023	Dunkin #356714 Q35	246.33	STUDENT
4/24/2023	Dunkin #358733	27.98	STUDENT
4/28/2023	Dunkin #358733	27.98	STUDENT
4/13/2023	Eb Illinois Postsecon	28.52	STAFF
4/11/2023	Ed S Rental And Sales	420.00	BG
4/13/2023	Ed S Rental And Sales	64.96	BG
4/24/2023	Ed S Rental And Sales	345.00	BG
4/28/2023	Eig Constantcontact.Co	45.00	STAFF
4/21/2023	Einstein Bros Bagels24	-62.61	STAFF
4/21/2023	Einstein Bros Bagels24	57.97	STAFF
4/21/2023	Einstein Bros Bagels24	62.61	STAFF
5/4/2023	Einstein Bros Bagels24	92.45	STUDENT
4/20/2023	Einstein Bros-Online C	233.94	STAFF
5/4/2023	Einstein Bros-Online C	199.01	STAFF
4/12/2023	Elgin Key & Lock Co In	319.52	BG
4/14/2023	Elgin Key & Lock Co In	104.15	BG
4/14/2023	Elgin Key & Lock Co In	109.68	BG
4/18/2023	Elgin Key & Lock Co In	38.52	BG
5/1/2023	Embassy Suites E Peora	152.32	STAFF
4/7/2023	Esa Chicago Elgin	1,482.24	STUDENT
4/11/2023	Farm & Fleet Of Elgin	279.98	BG
4/11/2023	Farm & Flt Of Woodstoc	676.90	BG
4/17/2023	Fedex 87816984	100.23	POSTAGE
4/17/2023	Fedex 87817748	21.91	POSTAGE
4/19/2023	Fedex397105065378	50.25	POSTAGE
5/1/2023	Fedex397630269925	18.35	POSTAGE
4/11/2023	Ferguson Ent #1123	47.48	BG
4/11/2023	Ferguson Ent #1123	59.66	BG
4/17/2023	Ferguson Ent #1123	287.01	BG
4/18/2023	Ferguson Ent #1123	51.95	BG
4/18/2023	Ferguson Ent #1123	96.15	BG
4/21/2023	Ferguson Ent #1123	29.26	BG
5/1/2023	Ferguson Ent #1123	301.39	BG
4/27/2023	Fogo De Chao	1,125.37	STAFF

4/28/2023	G.W. Berkheimer Eg	185.45	BG
4/14/2023	Gfs Store #1913	99.94	STUDENT
4/25/2023	Gfs Store #1913	59.96	FACS
5/2/2023	Gfs Store #1913	235.79	FACS
5/1/2023	Golden Corral 2456	527.85	STUDENT
5/1/2023	Goodwill Retail#157	6.97	FACS
4/19/2023	Grammarly Coxxw7t1w	144.00	STAFF
4/14/2023	Gustave A Larson Compa	77.36	BG
4/21/2023	Gustave A Larson Compa	90.13	BG
4/27/2023	Gustave A Larson Compa	138.97	BG
5/1/2023	Gustave A Larson Compa	14.14	BG
5/4/2023	Gustave A Larson Compa	187.21	BG
5/3/2023	Hampshire Napa	13.19	BUILDING
4/24/2023	Hampton Inn	-182.52	STUDENT
4/24/2023	Hampton Inn	-182.52	STUDENT
4/17/2023	Hilton Hotels	453.82	TRAVEL
4/17/2023	Hilton Hotels	91.22	TRAVEL
4/26/2023	Hobby-Lobby #0163	29.94	STUDENT
5/5/2023	Hobby-Lobby #0163	11.19	STUDENT
5/5/2023	Hobby-Lobby #0163	22.38	STUDENT
4/17/2023	Hobby-Lobby #520	24.94	STAFF
4/21/2023	Hobby-Lobby #520	12.13	STUDENT
5/5/2023	Hobby-Lobby #520	237.79	STUDENT
4/10/2023	Holiday Inn Express	144.78	STUDENT
4/10/2023	Holiday Inn Express	144.78	STUDENT
4/10/2023	Holiday Inn Express	144.78	STUDENT
4/7/2023	Hotelscom7252815603706	1,253.80	STUDENT
4/12/2023	Hotelscom7252815603706	-1,253.80	STUDENT
5/3/2023	Https://Scribe.How/B	215.00	STAFF
4/21/2023	Hyatt Place Bloomingto	1,706.88	TRAVEL
4/12/2023	Hyatt Place New Orlean	975.44	TRAVEL
4/12/2023	Hyatt Place New Orlean	975.44	TRAVEL
4/12/2023	Hyatt Place New Orlean	975.44	TRAVEL
4/12/2023	Hyatt Place New Orlean	975.44	TRAVEL
4/12/2023	Hyatt Place New Orlean	975.44	TRAVEL
4/12/2023	Hyatt Place New Orlean	975.44	TRAVEL
4/12/2023	Hyatt Place New Orlean	975.44	TRAVEL
5/1/2023	Hyatt Reg Ohare Parkin	5.00	TRAVEL
4/6/2023	Iada Fees	208.00	STAFF
5/3/2023	Iasb	250.00	STAFF
4/28/2023	Iaspa.Org	475.00	STAFF
4/13/2023	Ijas	250.00	STUDENT
4/19/2023	Illinois Association O	639.00	STAFF
4/20/2023	Illinois Association O	100.00	STAFF

4/20/2023	Illinois Association O	100.00	STAFF
4/19/2023	Illinois Brick Schaumb	1,392.96	BG
5/4/2023	Ilmea	50.00	STAFF
4/25/2023	In Desserts By Corinn	288.00	STUDENT
4/7/2023	Interstate All Battery	1,312.40	BG
4/13/2023	Jc Licht - 1250 - Algo	62.64	BG
4/17/2023	Jc Licht - 1250 - Algo	64.90	BG
4/24/2023	Jc Licht - 1250 - Algo	43.89	BG
4/21/2023	Jersey Mikes 27009	146.91	BG
4/6/2023	Jewel Osco 1256	17.77	STUDENT
5/5/2023	Jewel Osco 1256	50.47	STAFF
4/6/2023	Jewel Osco 1306	44.89	STUDENT
4/14/2023	Jewel Osco 1306	13.99	STAFF
4/20/2023	Jewel Osco 1306	11.98	STAFF
5/1/2023	Jewel Osco 1306	36.27	STUDENT
4/6/2023	Jewel Osco 2310	30.35	FACS
4/14/2023	Jewel Osco 2310	24.97	STUDENT
4/17/2023	Jewel Osco 2310	48.82	STUDENT
4/17/2023	Jewel Osco 2310	30.23	STUDENT
4/17/2023	Jewel Osco 2310	27.97	FACS
4/19/2023	Jewel Osco 2310	10.98	FACS
4/26/2023	Jewel Osco 2310	96.39	FACS
4/27/2023	Jewel Osco 2310	21.96	FACS
5/1/2023	Jewel Osco 2310	58.88	STUDENT
4/26/2023	Jewel Osco 3394	24.95	FACS
4/28/2023	Jewel Osco 3394	140.46	STAFF
5/5/2023	Jewel Osco 3394	86.91	STUDENT
5/1/2023	Jimmy Johns - 2716	51.54	STUDENT
4/10/2023	Jimmy Johns - 473 - Mo	227.35	STUDENT
4/17/2023	Jimmy Johns - 730 - Mo	123.52	STAFF
5/1/2023	Jimmy Johns - 730 - Mo	29.74	STAFF
4/13/2023	Jimmy Johns - 836	91.98	STUDENT
4/17/2023	Jimmy Johns - 836	172.41	STUDENT
4/19/2023	Jimmy Johns - 836	91.98	STUDENT
4/17/2023	Jimmy Johns # 466	120.98	STAFF
4/12/2023	Jimmy Johns # 466 - M	79.99	STAFF
4/24/2023	Jimmy Johns # 500	72.99	STUDENT
4/17/2023	Joann Stores #2465	446.28	FACS
5/1/2023	Joann Stores #2465	80.24	STUDENT
5/4/2023	Joann Stores #2465	20.99	STUDENT
5/1/2023	Kosta S Gyros - Algonq	476.86	STUDENT
4/24/2023	La Fasteners	612.59	BG
4/28/2023	Lbp Law Bulletin Publ	119.00	STAFF
4/12/2023	Legoland Discovery Cen	864.00	STUDENT

4/25/2023	Lewisuniversit	198.00	STAFF
4/7/2023	Little Caesars #1713	63.66	STUDENT
4/12/2023	Little Caesars #1713	35.90	STUDENT
4/13/2023	Little Caesars #1713	149.75	STUDENT
4/13/2023	Little Caesars #1713	299.50	STUDENT
4/17/2023	Little Caesars #1713	26.39	STUDENT
4/18/2023	Little Caesars #1713	86.86	STUDENT
4/21/2023	Little Caesars #1713	70.67	STUDENT
5/4/2023	Little Caesars #1713	359.40	STUDENT
5/5/2023	Little Caesars #1713	335.44	STUDENT
4/10/2023	Little Caesars 1551 00	164.78	STUDENT
4/28/2023	Lorenas Mexican Restau	16.77	STAFF
4/18/2023	Lyft 1 Ride 04-16	30.76	TRAVEL
4/17/2023	Lyft Ride Sun 9am	65.39	TRAVEL
4/24/2023	Lyft Ride Thu 4pm	77.86	TRAVEL
4/18/2023	Marianos #517	25.00	STAFF
4/13/2023	McAlisters 103416 Mm	405.68	STAFF
4/7/2023	McAlisters Deli 10134	28.97	STAFF
4/10/2023	McAlisters Deli 10134	93.68	STAFF
5/5/2023	McAlisters Deli 10134	71.33	STAFF
4/6/2023	McAlisters Mm 101345	353.50	STAFF
4/11/2023	McAlisters Mm 101345	365.66	STAFF
4/21/2023	McAlisters Mm 101345	235.90	STAFF
4/20/2023	McDonalds F11068	16.67	STUDENT
4/20/2023	McDonalds F2672	13.39	STUDENT
4/12/2023	Me-Hoffman Est-Reserve	100.00	STUDENT
4/21/2023	Meijer # 183	19.17	STUDENT
4/6/2023	Meijer # 206	35.33	FACS
4/10/2023	Meijer # 206	4.78	FACS
4/13/2023	Meijer # 206	29.98	STAFF
4/14/2023	Meijer # 206	6.98	STAFF
4/14/2023	Meijer # 206	32.95	STAFF
4/17/2023	Meijer # 206	17.97	FACS
4/17/2023	Meijer # 206	102.09	STUDENT
4/17/2023	Meijer # 206	31.12	FACS
4/17/2023	Meijer # 206	36.49	STUDENT
4/17/2023	Meijer # 206	76.95	STUDENT
4/18/2023	Meijer # 206	268.29	FACS
4/19/2023	Meijer # 206	79.20	FACS
4/19/2023	Meijer # 206	121.81	STUDENT
4/19/2023	Meijer # 206	6.79	STAFF
4/20/2023	Meijer # 206	-29.98	STAFF
4/20/2023	Meijer # 206	124.95	STAFF
4/21/2023	Meijer # 206	45.45	FACS

4/21/2023	Meijer # 206	40.15	STAFF
4/24/2023	Meijer # 206	53.96	FACS
4/24/2023	Meijer # 206	21.72	FACS
4/24/2023	Meijer # 206	26.64	FACS
4/24/2023	Meijer # 206	47.64	FACS
4/26/2023	Meijer # 206	196.21	STAFF
4/26/2023	Meijer # 206	29.27	FACS
4/27/2023	Meijer # 206	64.51	FACS
4/27/2023	Meijer # 206	129.76	STAFF
4/27/2023	Meijer # 206	90.52	STAFF
4/28/2023	Meijer # 206	41.84	FACS
4/28/2023	Meijer # 206	89.49	STUDENT
5/1/2023	Meijer # 206	26.78	FACS
5/1/2023	Meijer # 206	108.56	STUDENT
5/2/2023	Meijer # 206	63.57	FACS
5/3/2023	Meijer # 206	250.66	FACS
5/3/2023	Meijer # 206	82.07	FACS
5/2/2023	Meijer # 218	867.38	STAFF
4/26/2023	Meijer # 281	93.09	STAFF
4/6/2023	Menards Carpentersvill	16.66	BG
4/6/2023	Menards Carpentersvill	21.96	BG
4/6/2023	Menards Carpentersvill	88.90	BUILDING
4/7/2023	Menards Carpentersvill	27.84	BG
4/7/2023	Menards Carpentersvill	63.97	BUILDING
4/10/2023	Menards Carpentersvill	11.99	BUILDING
4/12/2023	Menards Carpentersvill	27.92	BG
4/17/2023	Menards Carpentersvill	31.86	BG
4/17/2023	Menards Carpentersvill	37.16	BUILDING
4/17/2023	Menards Carpentersvill	112.84	BUILDING
4/19/2023	Menards Carpentersvill	3.51	BUILDING
4/20/2023	Menards Carpentersvill	97.55	BG
4/20/2023	Menards Carpentersvill	57.41	BG
4/20/2023	Menards Carpentersvill	29.32	BUILDING
4/21/2023	Menards Carpentersvill	11.39	BG
4/21/2023	Menards Carpentersvill	-18.61	BG
4/24/2023	Menards Carpentersvill	31.74	BG
4/24/2023	Menards Carpentersvill	46.66	BG
4/24/2023	Menards Carpentersvill	13.75	BUILDING
4/26/2023	Menards Carpentersvill	69.16	BG
4/26/2023	Menards Carpentersvill	59.94	STUDENT
4/27/2023	Menards Carpentersvill	29.98	BG
4/27/2023	Menards Carpentersvill	11.96	BUILDING
4/27/2023	Menards Carpentersvill	29.98	BUILDING
5/1/2023	Menards Carpentersvill	153.40	BUILDING

5/1/2023	Menards Carpentersvill	94.97	BG
5/1/2023	Menards Carpentersvill	143.78	BUILDING
5/3/2023	Menards Carpentersvill	43.35	BG
5/3/2023	Menards Carpentersvill	294.34	BUILDING
4/17/2023	Menards Crystal Lake I	86.72	BG
4/26/2023	Menards Elgin Il	39.96	STUDENT
5/4/2023	Menards Glendale Heigh	39.52	STAFF
4/21/2023	Michaels Stores 4802	84.94	STUDENT
5/1/2023	Michaels Stores 4802	30.96	FACS
5/5/2023	Michaels Stores 4802	51.07	STAFF
5/3/2023	Mid Valley Glass	222.50	BG
5/1/2023	Morkes Chocolates Of H	48.76	BG
4/28/2023	Nametagcountry.Com	91.95	STAFF
4/7/2023	Napa Parts 0025209	153.09	STUDENT
5/5/2023	National Association F	115.00	STAFF
5/1/2023	Navy Pier Parking	37.00	TRAVEL
5/1/2023	Noodles & Co 645	11.00	STUDENT
5/1/2023	Noodles & Co 645	15.50	STUDENT
4/24/2023	Noodles & Company 9501	95.25	STAFF
4/13/2023	Nueva Azteca Carpenter	68.00	STUDENT
4/10/2023	Officemax/Depot 6370	98.93	STAFF
4/12/2023	On The Border Algonqui	265.68	STUDENT
4/20/2023	Original Country Donut	82.98	STAFF
5/1/2023	Otc Brands Inc	179.89	STUDENT
4/25/2023	Paddle.Net Piktochart	39.22	STAFF
4/20/2023	Panda Express 1299	154.00	STAFF
4/27/2023	Panera Bread #203291 P	113.56	STAFF
4/7/2023	Panera Bread #204017 O	236.77	STAFF
5/1/2023	Panera Bread #204017 O	396.85	STAFF
4/7/2023	Panera Bread #204091 P	17.79	STAFF
4/21/2023	Panera Bread #204091 P	13.19	STAFF
5/1/2023	Panera Bread #204091 P	24.86	STAFF
5/1/2023	Panera Bread #601298 P	9.48	STAFF
4/28/2023	Papa Johns #4534	672.16	STUDENT
4/24/2023	Party City 5256	23.00	FACS
4/17/2023	Party City 5318	56.00	STAFF
4/18/2023	Party City 5318	71.20	STAFF
4/18/2023	Party City 5318	15.30	STAFF
4/19/2023	Party City 5318	36.60	STAFF
4/19/2023	Party City 5318	35.60	STAFF
4/24/2023	Party City 5318	23.00	STAFF
4/25/2023	Party City 5318	16.80	STAFF
5/1/2023	Party City 5318	115.00	FACS
5/3/2023	Party City 5318	29.20	STUDENT

4/7/2023	Party City 5331	50.00	STUDENT
4/18/2023	Paypal Ilholocaust	206.00	STUDENT
5/5/2023	Paypal Sixflagsgre	60,000.00	MIDDLE SCHOOL 8TH GR. TRIP
4/10/2023	Pcs Petroleum Llc Dba	97.89	STUDENT
4/7/2023	Personalization Mall	100.97	STAFF
5/1/2023	Phi Delta Kappa Intern	180.00	STUDENT
4/14/2023	Pitney Bowes Pi	122.85	AP BOARD APPROVED
4/25/2023	Platt Hill Nursery - C	196.16	STUDENT
5/5/2023	Platt Hill Nursery - C	-196.16	STUDENT
5/5/2023	Platt Hill Nursery - C	179.96	STUDENT
4/17/2023	Playbillonline	262.50	STUDENT
4/24/2023	Popeyes 4886	6.41	STUDENT
4/18/2023	Porter Pipe & Supply	353.96	BG
4/21/2023	Porter Pipe & Supply	122.17	BG
4/17/2023	Portillos Hot Dogs#23o	128.44	STUDENT
5/1/2023	Potbelly #174	263.78	STAFF
4/24/2023	Potbelly #80	9.96	STAFF
4/24/2023	Potbelly #80	35.27	STAFF
4/20/2023	Pro Tuff Decals	185.00	STAFF
4/24/2023	Py Onsite News	3.17	STUDENT
4/10/2023	Qikn Ez #61	48.13	TRAVEL
4/7/2023	Quadient Leasing Usa P	8,325.01	AP BOARD APPROVED
4/18/2023	Ralph Helm	192.75	BUILDING
4/24/2023	Ralph Helm	49.45	BUILDING
4/25/2023	Ralph Helm	497.98	BG
4/28/2023	Randall Oaks Park & Zo	51.00	STUDENT
4/11/2023	Randall Roadhouse Tave	276.61	STAFF
4/14/2023	Randall Roadhouse Tave	665.64	STAFF
4/27/2023	Randall Roadhouse Tave	356.93	STAFF
4/28/2023	Randall Roadhouse Tave	51.78	STAFF
4/28/2023	Randall Roadhouse Tave	494.05	STAFF
5/2/2023	Randall Roadhouse Tave	114.90	STAFF
5/5/2023	Randall Roadhouse Tave	192.61	STAFF
4/28/2023	Red Robin No 265	19.77	STAFF
4/7/2023	Red Robin No 343	162.25	STAFF
4/12/2023	Red Robin No 343	134.67	STAFF
4/24/2023	Red Robin No 343	135.41	STAFF
4/25/2023	Red Robin No 343	114.90	BG
4/25/2023	Red Robin No 343	214.88	BG
4/25/2023	Red Robin No 343	450.62	BG
4/7/2023	Replica Canvas	420.00	STUDENT
4/17/2023	Rosatis Hampshire	77.54	STAFF
4/17/2023	Rosatis Hampshire	323.59	STUDENT
5/5/2023	Rosatis Pizza - Algonq	584.00	STAFF

4/21/2023	Rosatis Pizza Carpente	260.00	STAFF
4/24/2023	Rosatis Pizza Carpente	156.78	STUDENT
4/24/2023	Sams Club #4942	31.96	FACS
4/26/2023	Sams Club #4942	28.44	STUDENT
5/1/2023	Sams Club #4942	46.24	FACS
4/25/2023	Sams Club #6339	268.42	STAFF
4/28/2023	Sams Club #6487	234.38	FACS
4/12/2023	Samsclub #4942	258.95	STUDENT
5/1/2023	Samsclub #4942	86.84	FACS
4/6/2023	Samsclub #6339	78.76	STAFF
4/11/2023	Samsclub #6339	89.34	STAFF
4/13/2023	Samsclub #6339	685.98	STAFF
4/26/2023	Samsclub #6339	74.78	BG
5/4/2023	Samsclub #6339	59.94	STUDENT
4/24/2023	Samsclub #6487	61.40	STAFF
4/13/2023	Samsclub.Com	47.93	FACS
4/13/2023	Samsclub.Com	131.96	STUDENT
4/28/2023	Samsclub.Com	103.90	STUDENT
4/28/2023	Samsclub.Com	259.76	STUDENT
5/4/2023	Samsclub.Com	202.45	FACS
4/17/2023	Savers - 1210	36.59	STUDENT
5/5/2023	Schwarz Nursery	80.00	STUDENT
4/12/2023	Sherwin Williams 70304	17.08	BG
4/13/2023	Sherwin Williams 70304	418.72	BG
4/17/2023	Sherwin Williams 70304	14.38	BG
4/20/2023	Sherwin Williams 70304	29.98	BG
4/26/2023	Siuc Student Center Co	1,182.00	STUDENT
4/26/2023	Skillsusa Org	1,044.00	STUDENT
5/2/2023	Societyforhumanresourc	244.00	STAFF
4/28/2023	Sp Lulu Press	601.87	STUDENT
5/3/2023	Sp The Irie Cup	14.01	BUILDING
5/5/2023	Spartan Tool Llc	813.46	BG
4/19/2023	Sq Diamond Graphics	56.00	STUDENT
5/2/2023	Sq Kane County Region	1,970.00	STAFF
4/14/2023	Sq National Academic	1,044.00	STUDENT
5/2/2023	Sq Tennis27 Inc	100.01	STUDENT
4/24/2023	Starbucks Store 11490	123.58	STUDENT
5/5/2023	Starbucks Store 18024	120.00	STUDENT
5/1/2023	Steak-N-Shake#0005 Q99	8.72	STAFF
4/12/2023	Steiner Elec St Charle	304.89	BG
4/14/2023	Subway 32803	150.39	STUDENT
4/17/2023	Subway 6174	1,423.10	STUDENT
4/17/2023	Sullivan S Foods Maren	7.98	STUDENT
5/1/2023	Sullivan S Foods Maren	96.00	STAFF

4/10/2023	Taco Bell 18366	92.22	STUDENT
4/7/2023	Target 00008367	30.85	STAFF
4/10/2023	Target 00011668	15.00	STUDENT
4/11/2023	Target 00018010	39.92	BG
4/13/2023	Target 00018010	66.31	STAFF
4/18/2023	Target 00018010	13.46	STAFF
4/20/2023	Target 00018010	32.65	STAFF
4/20/2023	Target 00018010	52.01	STAFF
4/21/2023	Target 00018010	39.73	STAFF
4/26/2023	Target 00018010	35.97	STUDENT
5/1/2023	Target 00018010	26.67	STAFF
4/24/2023	Taxbandits.Com	17.82	STAFF
4/7/2023	Taylor Street Pizza Of	1,634.39	STUDENT
4/13/2023	Taylor Street Pizza Of	33.97	STAFF
4/13/2023	Taylor Street Pizza Of	45.25	STAFF
4/19/2023	Taylor Street Pizza Of	16.99	STUDENT
4/28/2023	Taylor Street Pizza Of	1,946.15	STUDENT
5/4/2023	Taylor Street Pizza Of	163.89	STAFF
5/5/2023	Taylor Street Pizza Of	144.90	STUDENT
5/1/2023	The Home Depot #1928	30.85	STAFF
4/6/2023	The Home Depot #1940	82.93	BG
4/7/2023	The Home Depot #1940	748.83	BG
4/7/2023	The Home Depot #1940	18.34	BG
4/10/2023	The Home Depot #1940	237.75	BG
4/10/2023	The Home Depot #1940	6.87	BUILDING
4/12/2023	The Home Depot #1940	227.28	BG
4/12/2023	The Home Depot #1940	12.46	BG
4/13/2023	The Home Depot #1940	82.71	BUILDING
4/13/2023	The Home Depot #1940	120.09	BG
4/13/2023	The Home Depot #1940	2.23	BG
4/14/2023	The Home Depot #1940	12.92	BG
4/14/2023	The Home Depot #1940	33.91	BG
4/14/2023	The Home Depot #1940	28.28	BG
4/17/2023	The Home Depot #1940	115.20	BG
4/17/2023	The Home Depot #1940	24.58	BG
4/17/2023	The Home Depot #1940	64.22	BG
4/17/2023	The Home Depot #1940	242.14	BG
4/17/2023	The Home Depot #1940	103.13	BG
4/20/2023	The Home Depot #1940	7.48	BG
4/20/2023	The Home Depot #1940	28.41	BG
4/20/2023	The Home Depot #1940	131.95	BG
4/20/2023	The Home Depot #1940	6.16	BG
4/20/2023	The Home Depot #1940	64.40	BG
4/20/2023	The Home Depot #1940	108.91	BG

4/21/2023	The Home Depot #1940	39.94	BG
4/21/2023	The Home Depot #1940	33.21	BG
4/24/2023	The Home Depot #1940	26.67	BG
4/24/2023	The Home Depot #1940	75.05	BG
4/24/2023	The Home Depot #1940	77.94	BG
4/24/2023	The Home Depot #1940	12.72	BG
4/24/2023	The Home Depot #1940	14.88	BG
4/24/2023	The Home Depot #1940	29.61	BUILDING
4/27/2023	The Home Depot #1940	387.95	BG
4/28/2023	The Home Depot #1940	104.46	BG
4/28/2023	The Home Depot #1940	430.25	BG
5/1/2023	The Home Depot #1940	119.94	BG
5/1/2023	The Home Depot #1940	251.53	BG
5/1/2023	The Home Depot #1940	4.27	BG
5/1/2023	The Home Depot #1940	52.48	BG
5/1/2023	The Home Depot #1940	67.53	BUILDING
5/3/2023	The Home Depot #1940	94.86	BG
5/5/2023	The Home Depot #1940	135.88	BG
5/5/2023	The Home Depot #1940	19.43	BG
5/5/2023	The Home Depot #1940	50.75	BG
4/7/2023	The Home Depot #1948	104.46	BG
4/7/2023	The Home Depot #1948	247.39	BUILDING
4/10/2023	The Home Depot #1948	-31.70	BUILDING
4/10/2023	The Home Depot #1948	49.92	BUILDING
4/10/2023	The Home Depot #1948	383.93	STUDENT
4/12/2023	The Home Depot #1948	109.09	BG
4/14/2023	The Home Depot #1948	11.00	BG
4/14/2023	The Home Depot #1948	9.47	BG
4/14/2023	The Home Depot #1948	54.85	BUILDING
4/17/2023	The Home Depot #1948	73.38	BG
4/17/2023	The Home Depot #1948	41.24	BG
4/17/2023	The Home Depot #1948	80.94	BUILDING
4/19/2023	The Home Depot #1948	39.38	BG
4/20/2023	The Home Depot #1948	32.96	BUILDING
4/21/2023	The Home Depot #1948	164.09	BG
4/21/2023	The Home Depot #1948	14.08	BG
4/24/2023	The Home Depot #1948	111.88	BUILDING
4/24/2023	The Home Depot #1948	299.77	STUDENT
4/24/2023	The Home Depot #1948	9.80	BUILDING
4/24/2023	The Home Depot #1948	110.41	BUILDING
4/26/2023	The Home Depot #1948	12.28	BG
4/26/2023	The Home Depot #1948	42.00	BUILDING
4/27/2023	The Home Depot #1948	124.90	STUDENT
5/1/2023	The Home Depot #1948	208.39	BG

5/4/2023	The Home Depot #1948	11.04	BG
5/4/2023	The Home Depot #1948	144.01	BUILDING
5/5/2023	The Home Depot #1948	29.96	BG
5/5/2023	The Home Depot #1948	77.80	STUDENT
5/4/2023	The Master Teacher	419.60	STAFF
4/13/2023	The Ups Store 3995	34.59	STUDENT
4/28/2023	The Ups Store 806	12.47	POSTAGE
5/5/2023	Think Ink	75.00	STUDENT
4/19/2023	Tlf The Flower Cottage	100.00	STAFF
4/14/2023	Tmobile Postpaid Web	4,327.66	AP BOARD APPROVED
4/14/2023	Tmobile Postpaid Web	15,975.80	AP BOARD APPROVED
4/6/2023	Top Golf Schaumburg 62	72.00	STUDENT
5/5/2023	Tractor Supply # 131	41.97	BG
4/28/2023	Trader Joe S #699	3.99	STUDENT
4/28/2023	Trader Joe S #699	19.95	STUDENT
4/6/2023	Trane Supply-112420	47.45	BG
4/20/2023	Trane Supply-112420	18.50	BG
4/24/2023	Trane Supply-112420	51.28	BG
4/27/2023	Trane Supply-112420	319.78	BG
5/1/2023	Trane Supply-112420	33.32	BG
5/1/2023	Trane Supply-112420	33.32	BG
5/1/2023	Trane Supply-112420	313.93	BG
5/3/2023	Trane Supply-112420	33.98	BG
5/5/2023	Trane Supply-112420	33.57	BG
4/17/2023	Tropical Smoothie Cafe	134.41	STAFF
4/24/2023	Tropical Smoothie Cafe	96.16	STAFF
4/27/2023	Tropical Smoothie Cafe	97.10	STAFF
5/5/2023	Tropical Smoothie Cafe	111.93	STAFF
5/4/2023	Tst Algonquin Sub Sho	151.21	STAFF
5/1/2023	Tst Kellehers Irish P	17.76	STAFF
4/19/2023	Tst Nikos Tavern Neig	198.22	STAFF
5/2/2023	Tst Nothing Bundt Cak	810.00	STAFF
5/5/2023	Tst Nothing Bundt Cak	525.00	STAFF
4/24/2023	Tst Pita Pita - Hoffm	109.99	STAFF
5/1/2023	Tst Which Wich 840 Pi	43.45	STAFF
4/17/2023	Uber Trip	68.62	TRAVEL
4/17/2023	Uber Trip	8.38	TRAVEL
4/17/2023	Uber Trip	41.93	TRAVEL
4/20/2023	Uber Trip	16.25	TRAVEL
4/20/2023	Uber Trip	65.03	TRAVEL
4/20/2023	Uber Trip	9.19	TRAVEL
4/20/2023	Uber Trip	46.08	TRAVEL
4/13/2023	United 01624789803501	545.25	TRAVEL
4/13/2023	United 01698457446884	29.00	TRAVEL

4/13/2023	United 01698457446895	29.00	TRAVEL
5/3/2023	United Rentals #018226	3,738.60	BG
4/17/2023	Usa Clean By Jon-Don	-953.00	BG
5/5/2023	Usps Po 1600960102	63.00	POSTAGE
4/11/2023	Usps Po 1600960105	126.00	POSTAGE
4/13/2023	Village Fresh Market	114.93	STUDENT
5/2/2023	Village Fresh Market	200.00	STAFF
4/14/2023	Village Pizza & Pub	153.00	STUDENT
4/19/2023	Village Pizza & Pub	69.25	STUDENT
4/21/2023	Village Pizza & Pub	58.48	STUDENT
4/17/2023	Walgreens #4258	4.94	STUDENT
4/6/2023	Walgreens #6764	15.99	STAFF
4/17/2023	Walgreens #6764	176.98	STUDENT
4/6/2023	Walgreens #7457	17.45	STUDENT
4/6/2023	Wal-Mart #1413	7.57	STUDENT
4/7/2023	Wal-Mart #1413	91.62	STUDENT
4/20/2023	Wal-Mart #1413	13.44	STAFF
4/26/2023	Wal-Mart #1413	496.32	STUDENT
4/27/2023	Wal-Mart #1413	197.02	STUDENT
5/1/2023	Wal-Mart #1413	336.29	STAFF
4/6/2023	Wal-Mart #1531	40.79	FACS
4/7/2023	Wal-Mart #1531	110.77	FACS
4/7/2023	Wal-Mart #1531	-31.80	STUDENT
4/7/2023	Wal-Mart #1531	31.80	STUDENT
4/7/2023	Wal-Mart #1531	35.24	STUDENT
4/7/2023	Wal-Mart #1531	8.98	STUDENT
4/11/2023	Wal-Mart #1531	20.43	STUDENT
4/11/2023	Wal-Mart #1531	16.44	STUDENT
4/11/2023	Wal-Mart #1531	40.82	STAFF
4/12/2023	Wal-Mart #1531	152.91	FACS
4/12/2023	Wal-Mart #1531	21.68	FACS
4/12/2023	Wal-Mart #1531	42.30	STUDENT
4/13/2023	Wal-Mart #1531	83.88	STUDENT
4/13/2023	Wal-Mart #1531	16.44	STUDENT
4/17/2023	Wal-Mart #1531	47.39	STAFF
4/18/2023	Wal-Mart #1531	70.96	FACS
4/18/2023	Wal-Mart #1531	87.51	STUDENT
4/19/2023	Wal-Mart #1531	16.10	STUDENT
4/19/2023	Wal-Mart #1531	289.28	STAFF
4/19/2023	Wal-Mart #1531	68.96	FACS
4/19/2023	Wal-Mart #1531	15.31	STUDENT
4/19/2023	Wal-Mart #1531	34.55	STUDENT
4/19/2023	Wal-Mart #1531	42.92	STUDENT
4/19/2023	Wal-Mart #1531	48.80	STUDENT

4/19/2023	Wal-Mart #1531	18.07	STAFF
4/20/2023	Wal-Mart #1531	126.54	FACS
4/20/2023	Wal-Mart #1531	488.42	STUDENT
4/21/2023	Wal-Mart #1531	34.32	STAFF
4/21/2023	Wal-Mart #1531	410.92	STUDENT
4/21/2023	Wal-Mart #1531	14.34	STUDENT
4/21/2023	Wal-Mart #1531	21.44	STUDENT
4/21/2023	Wal-Mart #1531	297.96	STUDENT
4/24/2023	Wal-Mart #1531	222.44	FACS
4/24/2023	Wal-Mart #1531	2.54	STUDENT
4/24/2023	Wal-Mart #1531	68.15	FACS
4/25/2023	Wal-Mart #1531	45.04	FACS
4/25/2023	Wal-Mart #1531	227.35	FACS
4/25/2023	Wal-Mart #1531	31.08	FACS
4/26/2023	Wal-Mart #1531	74.64	STUDENT
4/26/2023	Wal-Mart #1531	75.12	STUDENT
4/27/2023	Wal-Mart #1531	63.92	FACS
4/27/2023	Wal-Mart #1531	62.26	STUDENT
4/28/2023	Wal-Mart #1531	100.02	FACS
4/28/2023	Wal-Mart #1531	56.96	STUDENT
5/1/2023	Wal-Mart #1531	41.83	STAFF
5/1/2023	Wal-Mart #1531	33.66	FACS
5/2/2023	Wal-Mart #1531	117.46	STAFF
5/2/2023	Wal-Mart #1531	66.67	STUDENT
5/2/2023	Wal-Mart #1531	29.78	FACS
5/2/2023	Wal-Mart #1531	52.40	STAFF
5/3/2023	Wal-Mart #1531	100.88	STUDENT
5/3/2023	Wal-Mart #1531	260.94	STAFF
5/4/2023	Wal-Mart #1531	761.20	STUDENT
5/5/2023	Wal-Mart #1531	69.72	STUDENT
5/5/2023	Wal-Mart #1531	25.46	STAFF
5/3/2023	Wal-Mart #2815	38.78	STAFF
4/13/2023	Wal-Mart #4641	44.12	STUDENT
4/18/2023	Wal-Mart #4641	83.20	STAFF
4/19/2023	Wal-Mart #4641	113.45	STAFF
4/24/2023	Wal-Mart #4641	146.75	FACS
4/11/2023	Wal-Mart #5060	39.68	STAFF
4/12/2023	Wal-Mart #5060	10.97	STAFF
4/13/2023	Wal-Mart #5060	7.16	STAFF
4/13/2023	Wal-Mart #5060	29.61	STUDENT
4/17/2023	Wal-Mart #5060	129.32	FACS
4/18/2023	Wal-Mart #5060	39.94	STAFF
4/18/2023	Wal-Mart #5060	5.38	STAFF
4/18/2023	Wal-Mart #5060	114.00	STAFF

4/19/2023	Wal-Mart #5060	15.94	STUDENT
4/20/2023	Wal-Mart #5060	460.63	STUDENT
4/24/2023	Wal-Mart #5060	9.96	FACS
4/26/2023	Wal-Mart #5060	7.96	STUDENT
4/27/2023	Wal-Mart #5060	110.14	STAFF
5/1/2023	Wal-Mart #5060	13.40	STUDENT
5/1/2023	Wal-Mart #5060	57.49	STUDENT
5/4/2023	Wal-Mart #5060	5.16	STAFF
5/4/2023	Wal-Mart #5060	58.26	STAFF
5/4/2023	Wal-Mart #5060	46.88	STAFF
5/4/2023	Wal-Mart #5060	278.54	STUDENT
5/4/2023	Wal-Mart #5060	9.92	STUDENT
4/20/2023	Wal-Mart #5276	178.36	STUDENT
4/6/2023	Walmart.Com	179.88	STAFF
4/6/2023	Walmart.Com	154.72	STUDENT
4/28/2023	Walmart.Com	30.61	STUDENT
5/1/2023	Walmart.Com	174.98	STUDENT
5/1/2023	Walmart.Com	23.97	STUDENT
5/3/2023	Walmart.Com	30.43	STUDENT
4/6/2023	Walmart.Com 8009666546	44.97	STAFF
4/6/2023	Walmart.Com 8009666546	179.88	STAFF
4/6/2023	Walmart.Com 8009666546	57.68	STAFF
4/6/2023	Walmart.Com 8009666546	4.70	STAFF
4/14/2023	Walmart.Com 8009666546	32.31	STAFF
5/1/2023	Walmart.Com 8009666546	29.71	STUDENT
5/1/2023	Wendys #8585	73.43	STUDENT
4/14/2023	West Side Electric Sup	126.11	BG
4/14/2023	West Side Electric Sup	157.41	BG
4/17/2023	West Side Electric Sup	-126.11	BG
4/17/2023	West Side Electric Sup	210.13	BG
4/18/2023	West Side Electric Sup	83.00	BG
5/2/2023	West Side Electric Sup	63.42	BG
5/4/2023	West Side Electric Sup	101.39	BG
4/21/2023	Wm Supercenter #1413	177.29	FACS
4/26/2023	Wm Supercenter #1413	414.52	STUDENT
4/27/2023	Wm Supercenter #1413	288.36	STUDENT
4/27/2023	Wm Supercenter #1413	87.38	STAFF
5/4/2023	Wm Supercenter #1413	10.10	STUDENT
4/6/2023	Wm Supercenter #1814	116.14	STUDENT
4/11/2023	Wm Supercenter #1814	112.54	STUDENT
4/12/2023	Wm Supercenter #1814	-116.14	STUDENT
4/7/2023	Wm Supercenter #4641	149.90	FACS
4/11/2023	Wm Supercenter #4641	201.28	FACS
4/14/2023	Wm Supercenter #4641	17.83	FACS

4/18/2023	Wm Supercenter #4641	27.44	STUDENT
4/18/2023	Wm Supercenter #4641	513.27	FACS
4/25/2023	Wm Supercenter #4641	272.42	FACS
5/4/2023	Wm Supercenter #4641	27.52	STUDENT
5/5/2023	Wm Supercenter #4641	211.25	STAFF
4/11/2023	Wm Supercenter #5060	23.68	STUDENT
4/11/2023	Wm Supercenter #5060	100.00	STUDENT
4/17/2023	Wm Supercenter #5060	5.91	STAFF
4/17/2023	Wm Supercenter #5060	120.84	STUDENT
4/17/2023	Wm Supercenter #5060	72.51	STUDENT
4/20/2023	Wm Supercenter #5060	59.12	STAFF
4/21/2023	Wm Supercenter #5060	163.17	STUDENT
4/24/2023	Wm Supercenter #5060	163.04	STUDENT
4/24/2023	Wm Supercenter #5060	296.32	STUDENT
4/24/2023	Wm Supercenter #5060	17.30	STAFF
4/27/2023	Wm Supercenter #5060	353.00	BG
4/27/2023	Wm Supercenter #5060	167.94	STAFF
4/28/2023	Wm Supercenter #5060	243.86	STUDENT
4/28/2023	Wm Supercenter #5060	189.21	STUDENT
5/1/2023	Wm Supercenter #5060	78.51	STUDENT
5/1/2023	Wm Supercenter #5060	7.28	FACS
5/2/2023	Wm Supercenter #5060	26.93	STAFF
5/3/2023	Wm Supercenter #5060	22.08	STUDENT
5/3/2023	Wm Supercenter #5060	153.18	STUDENT
5/4/2023	Wm Supercenter #5060	172.14	STUDENT
5/5/2023	Www.Doodle.Com	83.40	STAFF
4/25/2023	Www.Fundraising.Com	600.00	STUDENT
4/18/2023	Www.Sewingconcepts.Com	173.97	FACS
4/7/2023	Wwwswimclinic-F2e102t1	187.62	STAFF
4/21/2023	Wyndham Springfield Ci	30.24	STAFF
4/24/2023	Wyndham Springfield Ci	215.46	TRAVEL
4/7/2023	Ziegler-Carpentersvill	39.53	BUILDING
4/12/2023	Ziegler-Carpentersvill	7.16	BG
4/12/2023	Ziegler-Carpentersvill	19.95	BG
4/20/2023	Ziegler-Carpentersvill	30.30	BG
4/20/2023	Ziegler-Carpentersvill	37.66	BUILDING
4/21/2023	Ziegler-Carpentersvill	18.76	BUILDING
4/26/2023	Ziegler-Carpentersvill	39.91	BUILDING
4/28/2023	Ziegler-Carpentersvill	4.78	BG
5/1/2023	Ziegler-Carpentersvill	15.98	BUILDING
5/2/2023	Ziegler-Carpentersvill	85.06	BUILDING
5/4/2023	Ziegler-Carpentersvill	111.57	BG
4/13/2023	Zieglers Ace Hdwe	182.61	BG
4/24/2023	Zieglers Ace Hdwe	84.77	BG

4/26/2023	Zieglers Ace Hdwe	28.84	BG
5/3/2023	Zieglers Ace Hdwe	5.98	BG

TOTAL **$235,642.48**

ACTIVITY ACCOUNT SUMMARY
FOR MONTH OF: April 30, 2023

	Month to Date			Year To Date			
	Month End Receipts	Month End Disbursements	Month End Activity	July 1, 2022 Beginning Book Balance	Year to Date Receipts	Year to Date Disbursements	Year to Date Book Balance
School							
Algonquin Lakes	$ 8,091	$ 3,923	$ 4,169	$ 7,193	$ 17,252	$ 14,096	$ 10,349
Algonquin M.S.	$ 8,520	$ 6,783	$ 1,737	$ 16,522	$ 28,793	$ 25,741	$ 19,574
Big Timber Elementary	$ 9	$ -	$ 9	$ -	$ 6,515	$ 4,249	$ 2,266
Carpentersville M.S.	$ 9,869	$ 7,381	$ 2,488	$ 22,290	$ 19,763	$ 14,805	$ 27,248
DeLacey	$ 107	$ -	$ 107	$ 4,025	$ 3,888	$ 3,164	$ 4,748
Dundee-Crown H.S.	$ 19,024	$ 36,544	$ (17,520)	$ 188,792	$ 209,473	$ 250,797	$ 147,468
Dundee Highlands	$ 9	$ 392	$ (383)	$ 1,296	$ 1,527	$ 916	$ 1,907
Dundee M.S.	$ 3,859	$ 11,396	$ (7,537)	$ 143,189	$ 152,096	$ 171,565	$ 123,720
Eastview	$ 6	$ -	$ 6	$ 1,057	$ 2,114	$ 1,652	$ 1,519
Gary D Wright	$ 1,972	$ 8,903	$ (6,930)	$ 7,543	$ 14,842	$ 21,221	$ 1,165
Gilberts	$ 2,168	$ 3,954	$ (1,785)	$ 3,291	$ 8,210	$ 9,430	$ 2,070
Golfview	$ 19	$ 1,401	$ (1,382)	$ 5,077	$ 138	$ 1,464	$ 3,751
Hampshire Elem	$ 18	$ 887	$ (869)	$ 5,063	$ 12,861	$ 14,038	$ 3,886
Hampshire H.S.	$ 88,323	$ 77,759	$ 10,564	$ 231,926	$ 325,531	$ 257,092	$ 300,364
Hampshire M.S.	$ 4,421	$ 4,143	$ 277	$ 72,533	$ 62,953	$ 62,158	$ 73,328
H.D. Jacobs H.S.	$ 15,774	$ 70,663	$ (54,889)	$ 153,345	$ 256,931	$ 244,007	$ 166,269
Lake In The Hills	$ 222	$ 60	$ 162	$ 6,172	$ 2,198	$ 2,484	$ 5,885
Lakewood	$ 102	$ 615	$ (513)	$ 20,065	$ 21,786	$ 17,774	$ 24,077
Liberty	$ 35	$ 6,338	$ (6,303)	$ 2,965	$ 7,005	$ 6,338	$ 3,632
Lincoln Prairie	$ 1,416	$ 2,175	$ (760)	$ 4,843	$ 9,348	$ 8,569	$ 5,622
Meadowdale	$ 7	$ -	$ 7	$ 1,584	$ 6,349	$ 6,049	$ 1,885
Neubert	$ 474	$ -	$ 474	$ 2,472	$ 3,247	$ 2,467	$ 3,251
Parkview	$ 26	$ -	$ 26	$ 4,235	$ 2,406	$ -	$ 6,641
Perry	$ 69	$ -	$ 69	$ 8,839	$ 1,354	$ 282	$ 9,911
Sleepy Hollow	$ 1,174	$ 841	$ 333	$ 699	$ 2,996	$ 2,912	$ 783
Westfield	$ 7,571	$ 10,615	$ (3,044)	$ 48,067	$ 62,288	$ 67,230	$ 43,125
Total	$ 173,286	$ 254,773	$ (81,487)	$ 963,082	$ 1,241,864	$ 1,210,502	$ 994,444

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	7,193.23	17,251.54	14,095.97		10,348.80
Total Cash Accounts	7,193.23	17,251.54	14,095.97	0.00	10,348.80
Other Accounts					
200M-00-00 Special Ed	153.25				153.25
2018-00-00 Class of 2018	0.00				0.00
2019-00-00 Class of 2019	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	39.55				39.55
2030-00-00 Class of 2030	174.62	283.50	324.18		133.94
2031-00-00 Class of 2031	41.69	305.00	919.28		(572.59)
2032-00-00 Class of 2032	126.26	858.00			984.26
2033-00-00 Class of 2033	407.61				407.61
2034-00-00 Class of 2034	54.98	54.00			108.98
2035-00-00 Class of 2035	0.00	260.00			260.00
2090-10-00 Acting Club	51.46				51.46
2100-10-00 Book Club	0.00				0.00
2111-10-00 After School Band-INACTIVE	0.00				0.00
2140-10-00 4th and 5th Grade Chorus	0.00				0.00
2410-00-00 Culinary Kids 2/3	80.57				80.57
2410-10-00 Culinary Kids 4/5	0.00				0.00
2415-10-00 Science Club	10.31				10.31
2590-10-00 Lady Lions Running Club	460.04	2,475.00	306.00		2,629.04
2590-20-00 Boys Running Club	1,639.36	2,011.00	3,207.00		443.36
4100-00-00 A.M. Fitness Club - Inactive	0.00				0.00
4100-10-10 Fitness Club	899.05				899.05
4100-30-00 Other-DO NOT USE	0.00				0.00
4200-10-00 Birthday Books	85.00	1,140.00	1,130.00		95.00
4200-20-00 Book Fair	0.00	9,540.85	8,031.01		1,509.84
4210-00-00 Holiday Creations	135.85				135.85
4300-00-00 Yearbook	1,854.26	100.00	178.50		1,775.76
5100-00-00 General Fund	425.98				425.98
5200-10-00 Relay for Life	0.00				0.00
5500-10-00 ALES Grant Awards	18.19				18.19
5700-00-00 Social Committee	245.00				245.00
5900-10-10 Bank Correction Entries	0.00				0.00
6000-00-00 Interest Income	290.20	224.19			514.39
Total Other Accounts	7,193.23	17,251.54	14,095.97	0.00	10,348.80

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 DO NOT USE	0.00				0.00
1000-00-10 Harris - Checking	16,521.70	28,793.34	25,740.81		19,574.23
Total Cash Accounts	16,521.70	28,793.34	25,740.81	0.00	19,574.23
Other Accounts					
1500-00-00 Bank Corrections	0.00	37.98	37.98		0.00
2000-10-00 Student Council	446.33	5,886.51	5,686.54		646.30
2016-00-00 Class of 2016-Inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-10 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	743.89		743.89		0.00
2027-00-00 Class of 2027	2.42	595.00	400.13		197.29
2028-00-00 Class of 2028	323.52	4,551.00	1,200.00		3,674.52
2029-00-00 Class of 2029	0.00	2,540.00	1,899.09		640.91
2110-10-00 Band	49.47	3,253.50	2,860.90		442.07
2140-10-00 Chorus	1,766.30		650.27		1,116.03
2150-30-00 Musical	5,058.90	5,726.00	4,576.81		6,208.09
2151-10-00 Music Club	2,144.71		1,151.28		993.43
2155-10-00 Orchestra	0.00				0.00
2220-10-00 Art Club	0.00	315.00	314.43		0.57
2230-10-00 Beta Club	2,139.48	273.40	1,975.69		437.19
2240-00-00 Baking Club	393.80	305.00	365.55		333.25
2250-00-00 Chess Club	0.10				0.10
2251-10-00 Computer Ed. Club	0.00				0.00
2275-10-00 Outdoor Club	0.00				0.00
2290-00-17 Washington DC Trip 2018-2019	2.35			(2.35)	0.00
2391-10-00 AVID	769.89	2,021.00	1,297.22		1,493.67
2430-10-00 Special Ed Community Trips	5.50				5.50
2481-10-00 Yearbook - M.S.	0.00				0.00
2570-10-00 Battle of the Books	0.00				0.00
2580-30-00 Student Awards	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
3000-20-00 Sports Club	0.00				0.00
3010-10-00 Ski Club	0.00				0.00
3020-00-00 Wrestling	227.86	35.37	146.33		116.90
3100-10-00 Volleyball-7th grade	0.00				0.00
3100-20-00 Volleyball - 8th grade	143.27		117.33		25.94
3110-10-00 Cross Country	17.05	925.00	874.50		67.55
3210-00-00 Boys Basketball	79.88				79.88
3210-10-00 Girls Basketball	8.36	27.96			36.32
3230-10-00 Track and Field	138.75				138.75
3250-20-10 Poms	161.54	55.18	69.49		147.23
3350-20-10 Cheerleading	12.67	34.90			47.57
4100-10-00 PBIS	0.54	1,025.04	211.74		813.84
4100-20-00 Low Incidence Class Supplies	17.05			(17.05)	0.00
4100-30-00 General	9.60			(9.60)	0.00
4300-30-00 Staff Account	31.45	439.00	433.94	29.00	65.51

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
5110-10-00 D300 Honors Band Concert	102.20				102.20
5110-20-00 MB Jazz Ensembles	870.00				870.00
5200-00-00 Physical Education Fund	835.68	253.62	707.70		381.60
6000-30-00 Interest Income	19.14	492.88	20.00		492.02
Total Other Accounts	16,521.70	28,793.34	25,740.81	0.00	19,574.23

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 BMOHarris Checking Account	0.00	6,514.95	4,249.24		2,265.71
Total Cash Accounts	0.00	6,514.95	4,249.24	0.00	2,265.71
Other Accounts					
2000-10-10 Student Council	0.00				0.00
2000-20-20 LEAP Classrooms	0.00				0.00
2030-00-00 Class of 2030	0.00	1,150.00	1,084.51		65.49
2031-00-00 Class of 2031	0.00	75.00	350.00		(275.00)
2032-00-00 Class of 2032	0.00	955.00	460.00		495.00
2033-00-00 Class of 2033	0.00	145.00			145.00
2034-00-00 Class of 2034	0.00	1,415.00	1,105.22		309.78
2035-00-00 Class of 2035	0.00	1,301.00	1,249.51		51.49
3100-10-00 Scholastic Book Fairs	0.00				0.00
3100-20-00 Math and Reading Night	0.00				0.00
4100-30-00 General	0.00	170.00			170.00
5100-10-00 PBIS	0.00	390.00			390.00
5100-10-10 Staff Sunshine Account	0.00	860.00			860.00
6000-00-00 Interest Income	0.00	53.95			53.95
Total Other Accounts	0.00	6,514.95	4,249.24	0.00	2,265.71

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	22,290.28	19,763.17	14,805.25		27,248.20
Total Cash Accounts	22,290.28	19,763.17	14,805.25	0.00	27,248.20
Other Accounts					
1000-10-10 Banking Corrections	0.00				0.00
2000-10-00 Student Council	627.53	5,304.18	3,412.94		2,518.77
2015-00-10 Class of 2015-Inactive	0.00				0.00
2015-00-20 Class of 2015-Inactive	0.00				0.00
2015-00-30 Class of 2015-Inactive	0.00				0.00
2016-00-10 Class of 2016-Inactive	0.00				0.00
2016-00-20 Class of 2016-Inactive	0.00				0.00
2016-00-30 Class of 2016-Inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.07			(0.07)	0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.84			(0.84)	0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	13.85			(13.85)	0.00
2024-00-00 Class of 2024-Inactive	205.85			(205.85)	0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	0.00				0.00
2105-00-00 Man in Demand/Dare to be Rare	447.56				447.56
2110-10-00 Music	1,871.76		457.47		1,414.29
2110-20-00 MB Jazz	420.00				420.00
2111-10-00 Title Field Trips All Grades	0.00				0.00
2120-10-00 Drama	2,099.05	2,158.32	2,114.70		2,142.67
2140-10-00 Chorus	945.75				945.75
2221-10-00 Art Club	10.00				10.00
2230-10-00 Beta Club	858.75	184.75	520.82		522.68
2240-00-00 PBIS	0.00				0.00
2481-10-00 Yearbook	175.56				175.56
2499-30-00 School Store	0.00				0.00
2590-40-00 Relay for Life	2.00				2.00
2670-20-00 Book Fair	13.14				13.14
3250-20-10 Poms	3,806.14		267.98		3,538.16
3350-20-10 Cheerleading	4,676.57		322.00		4,354.57
4101-30-00 AVID	4,031.98	7,568.90	6,728.82		4,872.06
4210-20-00 General	0.00	3,269.00	500.00	220.61	2,989.61
4300-30-00 Sunshine	769.83	645.00	268.94		1,145.89
6000-00-00 Interest	1,314.05	633.02	211.58		1,735.49
Total Other Accounts	22,290.28	19,763.17	14,805.25	0.00	27,248.20

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris Cash Account	4,024.56	3,887.65	3,164.30		4,747.91
Total Cash Accounts	4,024.56	3,887.65	3,164.30	0.00	4,747.91
Other Accounts					
1100-00-00 Bank Corrections	0.00				0.00
4100-00-00 Student Memorial Fundraiser	0.00	89.00			89.00
4500-10-00 Box Top Label Collection	54.59	59.10			113.69
4600-30-00 Postage-Inactive	0.00				0.00
4700-00-00 Pyramid Model Committee	647.18				647.18
5100-00-00 General Student Activities	350.22	885.04	855.04		380.22
5110-00-00 Birth to 3 Program	360.75				360.75
5200-00-00 PBIS	2,558.13	2,730.00	2,309.26		2.978.87
5300-00-00 Relay for Life-Inactive	0.00				0.00
5400-00-00 deLacey Diaper Drive-Inactive	0.00				0.00
6000-00-00 Interest Income	53.69	124.51			178.20
Total Other Accounts	4,024.56	3,887.65	3,164.30	0.00	4,747.91

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 Amcore Activity Checking Acct	0.00				0.00
1000-00-10 Harris - Checking	188,791.77	209,473.39	250,797.02		147,468.14
Total Cash Accounts	188,791.77	209,473.39	250,797.02	0.00	147,468.14
Other Accounts					
1000-10-10 Banking Corrections	(63.00)	25.00	25.00		(63.00)
2000-10-00 Student Council	31,417.82	35,219.14	79,036.35	(6,500.00)	(18,899.39)
2009-00-00 Class of 2009	0.00				0.00
2010-00-00 Class of 2010	0.00				0.00
2011-00-00 Class of 2011	0.00				0.00
2012-00-00 Class of 2012	0.00				0.00
2013-00-00 Class of 2013	0.00				0.00
2014-00-00 Class of 2014	0.00				0.00
2015-00-00 Class of 2015	0.00				0.00
2016-00-00 Class of 2016	0.00				0.00
2017-00-00 Class of 2017	0.00				0.00
2018-00-00 Class of 2018	0.00				0.00
2019-00-00 Class of 2019	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2095-10-00 Animation Club	154.49				154.49
2110-10-00 Instrumental Music	0.00	3,100.00	2,157.04		942.96
2113-10-00 Band Trip	0.00				0.00
2120-10-00 Drama Club	9,506.27	1,990.00	2,662.36		8,833.91
2120-20-00 Musical Account	6,153.83	14,881.09	21,855.60		(820.68)
2130-10-00 Auditorium	0.00				0.00
2140-10-00 Choral Music	5,456.13	500.00	554.57		5,401.56
2145-30-00 D300 Music Festival	0.00				0.00
2145-50-00 Orchestra	10,488.55	11,409.00	20,632.52		1,265.03
2151-10-00 Music Dept.-INACTIVE	0.00				0.00
2156-10-00 PROM	0.00				0.00
2200-10-00 Amnesty International	0.00				0.00
2210-30-00 Anatomy FT Fund - Inactive	0.00				0.00
2219-10-00 Adelante Club	289.27				289.27
2220-10-00 Art Club	0.00				0.00
2222-10-00 Ceramics	0.00				0.00
2223-10-00 Charger Pride-Student Incentiv	0.00				0.00
2223-20-00 Charger Pride-Staff	7,027.06		816.50		6,210.56
2224-10-00 Choir - DCHS	0.00				0.00
2225-10-00 Chemistry Club	0.00				0.00
2230-10-00 Beta Club	1,587.13	1,280.00	1,108.00		1,759.13
2235-10-00 SAFE	4,390.24		671.82		3,718.42
2240-10-00 Black History Club	0.00		53.00	500.00	447.00
2252-10-00 Culinary	2,416.08	1,194.00	730.34		2,879.74
2255-10-00 Construction Club	0.00				0.00
2256-10-00 DC1 Heart Dance	66.75				66.75
2256-10-10 DC Steppers	0.00				0.00
2256-10-20 New Generation Dance	0.00				0.00
2256-10-30 Latin Dancing	175.00				175.00
2257-10-00 Earth/Space Club/Field Trips-I	0.00				0.00
2258-10-00 English Department	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2259-10-10 Electricity Fund	2,038.26	525.20			2,563.46
2260-10-00 Industrial Ed Club	524.84				524.84
2261-10-10 Ukulele Club	0.00				0.00
2263-10-00 Rotary Interact	1,186.16				1,186.16
2270-10-00 Enviro Science FT-Inactive	0.00				0.00
2275-10-00 Field Trips - Science	2,993.62	8,485.00	6,686.06		4,792.56
2276-10-00 Field Trips	0.00				0.00
2280-10-00 Environmental Grants Fund	250.39				250.39
2280-20-00 Environmental Club	598.48	1,443.00	794.80		1,246.68
2282-10-00 GirlUp	656.83				656.83
2285-10-00 Recycling Club	500.00				500.00
2290-10-00 Library Club	0.00				0.00
2300-10-00 ESL - English Second Language	80.50				80.50
2310-10-00 World Language (French) Club	4,246.60		296.20		3,950.40
2320-10-00 German Club	0.00				0.00
2330-10-00 Spanish Club	0.00				0.00
2340-10-00 Science Olympiad	40.00	306.15	210.00		136.15
2360-10-00 Gifted Club	0.00				0.00
2370-10-00 FACS Club	1,157.00				1,157.00
2375-10-00 Literary Arts Magazine	1,780.00	936.61	276.22		2,440.39
2380-10-00 Journalism Club - Inactive	0.00				0.00
2385-10-00 Poetry Club-Souls Spill Ink	1,457.57	336.00	363.94		1,429.63
2390-10-00 National Honor Society	1,882.91	2,136.00	2,270.00		1,748.91
2391-10-00 AVID	3,737.02	3,103.34	3,973.35		2,867.01
2392-00-00 PSI Alpha	0.00	484.00	295.68		188.32
2395-00-00 Youth in Law	243.00				243.00
2400-10-00 Peer Mediation	0.00				0.00
2401-10-00 Conflict Mediation	0.00				0.00
2408-10-00 GSA/LGBT Support Group	628.18	197.00	210.98	500.00	1,114.20
2410-10-00 REACH	0.00				0.00
2420-10-00 SEA-Level	0.00				0.00
2439-00-00 Peer Tutoring	0.00				0.00
2439-10-00 Freshman Mentors	298.30				298.30
2440-10-00 Individual Speech Club	0.00				0.00
2450-10-00 Debate Team	1,786.74		743.42		1,043.32
2465-10-00 VOICES	0.00				0.00
2470-10-00 Year in Review Video	0.00				0.00
2480-10-00 Yearbook	0.00	70.00			70.00
2510-10-00 O.L.A.S.	0.00				0.00
2520-10-00 VFW Essay Contest	0.00				0.00
2526-10-00 Auto Shop	66.00		66.00		0.00
2530-10-00 Chess Club	0.00				0.00
2540-10-00 Bilingual Club	0.00				0.00
2550-10-00 Fishing Club	0.00				0.00
2590-20-00 Woodshop	315.38				315.38
2590-30-00 Color Run	0.00				0.00
2590-40-00 Relay for Life	688.95				688.95
2591-10-00 Fight the Stigma	256.25	500.00			756.25
2592-10-00 Minority Leadership	193.00				193.00
2618-10-10 Operation Click	2,858.00	796.00	977.00		2,677.00
2700-10-10 Work Program/School Store	0.00				0.00
2700-10-20 Work Program/Buttons/Store	1,342.99	65.00	188.78		1,219.21
2800-10-00 INCubator Grant - Business	13,817.37		156.14		13,661.23
2800-10-01 INCubator-POPtime-INACTIVE	0.00				0.00
2800-10-02 INCubator-ToothpasteTab-INACTI	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2800-10-05 INCubator -SnapCase-INACTIVE	0.00				0.00
2800-10-06 INCubator-Extra Hand-INACTIVE	0.00				0.00
2800-10-07 INCubator-Party Bag-INACTIVE	0.00				0.00
2800-10-09 INCubator-Underground-INACTIVE	0.00				0.00
2800-10-10 INCubator-MaleBox-INACTIVE	0.00				0.00
2800-10-13 INCubator-FirstSTEP-INACTIVE	0.00				0.00
2800-10-14 INCubator - Poppin Party-INACT	0.00				0.00
3100-20-20 Baseball	131.87	12,796.56	8,839.03		4.089.40
3150-20-10 Softball	1,393.80	6,039.82	3,966.59	500.00	3.967.03
3200-20-10 Girls Basketball	1,063.45	5,771.00	3,115.40		3,719.05
3200-20-20 Boys Basketball	9,084.59	1,050.00	453.40		9.681.19
3210-20-10 Girls Bowling	576.81		221.20		355.61
3250-00-00 Dance Team (Poms)	1,221.07	5,322.79	5,195.29		1.348.57
3252-20-10 Winter Guard	0.00				0.00
3300-20-10 Girls Soccer	1,995.18	7,881.50	5,233.00		4,643.68
3300-20-20 Boys Soccer	1,785.81	4,622.00	5,992.50		415.31
3350-20-10 Cheerleading	33.19	31,243.24	26,735.12		4.541.31
3400-20-10 Girls Tennis	1,304.69	1,670.00	2,102.57		872.12
3400-20-20 Boys Tennis	2,113.52		1,378.94		734.58
3450-20-10 Girls Swimming	174.49	2,175.00	2,330.00		19.49
3500-20-10 Girls Track	3,136.90	1,525.00	630.00		4.031.90
3500-20-20 Boys Track	615.88	5,261.00	914.76		4.962.12
3600-20-10 Girls Golf	288.08	700.00	923.88		64.20
3600-20-20 Boys Golf	4,259.40		17.98		4.241.42
3650-20-10 Boys Lacrosse	811.11	4,367.50	2,743.53		2,435.08
3700-20-10 Football	3,530.14	15,012.50	15,544.93		2,997.71
3800-20-00 Cross Country	4,775.84	1,519.00	6,211.25		83.59
3850-20-00 Wrestling	2,889.46	2,568.00	3,424.51		2.032.95
3900-20-00 Volleyball	7,164.11	4,747.00	3,776.55		8.134.56
3999-20-00 Super Fans	592.72				592.72
4000-10-00 Sr. Class Gift	5,012.96			5,000.00	10.012.96
4100-30-00 General	3,564.02	125.67			3.689.69
4103-30-00 Coffee Club 2	0.00				0.00
4300-20-00 Sunshine Club/Staff Pride	1,341.07	650.00	756.82		1.234.25
4300-30-00 Guidance Fund	0.00				0.00
4405-30-00 Excel	0.00				0.00
4700-30-00 Scholarships	1,935.67		2,000.00		(64.33)
4750-10-00 Testing Prep	2,618.00				2,618.00
5000-10-10 Posadas Fundraiser	0.00				0.00
5000-30-00 Charger Golf Outing	0.00				0.00
5000-50-50 D300 United	0.00				0.00
5100-00-00 DO NOT USE	0.00				0.00
6000-00-00 Interest Income	687.98	5,444.28	478.10		5.654.16
Total Other Accounts	188,791.77	209,473.39	250,797.02	0.00	147,468.14

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	1,295.52	1,527.34	916.24		1,906.62
Total Cash Accounts	1,295.52	1,527.34	916.24	0.00	1,906.62
Other Accounts					
2000-10-00 Student Council	183.00				183.00
200A-00-00 Kindergarten-inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2021-10-00 Class of 2021 FT-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2022-10-00 Class of 2022 FT-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2023-10-00 Class of 2023 FT-Inactive	0.00				0.00
2024-00-00 Class of 2024-inactive	0.00				0.00
2024-10-00 Class of 2024 FT-inactive	0.00				0.00
2025-00-00 Class of 2025-inactive	0.00				0.00
2025-10-00 Class of 2025 FT-inactive	0.00				0.00
2026-00-00 Class of 2026-inactive	0.00				0.00
2026-10-00 Class of 2026 FT-inactive	0.00				0.00
2027-00-00 Class of 2027-inactive	0.00				0.00
2027-10-00 Class of 2027 FT-inactive	0.00				0.00
2028-00-00 Class of 2028-inactive	0.00				0.00
2028-10-00 Class of 2028 FT-inactive	0.00				0.00
2029-00-00 Class of 2029-inactive	0.00				0.00
2029-10-00 Class of 2029 FT-inactive	0.00				0.00
2030-00-00 Class of 2030	0.00				0.00
2030-10-00 Class of 2030 Field Trips	488.48		305.00		183.48
2031-00-00 Class of 2031	0.00				0.00
2031-10-00 Class of 2031 Field Trips	20.30				20.30
2032-00-00 Class of 2032	0.00				0.00
2032-10-00 Class of 2032 Field Trips	0.00				0.00
2033-00-00 Class of 2033	0.00				0.00
2033-10-00 Class of 2033 Field Trips	0.00	150.00	87.31		62.69
2034-00-00 Class of 2034	0.00				0.00
2034-10-00 Class of 2034 Field Trips	126.67	210.00	111.93		224.74
2035-00-00 Class of 2035	0.00				0.00
2035-10-00 Class of 2035 Field Trips	0.00	150.00	150.00		0.00
2216-00-00 White Pines-inactive	0.00				0.00
2550-10-00 Chorus	67.73				67.73
2560-30-00 Media Center-inactive	0.00				0.00
2590-40-00 Relay for Life-inactive	0.00				0.00
2618-40-00 Girls on the Run-inactive	0.00				0.00
4100-30-00 General Fund	156.16	262.00	262.00		156.16
4101-00-00 Field Trips-inactive	0.00				0.00
4200-10-00 Service Club	0.00	700.00			700.00
4300-30-00 Social Committee	163.66				163.66
5110-10-00 Spirit Wear Students-inactive	0.00				0.00
5110-20-00 Spirit Wear Faculty-inactive	0.00				0.00
5200-00-00 Fundraiser-Cookie Dough-inacti	0.00				0.00
5300-10-00 Fun Run-inactive	0.00				0.00
5310-00-00 iReady	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
5400-00-00 NED Assembly-inactive	0.00				0.00
6000-00-00 Interest Income	89.52	55.34			144.86
Total Other Accounts	1,295.52	1,527.34	916.24	0.00	1,906.62

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 First American Bank Checking	0.00				0.00
1000-00-10 Harris - Checking	143,189.24	152,095.72	171,565.12		123.719.84
Total Cash Accounts	143,189.24	152,095.72	171,565.12	0.00	123,719.84
Other Accounts					
2000-10-00 Cardunal Council (Student)	1,315.68		978.16		337.52
2016-00-10 Class of 2016-A(DEL:2yr 15/16)	0.00				0.00
2016-00-20 Class of 2016-B(DEL:2yr 15/16)	0.00				0.00
2017-00-10 Class of 2017-A(DEL:2yr 15/16)	0.00				0.00
2017-00-20 Class of 2017-B(DEL:2yr 15/16)	0.00				0.00
2018-00-10 Class of 2018-A(DEL:2yr 16/17)	0.00				0.00
2018-00-20 Class of 2018-B(DEL:2yr 16/17)	0.00				0.00
2019-00-00 Class of 2019-A (9A 15/16)	0.00				0.00
2019-00-20 Class of 2019-B (9B 15/16)	0.00				0.00
2020-00-00 Class of 2020-A (8A 15/16)	0.00				0.00
2020-00-20 Class of 2020-B (8B 15/16)	0.00				0.00
2021-00-10 Class of 2021 - A	0.00				0.00
2021-00-20 Class of 2021 - B	0.00				0.00
2022-00-10 Class of 2022 - A	0.00				0.00
2022-00-20 Class of 2022 - B	0.00				0.00
2023-00-10 Class of 2023 - A	0.00				0.00
2023-00-20 Class of 2023 - B	0.00				0.00
2024-10-00 Class of 2024 - A	0.00				0.00
2024-20-00 Class of 2024 - B	0.00				0.00
2025-10-00 Class of 2025 - A	435.16				435.16
2025-20-00 Class of 2025 - B	544.19				544.19
2026-00-00 Class of 2026-A	961.02				961.02
2026-10-00 Class of 2026-B	1,577.33				1,577.33
2026-20-00 Class of 2026-C	216.54				216.54
2027-10-00 Class of 2027-A	0.00				0.00
2027-20-00 Class of 2027-B	0.00		880.64		(880.64)
2028-10-00 Class of 2028-A	77.92				77.92
2028-20-00 Class of 2028-B	535.00				535.00
2029-10-00 Class of 2029-A	0.00	406.58	3,916.00		(3,509.42)
2029-20-00 Class of 2029-B	0.00	406.56			406.56
20TG-00-00 Universal Team (PBIS)	2,146.69	1,373.59	2,065.18		1,455.10
20TY-00-00 Secondary Team	19.59				19.59
2110-10-00 Band	5,595.43	8,121.68	20,336.02	14,500.00	7.881.09
2130-10-00 Music Department	31,928.32	67,013.00	49,288.04	(34,500.00)	15,153.28
2140-10-00 Chorus/Vocal	4,740.46	1,223.47	5,264.20	10,000.00	10,699.73
2150-30-00 Musical/Ensembles	21,460.46	1,000.00	8,866.49		13,593.97
2155-10-00 Orchestra	12,522.22		11,171.57	10,000.00	11.350.65
2220-10-00 Art Club	4,068.15	350.00			4.418.15
2230-10-00 Beta Club	1,504.75		90.00	(150.00)	1,264.75
2380-10-00 Targeted Intervention Team	13.53				13.53
2391-10-00 AVID	2,687.82	7,044.88	3,334.05		6.398.65
2425-10-00 Exploratory/Spanish	446.34				446.34
2429-00-00 Mentoring	0.00				0.00
2430-10-00 Special Ed/Schiller(DEL:15/16)	0.00				0.00
2431-10-00 Life Program (SPED)	560.07	571.34	555.74		575.67
2433-10-00 Special Ed/Balleto (DEL:15/16)	0.00				0.00
2435-10-00 S.O.A.R.	1,602.30	1,500.30	2,480.81	282.79	904.58
2436-10-00 SWANS	40.00		16.78		23.22
2437-10-00 ELL/Eng.Lang.Learner(DEL16/17)	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2481-10-00 Yearbook Club	94.96				94.96
2530-10-00 Chess Club	0.00	360.00			360.00
2560-30-00 Book Club	6.15				6.15
2565-00-00 Bracelet Club	0.00	110.00		100.00	210.00
2570-30-00 IMC	630.17		100.00		530.17
2580-30-00 Incentive	0.00				0.00
2590-10-00 Lions	16.11				16.11
2590-40-00 Relay for Life	400.73				400.73
2615-10-00 Midnight Mile	18,897.26	9,600.00	13,248.73		15.248.53
2619-10-00 Cardunal Care	662.84	1,638.75			2,301.59
2620-10-00 Scrapbook	102.00				102.00
2625-10-00 Schoolpalooza	517.22				517.22
2630-10-00 Ski Club	2,330.79	21,989.00	17,902.08	(382.79)	6.034.92
2631-10-00 Washington D.C. Trip	201.77	14,258.00	14,456.00		3.77
2635-10-00 Snowflake	1,331.31				1,331.31
2640-20-00 Science Fair Club - 7th grade	0.00				0.00
2640-30-00 Science Fair Club - 8th grade	0.00				0.00
2645-10-00 Homework Club	0.00				0.00
2650-10-00 Jazz Band	7.50				7.50
2655-10-00 Battle of the Books	5.30				5.30
2660-10-00 8th Grade Video(DEL:2yr16/17)	0.00				0.00
2665-10-00 Spelling Bee	21.34				21.34
2670-10-00 Robotics	523.00	531.52	151.90		902.62
2675-00-00 STEM	65.35				65.35
2680-00-00 Yoga Club	0.00				0.00
3000-20-00 Athletics (DEL:2yr 15/16)	0.00				0.00
3010-00-00 Ultimate Club	1,077.12		684.88		392.24
3207-20-10 Girls Basketball - 7th	35.71		18.88		16.83
3207-20-20 Boys Basketball - 7th	0.62				0.62
3208-20-10 Girl's Basketball - 8th	35.02		35.02		0.00
3208-20-20 Boy's Basketball - 8th	1.92				1.92
3250-20-10 Poms	21.36				21.36
3253-20-10 Intramural Basketball	82.06				82.06
3254-20-00 Intramural Poms	0.00	45.51	42.00		3.51
3350-20-10 Cheerleading	31.80				31.80
3400-10-00 Color Guard	178.49	240.00	206.00		212.49
3500-10-00 Track - Boys	8.20				8.20
3500-20-00 Track - Girls	0.00				0.00
3500-20-10 Girls Track	356.93				356.93
3500-20-20 Boys Track	0.00				0.00
3600-10-00 Flag Football	302.45	1,489.00	1,341.85		449.60
3800-20-00 Cross Country	315.42	113.36	300.00		128.78
3800-20-10 Marathon Club - 6th Gr.CC Only	16.00				16.00
3840-10-00 Wiffle Ball	377.17	1,010.00	929.01		458.16
3850-20-00 Wrestling	183.92	184.95	256.81		112.06
3900-20-00 Volleyball	2.22	89.54	155.88		(64.12)
4100-30-00 General	422.55	25.00		(100.00)	347.55
4110-10-00 Outdoor Club	4,901.74	7,002.83	9,593.10	100.00	2.411.47
4210-00-00 Fall Play	4,368.45		1,683.89		2.684.56
4220-00-00 Street Ensemble	143.19				143.19
4230-00-00 Buddy Club	185.59				185.59
4300-30-00 Faculty (Social) Fund	136.00				136.00
4400-30-00 Fitness Club (PE)	5,615.26				5.615.26
4500-30-00 Flower Fund	42.35	270.00	62.90		249.45
6000-00-00 Interest Income	3,684.93	4,102.08	1,127.73		6,659.28

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
6000-10-00 Bank Corrections	(150.00)	24.78	24.78	150.00	0.00
Total Other Accounts	143,189.24	152,095.72	171,565.12	0.00	123,719.84

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	1,056.55	2,114.46	1,652.43		1,518.58
Total Cash Accounts	1,056.55	2,114.46	1,652.43	0.00	1,518.58
Other Accounts					
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	59.55				59.55
2030-00-00 Class of 2030	320.66				320.66
2031-00-00 Class of 2031	105.73				105.73
2032-00-00 Class of 2032	0.00	756.00	469.00		287.00
2033-00-00 Class of 2033	0.00	546.00	427.00		119.00
2034-00-00 Class of 2034	0.00	780.00	756.43		23.57
2035-00-00 Class of 2035	0.00				0.00
2036-00-00 Class of 2036	0.00				0.00
2100-10-10 Julie Voss Class-Inactive	0.10				0.10
2100-20-10 LEAP Program	15.00				15.00
2580-10-00 Action for Alzheimer	0.00				0.00
2590-30-00 Bear Necessities Fundraiser	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
4100-30-00 Miscellaneous	250.95				250.95
5010-00-00 Library Books (Birthday Club)	232.59				232.59
5020-10-00 Jump Rope for Heart-Inactive	0.00				0.00
6000-00-00 Interest Income	71.97	32.46			104.43
Total Other Accounts	1,056.55	2,114.46	1,652.43	0.00	1,518.58

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	7,543.05	14,842.35	21,220.73		1,164.67
Total Cash Accounts	7,543.05	14,842.35	21,220.73	0.00	1,164.67
Other Accounts					
2000-10-00 Student Council	0.00				0.00
200M-00-00 DO NOT USE	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028-Inactive	0.00				0.00
2029-00-00 Class of 2029-Inactive	1,462.09		1,462.09		0.00
2030-00-00 Class of 2030	638.10	3,260.00	7,706.33		(3,808.23)
2031-00-00 Class of 2031	248.01	2,096.00	1,766.00		578.01
2032-00-00 Class of 2032	441.28	1,596.00	1,301.00		736.28
2033-00-00 Class of 2033	73.50	500.00	192.01		381.49
2034-00-00 Class of 2034	18.50	500.00	719.50		(201.00)
2035-00-00 Class of 2035	0.00	1,850.00	1,385.00		465.00
2140-10-10 Chorus	1,671.35	4,013.75	4,849.25		835.85
2151-10-00 Music Dept.	0.00				0.00
2499-20-00 Apparel Store	0.11				0.11
2499-30-00 School Store	0.00				0.00
2580-00-00 K Student Incentive	0.00				0.00
2580-00-10 1st Gr Student Incentive	0.00				0.00
2580-00-20 2nd Gr Student Incentive	0.00				0.00
2580-00-30 3rd Gr Student Incentive	0.00				0.00
2580-00-40 4th Gr Student Incentive	0.00				0.00
2580-00-50 5th Gr Student Incentive	0.00				0.00
2585-10-00 Library Fundraiser	0.00				0.00
2590-30-00 Girls on the Run	5.00				5.00
2590-40-00 Relay for Life	0.00				0.00
2590-50-00 Polar Plunge Fund-Inactive	0.00				0.00
2618-30-00 Funds for Cancer-Inactive	0.00				0.00
2700-10-00 Ozzie Reading Club	0.00				0.00
4100-30-00 General	638.73	874.30	1,449.55		63.48
4300-20-00 Staff Wear	75.00				75.00
5010-10-00 PBIS	1,491.65		390.00		1,101.65
5100-10-00 Staff Sunshine Account	0.00				0.00
6000-00-00 Interest Income	779.73	152.30			932.03
Total Other Accounts	7,543.05	14,842.35	21,220.73	0.00	1,164.67

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	3,290.70	8,209.92	9,430.19		2,070.43
Total Cash Accounts	3,290.70	8,209.92	9,430.19	0.00	2,070.43
Other Accounts					
2000-20-00 LIFE Program	1,004.02	622.00	151.50		1,474.52
2000-30-00 Reading	0.00				0.00
200S-00-00 PK	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019 / 5th Grade-Inac	0.00				0.00
2020-00-00 Class of 2020 / 5th Grade-Inac	0.00				0.00
2021-00-00 Class of 2021 / 5th Grade-Inac	0.00				0.00
2022-00-00 Class of 2022 - 5th Grade-Inac	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2023-10-10 Class of 2023-5th Grade Social	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	757.59				757.59
2030-00-00 Class of 2030	469.16		100.00		369.16
2031-00-00 Class of 2031	138.02	585.00	540.00		183.02
2032-00-00 Class of 2032	263.04	2,246.00	2,063.20		445.84
2033-00-00 Class of 2033	0.00	950.00	1,125.59		(175.59)
2034-00-00 Class of 2034	0.00		1,720.00		(1,720.00)
2035-00-00 Class of 2035	0.00				0.00
2151-10-00 Music Dept.	0.00				0.00
2276-10-00 Field Trips	27.02				27.02
2277-10-00 Field Days	164.18	1,377.00	1,410.50		130.68
2560-30-00 Media	0.00				0.00
2590-40-00 Relay for Life	0.00	2,319.40	2,319.40		0.00
4100-30-00 General	444.78	21.61		(21.61)	444.78
5000-10-00 Staff Social Account	18.55				18.55
6000-00-00 Interest Income	4.34	88.91		21.61	114.86
Total Other Accounts	3,290.70	8,209.92	9,430.19	0.00	2,070.43

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	5,077.01	138.03	1,464.00		3,751.04
Total Cash Accounts	5,077.01	138.03	1,464.00	0.00	3,751.04
Other Accounts					
2021-00-00 Class of 2021	0.00				0.00
2021-10-00 Class of 2021 Field Trips	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2022-10-00 Class of 2022 Field Trips	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2023-10-00 Class of 2023 Field Trips	29.09			(29.09)	0.00
2024-00-00 Class of 2024	0.00				0.00
2024-10-00 Class of 2024 Field Trips	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2025-10-00 Class of 2025 Field Trips	144.28			(144.28)	0.00
2026-00-00 Class of 2026	0.00				0.00
2026-10-00 Class of 2026 Field Trips	73.46			(73.46)	0.00
2027-10-00 Class of 2027 Field Trips	0.00				0.00
2028-10-00 Class of 2028 Field Trips	165.50			(165.50)	0.00
2029-10-00 Class of 2029 Field Trips	0.00				0.00
2030-00-00 Class of 2030	0.00				0.00
2030-10-00 Class of 2030 Field Trips	25.00				25.00
2031-00-00 Class of 2031	0.00				0.00
2031-10-00 Class of 2031 Field Trips	0.00				0.00
2032-00-00 Class of 2032	0.00				0.00
2032-10-00 Class of 2032 Field Trips	0.00		63.00		(63.00)
2033-00-00 Class of 2033	0.00				0.00
2033-10-00 Class of 2033 Field Trips	0.00				0.00
2034-00-00 Class of 2034	0.00				0.00
2034-10-00 Class of 2034 Field Trips	0.00				0.00
2035-00-00 Class of 2035	0.00				0.00
2035-10-00 Class of 2035 Field Trips	0.00				0.00
2151-10-20 Summer Music Camp	268.29				268.29
2155-10-00 Art Summer Camp	0.00				0.00
2276-10-00 Field Trips	0.02				0.02
2590-40-00 Relay for Life	144.00				144.00
4100-10-00 Family Resource Night	0.00				0.00
4100-20-00 Event Fund	472.43				472.43
4100-30-00 General	1,718.97		1,401.00	412.33	730.30
4210-00-00 Scholastic Book Fair-Fall	3.59				3.59
4220-00-00 Scholastic Book Fair-Spring	427.62				427.62
4230-00-00 Birthday Book Club	0.00				0.00
4240-00-00 Coin War	0.00				0.00
4250-00-00 Book Fiesta	0.00				0.00
4260-00-00 Santa's Workshop	0.00				0.00
4270-00-00 PBIS	202.10				202.10
4300-30-00 Teacher Special	0.66				0.66
4500-00-00 Social Committee	29.73				29.73
4600-10-00 Change Drawer	231.00				231.00
5000-10-10 Staff Spirit Wear	154.33				154.33
5000-20-10 Student Spirit Wear	493.23				493.23
5000-30-00 Playground Equipment	0.00				0.00
6000-00-00 Interest Income	493.71	138.03			631.74
Total Other Accounts	5,077.01	138.03	1,464.00	0.00	3,751.04

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 DO NOT USE	0.00				0.00
1000-00-10 Harris Bank Checking	5,063.10	12,860.75	14,037.81		3,886.04
Total Cash Accounts	5,063.10	12,860.75	14,037.81	0.00	3,886.04
Other Accounts					
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028-Inactive	0.00				0.00
2029-00-00 Class of 2029-Inactive	22.16			(22.16)	0.00
2030-00-00 Class of 2030	0.00	3,572.00	4,491.22		(919.22)
2031-00-00 Class of 2031	448.00	798.00	739.98	(231.38)	274.64
2032-00-00 Class of 2032	619.50				619.50
2033-00-00 Class of 2033	0.00	770.00	703.15		66.85
2034-00-00 Class of 2034	137.11	630.00	626.14		140.97
2035-00-00 Class of 2035	0.00	1,095.00	1,036.00		59.00
2120-10-00 Birthday Books-Inactive	0.00				0.00
2120-20-00 One School One Book-Inactive	0.00				0.00
2140-20-00 Chorus	0.00	1,840.75	1,999.75	159.00	0.00
2270-10-00 Environmental Science	0.00	280.00	84.77		195.23
2276-10-00 Field Trips	225.49			231.38	456.87
2550-00-00 L2IFE-Inactive	0.00				0.00
2590-40-00 Relay for Life-Inactive	0.00				0.00
2618-40-00 Donations-Inactive	0.00				0.00
4100-30-00 General	603.28	40.46	511.96	263.16	394.94
5000-50-50 D300 United-Inactive	0.00				0.00
5100-00-00 Scholastic Book Fair	2,313.33	2,421.34	2,993.15		1,741.52
5110-00-00 Yearbook	0.00	96.00	24.00		72.00
5120-00-00 Playground-Inactive	0.00				0.00
5200-00-00 Sunshine Staff Account	246.58	1,162.00	827.69	(400.00)	180.89
6000-00-00 Interest Income	447.65	155.20			602.85
6000-10-00 Banking Corrections	0.00				0.00
Total Other Accounts	5,063.10	12,860.75	14,037.81	0.00	3,886.04

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	231,925.69	325,531.01	257,092.34		300,364.36
Total Cash Accounts	231,925.69	325,531.01	257,092.34	0.00	300,364.36
Other Accounts					
1000-10-10 Banking Corrections	(150.00)	50.00	50.00	150.00	0.00
2000-10-00 Student Council	848.77	169.00	358.90		658.87
2009-00-00 Class of 2009	0.00				0.00
2010-00-00 Class of 2010	0.00				0.00
2011-00-00 Class of 2011	0.00				0.00
2012-00-00 Class of 2012	0.00				0.00
2013-00-00 Class of 2013	0.00				0.00
2014-00-00 Class of 2014	0.00				0.00
2014-10-00 Homecoming	21,402.66	22,540.00	9,032.46	(750.00)	34,160.20
2015-00-00 Class of 2015	0.00				0.00
2015-10-10 Class of 2015 Statue Maintenan	69.26				69.26
2016-00-00 Class of 2016-Inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022	3,115.55				3,115.55
2023-00-00 Class of 2023	2,950.11	957.11	135.05	220.00	3,992.17
2024-00-00 Class of 2024	723.49	638.00	15.00	146.00	1,492.49
2025-00-00 Class of 2025	3,833.23	129.00	143.78	167.00	3,985.45
2026-00-00 Class of 2026	4,128.77	654.11	213.84	242.00	4,811.04
2110-10-00 Band	492.56				492.56
2112-00-00 Tri M (Modern Music Masters)	63.73	2,178.69			2,242.42
2113-10-00 Music Yearly Trip-Inactive	0.00				0.00
2140-10-00 Chorus	588.64	3,969.00	4,422.19		135.45
2141-10-00 Market Day/Music Dept	0.00				0.00
2150-30-00 Musical	944.54	399.00	1,177.32		166.22
2151-10-00 Music Student Tour Account	3,019.84				3,019.84
2151-10-10 Music Trip-Inactive	0.00				0.00
2155-10-00 Orchestra	454.38				454.38
2156-10-00 Prom - Junior Class	22,773.60	80,145.36	68,547.18		34,371.78
2156-10-10 Winter Dance-Inactive	0.00				0.00
2220-10-00 Art Club	2,638.20	468.70	1,334.93		1,771.97
2222-10-00 ABC Business Club	0.00	1,313.58			1,313.58
2223-00-00 ASL Club	0.00	540.70			540.70
2225-10-00 Black Student Alliance	4,330.00	3,000.00			7,330.00
2225-20-00 Hispanic Youth Alliance	0.00				0.00
2230-10-00 Debate Team	927.55	5,347.00	4,146.20		2,128.35
2240-10-00 Drama Club	17,067.95	8,177.24	9,220.39		16,024.80
2250-10-10 GSA Club	96.25				96.25
2260-10-00 Industrial Arts	1,591.92				1,591.92
2265-10-00 Environmental Club/Med Careers	356.10	376.43			732.53
2276-10-00 Field Trips	2.00				2.00
2280-10-00 Fishing Club	418.58	480.00	826.00		72.58
2310-10-00 AAPI Club	0.00	800.65			800.65
2320-10-00 German Club	206.94				206.94
2330-10-00 Foreign Language	180.71				180.71
2330-20-00 French Club	242.00	536.00	536.00		242.00
2340-10-00 Spanish Club	70.07				70.07

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2350-10-00 Language Arts Field Trips	808.00				808.00
2360-00-00 Multicultural Club	0.00				0.00
2390-10-00 National Honor Society	3,233.37	19,052.00	15,149.58		7,135.79
2390-20-00 Robotics	100.91				100.91
2391-10-00 AVID	5,679.79	10,254.75	5,651.50		10,283.04
2393-10-00 PBIS	1,314.77	699.00	601.71	(25.00)	1,387.06
2393-20-00 Coffee Shop - PBIS-Inactive	0.00				0.00
2410-00-00 Math Team	435.00	380.00	354.00		461.00
2461-00-00 WHIPLASH-Inactive	0.00				0.00
2480-10-00 Yearbook	98.16				98.16
2499-30-00 School Store	763.10	274.00			1,037.10
2590-40-00 Relay for Life	3,114.09		3,114.09		0.00
2618-10-10 Operation Click	1,064.80				1,064.80
2618-40-00 Paws for Cause-Inactive	0.00				0.00
2630-10-00 Ski Club-Inactive	0.00				0.00
2644-10-00 Co-Op	4,151.57		250.00		3,901.57
2645-10-00 Fellowship of Christian Athlet	0.00				0.00
2647-10-00 FACS	284.94	240.00	240.00		284.94
2650-00-00 FFA-Inactive	0.00				0.00
2655-00-00 Literary Magazine	366.68				366.68
2670-10-00 Scholastic Bowl	99.59	285.00	280.50		104.09
2671-00-00 Science	1,987.57				1,987.57
2671-10-00 Science-Six Flags GreatAmerica	31.67	4,158.00	3,602.61		587.06
2680-10-00 Marketing Class	681.65				681.65
2685-00-00 Target Edu	211.77				211.77
2686-00-00 Woodshop	140.00				140.00
2690-00-00 WHIPS TV	0.00	58.00			58.00
2695-00-00 Video Game Club	0.00				0.00
2700-10-10 Theater Fest	0.00				0.00
3100-10-00 Athletic Development	2,812.88	546.67	2,024.99		1,334.56
3100-20-20 Baseball	4,543.82	26,180.00	12,960.16		17,763.66
3150-20-10 Softball	1,655.72		1,549.90		105.82
3200-20-10 Girls Basketball	2,263.28	6,365.50	3,461.13	(89.00)	5,078.65
3200-20-20 Boys Basketball	2,076.14	4,280.00	3,549.53	89.00	2,895.61
3250-20-10 Poms	1,593.41	7,944.25	8,957.87	1,500.00	2,079.79
3300-10-00 Dodgeball-Inactive	0.00				0.00
3300-20-10 Girls Soccer	9,532.95	2,536.00	4,024.08		8,044.87
3300-20-20 Boys Soccer	616.01	4,284.00			4,900.01
3350-20-10 Cheerleading	10,559.49	46,389.75	53,462.53	1,350.00	4,836.71
3400-20-10 Girls Tennis	150.72	442.43	127.00		466.15
3400-20-20 Boys Tennis	1,051.26	2,993.36			4,044.62
3500-20-10 Girls Track & Field	864.73	50.00			914.73
3500-20-20 Boys Track	216.52	1,591.00			1,807.52
3600-20-10 Boys Golf	3,355.08	2,580.00	5,467.35		467.73
3600-20-20 Girls Golf	3,738.80	5,739.25	3,269.00		6,209.05
3610-10-00 Boys Lacrosse	949.21	10,503.00	2,930.00		8,522.21
3610-20-00 Girls LaCrosse	1,154.75	972.30	873.25		1,253.80
3700-20-10 Football	3,785.31	325.00	362.96		3,747.35
3700-30-10 Powder Puff	1,050.00	1,500.00	1,543.50		1,006.50
3800-20-00 Boys and Girls Cross Country	2,452.27	290.40	1,875.81		866.86
3850-20-00 Wrestling	2,240.09		599.00		1,641.09
3900-20-00 Volleyball	5,468.36	7,052.00	7,113.23		5,407.13
3900-20-10 Volleyball Club	16.00	102.00	102.00		16.00
3990-10-00 Gatorade Fundraiser	888.91	519.00	760.00		647.91
4000-30-00 General	6,708.73	14,820.00	10,820.00	(3,000.00)	7,708.73

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
4050-10-00 Principal's Advisory Committee	0.00				0.00
4100-00-00 FVC Leadership	1,005.98				1,005.98
4150-00-00 Teacher Grants	22.50				22.50
4200-00-00 Veteran Memorial Freedom Wall	0.00				0.00
4210-10-00 Rachel's Challenge	20.00				20.00
4220-00-00 D300 Speaks	219.52				219.52
4300-20-00 Sunshine	92.70				92.70
4300-30-00 Spiritwear	3.03				3.03
4400-30-00 PE-Inactive	0.00				0.00
4700-10-00 2017 Gene Haas Scholarship	531.79				531.79
4700-10-10 2018 Gene Haas Scholarship	1,558.50				1,558.50
4700-10-20 2019 Gene Haas Scholarship	7,021.00				7,021.00
4700-10-30 2020 Gene Haas Scholarship	12,000.00				12,000.00
4700-10-40 2021 Gene Haas Scholarship	14,000.00				14,000.00
4700-20-00 Dr. Steffen Memorial Fund	0.00				0.00
4700-30-00 Scholarship & Blood Drive	2,750.00	1,540.00			4,290.00
4700-40-00 Drama Club Scholarship	350.00				350.00
4800-00-00 Guidance	642.52				642.52
4800-10-00 Fundraiser	0.00				0.00
5000-50-50 D300 United	0.00				0.00
6000-00-00 Interest	4,008.88	7,714.78	1,855.82		9,867.84
Total Other Accounts	231,925.69	325,531.01	257,092.34	0.00	300,364.36

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	72,532.77	62,952.72	62,157.93		73,327.56
Total Cash Accounts	72,532.77	62,952.72	62,157.93	0.00	73,327.56
Other Accounts					
1000-10-00 Banking Corrections	0.00				0.00
2001-10-00 Student Council - MS	1,091.51	1,031.00	1,211.72		910.79
2016-00-00 Class of 2016-Inactive	0.00				0.00
2017-00-00 Class of 2017-Inactive	0.00				0.00
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	7,643.67		365.00		7,278.67
2028-00-00 Class of 2028	4,370.16		650.00		3,720.16
2029-00-00 Class of 2029	0.00	8,262.09	5,696.19		2,565.90
206A-10-10 Grade 6 White-Inactive	0.00				0.00
206B-10-10 Grade 6 Purple-Inactive	0.00				0.00
207A-10-10 Grade 7 White-Inactive	0.00				0.00
207B-10-10 Grade 7 Purple-Inactive	0.00				0.00
208A-10-10 Grade 8 White-Inactive	0.00				0.00
208B-10-10 Grade 8 Purple-Inactive	0.00				0.00
2111-00-00 Music Field Trip Account	2,938.77	4,951.50	3,865.88		4,024.39
2112-00-00 Band-Orh-Choir Fund-Inactive	0.00				0.00
2114-10-00 Band - MS	83.65	865.00	963.43		(14.78)
2120-10-00 Drama Club	11,428.01	2,869.50	6,424.58		7,872.93
2140-10-00 Chorus	2,701.09		60.00		2,641.09
2155-10-00 MS Orchestra	2,891.65				2,891.65
2210-00-00 Cafe 10A	506.87	274.25	384.99		396.13
2221-10-00 Art - MS	65.15				65.15
2225-10-00 Arts & Craft Club	0.00	336.00			336.00
2230-10-00 Beta Club	2,285.40	3,219.00	1,388.69		4,115.71
2330-10-00 Yearlong Spanish	23.96				23.96
2361-10-24 Washington DC 2024-Inactive	0.00				0.00
2361-10-25 Washington DC 2025-Inactive	0.00				0.00
2391-10-00 AVID	9,682.64	2,935.33	2,545.92		10,072.05
2400-00-00 PBIS	720.00	1,429.00	450.00		1,699.00
2560-20-00 Book Fair	0.00	5,426.55	5,345.00	(80.00)	1.55
2560-30-00 Library	2,340.98		2,340.98		0.00
2590-40-00 Relay for Life	0.00				0.00
2618-30-00 Random Act of Kindness - MS	314.22				314.22
2631-10-18 Washington DC 2018-Inactive	0.00				0.00
2631-10-19 Washington DC 2019-Inactive	0.00				0.00
2631-10-20 Washington DC 2020-Inactive	0.00				0.00
2631-10-21 Washington DC 2021-Inactive	0.00				0.00
2631-10-22 Washington DC 2022-Inactive	0.00				0.00
2631-10-23 Washington DC 2023-Inactive	0.00				0.00
2631-10-26 Washington DC 2026	0.00				0.00
2631-10-27 Washington DC 2027	6,562.66	8,637.21	15,174.83		25.04
2631-10-28 Washington DC 2028	510.00	6,692.44	400.00	(844.00)	5,958.44

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2631-10-29 Washington DC 2029	0.00			844.00	844.00
2635-10-00 Snowflake - Snowball	1,205.16	12,735.00	13,889.68		50.48
2666-00-00 MS Science	739.88				739.88
2667-00-00 MS Sports	366.59	1,012.25	921.04		457.80
2669-00-00 MS Yearbook	5,719.89				5,719.89
2676-30-00 Washington DC 2016-Inactive	0.00				0.00
2676-30-17 Washington DC 2017-Inactive	0.00				0.00
2699-10-00 Whip-Pur Bucks	162.61				162.61
3351-20-10 Cheerleading - MS	165.83				165.83
3850-20-00 Wrestling	227.63				227.63
3901-20-00 Volleyball - MS	0.00				0.00
4100-30-00 General	272.33	176.00	80.00	80.00	448.33
4200-10-10 MS PE	5,425.50				5,425.50
4250-30-00 Student Activity	1,971.16				1,971.16
5000-10-00 Kane County Cougars Outing	0.00				0.00
5000-50-50 D300 United	0.00				0.00
6000-00-00 Interest	115.80	2,100.60			2,216.40
Total Other Accounts	72,532.77	62,952.72	62,157.93	0.00	73,327.56

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 Algonquin State Bank	0.00				0.00
1000-00-10 Harris - Checking	153,344.91	256,930.60	244,006.82		166.268.69
Total Cash Accounts	153,344.91	256,930.60	244,006.82	0.00	166,268.69
Other Accounts					
1000-10-10 Banking Corrections	0.00	274.78	374.78		(100.00)
2000-10-00 Student Council	20,801.58	48,489.00	36,337.90	556.63	33.509.31
2010-00-00 Class of 2010	0.00				0.00
2011-00-00 Class of 2011	0.00				0.00
2012-00-00 Class of 2012	0.00				0.00
2013-00-00 Class of 2013	0.00				0.00
2014-00-00 Class of 2014	0.00				0.00
2015-00-00 Class of 2015	0.00				0.00
2016-00-00 Class of 2016	156.84			(156.84)	0.00
2017-00-00 Class of 2017	0.00				0.00
2018-00-00 Class of 2018	38.22			(38.22)	0.00
2019-00-00 Class of 2019	118.70			(118.70)	0.00
2020-00-00 Class of 2020	2,774.12		2,774.12		0.00
2021-00-00 Class of 2021	52.39		7.55		44.84
2022-00-00 Class of 2022	11,262.85		42.00		11,220.85
2023-00-00 Class of 2023	1,848.62	16,717.25	12,377.98	(1,356.63)	4,831.26
2024-00-00 Class of 2024	1,161.54				1,161.54
2025-00-00 Class of 2025	526.09	1,580.39	24.00		2,082.48
2026-00-00 Class of 2026	0.00	4,042.77		47.98	4,090.75
2110-00-10 Prom	2,098.88	10,450.00	43,000.00	800.00	(29,651.12)
2110-10-00 Band	4.51	110.00	110.00		4.51
2120-10-00 Drama Club	4,540.94	8,383.00	6,580.69		6,343.25
2140-10-00 Choral	1,610.00	7,045.00	5,637.06		3,017.94
2150-30-00 Musical	0.00	7,504.19	1,249.28	(1,030.00)	5,224.91
2151-10-00 Tri-M	659.00				659.00
2151-10-10 Music Industry Club- MIC	822.65				822.65
2155-10-00 Orchestra	112.45				112.45
2210-10-00 Activist Club	85.88				85.88
2220-10-00 Art Club	1,850.87				1,850.87
2230-00-00 Black Allegiance Club	792.90		330.78		462.12
2249-10-00 Business Club	0.00				0.00
2251-20-00 Anime Club	0.00				0.00
2253-10-00 Conservation	809.01	410.00	319.23		899.78
2254-10-00 Woodshop	0.00				0.00
2256-10-00 DECA-CO-OP / CWE	10.73			(10.73)	0.00
2257-10-00 Paranormal Club	0.00				0.00
2258-10-00 Engineering Club	161.85				161.85
2259-10-00 Film Production	203.00				203.00
2263-10-00 Interact Club	3,820.87				3,820.87
2276-10-00 Field Trips	582.52		10.00		572.52
2281-10-00 Gold Rush	68.66				68.66
2310-10-00 French Club	251.80	801.00	852.44		200.36
2320-10-00 German Club	282.64				282.64
2330-10-00 Spanish Club	169.44				169.44
2330-20-00 World Language Department	1,347.38	1,624.00	2,624.01		347.37
2330-30-00 Spanish	0.00				0.00
2335-10-00 J Step	0.00	725.00	725.00		0.00
2340-10-10 Key Club	1,235.99	280.35	396.44		1,119.90
2370-10-00 FCCLA	79.42				79.42

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2375-10-00 Literacy Magazine	342.00			(342.00)	0.00
2380-10-00 Newspaper	1,649.10			(1,649.10)	0.00
2390-10-00 National Honor Society	3,075.17	1,153.26	1,440.30	(47.98)	2,740.15
2391-10-00 AVID	2,978.17	3,623.25	1,285.79		5,315.63
2393-10-00 PBIS	1,026.67	250.00			1,276.67
2398-00-00 Eagle Buddies	0.00				0.00
2399-00-00 Eagle Pride Advisory-Inactive	0.00				0.00
2400-10-00 Peer Mediation/SADD	102.95				102.95
2405-10-00 Debate Team	2,108.22	1,535.05	1,053.00	(46.00)	2,544.27
2406-10-00 DJ (Entertainment) Club	1,483.66	220.00	241.95		1,461.71
2408-10-00 GSA (Gay Straight Alliannce)	547.86				547.86
2409-10-00 Hispanic Youth Alliance	75.00	349.00	84.68		339.32
2409-20-00 AAPIA-Asian Amer Pac Islander	145.54	230.95	216.94		159.55
2410-10-00 Knitting Club	20.00				20.00
2415-10-00 Science Club	1,732.87		742.92		989.95
2480-10-00 Yearbook	0.00				0.00
2580-10-00 Care For Cure	0.00				0.00
2590-40-00 Relay for Life	122.51				122.51
2618-10-00 JSI	933.03			(933.03)	0.00
2618-10-10 Operation Click	0.00				0.00
2618-30-00 Green Eagles	1,886.14		128.88		1,757.26
2618-30-10 High School Against Cancer	25.35				25.35
2630-10-00 Ski Club	510.00			(510.00)	0.00
2650-10-00 Bass Fishing Club	0.00				0.00
2660-10-00 Ping Pong Club	0.00				0.00
3000-10-00 Special Olympics	3,173.36	178.00			3,351.36
3001-00-00 Student Athletic Council	(146.52)				(146.52)
3100-20-20 Baseball	6,320.10	28,635.00	21,577.15		13,377.95
3150-20-10 Softball	6,167.51	749.00	3,652.35		3,264.16
3200-20-10 Girls Basketball	660.47	1,065.00	1,107.35		618.12
3200-20-20 Boys Basketball	4,111.08	2,465.00	4,857.96		1,718.12
3210-20-10 Bowling	227.95	390.00	334.98		282.97
3225-20-10 Ultimate Frisbee	0.00				0.00
3250-20-10 Dance Team	1,683.55	29,417.59	30,565.48		535.66
3275-00-00 Math Team	798.27				798.27
3300-20-10 Girls Soccer	94.97				94.97
3300-20-20 Boys Soccer	1,121.41	256.00			1,377.41
3350-20-10 Cheerleaders	11,306.55	14,568.76	21,371.29	46.00	4,550.02
3400-20-10 Girls Tennis	386.34				386.34
3400-20-20 Boys Tennis	2,007.80	904.54	109.30	129.25	2,932.29
3450-20-10 Girls Swimming	501.51				501.51
3450-20-20 Boys Swimming	114.47	477.85	352.97		239.35
3500-20-10 Girls Track & Field	392.57	5,255.00	3,204.89		2,442.68
3500-20-20 Boys Track	2,606.27				2,606.27
3600-20-10 Girls Golf	251.43	357.99	315.00		294.42
3600-20-20 Boys Golf	47.88				47.88
3650-20-10 Boys Lacrosse	1,648.46	2,296.00			3,944.46
3700-20-10 Football	3,253.94	38,016.72	23,927.21		17,343.45
3800-20-00 Cross Country	591.28	8,385.99	6,566.25	(129.25)	2,281.77
3840-20-00 Power Lifting	0.00				0.00
3850-20-00 Wrestling	1,932.93	2,027.01	1,931.20		2,028.74
3900-20-00 Volleyball	7,306.92		355.35		6,951.57
4100-30-00 General	932.98	33.99	4,122.25	4,788.62	1,633.34
4110-10-00 Eagle Minds Matter	428.00				428.00
4200-10-00 Eagle's Wings Food Pantry	14,009.75	5.19	400.00		13,614.94

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
4300-30-00 Faculty Fund	0.00				0.00
4300-30-10 Eagle Pride Advisory Committee	200.55				200.55
4800-00-00 Guidance	0.00				0.00
5000-50-50 D300 United	0.00				0.00
6000-00-00 Interest	2,106.55	5,647.73	288.12		7,466.16
Total Other Accounts	153,344.91	256,930.60	244,006.82	0.00	166,268.69

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	6,171.55	2,197.80	2,483.93		5,885.42
Total Cash Accounts	6,171.55	2,197.80	2,483.93	0.00	5,885.42
Other Accounts					
2019-00-00 Class of 2019 - Inactive	0.00				0.00
2020-00-00 Class of 2020 - Inactive	0.00				0.00
2021-00-00 Class of 2021 - Inactive	0.00				0.00
2022-00-00 Class of 2022 - Inactive	0.00				0.00
2023-00-00 Class of 2023 - Inactive	0.00				0.00
2024-00-00 Class of 2024 - Inactive	0.00				0.00
2025-00-00 Class of 2025 - Inactive	0.00				0.00
2026-00-00 Class of 2026 - Inactive	0.00				0.00
2027-00-00 Class of 2027	105.00			(105.00)	0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	562.56		562.56		0.00
2030-00-00 Class of 2030	54.12				54.12
2031-00-00 Class of 2031	0.00	140.00			140.00
2032-00-00 Class of 2032	5.00	59.00			64.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00	720.00	471.23		248.77
2035-00-00 Class of 2035	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
2631-10-00 Field Trip Grant Funds	94.47				94.47
3010-00-00 PE Club	979.88				979.88
3020-10-00 Leopards Chorus Club	1,837.67	60.00			1,897.67
3030-10-00 Band and Orchestra	109.50				109.50
3030-20-00 ILMEA	0.00				0.00
4100-30-00 Principal Discretionary Fund	1,509.14				1,509.14
4100-30-10 Water - Inactive	0.00				0.00
4300-30-00 Staff Account	0.00				0.00
4400-10-00 Karen Fitzsimmons Memorial	521.50		521.50		0.00
5010-00-10 Jump Rope for Heart	0.00	50.00			50.00
5020-00-00 Ned Show / Yo-yo-Inactive	0.00				0.00
5030-00-00 Kiva-Inactive	0.00				0.00
5030-10-00 Heavenly Hats-Inactive	0.00				0.00
5040-00-00 Kane County Cougars Reading	0.00				0.00
5100-00-00 Leopards Holiday Giving	0.00	1,000.00	928.64		71.36
5900-00-00 General	48.86			105.00	153.86
6000-00-00 Interest Income	343.85	168.80			512.65
Total Other Accounts	6,171.55	2,197.80	2,483.93	0.00	5,885.42

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	20,064.93	21,785.86	17,773.97		24,076.82
Total Cash Accounts	20,064.93	21,785.86	17,773.97	0.00	24,076.82
Other Accounts					
1100-10-00 Bank Corrections	0.00				0.00
2001-10-10 PBIS (Student Council)	5,086.06	1,667.00	3,660.25	1,691.25	4,784.06
2016-00-30 Class of 2016- TO BE DELETED	0.00				0.00
2017-00-00 Class of 2017 TO BE DELETED	0.00				0.00
2018-00-00 Class of 2018-TO BE DELETED	0.00				0.00
2019-00-00 Class of 2019-TO BE DELETED	0.00				0.00
2020-00-00 Class of 2020 TO BE DELETED	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.15				0.15
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028-Inactive	112.59				112.59
2029-00-00 Class of 2029-Inactive	460.10			(460.10)	0.00
2030-00-00 Class of 2030	82.90	1,185.00			1,267.90
2031-00-00 Class of 2031	1,604.95	1,585.00	956.83		2,233.12
2032-00-00 Class of 2032	281.98	1,075.00	415.00		941.98
2033-00-00 Class of 2033	283.08	2,455.00	1,590.10		1,147.98
2034-00-00 Class of 2034	750.20	4,131.00	3,288.18		1,593.02
2035-00-00 Class of 2035	0.00	3,500.00	2,047.29	(452.90)	999.81
2110-10-00 Band	16.70				16.70
2120-00-00 Book Fair	9.49	4,107.09	4,107.09		9.49
2151-10-00 Music Club	5,647.43	264.50	200.48		5,711.45
2230-10-00 Beta Club	42.46				42.46
2270-10-00 Earth Club	754.19			(754.19)	0.00
2590-40-00 Relay for Life	0.00				0.00
2617-00-00 DareTo Be Rare - Inactive	0.00				0.00
2617-10-00 Man In Demand & Dare to be Rar	778.25			(778.25)	0.00
2618-30-00 Families in Need	160.41		56.00		104.41
2657-00-00 Family Night-Math Night	523.66		199.90	754.19	1,077.95
2657-10-00 Family Night-Reading Night	1,954.24	753.00	750.00		1,957.24
4100-30-00 Miscellaneous/General	292.68				292.68
4250-30-00 Student Incentive - Inactive	0.00				0.00
4300-30-00 Sunshine Fund	275.97	100.00	152.85		223.12
6000-00-00 Interest Income	947.44	963.27	350.00		1,560.71
Total Other Accounts	20,064.93	21,785.86	17,773.97	0.00	24,076.82

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-00 DO NOT USE	0.00				0.00
1000-00-10 Harris - Checking	2,965.45	7,004.75	6,337.95		3,632.25
Total Cash Accounts	2,965.45	7,004.75	6,337.95	0.00	3,632.25
Other Accounts					
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028-Inactive	0.00				0.00
2029-00-00 Class of 2029-Inactive	31.49			(31.49)	0.00
2030-00-00 Class of 2030	282.29				282.29
2031-00-00 Class of 2031	67.16				67.16
2032-00-00 Class of 2032	17.00				17.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00				0.00
2035-00-00 Class of 2035	0.00				0.00
205A-00-00 5th Grade - A-Inactive	0.00				0.00
2100-10-00 Dual Language Activities	0.00	40.00			40.00
2276-10-00 Field Trips	100.97				100.97
2410-00-00 Bookfair	0.00	6,359.74	6,337.95		21.79
2482-10-00 Yearbook	279.98				279.98
2590-40-00 Relay for Life	65.50				65.50
2618-40-00 Disaster Relief	0.00				0.00
3200-10-00 PBIS	0.00				0.00
4100-30-00 General	1,170.87			31.49	1,202.36
4200-00-00 Liberty Chorus	19.70				19.70
4300-10-00 Jump Rope For Heart	0.00				0.00
4300-20-00 Kids Heart Challenge	0.00	500.00			500.00
4400-00-00 Reach for the Stars	0.00				0.00
5000-10-00 Student Assistance Account	725.98				725.98
6000-00-00 Interest Income	204.51	105.01			309.52
Total Other Accounts	2,965.45	7,004.75	6,337.95	0.00	3,632.25

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	4,843.33	9,348.33	8,569.30		5,622.36
Total Cash Accounts	4,843.33	9,348.33	8,569.30	0.00	5,622.36
Other Accounts					
200M-00-00 Special Ed - A	0.00				0.00
200N-00-00 Special Ed-B	0.00				0.00
2016-00-00 Class of 2016	0.00				0.00
2017-00-00 Class of 2017	0.00				0.00
2018-00-00 Class of 2018	0.00				0.00
2019-00-00 Class of 2019	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	43.50				43.50
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	38.27				38.27
2030-00-00 Class of 2030	0.00	1,580.60	2,093.40		(512.80)
2031-00-00 Class of 2031	80.00				80.00
2032-00-00 Class of 2032	0.00	1,170.00	436.00		734.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00	1,092.00	963.12		128.88
2035-00-00 Class 2035	0.00				0.00
2100-00-00 Field Trips	0.00				0.00
2151-10-00 Music Dept.	0.00				0.00
2210-00-00 Animal Shelter Fundraiser	0.00	1,000.50	1,000.00		0.50
2510-00-00 Scholastic Book Fair/Follett	73.67	1,680.48	1,514.13	(150.00)	90.02
2560-30-00 Library Books	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
3100-00-00 Yearbook	2,093.82	40.00		40.00	2,173.82
4100-00-00 Artworks Program	2,000.00		737.50		1,262.50
4100-20-00 Book Club	0.00				0.00
4100-30-00 General	304.64		150.00	150.00	304.64
4250-30-00 Student Activity-Inactive	0.00				0.00
4300-10-00 Staff Spiritwear	91.44	140.00		(40.00)	191.44
4300-20-00 Sunshine	0.00	2,361.21	1,485.33		875.88
6000-00-00 Interest Income	117.99	283.54	189.82		211.71
6010-10-00 Bank Errors - Reconciling Item	0.00				0.00
Total Other Accounts	4,843.33	9,348.33	8,569.30	0.00	5,622.36

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	1,584.47	6,348.96	6,048.72		1,884.71
Total Cash Accounts	1,584.47	6,348.96	6,048.72	0.00	1,884.71
Other Accounts					
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2590-30-00 Girls on the Run	69.01				69.01
2590-40-00 Relay for Life	0.00				0.00
2600-10-00 Robert Chaney-Inactive	0.00				0.00
3000-10-00 McDonald Fundraiser	0.00				0.00
4100-30-00 General	647.56		80.00		567.56
4250-20-00 Student Spiritwear	0.00				0.00
4250-30-00 Staff Spirit Wear	6.48				6.48
4300-30-00 Social Fund	558.19	623.00	417.60		763.59
4400-10-00 Scholastic Book Fair	0.00	5,652.12	5,551.12		101.00
4400-20-00 Follett Book Fair-Inactive	0.00				0.00
4400-30-00 Anderson's Book Fair	0.00				0.00
5000-10-00 Yearbook	299.42				299.42
6000-00-00 Interest Income	3.81	73.84			77.65
Total Other Accounts	1,584.47	6,348.96	6,048.72	0.00	1,884.71

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	2,471.84	3,246.61	2,467.48		3,250.97
Total Cash Accounts	2,471.84	3,246.61	2,467.48	0.00	3,250.97
Other Accounts					
2018-00-00 Class of 2018-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2022-00-00 Class of 2022-Inactive	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2024-00-00 Class of 2024-Inactive	0.00				0.00
2025-00-00 Class of 2025-Inactive	0.00				0.00
2025-10-00 Class of 2025-LEAP-Inactive	0.00				0.00
2026-00-00 Class of 2026-Inactive	0.00				0.00
2027-00-00 Class of 2027-Inactive	0.00				0.00
2028-00-00 Class of 2028-Inactive	0.00				0.00
2029-00-00 Class of 2029-Inactive	0.00				0.00
2030-00-00 Class of 2030	0.10	462.00			462.10
2031-00-00 Class of 2031	245.90				245.90
2032-00-00 Class of 2032	192.00				192.00
2033-00-00 Class of 2033	0.00	825.00	732.84		92.16
2034-00-00 Class of 2034	0.00	1,830.00	1,684.64		145.36
2035-00-00 Class of 2035	0.00				0.00
20CC-00-00 Cross Categorical-Inactive	0.00				0.00
2151-10-00 Choir-Inactive	0.00				0.00
2151-20-00 Music	0.00	50.00	50.00		0.00
2160-00-00 Literacy-Inactive	0.00				0.00
2560-30-00 Media	0.00				0.00
2590-40-00 Relay for Life-Inactive	0.00				0.00
3000-20-00 After School Rec-Inactive	0.00				0.00
3500-10-00 PBIS-Inactive	0.00				0.00
3500-20-00 Student Council-Inactive	0.00				0.00
4100-30-00 General	2,000.31				2,000.31
4200-00-00 Staff Casual Charity-Inactive	0.00				0.00
5000-50-50 D300 United	0.00				0.00
5100-10-00 Neubert Social Commi-Inactive	0.00				0.00
6000-00-00 Interest Income	33.53	79.61			113.14
Total Other Accounts	2,471.84	3,246.61	2,467.48	0.00	3,250.97

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	4,234.74	2,406.16			6,640.90
Total Cash Accounts	4,234.74	2,406.16	0.00	0.00	6,640.90
Other Accounts					
2000-30-00 Student Council	0.00				0.00
200A-00-00 Kindergarten-Inactive	0.00				0.00
200M-00-00 Special ED - Instruct. Primary	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	0.00				0.00
2030-00-00 Class of 2030	117.00				117.00
2031-00-00 Class of 2031	0.00				0.00
2032-00-00 Class of 2032	0.00				0.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00				0.00
2035-00-00 Class of 2035	0.00				0.00
2590-40-00 Relay for Life	1,248.02				1,248.02
2618-40-10 Jump Rope for Heart	0.00				0.00
4100-00-00 PBIS	1,752.06	2,260.75			4,012.81
4150-00-00 Math Night	108.00				108.00
4200-00-00 Picture Comm Misc-Inactive	0.00				0.00
4260-00-00 Playground Funds	0.00				0.00
4300-00-00 General Fund	644.40				644.40
5010-00-00 School Fundraisers	0.00				0.00
5020-10-00 Tiger Fundraiser	0.00				0.00
5030-10-00 School Store	269.06				269.06
5500-00-00 Staff Social Account	1.36				1.36
6000-00-00 Interest Income	94.84	145.41			240.25
6100-00-00 Banking Corrections	0.00				0.00
Total Other Accounts	4,234.74	2,406.16	0.00	0.00	6,640.90

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	8,839.36	1,353.76	282.26		9,910.86
Total Cash Accounts	8,839.36	1,353.76	282.26	0.00	9,910.86
Other Accounts					
2014-10-00 Kindergarten Grade Level Funds	576.89	86.50	70.66		592.73
2014-10-01 1st Grade Level Funds	190.01				190.01
2014-10-02 2nd Grade Level Funds	2.32				2.32
2014-10-03 3rd Grade Level Funds	253.36				253.36
2014-10-04 4th Grade Level Funds	1,077.08				1,077.08
2014-10-05 5th Grade Level Funds	818.86				818.86
2014-10-06 Preschool Grade Level Funds	0.00				0.00
2017-00-00 Class of 2017 - Inactive	0.00				0.00
2020-00-00 Class of 2020 - Inactive	0.00				0.00
2021-00-00 Class of 2021 - Inactive	0.00				0.00
2022-00-00 Class of 2022 - Inactive	0.00				0.00
2023-00-00 Class of 2023 - Inactive	0.00				0.00
2024-00-00 Class of 2024 - Inactive	0.00				0.00
2025-00-00 Class of 2025 - Inactive	0.00				0.00
2026-00-00 Class of 2026 - Inactive	0.00				0.00
2027-00-00 Class of 2027 - Inactive	0.00				0.00
2028-00-00 Class of 2028 - Inactive	0.00				0.00
2029-00-00 Class of 2029	0.45				0.45
2030-00-00 Class of 2030	20.00				20.00
2031-00-00 Class of 2031	111.00				111.00
2032-00-00 Class of 2032	88.00				88.00
2033-00-00 Class of 2033	0.00				0.00
2034-00-00 Class of 2034	0.00				0.00
2035-00-00 Class of 2035	0.00				0.00
2151-10-00 Music Dept.	0.00				0.00
2152-10-00 Choir	0.00				0.00
2590-40-00 Relay for Life	0.00				0.00
3010-00-00 We Act Fundraiser	806.69				806.69
3100-00-00 Spiritwear (PBIS)	801.15				801.15
3200-00-00 Media Center	91.70				91.70
3300-10-00 Student Council	258.18				258.18
3300-20-00 Perry Fundraising	1,671.03	815.56	211.60		2,274.99
3310-10-00 Girls On The Run	337.00				337.00
3350-00-00 Kane County Cougars Grant	391.87				391.87
4100-30-00 General	258.85	122.86			381.71
4200-00-00 Perry Teacher Social Account	756.70	75.00			831.70
4300-00-00 Retired Teacher Fund	324.65				324.65
6000-00-00 Interest Income	3.57	253.84			257.41
Total Other Accounts	8,839.36	1,353.76	282.26	0.00	9,910.86

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	699.23	2,996.39	2,912.47		783.15
Total Cash Accounts	699.23	2,996.39	2,912.47	0.00	783.15
Other Accounts					
2019-00-00 Class of 2019	0.00				0.00
201A-00-00 1st Grade	0.00				0.00
2020-00-00 Class of 2020	0.00				0.00
2021-00-00 Class of 2021	0.00				0.00
2022-00-00 Class of 2022	0.00				0.00
2023-00-00 Class of 2023	0.00				0.00
2024-00-00 Class of 2024	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2026-00-00 Class of 2026	0.00				0.00
2027-00-00 Class of 2027	0.00				0.00
2028-00-00 Class of 2028	0.00				0.00
2029-00-00 Class of 2029	296.74		296.74		0.00
2030-00-00 Class of 2030 - 5th Grade	123.16	876.00	1,195.50		(196.34)
2031-00-00 Class of 2031 - 4th Grade	0.00	510.00	438.23		71.77
2032-00-00 Class of 2032 - 3rd Grade	0.00				0.00
2033-00-00 Class of 2033 - 2nd Grade	0.00	420.00	396.00		24.00
2034-00-00 Class of 2034 - 1st Grade	0.00	1,170.00	586.00		584.00
2035-00-00 Class of 2035 - Kindergarten	0.00				0.00
2151-10-00 Music Dept./ILMEA	0.00				0.00
2274-10-00 5th Grade Lunch Bunch	0.00				0.00
2275-10-00 5th Grade Outdoor Education	0.00				0.00
2560-30-00 Library - Birthday Books	0.08				0.08
2590-40-00 Relay for Life	0.00				0.00
2590-50-00 Veteran Day's Activity	0.00				0.00
4100-30-00 Principal Discretionary	64.97				64.97
4250-30-00 Student Activity	0.00				0.00
5000-50-50 D300 United	0.00				0.00
6000-00-00 Interest Income	216.28	20.39			236.67
6000-10-00 Bank Corrections	(2.00)				(2.00)
Total Other Accounts	699.23	2,996.39	2,912.47	0.00	783.15

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
Cash Accounts					
1000-00-10 Harris - Checking	48,067.06	62,287.97	67,229.56		43.125.47
Total Cash Accounts	48,067.06	62,287.97	67,229.56	0.00	43,125.47
Other Accounts					
2000-10-00 Student Council	3,959.47	11,930.95	17,784.29	2,440.90	547.03
200A-00-00 Kindergarten-Inactive	0.00				0.00
2013-00-30 Class of 2013-C-Inactive	0.00				0.00
2014-00-20 Class of 2014-B-Inactive	0.00				0.00
2015-00-10 Class of 2015-A-Inactive	0.00				0.00
2015-00-20 Class of 2015-B-Inactive	0.00				0.00
2016-00-10 Class of 2016-A-Inactive	0.00				0.00
2016-00-20 Class of 2016-B-Inactive	0.00				0.00
2016-00-30 Class of 2016-C-Inactive	0.00				0.00
2017-00-10 Class of 2017-A-Inactive	0.00				0.00
2017-00-20 Class of 2017-B-Inactive	0.00				0.00
2017-00-30 Class of 2017-C-Inactive	0.00				0.00
2018-00-00 Class of 2018A-Inactive	0.00				0.00
2018-00-10 Class of 2018B-Inactive	0.00				0.00
2018-00-20 Class of 2018C-Inactive	0.00				0.00
2019-00-00 Class of 2019-Inactive	0.00				0.00
2019-00-10 Class of 2019A-Inactive	0.00				0.00
2019-00-20 Class of 2019B-Inactive	0.00				0.00
2019-00-30 Class of 2019C-Inactive	0.00				0.00
2020-00-00 Class of 2020-Inactive	0.00				0.00
2020-00-10 Class of 2020A-Inactive	0.00				0.00
2020-00-20 Class of 2020B-Inactive	0.00				0.00
2021-00-00 Class of 2021-Inactive	0.00				0.00
2021-00-10 Class of 2021-A-Inactive	0.00				0.00
2021-00-20 Class of 2021-B-Inactive	0.00				0.00
2022-00-00 Class of 2022-A	0.00				0.00
2022-00-20 Class of 2022-B	0.00				0.00
2023-00-00 Class of 2023-Inactive	0.00				0.00
2023-10-10 Class of 2023-A	0.00				0.00
2023-20-00 Class of 2023-B	0.00				0.00
2024-00-00 Class of 2024-A	0.00				0.00
2024-00-10 Class of 2024-B	0.00				0.00
2025-00-00 Class of 2025	0.00				0.00
2025-00-10 Class of 2025-A	0.00				0.00
2025-00-20 Class of 2025-B	0.00				0.00
2026-00-00 Class of 2026-A	156.39		156.39		0.00
2026-10-00 Class of 2026-B	3,774.21		3,774.21		0.00
2027-00-00 Class of 2027-A	580.49				580.49
2027-10-00 Class of 2027-B	478.33				478.33
2028-00-00 Class of 2028-A	21.23				21.23
2028-10-00 Class of 2028-B	0.00				0.00
2029-00-00 Class of 2029-A	90.57	1,587.47	1,020.68	(299.51)	357.85
2029-10-00 Class of 2029-B	0.00	281.28	365.67	442.25	357.86
2030-00-00 Class of 2030	0.43	3,912.00	2,938.52		973.91
2031-00-00 Class of 2031	3.00	504.00	400.00		107.00
2032-00-00 Class of 2032	128.66	1,039.00	862.50		305.16
2033-00-00 Class of 2033	0.00	2,359.00	1,826.44		532.56
2034-00-00 Class of 2034	0.00	767.00	431.33	7.00	342.67
2035-00-00 Class of 2035	0.00	650.00	359.33		290.67
2036-00-00 Class of 2036	0.00				0.00

ACCOUNT ANALYSIS REPORT - SUMMARY

Date Range: 7/1/2022 through 4/30/2023

Account Range: ALL

ACCOUNT # AND DESCRIPTION	BEG BALANCE	INCOME	EXPENSE	TRANSFERS	BALANCE
2115-00-00 Music - Elementary	750.07	170.00	60.00		860.07
2150-30-00 Musicals	8,683.26	3,703.75	6,877.02	(152.74)	5,357.25
2151-10-00 Music Dept.	874.14	6,028.00	8,341.31	10.00	(1,429.17)
2155-10-00 Orchestra-Inactive	0.00				0.00
2160-10-00 Orchestra - Fifth Grade	0.00				0.00
2220-10-00 Art Club	363.79	280.00			643.79
2230-10-00 Beta Club	9,606.74	13,041.50	11,701.59	(2,440.90)	8,505.75
2235-00-00 Crochet Club	0.00	125.00			125.00
2276-10-00 Field Trips	534.77		246.00	(7.00)	281.77
2340-10-00 Spelling Bee	46.03				46.03
2350-00-00 Battle of the Books	0.00				0.00
2391-10-00 AVID	3,723.28	248.52	336.00		3,635.80
2392-10-00 HANDS Club	0.06				0.06
2392-20-00 Pawsitivity Pack	0.00	1,989.00	200.00		1,789.00
2393-10-00 PBIS Middle School	465.81	2,203.01	1,490.98		1,177.84
2393-20-00 PBIS Elementary	1,037.95	192.00	569.34		660.61
2481-10-00 Yearbook - MS	6,263.28	275.00			6,538.28
2482-10-00 Yearbook - ELE	763.39	40.00			803.39
2560-30-00 Birthday Book Club	3.74				3.74
2560-40-00 Library-Book Fair	216.83	7,769.66	4,756.97		3,229.52
2590-10-00 Boys Basketball Lions Club	0.66				0.66
2590-20-00 Girls Basketball Lions Club	58.02	435.00	456.10		36.92
2590-40-00 Relay for Life	0.00				0.00
2631-10-00 Washington D.C. Trip-Inactive	0.00				0.00
2640-30-00 Science Fair	164.46				164.46
2660-00-00 Math Club	0.86				0.86
2668-00-00 Track	10.68				10.68
3250-20-10 Poms	465.42				465.42
3251-20-10 Intramural Poms-Inactive	0.00				0.00
3350-20-10 Cheerleading	1,023.60				1,023.60
3351-20-10 Intramural Cheer-Inactive	0.00				0.00
3710-10-00 Ultimate Frisbee-Inactive	0.00				0.00
3830-00-00 Basketball - Girls	16.00				16.00
3840-00-00 Basketball - Boys	0.00				0.00
3850-20-00 Wrestling	142.55				142.55
3900-20-00 Volleyball	0.50				0.50
4100-30-00 General	813.63	1,270.00	1,664.97		418.66
4105-30-00 Student Assistance Account	1,649.32		398.34		1,250.98
4400-30-00 PE - MS	14.52				14.52
4401-30-00 PE - Elementary	243.09				243.09
4480-30-00 Barb Dubow Wal-Mart	172.80				172.80
5100-00-00 D300 Honors Band Concert-Inact	0.00				0.00
5200-10-00 Red Cross/Tornado Relief	0.00				0.00
5500-10-00 Bank Correction	0.00				0.00
6000-00-00 Interest Income	765.03	1,486.83	211.58		2,040.28
Total Other Accounts	48,067.06	62,287.97	67,229.56	0.00	43,125.47

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **June 13, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Robyn Cornelissen
Comptroller

Presented at the following Board Meetings	
Operations	06/13/2023
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **Approval of Off-Cycle Accounts Payables**

Background

In months when there is only one board meeting scheduled, we have asked the Board to authorize an additional accounts payable batch process to take advantage of discounts for payment terms and ensure the timely payment of our purchases. Our established procedures include sending the Board a copy of the accounts payable batch document electronically for review and approval before the payment release.

Recommendation

The administration recommends that the Board authorize the continued practice of off-cycle accounts payable batches as outlined above.

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **May 31, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Jon Mickle
Director of Facilities

Presented at the following Board Meetings	
Operations	06/13/2023
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **Approval of Facility Rental Agreement 23-24 School Year**

Background

Every year the District reviews its Facility Rental Agreement to set the fees for the next school year and update verbiage. As we have done in the past, the District has reached out to the surrounding Districts to ensure that our fees align with what the other Districts are charging.

This year, we have made some minor language changes to the document. Rental fees will remain the same.

All changes have been reviewed and approved by the District's outside counsel and Insurance Company.

Recommendation

The administration recommends approving the 23-24 Facility Rental Agreement as presented.

DISTRICT 300

FACILITY RENTAL PROGRAM
Program Guide
2023-2024

It is the intention of the School Board of Community Unit School District 300 to provide the School District facilities to external community groups and organizations for the benefit of the community and the schools.

FACILITY RENTAL PROCEDURE

All groups wishing to utilize facilities in D300 should visit the District web page for information on the facility rental policy and procedures.

Any questions regarding the rental program should be directed to the appropriate building. To alleviate interruption of regularly scheduled school activities, no dates will be confirmed until final approval has been given by both the building principal or designee and the District Office. Upon final approval, a confirmation email will be sent to the group. The approval process can take up to 10 business days.

RENTAL GROUP CATEGORIES

Rental groups are divided into 5 group categories depending on their affiliation with the school district. Rental group categories will pay an amount based on affiliation. Below are the categories and the types of fees that could be incurred for those groups.

Facility Rental Groups				
User Group 1	**User Group 2**	**User Group 3**	**User Group 4**	**User Group 5**
School Based Activities	School Partnerships	Governmental & Community Agencies	Youth Athletic	Private Interest or Non-Government
Priority 1 Scheduling	**Priority 2 Scheduling**	**Priority 3 Scheduling**	**Priority 4 Scheduling**	**Priority 5 Scheduling**
User Group 1 includes organization that serve the students, parents, and teachers of D300. These organizations exclusively include PTO's, Athletic Boosters, Music Boosters, Boys & Girls Club, Girl & Boy Scouts of America, Girls on the Run, Municipalities, Voter Precincts and Public Hearings.	User Group 2 includes organization that have signed agreements with the district such that result in a contribution to the school site, such as groups having a valid Improvement/In-kind/recipro city agreement with D300.	User Group 3 includes recognized governmental and community agencies which provide programs for students and parents and are tax supported organizations. These groups include but are not limited to city and county parks and recreation programs, professional development, state sponsored professional training, neighborhood watch, homeowners associations, D300 school alumni organizations and grant funded partnerships which provide before and after-school tutoring or enrichment programs for D300 Students	User Group 4 includes non-governmental youth athletics whose enrollment is comprised of 75% of D300 students. In order to obtain this classification, verification of student participation may be required (student name and school attended).	User Group 5 includes those citizens, associations, clubs or other organizations who wish to use school facilities for commercial, for profit or nonprofit purposes. Organizations include but are not limited to: Recreation, Education, Political, Economic, Artistic, Adult Athletics or non-D300 student athletics and faith or spiritual activities. Also included are youth athletic groups whose enrollment is less than 75% D300 students or residents.
Fees	**Fees**	**Fees**	**Fees**	**Fees**
Salary/Benefit Cost	Salary/Benefit Cost	Salary/Benefit Cost	Salary/Benefit Cost	Salary/Benefit Cost
Security & Damage Deposit	Security & Damage Deposit	Security & Damage Deposit	Security & Damage Deposit	Security & Damage Deposit
	Equipment Use Fees	Equipment Use Fees	Equipment Use Fees	Equipment Use Fees
	Sales Tax	Sales Tax	Sales Tax	Sales Tax
		Facility Use Fees	Facility Use Fees	Rental Fees

REQUIREMENTS

1. Facility rental use requests are made by organizations using the online software application (Brightly).
2. Certificate of Insurance (must be uploaded with the request using Brightly).
    - Lessee shall supply the district a "Certificate of Insurance" naming Community Unit School District 300, 2550 Harnish Drive, Algonquin IL 60102, its Board members, employees, and agents as the additional insurance. The certificate must also have the following minimum coverage limits:
        - Commercial General Liability Coverage
            - $1,000,000 Per Occurrence
            - $50,000 Damage to Rented Premises (Each Occurrence)
            - $5,000 Medical Expenses
            - $1,000,000 Personal and Advertising injury
            - $2,000,000 General Aggregate
            - $2,000,000 Products/Completed Ops Aggregate
            - Community Unit School District 300, its Board members, employees, and Agents are named as an additional insured on a primary & non-contributory basis
        - Commercial Automobile Liability Coverage (Only needed if entity will be operating owned vehicles on premises).
            - $1,000,000 Combined Single Limit
            - Community Unit School District 300, its Board members, employees, and Agents are named as an additional insured on a primary & non-contributory basis
        - Workers Compensation Coverage (Only needed if entity has employees - does not include volunteers)
            - Covering all costs, statutory benefits, and liabilities under State Workers' Compensation and similar laws for the Contractor's respective employees and if the Contractor will be on the District's premises the Workers' Compensation Insurance must provide an alternative employer endorsement
            - Employers Liability Limits of $500,000/$500,000/$500,000
        - Umbrella Liability Insurance (**only needed for gym, sports field use or athletic events**)
            - Minimum combined single limit of $3,000,000 per occurrence and $3,000,000 general aggregate.
            - Umbrella or Excess Liability Insurance (Only needed if facilities are being rented for an event involving physical activity including, but not limited to, all sport)
            - Community Unit School District 300, its Board members, employees, and Agents are named as additional insured on a primary & non-contributory basis
        - The insurance shall include sexual abuse and molestation coverage if the Contractor will be on School District premises.
        - Above coverages shall be from a company licensed by the State of Illinois and rated at least an "A VII" rating from A.M. Best Company or comparable rating service.
        - If requested, organization must provide copies of applicable policy endorsements.
        - Certificate of insurance shall contain a provision that LESSOR will be given a minimum of thirty (30) days written notice by registered or certified mail by the insurance company prior to cancellation, termination, or change in such insurance.
    - Insurance shall be effective from the time the LESSEE or LESSEE's employees; agents or customers begin to arrive on rented site and continue until they vacate the rented site.
    - A copy of the insurance certificate shall be provided and must be on file in the school district

prior to the activity beginning. The failure to provide acceptable insurance shall be deemed a breach of this Agreement entitling the School District to terminate this Agreement immediately.

3. LESSEE shall provide proof of product liability if any food or beverage will be dispensed during the rental period.
4. LESSEE shall for inside building space rentals LESSEE must use the main entrance to check in and provide a state ID for security clearance.
5. AED certification and equipment.
    - Groups that are using the facilities for physical activities must provide a trained Automated External Defibrillator (AED) user and must provide their own AED at all outdoor events.
6. Facility Rental Fee Estimate Sheet must be uploaded and attached to the request.
7. The Lessee must read, understand, and comply with all "Restrictions" in the Restrictions listing below.

RESTRICTIONS

- Lessee must comply with fire codes, life/safety codes, and all other applicable local, State and Federal laws.
- No alcohol, narcotics, or firearms or look-a-likes allowed on school property.
- No violence or fighting of any sort.
- No smoking or vaping is allowed on School District property.
- No food or drink shall be sold or consumed on district property without prior approval.
- No private parties.
- Meetings shall not be political in nature, subversive to the U.S. Government, or immoral, and shall not violate State or federal non-discrimination laws.
- No group shall attempt to raise funds or solicit contributions without prior approval.
- No tipping of D300 Staff members is allowed.
- Rentals are prohibited on district observed holidays.
- Rentals are automatically canceled when emergency (snow) days are declared.
- Profanity will not be tolerated.
- No Gas, Charcoal, or Propane Grills may be used on the property.
- No inflatable climbing or bouncing structures may be used on the property.

USE OF SPACE

- The School District will require District staff to open and close the building for Lessee. No keys will be given to Lessee, students or other unauthorized personnel. District staff is assigned to the building for the duration of the rental period. The start time for the Custodians will be decided by the District. At a minimum, the start time will be one-half hour before the scheduled rental and work as necessary after the rental. Custodians will have a work assignment by the District to meet the District needs during the rental event. (This statement does not apply to Dundee Township Park District or Hampshire Park District for the gymnasiums for which we have an Inter-Governmental Agreement.)
- Organization is responsible for inspecting the facility and those areas of ingress and egress prior to the scheduled Event and Organization shall notify school district of any safety concerns prior to the Event.
- Lessee must have an **adult present**, 18 years of age or older, and in charge of the activity during the entire rental period. This person will be responsible for the proper use of the facilities and the proper

conduct of those in attendance.

- At certain times and/or activities the school district may require additional adult supervision, chaperones, or police. All additional expenses are the responsibility of the Lessee.
- Lessee is restricted to the use of specific area(s) and times rented. All Lessee and their participants shall confine themselves to those spaces and times. Charges will apply for extra time and space used.
- Use of third parties by lessee such as food trucks need to be vetted by the local municipality and could require a permit for use. Any costs associated with a third party are at the lessee expense and liability. Proof of insurance is required to and must list Community Unit School District as the additional insured.
- Equipment storage must be pre-arranged with the building. Specific arrangements must be made before the rental date. All storage is at the Lessee risk and must be removed immediately after the rental period. This is conditional upon availability of space.
    - Any equipment that an organization uses has to be housed in appropriate containers
        - Container location must be approved in writing by the D300 Operations Department.
        - Containers must be removed following the end of the season or rental contract, whichever comes first.
- No items shall be attached to School District property or any modifications made to the building structure, equipment or grounds.
- Limited movement of furnishings will be allowed with prior approval. Requests for special setup can be made in the Facility Rental program and must be pre-arranged before use. The Building's time involved in setup will be charged to the Lessee. The Lessee is prohibited from bringing in and using any heavy equipment and/or items in the buildings that may damage floors, walls, or any building systems.
- The District reserves the right to restrict and remove some specific areas of the school and grounds from the rental program.
- Food service is available through the District's food service provider. For pricing and availability please reach out to them directly.
- Use of third parties by lessee such as food trucks need to be vetted by the local municipality and could require a permit. Any costs associated with a third party are at the lessee's expense and liability. Proof of insurance is required and must list, Community Unit School District as the additional insured."
- Parking lots may be rented when available. No parking in restricted areas. All local and state laws will be followed. Long term storage is not permitted in parking lots.
- The lessee cannot sublet rental space.

DAMAGES

- The Lessee is responsible and liable for all damages to school district property. All instances of damage must be reported to district personnel as soon as possible.

BUILDING EQUIPMENT

- Certain stage, AV equipment, etc. require special handling. Only Building staff are permitted to operate auditorium AV equipment for rentals. All AV costs including AV technology workers' time will be assessed to the Lessee.
- Equipment innate to an area will be part of the rental agreement with applicable charges. The Lessee must be qualified in the use of the equipment before use. No movement or changes of the equipment may occur without prior approval.
- Special arrangements for the use of equipment may be possible with prior approval.
- The district will not lend or rent equipment for use outside of the school.

KITCHEN USAGE (All Groups Must Follow- including Parent Groups)

- Kitchen facilities can only be used and operated by the District's Food Service Vendor during rental events.
- Requests for kitchen equipment usage or food service staff will be routed to the District team for review with the Food Service Vendor.
- If approved, kitchen rental may be allowed providing the lessee/rental group retains the appropriate food service vendor staff.
- The lessee is responsible for the cost of the hourly rate including benefits of food service vendor staff members present during the event.
- The cost will be provided and must be approved before the event.
- Unauthorized use of kitchen space or equipment, which results in damage to equipment or loss of food product, will be charged to lessee on site at the time of the said loss.

SNOW PLOWING & SALTING FEES

The Lessee will be charged $250.00 for snow removal and salting fees if their event is the only event scheduled at the facility.

OUTSIDE FIELD USAGE

- Use of athletic and play fields for recreational activities are allowed when there is no conflict with school activities.
- D300 reserves the right to allocate certain athletic fields and facilities for the exclusive use of the schools.
- The contract does not grant the Lessee permission or authority to modify or upgrade the field in any way.
- The contract only grants time for using the playing field. Lessee must vacate the field when their rented time has expired to minimize the possibility of interrupting the field use of another possible Lessee.
- No motorized vehicles are allowed on school athletic fields other than emergency vehicles.
- School grounds close at dusk.
- The Lessee will assume responsibility for cleanup of the area after each use and will properly dispose of all garbage. Clean up/garbage removal: $100 per event will be charged back to the organization if the area is not picked up after the event (pictures will be taken and sent along with the invoice).
- Lessee will be provided with a field rental permit and for verification purposes, the permit must be kept readily available while on the field in case a local police officer, or school district employee asks to see it. If the Lessee(s) cannot present the contract/permit, they will be asked to vacate the field. If a league rents a field for multiple dates and times and then divides up the time among several coaches; the league must ensure their individual coaches have a valid contract/permit with the corresponding dates and times rented.
- Proper care must be given to the grounds and district property. Lessee assumes all financial responsibility individually, and on behalf of said organization for any damage caused by participants during the hours the organization is using the property. Any damage or theft must be reported to district personnel as soon as possible.
- Lessees holding field rental events with a term of one or more days and with each day lasting 2 or more hours will be required to provide a rented Portable Toilet and the cost and servicing. The School District will be responsible for determining placement.
- Athletic Permits are available which would reserve the field for the entire season of the sport. Please see section on Outside Athletic Permits.

OUTSIDE ATHLETIC PERMITS

Outside Athletic Permit is the vehicle that allows outside organizations to utilize D300 outdoor athletic fields. While we want to allow outside organizations to use our fields, this fee is used to offset the wear and tear of usage. Additionally, D300 carefully monitors the usage of our facilities to ensure they are maintained to support D300 programs.

- To qualify for an Outside Athletic Permit, the sport team must be comprised of 75% of D300 students. This will be validated by the organization submitting their roster.
- The cost will be $1,000 for the sport season per school location or the actual cost of the usage whichever is less. No in-kind donations can reduce the $1,000 fee.
- D300 will reduce the rental fee for an outside athletic permit by $250 for offering 1 scholarship or $500 for offering 2 scholarships.
    1. A scholarship is defined as a student athlete not having to pay for registration fees.
    2. Organizations must provide proof of their scholarships by providing the names of the students receiving and the amount of the scholarship.
    3. If the scholarship fee reduction is greater than the rental fee, the total facility rental cost the facility rental cost will be $0.
    4. Scholarships are per organization, not per the number of buildings utilized.
- The Outside Athletic Permit covers the following:
    1. Field rental - one athletic outdoor sports field
    2. Field maintenance (subject to availability)
        a. Aerating and over seeding the fields
        b. Fertilizing, grub control, crabgrass control, replacing sod with Kentucky Bluegrass
        c. Weeding
        d. Cutting
        e. Spreading field mix and turface
        f. Repairing the lips and cutting them back
        g. Maintaining pathways and asphalt
        h. Watering
- The Outside Athletic Permit **DOES NOT COVER:**
    1. Field striping is not covered.
        a. The District will charge a flat rate for striping services which includes the paint.
            - Football field
                a. Layout and stripe 1st time - $697.00
                b. Re-striping - $540.00
            - Lacrosse field
                a. Layout and stripe 1st time - $795.00
                b. Re-striping - $635.00
            - Soccer field
                a. Layout and stripe 1st time - $480.00
                b. Re-striping - $367.00
            - For other types of lining please contact the building you are renting from to receive a quote.
    2. Porta Potty expenses. Outside events require a porta potty and are at the organization's expense.

INSIDE FACILITY USAGE

- Use of indoor facilities for recreational activities are allowed when there is no conflict with school activities.
- D300 reserves the right to allocate certain areas of the building for the exclusive use of the schools.
- The contract does not grant the Lessee permission or authority to modify or upgrade the facility in any way.
- The contract only grants time for using the facility during the approved time in the Facility Request software. Lessee must vacate the facility when their rented time has expired to minimize the possibility of interrupting the facility use of another possible Lessee.
- Lessee will be provided with a facility rental permit and for verification purposes, the permit must be kept readily available while at the facility in case a local police officer, or school district employee asks to see it. If the Lessee(s) cannot present the contract/permit, they will be asked to vacate the facility. If a league rents a facility for multiple dates and times and then divides up the time among several coaches; the league must ensure their individual coaches have a valid contract/permit with the corresponding dates and times rented.
- Proper care must be given to the facilities and district property. Lessee assumes all financial responsibility individually, and on behalf of said organization for any damage caused by participants during the hours the organization is using the facility. Any damage or theft must be reported to district personnel as soon as possible.
- Inside Athletic Permits are available for sports teams.
- Only service animals will be allowed inside the facilities without prior approval from District office.

INSIDE ATHLETIC PERMITS

Inside Athletic Permit is the vehicle that allows outside organizations to utilize D300 indoor facilities. While we want to allow outside organizations to use our facilities, this fee is used to offset the wear and tear of usage, utilities, and bathroom supplies. Additionally, D300 carefully monitors the usage of our facilities to ensure they are maintained to support D300 programs. To qualify for an Indoor Athletic Permit, the sport team must be comprised of 75% of D300 students. This will be validated by the organization submitting their roster.

- The cost will be 10% of the total rental fee. However, if a custodian is called in to cover the event, the organization must cover the full cost of the custodial services.
    1. The total rental includes custodial costs, room rentals, and any equipment rental.
    2. No in-kind donations can reduce the fee.
- D300 will reduce the rental fee for an inside athletic permit by $250 for offering 1 scholarship or $500 for offering 2 scholarships.
    1. A scholarship is defined as a student athlete not having to pay for registration fees.
    2. Organizations must provide proof of their scholarships by providing the names of the students receiving and the amount of the scholarship.
    3. If the scholarship fee reduction is greater than the rental fee, the total facility rental cost the facility rental cost will be $0.
    4. Scholarships are per organization, not per the number of buildings utilized.
- The Indoor Athletic Permit covers the following:
    1. Facility rental - limited to gym, field house, and wrestling rooms
- The Indoor Athletic Permit **DOES NOT COVER:**
    a. Tournaments/Events - Tournaments/Events are billed separately.
    b. Custodial fees if a custodian is brought in specifically for the rental.

In-kind Donations/Scholarships in Lieu of Rental Fees

With the exception of Athletic Permit Fees, the District may accept in-kind donations or scholarships in lieu of rental fees.

- In-Kind Donations
    1. In-Kind donations represent items provided by the renter on behalf of the District.
    2. If a *school* is receiving the in-kind donation, it must first be reviewed by the school and then by the Chief Operating Officer, or designee, before any formal approval.
    3. If the *District* is receiving the in-kind donation, it must first be reviewed by the Chief Operating Officer, or designee, before any formal approval.
    4. If the total in-kind donation does not cover the total rental request, the in-kind donation will be deducted from the total rental request to determine the new billable amount.
    5. If the in-kind donation is in the form of site related work (e.g., altering the fields, adding to the facilities, or constructing buildings), it must be presented in front of the Construction Facility and Operations Board Committee for approval.
- Scholarships
    1. Scholarships represent waiving student enrollment fees for the program being offered.
    2. In order to be eligible, renters must provide the total dollar amount of scholarships being awarded and the number of students eligible to receive the scholarship and provide the process in which the organization uses to award scholarships.
    3. Scholarships must be given to D300 students and will be verified by requiring the organization to provide the list of the names of students receiving the scholarships.

PAYMENT

The Facility Rental Program accepts the following forms of payment: Credit cards (No AMEX), debit cards and checks.

CANCELLATIONS

All cancellations must be in writing and received 5 business days prior to the building being used or charges may apply. If charges apply, a detailed invoice will be submitted to the group utilizing facilities.

PRINCIPAL'S ROLE IN BUILDING SUPERVISION

Principals manage all programs, schedules and staff in their schools. Staff management in support areas is in partnership with supervision from district offices. Custodial schedules are developed by the principal, Director of Facilities, and the custodian. The schedules are based on District standards and specific building needs.

Schedules include time for cleaning, building operations, educational function operations, and maintenance. The Director of Facilities serves as resources to the principal on all facility and grounds operations.

WITNESSETH:

The School District permits use of school facilities to profit and nonprofit, charitable and non-charitable groups and/or organizations.

Therefore, in consideration of mutual agreements and covenants hereinafter contained and for other good and valuable considerations, the receipt and sufficiency whereof being hereby mutually acknowledged, the parties hereto agree as follows:

I. Use of Facility:

A. Description of Property. The School District is the owner of certain real estate, buildings and facilities (the "Property").

B. Use of Facilities. The School District agrees to allow the User to use the Facilities for the dates and times chosen in Brightly. The User's use shall be limited to the areas selected in Brightly.

The User shall have no right to use any portion of the Property or other School District property, except as specified herein or as permitted by the School District. The School District shall at all times be the sole owner of the Property and Facilities and the User shall have no right or interest in the Property or Facilities, except for the right to use the Facilities as provided in this Agreement.

C. Fees. The User shall pay to the School District the fees set forth in Exhibit A, which Exhibit is incorporated into this Agreement by this reference.

D. Health and Safety Issues. In the event of emergency, safety issue, or failure to maintain insurance, or any other condition that constitutes a substantial threat to the health or safety of students, employees, or others at the School District, as determined by the School District in its sole discretion, the School District may immediately suspend the User's activities hereunder until such condition has been remedied to the School District's satisfaction. In the event the School District suspends the User's activities pursuant to this Section, the User shall remain responsible for all fees due to the School District.

E. No Drugs or Alcohol. Illegal drugs and alcohol are not permitted on the Property.

F. Compliance with Laws and Policies. The User shall comply with all applicable federal, State, and local laws related to its use of the Facilities and the Property and shall comply with all School District policies and procedures.

G. Maintenance of Property. At the close of each instance of use, the User shall leave Facilities and

the Property in substantially the same condition as at the outset of each instance of use, ordinary wear and tear excepted, and shall remove all of the User's personal property. The User shall be responsible for the cost of repair and/or replacement of any damage to the Facilities and Property, including fixtures and furnishings, which occurs as a result of or in connection with the User's or its employees' or agents' use of the Property, normal wear and tear excepted. If the User does not repair damages it caused to the Facilities or Property, the School District may repair the damage at the User's expense. The User shall reimburse the School District for any repair costs the School District incurs within 14 days after the School District send an invoice to the User for such costs.

H. No Improvements. The User shall not modify, alter, or place permanent fixtures or improvements upon the Facilities without the School District's prior written approval.

I. Supervision. The User shall be solely responsible, at its own expense, for providing adequate adult supervision at all times in connection with its use of the Facilities. The User acknowledges and assumes complete responsibility for its employees and agents used to supervise its activities and services.

J. Automated External Defibrillators. The User will provide a trained Automated External Defibrillator (AED) user as defined in 410 ILCS 4/1, et seq., who will be on the leased premises at all times the User is using the Facilities pursuant to this Agreement. The User shall be solely responsible for the failure to provide a trained AED user, or for the conduct, acts or omissions of the trained AED user, and shall defend, indemnify, and hold harmless the School District for same, in accordance with the defense and indemnification provision of this Agreement. The User will provide its own AED at all of their outdoor events.

K. Background Checks. The User shall conduct, at its own cost and expense, criminal background checks in accordance with Section 10-21.9 of the Illinois School Code, 105 ILCS 5/10-21.9, of all of its employees and agents that will work on the Property. The User shall also conduct a search of the Statewide Sex Offender Database and Statewide

Murderer and Violent Offender Against Youth Database for each employee or agent of the User that will work on the Property. The User shall not send to the Property, or allow to interact with students, any employee or agent (1) for whom the User has not received the completed results of the criminal background check; (2) whose criminal background check reveals convictions that would prohibit employment by the School District under Sections 10-21.9 and/or 21B-80 of the Illinois School Code; (3) who appears on the Statewide Sex Offender Database and Statewide Murderer and Violent Offender Against Youth Database ; or (4) who has a history of other criminal conduct or inappropriate behavior which reasonably calls into question such individual's fitness to work near children.

II. Miscellaneous Provisions.

A. Indemnification. To the fullest extent permitted by law, and as partial consideration for the User to use the Facilities, the User shall indemnify, hold harmless, and defend the School District, its Board, Board members, employees, agents, and successors against all claims, losses, liability, costs, and expenses (including

attorneys' fees) related to damages to property or person (including death) that may arise out of or in connection with the User's, its employees', agents', or guests' use of the Facilities or the Property. The covenants of this Section shall survive the expiration or termination of this Agreement.

B. Insurance. During the term of this Agreement, the User, at its sole cost and expense, and for the benefit of the School District, shall carry and maintain insurance as provided in the School District's Program Guide for the Facility Rental Program.

C. Waiver of Claims. Except to the extent prohibited by law and for any claim arising out of, relating to or connected with any breach of this Agreement, the School District shall not be liable, and the User waives all claims against the School District for damages to person or property sustained by the User resulting from its use of the Property, or any equipment, furniture, fixtures, or appurtenances thereto becoming out of repair, resulting from any accident in or about the Property or common areas, or resulting directly or indirectly from any act or neglect of any person on the Property or common areas. This Section shall apply especially, but not exclusively, to damage caused by water, snow, frost, steam, excessive heat or cold, sewage, gas, odors, or noise or the bursting or leaking of pipes or plumbing fixtures and shall apply if any such damage results from the act or neglect of other occupants, or an employee or employees of the School District. All personal property belonging to the User on the Property shall be there at the risk of the User. The School District shall not be liable for any damage thereto or the theft or misappropriation thereof. The User shall be limited to its own insurance coverages to pay for damage to its property or fixtures and hereby holds harmless and releases the School District from any damage or claim of damage to the User's property or fixtures.

D. No Waiver of Tort Immunity Defenses. Nothing contained in this Agreement, or in any other provision of this Agreement, is intended to constitute nor shall constitute a waiver of the defenses available to the School District under the Illinois Local Governmental and Governmental Employees Tort Immunity Act, with respect to claims by third parties.

E. Taxes. If, as a result of this Agreement, the School District's Property is threatened with the loss of its tax exempt status, the School District, in its sole discretion, may immediately terminate this Agreement and the User's activities hereunder without the School District incurring any damages or liability to the User. If any portion of the Property becomes subject to taxation as result of this Agreement or the User's use of the Property, the User shall be responsible for the payment of any taxes assessed and such taxes shall be payable at the time said taxes are due. The School District shall have the right to challenge, at the User's expense, any loss of tax-exempt status of the Property. In the event that the User fails to pay the taxes when due, the School District may, at its sole option, pay the taxes and the

User shall be liable, in addition to any other remedies available to the School District, to the School District for all costs and expenses, including, but not limited to, reasonable legal fees, incurred by the School District in paying the delinquent taxes. The covenants of this Section shall survive the expiration or termination of this Agreement.

F. No Assignment. The User may not assign any rights or duties under this Agreement without the prior express written consent of the School District.

G. Entire Agreement. This Agreement shall constitute the entire agreement of the Parties hereto with

respect to the Facilities, the Property, and activities hereunder and supersedes any and all prior agreements and understandings, whether written or oral, formal or informal. This Agreement may not be amended except by means of a written document signed by authorized representatives of the Parties.

H. Termination. Either party may terminate this Agreement for any reason after providing seven days written notice to the other party of its intention to terminate the Agreement. If the School District terminates the Agreement based on this provision, it shall return the security deposit, except for any portion needed to pay for repairs, and shall return a pro-rata portion of the use fee based on the remaining time period remaining in the Agreement.

I. Notice. All notices required or permitted by this Agreement must be in writing and delivered personally or sent by certified mail, return receipt requested to the respective party's mailing address. Either party may specify a different address to receive notices by providing a written directive given in accordance with this Section.

J. Effective Date. This Agreement shall be deemed dated and become effective on the date the last of the Parties signs as set forth below the signature of their duly authorized representatives.

Exhibit A
2023/2024 Building Rental Fees

High School		**Elementary School**	
Auditorium	$100 per hour	Elementary Sports Field	$ 50 per event
HS Lecture Room (Hampshire High)	$100 per event	Elementary Gym	$ 50 per hour
HS Gym	$100 per hour	Multi-Purpose Room / Cafeteria	$ 50 per hour
HS Wrestling	$100 per hour		
HS Locker Room	$100 per hour		
HS Field House	$100 per hour		
Commons Area / Cafeteria	$ 50 per hour		
Music Room	$ 25 per hour		
Middle School		**All Buildings**	
Auditorium (Carpentersville Middle)	$100 per hour	Classroom	$ 25 per hour
MS Competition Gym / Main Gym	$ 75 per hour	Parking lot (only)	$100 per event
MS Auxiliary Gym / Upper Gym	$ 50 per hour	Clean Up/Garbage Removal (Outside Only)	$100 per occurance
MS Football/Soccer Field	$ 50 per event		
MS Baseball/Softball Field	$ 50 per event		
Track	$ 75 per event	"Event" time is a maximum of 4 hours.	
Athletic Permits			
Outside Athletic Permit	Please see Facility Rental Program Guide for details and pricing		
Inside Athletic Permit	Please see Facility Rental Program Guide for details and pricing		

DISTRICT 300

Exhibit B

Community User Name: _____

School Dude Schedule ID Number: _____

1. Facility Base Rental Fee:

Area		Rate		X hours/events		Fee $
Area		Rate		X hours/events		Fee $
Area		Rate		X hours/events		Fee $
Area		Rate		X hours/events		Fee $
					Total Base	**$**

2. Additional Staff Required (Technology, Auditorium Lighting):

Hourly Rate	$ 40.00	X hours used			Fee $

4. Custodial Services - Hourly Rate

Monday - Friday	$ 30.00	X hours used			Fee $
Saturday	$ 45.00	X hours used			Fee $
Sunday/Holidays	$ 60.00	X hours used			Fee $
				Total Staff/Custodial	**$**

5. Equipment

(Examples: chairs/tables/lectern/pianos/scoreboard)

A.			Fee $
B.			Fee $
C.			Fee $
D.			Fee $
		Total Equipment	**$**

6. Additional Charges (Supervision, field/room preparation fee, clean up/garbage removal, snow removal)

_____ Fee $

7. Reciprocity/in-kind payment

Describe and provide monetary value of the reciprocity being proposed

Fee $

_____

_____

_____

_____

Total Rental Fee $

8. Billing and Payment Terms

_____

_____

_____

_____

All unpaid rental fees are subject to collections and risk future approval of renting D300 facilities

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: June 1, 2023

TO: Board of Education

FROM: Dr. Susan Harkin, Superintendent

Presented at the following Board Meetings	
Board Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: NIA Executive Board Ballot

Background

The Northwestern Illinois Association, a special education cooperative, sent a ballot for the election of specified members for the NIA Executive Board. These candidates have agreed to run for a two-year term to represent the school districts within their sub-regional area. There are two positions and two people running:

District Administrator
Vote for ONE

1) Crystal Swan-Gravatt - Sandwich #430
2) WRITE IN

School Board Member
Vote for ONE

1) Steve Fiorentino, District 300
2) WRITE IN

Biographies for each candidate are attached.

Voting yes means the board casts its ballot for these two candidates running for office unopposed.

Administrative Recommendation

The administration recommends voting yes for these two candidates for the NIA Executive Board.

Fiscal Impact

None

NIA | THE NORTHWESTERN ILLINOIS ASSOCIATION

A Regional Special Education Cooperative Serving the Counties of
Boone, Carroll, DeKalb, Jo Daviess, Kane, Lee, Ogle, Stephenson, Whiteside and Winnebago

May 17, 2023

Dear Superintendent:

Enclosed, please find a ballot and a brief biographical sketch of the candidates for the election of the specified members for the NIA Executive Board. These candidates have agreed to run for a two year term to represent the school districts within their sub-regional area (see enclosed map).

Please present this ballot at a regularly scheduled school board meeting for official Board action. Please return this ballot in the enclosed, stamped envelope to the NIA Human Resources Office by August 7, 2023.

If you have any questions regarding the election process, please do not hesitate to contact me.

Sincerely,

Jon C. Malone
NIA Regional Director

JM/jt

enc.

Jon C. Malone | Regional Director
245 W. Exchange Ste. 4, Sycamore, Illinois 60178
p: 815-895-9227 x 201 | f: 815-895-2971 | jmalone@thenia.org

NORTHWESTERN ILLINOIS ASSOCIATION

SUBREGION I BALLOT

EXECUTIVE BOARD

BALLOT INSTRUCTIONS

According to the Articles of Agreement for the Northwestern Illinois Association, the District Administrator and the School Board Member shall be elected within each subregion by the Boards of Education of the member districts in odd numbered years.

Each Board of Education shall cast one (1) vote for District Administrator and one vote for School Board Member.

VOTE FOR ONE DISTRICT ADMINISTRATOR:

- ● Crystal Swan-Gravatt - Sandwich #430
  District Administrator
- ● _____
  WRITE IN - District Administrator

VOTE FOR ONE SCHOOL BOARD MEMBER:

- ● Steve Fiorentino, District 300
  School Board Member
- ● _____
  WRITE IN - School Board Member

NOTE: Ballots will be counted in the NIA Executive Board Recording Secretary.

PLEASE USE THE ENVELOPE PROVIDED TO RETURN THIS BALLOT BY AUGUST 7, 2023

NORTHWESTERN ILLINOIS ASSOCIATION

BIOGRAPHICAL SKETCH – EXECUTIVE BOARD CANDIDATE – SUBREGION I

DISTRICT ADMINISTRATOR

Crystal Swan-Gravatt, an Illinois native, has been the Director of Special Education for Sandwich CUSD #430 in Sandwich, IL since 2013. During the past 30 years of professional education service, she has served in a variety of teaching and administrative experiences across various settings. Those settings include Choate Mental Health and Developmental Center, Illinois Youth Centers for Juveniles, Illinois Correctional Centers for Adults, Tri County Special Education Cooperative, Williamson County Special Education Cooperative & Early Childhood Cooperative, and public school settings – both Elementary and Secondary in southern Illinois and northern Illinois.

Crystal earned her MS in School Administration from Eastern Illinois University and her BS in Elementary Education from Southern Illinois University. She also has earned endorsements on her Illinois professional education licenses for Director of Special Education, Principal, and Unlimited Learning Behavior Specialist. As a Director of Special Education, special education supervisor, principal, and teacher, she has led efforts to facilitate collaborative working relationships between schools, city, county, state and federal stakeholders concerning academic "at risk" youth and youth with disabilities. She is often invited to speak about her unique experiences at education conferences. She is a member of the Illinois Alliance of Administrators of Special Education (IAASE), Council of Exceptional Children (CEC), and Council Administrators of Special Education (CASE). Crystal has served on the board of IAASE for the past six years and has been the serving as President of the low incidence special education cooperative – Northwestern Illinois Association (NIA) for the past five years. Crystal also serves as a board member for Open Door in Sandwich. Open Door is a non for profit rehabilitation entity for adults with developmental disabilities.

In their spare time, Crystal and her husband Rick stay busy restoring their 1965 MCM (mid-century modern) home built by a well-known local architect, James Carpenter. They also enjoy seeking out MCM treasures to enhance their home in order to bring it back to its original glory. Their MCM home is located near the well-known Farnsworth House and the pristine Fox River in which parts are comprised of the Kendall County Conservation District. Crystal and Rick feel extremely fortunate to able to live in and around the natural surroundings that are a part of the Kendall County Conservation District. They often will host large family and friend gatherings so that others can also enjoy the great outdoors with them. Lastly, Crystal and Rick have five children (one deceased) and make trips often to visit them and other close family members in both extreme southern Illinois area.

SCHOOL BOARD MEMBER

Steve Fiorentino – D300 Board of Education, Current Term Expires: April 2027

- Elected to the Board: April 2011 (currently serving 4th term)
- Board liaison to the Northwestern Illinois Assoc. (NIA)
- Served as Chair of the Facility Oversight Committee (CFOC): 2017-2023
- Member of the Finance Committee: 2017-2023
- Board Vice President: 2017-2019
- Board Secretary: 2014-2017
- Proposed and Chaired the Community Engagement Committee: 2014-2017
- Founder and Chair of Legislative and Government Affairs Committee: 2011-2015

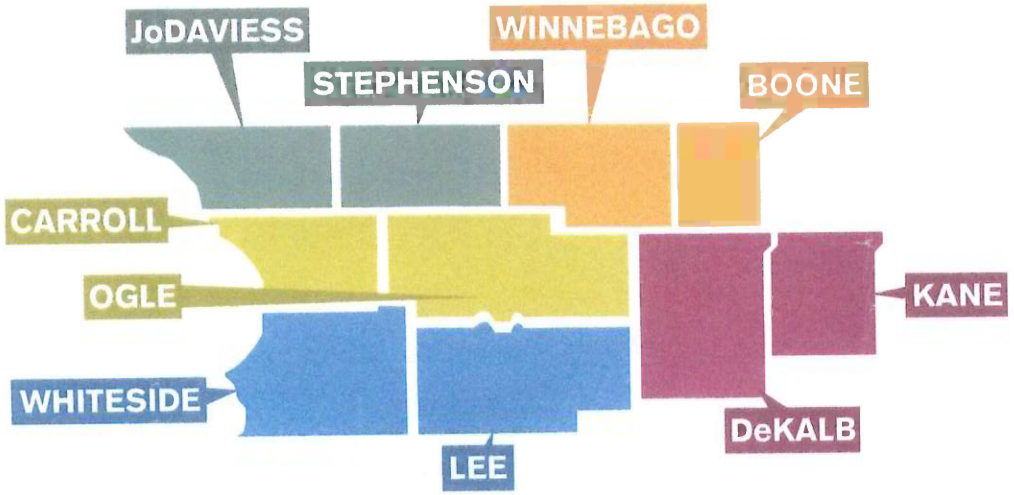
An Algonquin resident since 1996, Steve and his wife, Robin, have one daughter (Stephanie) who graduated from HD Jacobs High School. Steve is very active in his community and church, Light of Christ in Algonquin. He is a past youth religious education teacher, care minister, leader of community outreach, created and coached in their sports ministry and led the church expansion team and a Eucharistic Minister. He has coached children of all ages in basketball and softball and has been active with the Algonquin Area Youth Organization (AAYO), Dundee Park District, and the Lake in the Hills Youth Athletic Association (LITH YAA). He was proudly named Algonquin coach of the year in 2005. Steve is one of the founding members of the Algonquin/Lake in the Hills Kiwanis organization and served on the board. He helped start the HD Jacobs Key Club (Student chapter of Kiwanis) and served as the chapter advisor. Steve and his family are passionate about serving in disaster relief. They have assisted post hurricane and tornado disasters in multiple places, including Illinois, New Jersey, and Haiti.

Steve received a Bachelor of Science degree in pharmacy from the University of South Carolina and has completed numerous executive management courses. Steve now works in the family's financial planning practice. He focuses on client acquisition and engagement, and guides clients in transition, especially with healthcare related decisions. Steve is also founder and owner of Fiorentino Consulting, LLC, which helps companies with business plan development, strategic planning, key client acquisition, and hiring and retention of top employees. Prior to launching his consulting practice, Steve held several sales and marketing leadership positions in the pharmaceutical and biotechnology industries over the course of his 20-plus year career. He built a sales and medical team of 100 people for a start-up bio-tech company and managed an operating budget of 300 million dollars. He has effectively recruited, hired, trained, and retained more than 200 high performing employees in the pharmaceutical and healthcare sectors.

In addition to school board service, the following are boards Steve has served (or is currently serving):

- Northwestern Illinois Association (NIA)
- U of South Carolina Alumni Association, Chicago Area Chapter
- Algonquin/LITH Kiwanis Chapter (Charter Board Member)
- Jordan Lake Rehab and Protection District (JLRPD)-Lake District Secretary
- U of South Carolina Pharmacy Alumni Association Board

During his free time, Steve enjoys and is blessed to spend time with family and friends, planning family excursions and adventure travel, camping, fishing, boating, golf (especially with his daughter), cooking, and watching baseball (Go Cubbies) and football.



JoDAVIESS

East Dubuque 119
Galena 120
Warren 205
Stockton 206
River Ridge 210
Scales Mound 211

STEPHENSON

Pearl City 200*
Dakota 201*
Lena-Winslow 202*
Orangeville 203*

WINNEBAGO

Harlem 122
Rockford 205
Kinnikinnick 131*
Prairie Hill 133*
Shirland 134*
Rockton 140*
Hononegah 207*
South Beloit 320*
Pecatonica 321*
Durand 322*

BOONE

Belvidere 100*
N. Boone 200*

CARROLL

West Carroll 314*
(Savanna, Thompson, Mt. Carroll)
Eastland 308
Chadwick-
Milledgeville 399

OGLE

Kings 144*
Creston 161
Rochelle High School 212*
Oregon 220*
Forrestville Valley 221*
(Forreston)
Polo 222*
Meridian 223*
Rochelle Elementary 231*
Eswood 269*
Byron CUSD #226

DeKALB

Genoa-Kingston 424
Indian Creek 425
Sycamore 427
DeKalb 428
Hinckley-Big Rock 429
Kirkland-Hiawatha 426
Sandwich 430
Somonauk 432

KANE

Aurora East 131
West Aurora 129
Dundee/
Carpentersville 300
Elgin U46
Batavia 101*
Central 301*
Kaneland 302*
St. Charles 303*
Geneva 304*

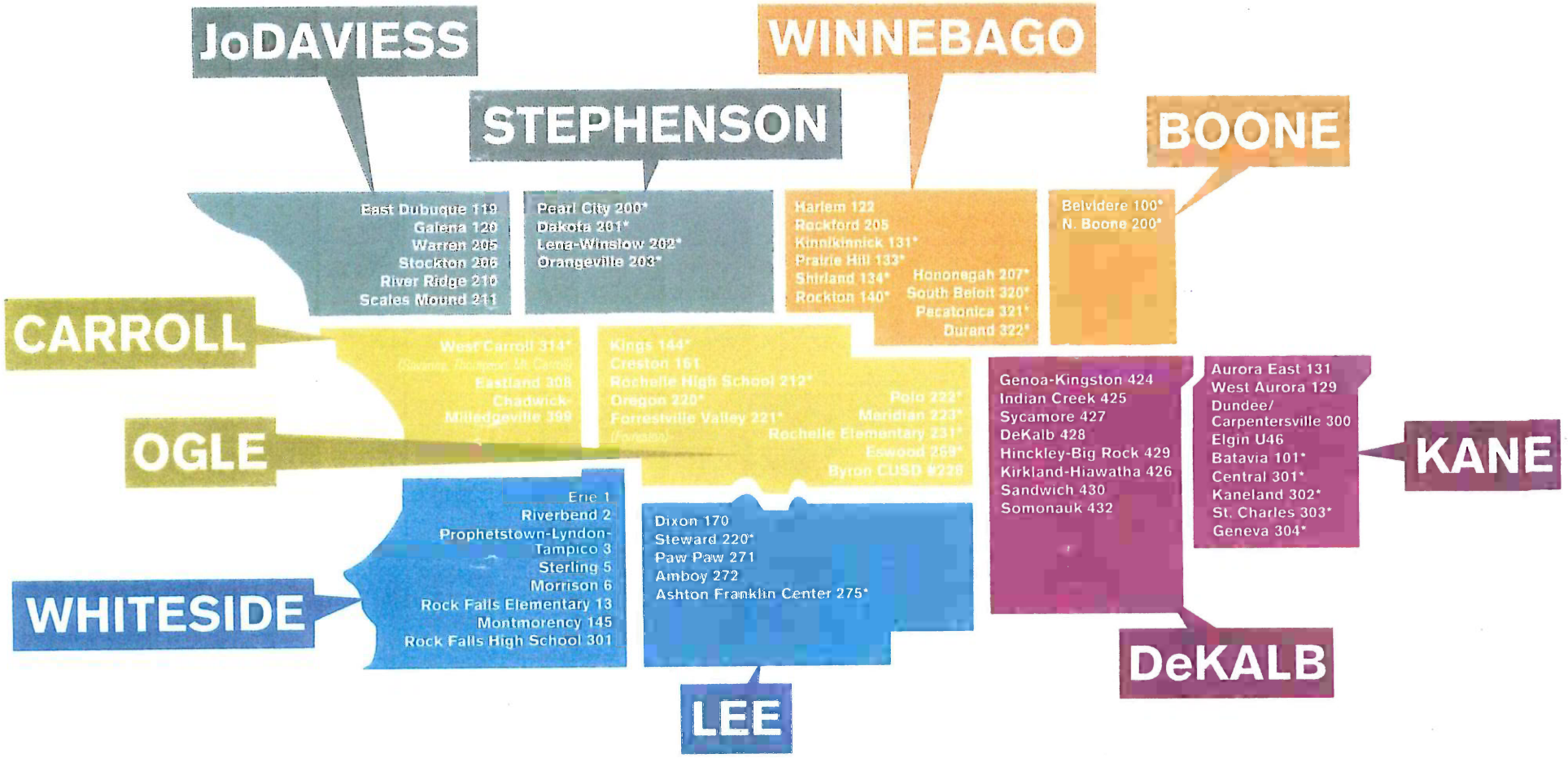
WHITESIDE

Erie 1
Riverbend 2
Prophetstown-
Lyndon-Tampico 3
Sterling 5
Morrison 6
Rock Falls Elementary 13
Montmorency 145
Rock Falls High School 301

LEE

Dixon 170
Steward 220*
Paw Paw 271
Amboy 272
Ashton Franklin Center 275*

Studio232
DESIGN + CREATIVE



Studio232
DESIGN + CREATIVE

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **06/06/23**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Deborah Mason
Director of Transportation

Presented at the following Board Meetings	
Board Operations Committee	06/13/23
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/23
BOE 2nd Reading	06/27/23

SUBJECT: **Resolution for Annual Hazardous Routes**

Background

Annual review and approval by BOE of serious safety hazards per section 29-3 of the Illinois School Code (105 ILCS 5/29-3) provides that school districts shall annually review the conditions and certify to the State Superintendent of Education whether or not the hazardous conditions remain unchanged. The resolution must remain on file for the state transportation audit.

Throughout the 2022-2023 school year, KDOT closely monitored crosswalk activity using an onsite camera. After KDOT's careful analysis and following recommendations, it has been concluded that transportation should be provided to students residing in the Lakewood Crossing subdivision. Due to the current environment on Big Timber Rd., it has been determined that we cannot maintain the level of safety necessary to meet the district and our BOE standards. This location has been added to the current list of Hazardous Routes.

Administrative Recommendation

The administration recommends approval of the list of identified serious safety hazards.

Fiscal Impact

N/A

Community Unit School District 300

SERIOUS SAFETY HAZARD FINDINGS ANNUAL SEQUENTIAL NUMBERS

Note: School boundaries have changed over the years and some schools have changed location. Hazard would still exist for whatever school is assigned to this geographical location.

1	SH	300-80-01	Route 72 from Rainbow to .2 miles east of Rainbow
2	SH	300-80-02	Route 72 from Rainbow to .2 miles west of Rainbow
4	DHL	300-80-04	Route 31 from Lisa to .2 miles north of Lisa
6	LITH	300-80-06	Algonquin-Huntley Blacktop from Hilltop to .2 miles west of Hilltop
7	EV	300-80-07	Route 31 in Algonquin from Arrowhead to Riverview
8	AMS	300-80-08	North River Road in Algonquin from Route 62 to Wood Drive
9	EV	300-80-09	Route 31 Algonquin Filip to Beach Dr
10	HHS	300-80-11	State Street in Hampshire from Milwaukee R.R. tracks to .5 miles north of R.R. tracks
11	HHS	300-80-12	Route 72 in Hampshire from State Street to .8 miles east of State Street
13	HHS	300-80-13	Route 72 in Hampshire from State Street to .8 miles west of State Street
14	LITH	300-80-16	Burr Street from Oak to 1014 Burr
15	AMS	300-80-17	Crossing Route 62 at Harrison in Algonquin
17	DMS	300-80-18	Route 72 from DMS to .6 mileas east
18	DMS	300-80-19	Randall Rd from Route 72 to .4 miles south of Binnie Rd
19	DMS	300-80-20	Randall Rd & Route 72 from JoyLane to DMS
20	DMS	300-80-21	Route 72 from DMS1.1 miles west on Route 72
22	KEN	300-80-22	Hanson Rd from Huntington to .2 miles south of Huntington Drive
23	KEN	300-80-24	West side of Route 31Algonquin from Huntington Dr to Center
24	PV	300-80-26	Intersection of Barrington Ave and Route 68
25	LITH	300-80-30	Willow & Council Trail from bridge to .2 miles on Council Trail, Willow and Mohican & bridge
27	KEN	300-81-05	Terrace Drive from Huntington Drive to Lexington Drive
28	SH	300-81-07	Winmoor & Willow Ln from Sleepy Hollw to .5 miles from school on Willow
29	SH	300-81-08	Winmoor & Thoroughbred from Sleepy Hollow School to Sleepy Hollow Road
31	SH	300-81-09	Winmoor Dr from Sleepy Hollow to .5 miles from school on Winmoor
32	PE	300-82-01	Skyline from Kings Rd to .2 miles south on Skyline just south of Deerpath
33	PV	300-83-01	Duncan Ave south of Route 72
34	CMS	300-81-03	Along Barrington Ave and crossing Route 68
36	HDJ	300-85-01	Along Randall Road north and south of HDJ
37	AMS	300-85-02	Intersection of Route 62 and Countryside Drive (Cinnamon Creek Subdivision)
38	MDW	300-85-04	West of Route 25---(2016/2017 this is no longer MDW attendance area)
39	DHL	300-85-05	North of route 72
41	ST CATH	300-85-06	North of route 72 and east of route 31
42	STJOHN	300-85-07	West of route 31
43	EV	300-85-08	South of Souwanas along Menoma to Pokagon
44	PE	300-87-02	From Oxford .2 miles east on Kings Rd

46	PV	300-87-03	From Lincoln over Fox River bridge in C'Ville
47	LKWD	300-88-04	South on Ravine Ln .2 miles; west on Ravine Rd .2 miles
48	SH	300-88-05	From Sleepy Hollow school .5 miles on Glen Oak Rd
50	LP	300-02-01	Huntley/Algonquin Rd from Boulder Dr to Harvestgate
51	LP	300-02-02	Intersection of Huntley/Algonquin Rd and Talaga/Harvestgate for students south of
52	LP	300-02-03	Intersection of Randall Rd and Acorn for students east of Randall Rd
53	AL	300-02-04	Intersection of Algonquin Rd and Sandbloom for students north of Algonquin Rd
55	AL	300-02-05	Intersection of Sandbloom and Compton for students west of Sandbloom
56	KEN	300-02-07	Intersection of Hanson and Harnish for students west of Hanson
57	PE	300-03-01	Intersection of Kings and Amarillo
63	DMS	300-20-04	Watermark Terrace Subdivision at Randall Rd and Northwest Pkwy, Elgin
64	BTE	300-23-05	Intersection of Big Timber Rd and Ridgecrest Dr for students residing north of Big Timber Rd

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE:	**May 17, 2023**
TO:	Dr. Susan Harkin, Superintendent Board of Education
FROM:	Tommy Parisi, Director of PE, Health, Driver's Education, and Athletics

Presented at the following Board Meetings	
Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **IHSA Cooperative Agreement Renewals (Swim Team Boys and Girls, LaCrosse Girls, and Girls Bowling)**

Background
Per IHSA, all cooperative team agreements must be renewed every two years. Please see the list of cooperative team agreements below that are being added, adjusted, or renewed with the IHSA.

Boys Swimming
The D300 Boys Swimming cooperative agreement will expire this year. The D300 Boys Swimming cooperative team is made up of students from all three D300 high schools. After review, our student participation data supports maintaining the same model we have had in D300 high schools. The administration recommends that this cooperative agreement is renewed.

Girls Swimming
The D300 Girls Swimming cooperative agreement will expire this year. The D300 Girls Swimming cooperative team is made up of students from Hampshire High School and Jacobs High School. After review, our student participation data supports adding Dundee-Crown High School to this co-op. The administration recommends that this cooperative agreement is adjusted to mirror the Boys Swimming team cooperative agreement.

Girls Bowling
Historically, D300 has only had a Girls Bowling team at Dundee-Crown High School and Jacobs High School. A growing interest in bowling has been expressed by students from Hampshire High School, but there is currently not enough interest at Hampshire High School to support a full team. As a result, the administration is recommending that Hampshire High School students join Jacobs High School students in a cooperative agreement to provide opportunities for Hampshire High School students.

Girls Lacrosse
The D300 Girls Lacrosse cooperative agreement will expire this year. The D300 Girls Lacrosse cooperative team is made up of students from all three D300 high schools. After review, our student participation data supports maintaining the same model we have had in D300 high schools. The administration recommends that this cooperative agreement is renewed.

Administrative Recommendation

The administration recommends approving the renewal of the cooperative agreements for Boys Swimming, Girls Swimming, Girls Bowling, and Girls LaCrosse.

Fiscal Impact

There is no direct fiscal impact resulting from the renewal of these IHSA cooperative agreements.

Cooperative Team Renewal Request

For 2023-24 & 2024-25
Cooperative Teams
Renewals Only

Deadlines for submission of renewal requests:
Aug. 1=Fall sports/activities; Oct. 1=Winter sports/activities; Feb. 1=Spring sports/activities

For criteria under which cooperative teams may be formed, refer to Section 2.030 of the By-laws and Section 26 of the Administrative Procedures, Guidelines and Policies Section in the IHSA Handbook with Illustrations.

1. This request must include the following:
   - Completed application
   - **letters from the presidents of ALL conferences** of which each school in this cooperative are members for ANY sport/activity, certifying that this cooperative team has been approved by the conferences
   - a letter from the president of the conference of which this cooperative team will be a member during the co-op, certifying that this cooperative team has been approved for participation in the conference.
   - *(If this cooperative team will **not** participate in a conference, attach letters approving the cooperative team from seven (7) schools on its upcoming schedule. These are in addition to the conference approval letter(s).)*
   - Renewal requests must be submitted to IHSA by the deadlines date indicated above.

   Any changes to the co-op will require a new application along with all required documents specified in the application instructions.

2. This renewal request is for cooperative sponsorship of a team for the classification cycle of 2023-2024 and 2024-2025. (e.g., 2023-24 & 2024-25)

(Specify Gender of Team)	(Sport/Activity)	(Cooperative Team Conference)
BOYS	Swimming	Fox Valley Conference

3.

NAME OF SCHOOLS	CITY	ALL CONFERENCE AFFILIATIONS OF EACH SCHOOL IN COOPERATIVE
JACOBS HIGH SCHOOL	ALGONQUIN	Fox Valley
DUNDEE CROWN HS	CARPENTERSVILLE	Fox Valley
HAMPSHIRE HS	HAMPSHIRE	Fox Valley

4. The following signatures certify that formation of this cooperative team will not reduce participation opportunities for students in any of the cooperating schools and has been approved by formal vote of the boards of education and administrations of all schools in the cooperative.

SCHOOLS	PRINCIPALS' or OFFICIAL IHSA REPRESENTATIVES' SIGNATURES
JACOBS HIGH SCHOOL	
DUNDEE - CROWN HIGH SCHOOL	
HAMPSHIRE HIGH SCHOOL	

Official IHSA Action

The above renewal for cooperative team sponsorship IS IS NOT granted for the following classification cycle: 2023-2024 and 2024-2025.

(Date)

Authorized IHSA Administrator

Fox Valley Conference

Kurt Gibson
Illinois High School Association
2715 McGraw Drive
Bloomington, IL 61704

Dear Mr. Gibson,

The purpose of this correspondence is to inform you that the Fox Valley Conference approves of Dundee Crown, Hampshire, and Jacobs High School's cooperative renewal agreement application for Boys Swimming for the 2023-24 and the 2024-25 school years.

Please let us know if there is any additional information that you require from us.

Ted Juske
Athletic Director
The Burlington Central High School
ted.juske@central301.net
847-464-6038

Application for Cooperative Team Sponsorship

For New 2023-24 & 2024-25 Cooperative Teams Only

Deadlines for submission of applications:
Aug. 1=Fall sports/activities; Oct. 1=Winter sports/activities; Feb. 1=Spring sports/activities

A separate application MUST be completed and submitted for each boys' athletic team, each girls' athletic team, and each activity.

For criteria under which cooperative teams may be formed, refer to Section 2.030 of the By-laws and Section 26 of the Administrative Procedures, Guidelines and Policies Section in the IHSA Handbook with Illustrations.

1. This application is for cooperative sponsorship of a team for the two-year classification cycle covering **2023-2024** and **2024-2025** school years.

Girls (Specify Gender of Team – if applicable) | Swimming (Sport/Activity) | Fox Valley (Cooperative Team Conference)

2. This application must include the following:
   - **letters from the presidents of ALL conferences** of which each school in this cooperative are members for **ANY** sport/activity, certifying that this cooperative team has been approved by the conferences
   - a letter from the president of the conference of which this cooperative team will be a member during the co-op, certifying that this cooperative team has been approved for participation in the conference. If this cooperative team will **not** participate in a conference, attach letters approving the cooperative team from seven (7) schools on its upcoming schedule.
   - a signed copy of the intergovernmental agreement of this cooperative team, formally adopted by the boards of education of the participating schools for the school terms listed above, detailing your agreement in respect to insurance, coaching personnel and compensation, liability, facilities, equipment, etc. It must indicate that procedures are established for checking on student eligibility and complying with all IHSA By-Laws. Local policies which will be implemented in respect to training rules, academic standards, etc., must be agreed upon. (Copy of the intergovernmental agreement must accompany each request.)

3.

NAME OF SCHOOLS	CITY	ALL CONFERENCE AFFILIATIONS OF EACH SCHOOL IN COOPERATIVE	ENROLLMENT
Dundee-Crown	Carpentersville	Fox Valley	2600
Hampshire	Hampshire	Fox Valley	1900
Jacobs	Algonquin	Fox Valley	2100

4. The following rationale underlies our desire for cooperative team sponsorship:
Hampshire and Jacobs were already a coop. Due to declining enrollment at Dundee-Crown, we are not able field a full line-up. It also allows to have consistency since our boys swim program is a coop with all 3 schools.

5. The number of students participating in this sport/activity at each cooperating school, and the number expected to participate in this sport/activity under the cooperative agreement is:

SCHOOL	NO. OF STUDENTS WHO PARTICIPATED IN PREVIOUS YEAR	NO. OF STUDENTS EXPECTED TO PARTICIPATION CO-OP
Dundee-Crown	18	12
Hampshire	8	9
Jacobs	9	12

6. Host school: Dundee-Crown Contact person: Steve Gertz
Team school name: D300 Team nickname: Storm
Practices to be held at: Dundee Township Park District-Rakow Center Home contests to be held at: DTPD-Rakow Center

7. The following signatures certify that formation of this cooperative team will not reduce participation opportunities for students in any of the cooperating schools and has been approved by formal vote of the boards of education and administrations of all schools in the cooperative.

SCHOOLS	BOARD PRESIDENTS' SIGNATURES	PRINCIPALS' SIGNATURES
Dundee-Crown High School		
Hampshire High School		
Jacobs High School		

Official IHSA Action

The above application for cooperative team sponsorship IS IS NOT granted for the **2023-2024** and **2024-2025** classification cycle.

(Date) Authorized IHSA Administrator

Application for Cooperative Team Sponsorship

For New 2023-24 & 2024-25 Cooperative Teams Only

Deadlines for submission of applications:

Aug. 1=Fall sports/activities; Oct. 1=Winter sports/activities; Feb. 1=Spring sports/activities

A separate application MUST be completed and submitted for each boys' athletic team, each girls' athletic team, and each activity.

For criteria under which cooperative teams may be formed, refer to Section 2.030 of the By-laws and Section 26 of the Administrative Procedures, Guidelines and Policies Section in the IHSA Handbook with Illustrations.

1. This application is for cooperative sponsorship of a team for the two-year classification cycle covering **2023-2024** and **2024-2025** school years.

GIRLS (Specify Gender of Team – if applicable) | BOWLING (Sport/Activity) | FOX VALLEY CONFERENCE (Cooperative Team Conference)

2. This application must include the following:
   - **letters from the presidents of ALL conferences** of which each school in this cooperative are members for **ANY** sport/activity, certifying that this cooperative team has been approved by the conferences
   - a letter from the president of the conference of which this cooperative team will be a member during the co-op, certifying that this cooperative team has been approved for participation in the conference. If this cooperative team will **not** participate in a conference, attach letters approving the cooperative team from seven (7) schools on its upcoming schedule.
   - a signed copy of the intergovernmental agreement of this cooperative team, formally adopted by the boards of education of the participating schools for the school terms listed above, detailing your agreement in respect to insurance, coaching personnel and compensation, liability, facilities, equipment, etc. It must indicate that procedures are established for checking on student eligibility and complying with all IHSA By-Laws. Local policies which will be implemented in respect to training rules, academic standards, etc., must be agreed upon. (Copy of the intergovernmental agreement must accompany each request.)

3.

NAME OF SCHOOLS	CITY	ALL CONFERENCE AFFILIATIONS OF EACH SCHOOL IN COOPERATIVE	ENROLLMENT
JACOBS HIGH SCHOOL	ALGONQUIN, IL	FOX VALLEY	2100
HAMPSHIRE HIGH SCHOOL	HAMPSHIRE, IL	FOX VALLEY	1900

4. The following rationale underlies our desire for cooperative team sponsorship:

HAMPSHIRE DOES NOT HAVE ENOUGH GIRLS TO FILL A BOWLING TEAM. A COOP WITH JACOBS GIVES THEM AN OPPORTUNITY TO PARTICIPATE.

5. The number of students participating in this sport/activity at each cooperating school, and the number expected to participate in this sport/activity under the cooperative agreement is:

SCHOOL	NO. OF STUDENTS WHO PARTICIPATED IN PREVIOUS YEAR	NO. OF STUDENTS EXPECTED TO PARTICIPATION CO-OP
HAMPSHIRE	0	3
JACOBS	9	7

6. Host school: JACOBS — Contact person: JASON ZIOLS

Team school name: JACOBS — Team nickname: GOLDEN EAGLES

Practices to be held at: BOWLERO IN ALGONQUIN — Home contests to be held at: BOWLERO, ALGONQUIN

7. The following signatures certify that formation of this cooperative team will not reduce participation opportunities for students in any of the cooperating schools and has been approved by formal vote of the boards of education and administrations of all schools in the cooperative.

SCHOOLS	BOARD PRESIDENTS' SIGNATURES	PRINCIPALS' SIGNATURES
JACOBS HIGH SCHOOL		Barb Valle
HAMPSHIRE HIGH SCHOOL		

Official IHSA Action

The above application for cooperative team sponsorship IS IS NOT granted for the **2023-2024** and **2024-2025** classification cycle.

(Date) | Authorized IHSA Administrator

Cooperative Team Renewal Request

For 2023-24 & 2024-25 Cooperative Teams Renewals Only

Deadlines for submission of renewal requests:
Aug. 1=Fall sports/activities; Oct. 1=Winter sports/activities; Feb. 1=Spring sports/activities

For criteria under which cooperative teams may be formed, refer to Section 2.030 of the By-laws and Section 26 of the Administrative Procedures, Guidelines and Policies Section in the IHSA Handbook with Illustrations.

1. This request must include the following:
   - Completed application
   - **letters from the presidents of ALL conferences** of which each school in this cooperative are members for **ANY** sport/activity, certifying that this cooperative team has been approved by the conferences
   - a letter from the president of the conference of which this cooperative team will be a member during the co-op, certifying that this cooperative team has been approved for participation in the conference.
   - *(If this cooperative team will **not** participate in a conference, attach letters approving the cooperative team from seven (7) schools on its upcoming schedule. These are in addition to the conference approval letter(s).)*
   - Renewal requests must be submitted to IHSA by the deadlines date indicated above.

   Any changes to the co-op will require a new application along with all required documents specified in the application instructions.

2. This renewal request is for cooperative sponsorship of a team for the classification cycle of 2023-2024 and 2024 & 2025 (e.g., 2023-24 & 2024-25)

(Specify Gender of Team)	(Sport/Activity)	(Cooperative Team Conference)
GIRLS	LACROSSE	FOX VALLEY

3.

NAME OF SCHOOLS	CITY	ALL CONFERENCE AFFILIATIONS OF EACH SCHOOL IN COOPERATIVE
Jacobs HS	Algonquin	Fox Valley
Dundee Crown HS	Carpentersville	Fox Valley
Hampshire HS	Hampshire	Fox Valley

4. The following signatures certify that formation of this cooperative team will not reduce participation opportunities for students in any of the cooperating schools and has been approved by formal vote of the boards of education and administrations of all schools in the cooperative.

SCHOOLS	PRINCIPALS' or OFFICIAL IHSA REPRESENTATIVES' SIGNATURES
JACOBS HIGH SCHOOL	
Dundee-Crown High School	
Hampshire HS	

Official IHSA Action

The above renewal for cooperative team sponsorship IS IS NOT granted for the following classification cycle: **2023-2024** and **2024-2025**.

(Date) Authorized IHSA Administrator

Hampshire High School

1600 Big Timber Road * Hampshire, IL 60140
Phone: (847) 792-3500 * Fax (847) 792-3515
www.d300.org

Dr. Brett Bending
Principal

Nate Danielson
Associate Principal
Curriculum/Instruction

Jeff Ehardt
Associate Principal
Operations

Shannon Jamrozy
Assistant Principal

Michael Sitter
Athletic Director

Barzeen Vaziri
Dean of Students

Kelly Wasilewski
Dean of Students

Christina Fain
English
Division Chair

Geoff Falk
Social Studies
Division Chair

Tina Holze
Ed. Services
Specialist

Andy Lindley
Science
Division Chair

Mary Pasquale
Mathematics
Division Chair

January 30, 2023

Kurt Gibson
Associate Executive Director
Illinois High School Association
2715 McGraw Drive
Bloomington, Ill 61702-2715

Mr. Gibson,

Jacobs, Dundee Crown and Hampshire High Schools are seeking to renew our cooperative agreement in girls lacrosse.

Sincerely,

Steven J. [illegible] - Dundee Crown

[signature] - Jacobs

M Sitter - Hampshire

Fox Valley Conference

Kurt Gibson
Illinois High School Association
2715 McGraw Drive
Bloomington, IL 61704

Dear Mr. Gibson,

The purpose of this correspondence is to inform you that the Fox Valley Conference approves of Hampshire, Jacobs and Dundee Crown High School's cooperative renewal agreement application for Girls Lacrosse for the 2023-24 and the 2024-25 school years.

Please let us know if there is any additional information that you require from us.

Ted Juske
Athletic Director
The Burlington Central High School
ted.juske@central301.net
847-464-6038

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **June 5, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Jennifer Porter
Chief Financial Officer
Colleen O'Keefe
Chief Legal Counsel

Presented at the following Board Meetings	
Board Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **Resolutions for Outside Legal Counsel, Depositories, & Investment Managers Resolution/Treasurer's Bond**

Depositories & Investments

Background

Per Board Policy 4:30, the Board will review and approve the list of authorized depositories for the school district funds annually. We recommend no changes to the FY 2023-2024 list.

Recommendation

The Administration recommends that the Board approve the Resolution to Designate Banks of Depository for School Funds as presented.

Outside Legal Services

Background

Per Board Policy 2:160 of the Community Unit School District 300 Board of Education Policy states that the Board of Education will annually designate the attorneys and/or Laws Firms that will provide outside legal counsel services for the district.

Recommendation

The Administration recommends that the Board approve the presented Resolution to Designate Outside Legal Counsel.

COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION TO DESIGNATE BANK DEPOSITORIES AND INVESTMENT MANAGER FOR SCHOOL DISTRICT FUNDS

WHEREAS, Section 4:30 of the Community Unit School District 300 Board of Education Policy states that the Board of Education will annually designate the banks of depository and investment manager for schools' funds,

NOW, THEREFORE, BE IT HEREBY RESOLVED that during the 2023-2024 fiscal year,

PMA Financial Network, Inc
27545 Diehl Road, Suite 100
Warrenville, IL 60555

US Bank.
111 E Wacker Drive Suite 3000
Chicago, IL 60601

ISDLAF
27545 Diehl Road, Suite 100
Warrenville, IL 60555

Harris Bank
PO Box 755
Chicago, IL 60609

Amalgamated Bank of Chicago
One West Monroe Street
Chicago, IL 60603

be designated as banks of depository or investment managers for the school district funds.

A motion was made by _____, and seconded by _____ that the foregoing resolution is adopted. Upon this motion being put to a vote, the board members of Community Unit School District 300 voted as follows:

AYES:

NAYS:

ABSENT:

Board of Education
Community Unit School District 300, County of Kane, McHenry, Cook, and DeKalb Counties, Illinois

By: Attested:

President, Board of Education Board Secretary

COMMUNITY UNIT SCHOOL DISTRICT 300
RESOLUTION TO DESIGNATE OUTSIDE LEGAL SERVICES

WHEREAS, Section 2:160 of the Community Unit School District 300 Board of Education Policy states that the Board of Education will annually designate the attorneys and or Laws Firms that will provide outside legal counsel services for the district,

NOW, THEREFORE, BE IT HEREBY RESOLVED that during the 2023-2024 fiscal year,

Franczek, P.C.
300 South Wacker Drive, Ste 3400
Chicago, IL 60606

Kory Atkinson & Associates
236 W Lake St, Ste 100
Bloomingdale, IL 60108

Kriha Law LLC
2 Trans Am Plaza Dr, Ste 450
Oakbrook, Il 60181

Gensburg Calandriello & Kanter, P.C
200 W Adams St., Ste 2425
Chicago, IL 60606

Klein, Thorpe and Jenkins Ltd
250 Parkway Dr., Ste 330
Lincolnshire IL 60069

Robbins Schwartz
55 W Monroe St., Ste 800
Chicago, IL 60603

be designated as outside legal counsel for the district.

A motion was made by _____, and seconded by _____ that the foregoing resolution is adopted. Upon this motion being put to a vote, the board members of Community Unit School District 300 voted as follows:

AYES:

NAYS:

ABSENT:

Board of Education
Community Unit School District 300, County of Kane, McHenry, Cook, and DeKalb Counties, Illinois

By: Attested:

President, Board of Education Board Secretary

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **June 13, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Eberto Mora,
Assistant Superintendent of
Human Resources

Presented at the following Board Meetings	
Board Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1st Reading	6/13/2023
BOE 2nd Reading	6/27/2023

SUBJECT: **District Calendars 2024-2025 & 2025-2026**

Background

Per contractual language with LEAD, a calendar consultation committee must meet to formulate and recommend a proposed calendar for BOE approval. The "Calendar Committee" is composed of representatives from LEAD, DESA, DESPA, and Administration. The task this year was to draft school calendars for the 2024-2025 and 2025-2026 school years.

The Calendar Committee reviewed all the contractual language per the LEAD, DESA, and DESPA contracts and drafted the attached calendars. These drafts were reviewed by HR and the Deputy Superintendent's team members.

Administrative Recommendation

Administration recommends approving the 2024-2025 and 2025-2026 school calendars as presented.

Fiscal Impact

None as the calendars have been prepared to meet the current Collective Bargaining Agreements with LEAD, DESA and DESPA.

District 300 School Calendar - 2024/2025

Presented to BOE on June 13, 2023

July 24

Su	M	Tu	W	Th	F	Sa
	1	2	3	~~4~~	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 24

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 24

Su	M	Tu	W	Th	F	Sa
1	~~2~~	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 24

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	~~14~~	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 24

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	~~27~~	~~28~~	~~29~~	30

December 24

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	~~24~~	~~25~~	~~26~~	~~27~~	28
29	30	~~31~~				

January 25

Su	M	Tu	W	Th	F	Sa
			~~1~~	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	~~20~~	21	22	23	24	25
26	27	28	29	30	31	

February 25

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	~~17~~	18	19	20	21	22
23	24	25	26	27	28	

March 25

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 25

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	~~18~~	19
20	21	22	23	24	25	26
27	28	29	30			

May 25

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	~~26~~	27	28	29	30	31

June 25

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	~~19~~	20	21
22	23	24	25	26	27	28
29	30					

ALL DATES SUBJECT TO CHANGE THROUGHOUT SCHOOL YEAR, w/BOARD OF EDUCATION APPROVAL

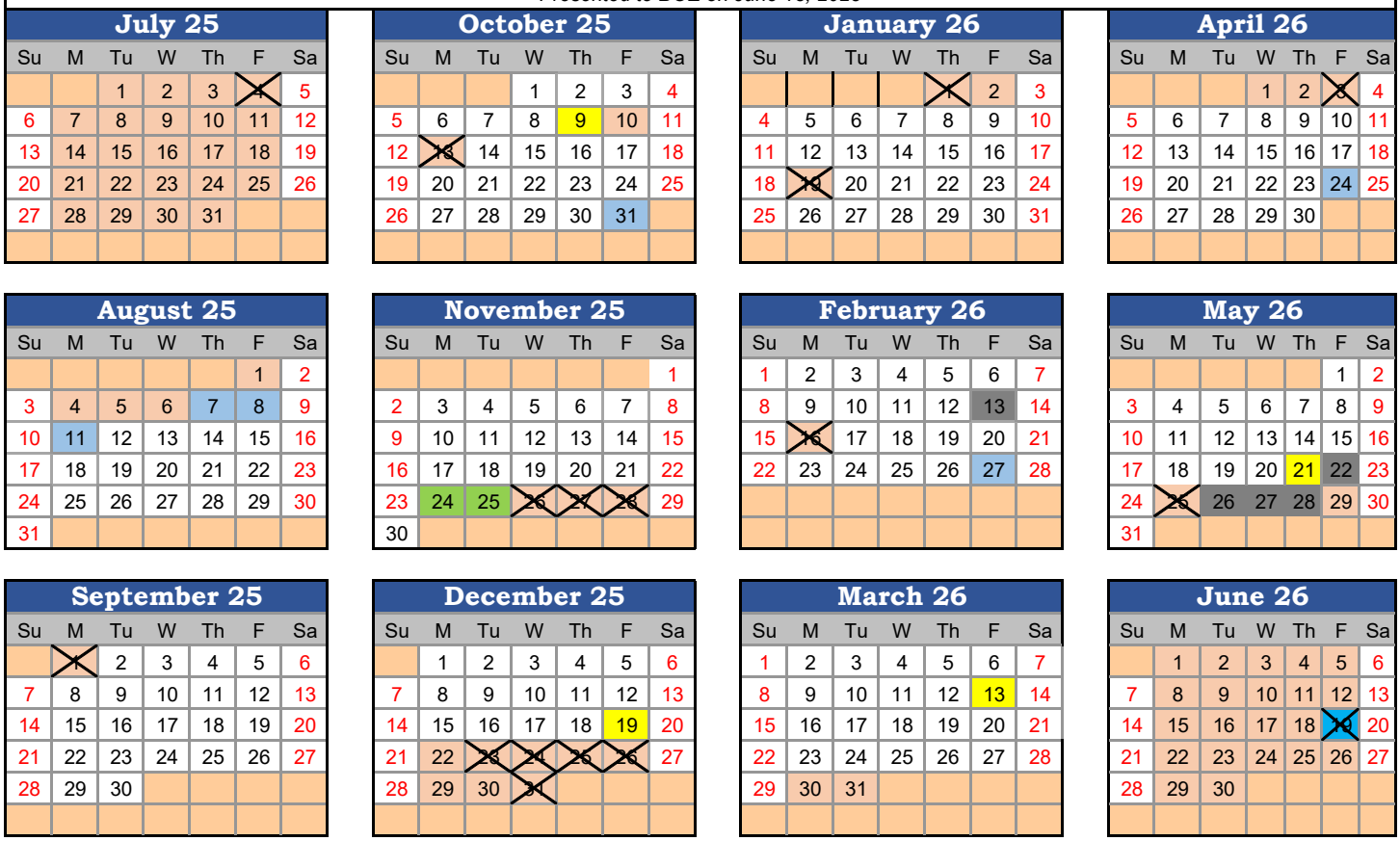
No Student & No Instruct. Staff Attend. | **End of Quarter/Semester, Full Day Attend.** | **District Closed**

Emergency Days | **Teacher Institute/Inservice** | **Parent-Teacher Conferences** | **Late Start TBD**

Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Thursday, August 8, 2024
Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Friday, August 9, 2024
Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Monday, August 12, 2024
First Day of School, Full Day of Student Attend.	Tuesday, August 13, 2024
Labor Day - Offices/Schools Closed	Monday, September 2, 2024
End of Quarter/Semester	Thursday, October 10, 2024
No Student and No Instructional Staff (LEAD/DESA) Offices Open	Friday, October 11, 2024
District Holiday - Offices/Schools Closed	Monday, October 14, 2024
Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Friday, October 25, 2024
Parent-Teacher Conferences, No Student Attend.	Monday, November 25, 2024
Parent-Teacher Conferences, No Student Attend.	Tuesday, November 26, 2024
Fall Break - Offices/Schools Closed	Wednesday, November 27 - Friday, November 29, 2024
End of Quarter/Semester	Friday, December 20, 2024
Winter Break, No Student Attend.	Monday, December 23, 2024 - Friday, January 3, 2025
Offices/Schools Closed to the public	December 23 - December 27, 2024, December 31, 2024 & January 1, 2025
Martin Luther King Day - Offices/Schools Closed	Monday, January 20, 2025
Presidents Day - Offices/Schools Closed	Monday, February 17, 2025
Teacher Inst. (8:00 AM to 3:00 PM) Kane Cty. ROE, No Student Attendance	Friday, February 28, 2025
End of Quarter/Semester	Friday, March 14, 2025
Spring Break, No Student Attend.	Monday, March 31 - Friday, April 4, 2025
Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Thursday, April 17, 2025
District Holiday - Offices/Schools Closed	Friday, April 18, 2025
Last day of school, if no Emergency Days have been used	Thursday, May 22, 2025
Memorial Day - Offices/Schools Closed	Monday, May 26, 2025
Last possible day of school - If ALL Emergency Days are used	Friday, May 30, 2025
Juneteenth	Thursday, June 19, 2025

District 300 School Calendar - 2025/2026

Presented to BOE on June 13, 2023



ALL DATES SUBJECT TO CHANGE THROUGHOUT SCHOOL YEAR, w/BOARD OF EDUCATION APPROVAL

No Student & No Instruct. Staff Attend. | **End of Quarter/Semester, Full Day Attend.** | **District Closed**

Emergency Days | **Teacher Institute/Inservice** | **Parent-Teacher Conferences** | **Late Start TBD**

Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Thursday, August 7, 2025
Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Friday, August 8, 2025
Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Monday, August 11, 2025
First Day of School, Full Day of Student Attend.	Tuesday, August 12, 2025
Labor Day - Offices/Schools Closed	Monday, September 1, 2025
End of Quarter/Semester	Thursday, October 9, 2025
No Student and No Instructional Staff (LEAD/DESA) Offices Open	Friday, October 10, 2025
District Holiday - Offices/Schools Closed	Monday, October 13, 2025
Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Friday, October 31, 2025
Parent-Teacher Conferences, No Student Attend.	Monday, November 24, 2025
Parent-Teacher Conferences, No Student Attend.	Tuesday, November 25, 2025
Fall Break - Offices/Schools Closed	Wednesday, November 26 - Friday, November 28, 2025
End of Quarter/Semester	Friday, December 19, 2025
Winter Break, No Student Attend.	Monday, December 22, 2025 - Friday, January 2, 2026
Offices/Schools Closed to the public	December 22 - December 26, 2025, December 31, 2025 & January 1, 2026
Martin Luther King Day - Offices/Schools Closed	Monday, January 19, 2026
IF NO Emerg. Days used - NO student/instruct. staff; all offices open	Friday, February 13, 2026
Presidents Day - Offices/Schools Closed	Monday, February 16, 2026
Teacher Inst. (8:00 AM to 3:00 PM) Kane Cty. ROE, No Student Attendance	Friday, February 27, 2026
End of Quarter/Semester	Friday, March 13, 2026
Spring Break, No Student Attend.	Monday, March 30 - Friday, April 3, 2026
District Holiday - Offices/Schools Closed	Friday, April 3, 2026
Teacher Institute (8:00 AM to 3:00 PM) No Student Attend.	Friday, April 24, 2026
Last day of school, if no Emergency Days have been used	Thursday, May 21, 2026
Memorial Day - Offices/Schools Closed	Monday, May 25, 2026
Last possible day of school - If ALL Emergency Days are used	Thursday, May 28, 2026
Juneteenth	Friday, June 19, 2026

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: June 1, 2023

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Dr. Joseph Schumacher,
Assistant Superintendent of High Schools

Presented at the following Board Meetings	
Board Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **Student Out of State Travel Request**

Background

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

Administrative Recommendation

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

- JHS - Band, New Orleans trip, March 23-27, 2024

COMMUNITY UNIT SCHOOL DISTRICT 300

HUMAN RESOURCES REPORT

June 27, 2023

ADMINISTRATORS

1. Recommend the following be employed by Community Unit School District 300 for the **2023 - 2024** school year and be compensated according to the Certified Administrators' and Supervisory Staff Compensation & Benefits Handbook:

Name	Position	Location	Annual Salary	Effective
Culpepper, Cambron	Dean	Hampshire Middle School	$77,330	July 1, 2023
Marler Conner, Angela	Director of Federal Programs	Central Office	$95,767	June 20, 2023
Rudelich, Alyssa	Education Services Specialist	Central Office	$93,889	July 1, 2023

RESIGNATION - ADMINISTRATORS

1. Recommend approval of the following letter of resignation:

Name	Position	Location	Effective
Schilling, Rachel	Principal	Lakewood Elementary School	June 22, 2023 (correction: previously approved on 6/13/2023 as 6/30/2023)

RETIREMENT – ADMINISTRATORS

None

CERTIFIED PERSONNEL

1. Recommend the following be employed by Community Unit School District 300 for the **2023-2024** school year and be compensated according to the LEAD negotiated agreement:

Name	Position	Location	FTE	Salary	Type
DiSanti, Kaitlin	District Social Worker	District Locations	1.0	M30 Step D	Replacement
Hughes, Brittany	Cross Categorical	Dundee Middle School	1.0	MA Step F	Replacement
Lewis, Jessica	School Social Worker	Dundee Highlands Elementary School (.6) & Meadowdale Elementary School (.4)	1.0	M30 Step A	Replacement

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

Name	Position	Location	FTE	Salary	Type
Mertogul, Jessica	Kindergarten	Hampshire Elementary School	1.0	MA Step A	Replacement
Murtagh, Erin	Cross Categorical	Parkview Elementary School	1.0	MA Step A	Replacement
Smasal, Amber	School Social Worker	Hampshire High School	1.0	M30 Step A	Replacement
Szalkowski, Raven	Math Interventionist	Dundee-Crown High School	1.0	M45 Step A	Replacement
Torrey, Emily	Vocal Music	Algonquin Middle School	1.0	BA Step A	Replacement
Yonamine, Sarah	8th Grade Math	Carpentersville Middle School	1.0	BA Step A	Replacement

OTHER EMPLOYMENT – CERTIFIED PERSONNEL

None

RESIGNATION – CERTIFIED PERSONNEL

1. Recommend approval of the following letters of resignation:

Name	Position	Location	Effective
Caragher, Stacey	School Social Worker-MH	Hampshire High School	June 12, 2023
Podgorski, Kelsey	Spanish	Hampshire High School	End of the 2022-2023 school year

OTHER RESIGNATION – CERTIFIED PERSONNEL

None

RETIREMENT – CERTIFIED PERSONNEL

None

SUPERVISOR/MANAGER – EDUCATIONAL SUPPORT PERSONNEL

None

RESIGNATION – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL

None

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

RETIREMENT – SUPERVISOR/MANAGER EDUCATIONAL SUPPORT PERSONNEL

None

EDUCATIONAL SUPPORT PERSONNEL

1. Recommend employment of the following educational support personnel:

Name	Position	Location	Hourly Rate	Type
Gladysz Cebula, Beata	Paraeducator	Lincoln Prairie Elementary School	$17.51	Additional

RESIGNATION – EDUCATIONAL SUPPORT PERSONNEL

1. Recommend approval of the following letter of resignation:

Name	Position	Location	Effective
Lossau, Mary	Paraeducator	Eastview Elementary School	May 26, 2023

DISMISSAL – EDUCATIONAL SUPPORT PERSONNEL

None

RETIREMENT – EDUCATIONAL SUPPORT PERSONNEL

None

COACHING/VOLUNTEER – EDUCATIONAL SUPPORT PERSONNEL

1. Recommend approval of the following support personnel:

Name	Position	Location
Geary, Ryan	Assistant Coach - Football	Hampshire High School
Haak, Timothy	Assistant Coach - Girls Basketball	Hampshire High School

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

DISTRICT POSITION TRANSFERS

1. Recommend position transfers of the following personnel:

Current Class	Name	Current Position	Current Location	New Class	New Position	CBA/ Handbook	Lane-Step	New Location	Effective Date
ADMIN	Burkey, Niki	Director of Employee Relations & Recruitment	CO	Same	Assistant Superintendent of Teaching & Learning	Same	B, 2	Same	July 1, 2023
ADMIN	De La Paz, Karin	Principal	DFEC	Same	Education Services Specialist	Same	E, 3F	CO	July 1, 2023
ADMIN	Majewski, Stephen	Assistant Principal	WCS	Same	Dean	Same	I, 1F	Same	July 1, 2023
ADMIN	Martinsen, Jessica	Assistant Principal	GVES	Same	Assistant Principal	Same	I, 2R	NBES	July 1, 2023
ADMIN	Rohlwing, Susan	Principal	PES	Same	Education Services Compliance Coordinator	Same	E, 10F	Same	July 1, 2023
ADMIN	Santosdiaz, Christine	Assistant Principal	LBES	Same	Principal	Same	E, 1	Same	July 1, 2023
ADMIN	Stefanec, Christina	Assistant Principal	WCS	Same	Assistant Principal	Same	I, 2F	GVES	July 1, 2023
ADMIN	Szymczak, James	Assistant Principal	BTES	Same	Dean	Same	D, R	HHS	July 1, 2023
ADMIN	Wetzel, Mark	Director of Social Studies & AVID	CO	Same	Assistant Superintendent of Teaching & Learning	Same	B, 2	Same	July 1, 2023

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

Freedom of Information
Board Report
June 13, 2023

FOIA#	Date of Request	Requestor	Subject	Date Completed/ STATUS	Time to complete in hours
56-2023	5/12/2023	Anonymous	Requesting all communication to/from Lisa Kopetsky 2/4/23 to 3/4/23, All communication to/from Nancy Zettler 2/4/23 to 4/4/23, All communication to/from Michael/Mike Williamson 2/4/23 to 4/4/23, All communication to/from Illinois Education Association IEA or National Education Association NEA.	Completed 5/25/2023	5
57-2023	5/12/2023	Kristina Konstanty **Community Member**	Requesting all emails/texts regarding blocking/restricting email communications with any parent or member of the community: From 1/1/23 to 5/12/23:	Completed 5/19/2023	3
58-2023	5/17/2023	Christine Neil **TK Elevator Company**	**Commercial Purpose** - Requesting elevator maintenance contract for School District 300	Completed 6/2/2023	1.5
59-2023	5/17/2023	Kim McIntyre **Community Member**	Requesting IHSA Principals' Concurrence Regarding Transfer form - Transfer of Lana Lopez to Hampshire High School. IHSA 2022-2023 2022-23 IHSA Transfer Eligibility Form for Lana Lopez to Hampshire High School. IHSA 2023-2023 Residence Eligibility Form of Lana Lopez to Hampshire High School. IHSA 2022-2023 Transfer Component from Receiving School Coach for Lana Lopez to Hampshire High School.	Completed 5/17/2023	1
60-2023	5/24/2023	Jason Pierzchalski **Community Member**	Requesting full line item detail budget for all athletics at each Jacobs High School, Hampshire High School, Dundee Crown High School, and at the D300 level broken down by gender and sport for years 2020, 2021, 2022, 2023, 2024 inclusive of categories totals. Full line item detail of all expenses, spending, and other distributions of budgets for all athletics at each Jacobs High School, Hampshire High School, Dundee Crown High School, and at the D300 High School Athletics level for years 2020, 2021, 2022, 2023, 2024 inclusive of category totals. Full line item detail repair and maintenance Budgets for all athletic fields, arenas, facilities, courts, and any other type of athletic facility or designated area for sports competition, including but not limited to support facilities such as grandstands, bleachers, restrooms, concessions, equipment storage, etc. at each Jacobs High School, Hampshire High School, Dundee Crown High School, and at the D300 High School Facilities for years 2020, 2021, 2022, 2023, 2024 inclusive of category totals. Full line item detail of all expenses, spending, and other distributions of budgets for repair and maintenance for all athletic fields, arenas, facilities, courts, and any other type of athletic facility or designated area for sports competition at each Jacobs High School, Hampshire High School, Dundee Crown High School, and at the D300 High School Facilities for years 2020, 2021, 2022, 2023, 2024 inclusive of category totals. Budget of sports and / or athletic equipment for purchase by gender and sport for each Jacobs High School , Hampshire High School, Dundee Crown High School, and at the D300 High School Athletics for years 2020, 2021, 2022, 2023, 2024 inclusive of category totals.	Completed 6/7/2023	9.5
61-2023	5/25/2023	Jennifer Chrostowski **Community Member**	Requesting any and or all communication in regards to Iready testing and Iready retesting between the date range 4-1-2023 to 5-25-2023 between Neubert Elementary School Staff including all teachers, principal Jennifer Breeze, D300 Board Members And Superintendent Susan Harkin.	Completed 6/2/2023	3
62-2023	5/25/2023	Anonymous	Requesting all communication to/from Lisa Kopetsky 12/4/22 to 2/4/23. All communication to/from Nancy Zettler 12/4/22 to 2/4/23 All communication to/from Michael/Mike Williamson 12/4/22 to 2/4/23 All communication to/from Illinois Education Association IEA or National Education Association NEA. All communication to/from Adrian Harries 12/4/22 to 2/4/23.	Completed 6/2/2023	1
63-2023	5/29/2023	Sharon Fetting **Community Member**	Requesting criteria for students who re-take the I-ready tests. How many kids in Neubert School for 2022-2023 and 2021-2022 retook the tests, for each of the 3 times during the school year. Since the retake test wipes out the original test score, how do you keep an accurate count of retakes. Please provide link to Iready scores for the individual schools in our district.	Completed 6/2/2023	1.5
64-2023	5/30/2023	Rexal Alzona **SmartProcure**	**Commercial Purpose** - Requesting any and all purchasing records from 3/24/2023 to current: 1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number 2. Purchase date 3. Line item details (Detailed description of the purchase) 4. Line item quantity 5. Line item price 6. Vendor ID number, name, address, contact person and their email address.	Pending	
65-2023	6/2/2023	Anonymous	Requesting all communication to/from Lisa Kopetsky 12/4/22 to 2/4/23. All communication to/from Nancy Zettler 12/4/22 to 2/4/23 All communication to/from Michael/Mike Williamson 12/4/22 to 2/4/23 All communication to/from Illinois Education Association IEA or National Education Association NEA. All communication to/from Adrian Harries 12/4/22 to 2/4/23.	Pending	

Freedom of Information
Board Report
June 27, 2023

FOIA#	Date of Request	Requestor	Subject	Date Completed/ STATUS	Time to complete in hours
64-2023	5/30/2023	Rexal Alzona **SmartProcure**	**Commercial Purpose** - Requesting any and all purchasing records from 3/24/2023 to current: 1. Purchase order number. If purchase orders are not used a comparable substitute is acceptable, i.e., invoice, encumbrance, or check number 2. Purchase date 3. Line item details (Detailed description of the purchase) 4. Line item quantity 5. Line item price 6. Vendor ID number, name, address, contact person and their email address.	Pending	
65-2023	6/2/2023	Anonymous	Requesting all communication to/from Lisa Kopetsky 12/4/22 to 2/4/23. All communication to/from Nancy Zettler 12/4/22 to 2/4/23 All communication to/from Michael/Mike Williamson 12/4/22 to 2/4/23 All communication to/from Illinois Education Association IEA or National Education Association NEA. All communication to/from Adrian Harries 12/4/22 to 2/4/23.	Completed 6/15/2023	10
66-2023	6/8/2023	Vince Espi **Prairie State Wire**	Requesting 1. Any contracts or agreements entered into between your school district and vendors providing Diversity, equity, and inclusion (DEI) services from January 1st, 2019, to the present day. 2. Invoices, payment records, or financial documentation related to payments made to DEI vendors during the specified period. 3. Any reports, assessments, or evaluations conducted by DEI vendors, including their findings and recommendations. 4. Communications, including emails, letters, and memos, exchanged between your school district and DEI vendors, discussing the provision of services or any related matters.	Completed 6/14/2023	7
67-2023	6/15/2023	Anonymous	Requesting all communication to/from Stephen/Steve J Fiorentino dated 1/1/23 through 2/1/23.	Pending	
68-2023	6/19/2023	Alisa Lindmark **Community Member**	Requesting copies of the following FOIA requests: 56-2023, 62-2023, and 65-2023 (when complete).	Completed 6/21/2023	1.5
69-2023	6/19/2023	Anonymous	Requesting the *actual presentation shared* and all related communication in regards to "Ed2Ed 2023 Cultivating Belonging for LGBTQ+ Students." Please include communication related to this presentation. This was sent to teachers approximately 6/11/23-6/17/23. See attachment for communication example.	Pending	
70-2023	6/20/2023	Linda Givilancz **Community Member**	Requesting a list of all cataloged books in the school library	Pending	
71-2023	6/16/2023	Katy Smyser **NBC Chicago**	Requesting all such records from January 1, 2013 to the present. 1) All settlement agreements resolving any Freedom of Information Act (FOIA) lawsuits; 2) All judgments or other court orders requiring you to pay attorney fees, costs, and/or civil penalties in any FOIA lawsuits; 3) All invoices from law firms for work on any FOIA lawsuits or Public Access Counselor reviews, where the lawsuit or the PAC review was ultimately decided in favor of the requestor; 4) All claims made to an insurance company for coverage involving a FOIA action; 5) All studies, reports, or other records calculating or referencing the cost of FOIA lawsuits or PAC reviews on an annual or other time-period basis.	Completed 6/21/2023	1.5
72-2023	6/20/2023	Kim Shallcross **Community Member**	Requesting a copy of the following FOIAs: 56-2023, 57-2023, 61-2023, 62-2023, 63-2023	Completed 6/21/2024	1.5

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **June 13, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Eberto Mora,
Assistant Superintendent of
Human Resources

Presented at the following Board Meetings	
Board Operations Committee	06/13/2023
Policy/Legislative	
School Utilization	
BOE 1st Reading	6/13/2023
BOE 2nd Reading	6/27/2023

SUBJECT: **2023-2024 Administrator & Non Union Employee Handbooks**

2023-2024 Administrative Group Handbook

Background

The attached document reflects the FY 2023-2024 proposed salary and benefits for the District administrative and supervisory staff. We recommend adding 3% to the salary schedule as part of the compensation package. This amount plus the 2% step equals a 5.0% salary increase. This increase is aligned with gains afforded to other employee groups during the collective bargaining process.

Hiring quality administrative candidates has become much more complicated in recent years. Based on exit interviews with administrators, they have indicated that a significant factor in choosing to leave CUSD 300 is due to other school districts offering fully paid health insurance benefits. The current handbook includes the option for administrators to be offered a performance bonus. The performance bonus will be eliminated so the district can afford all administrators the opportunity for paid HMO Health Insurance.

In the red-lined handbook, we have highlighted the appropriate changes.

Administrative Recommendation

The Administration recommends that the Board approve the Administrative and Supervisory Staff Handbook as presented. The proposed salary increase is reflected in the financial projections.

Fiscal Impact

A 5% salary increase from the previous year and Health Insurance costs will be neutral due to eliminating the performance bonus.

2023-2024 Non-Union Group Handbook

Background

The attached document reflects the FY 2023-2024 proposed salary and benefits for our non-union employee group. We recommend adding 2.75% to the salary schedule as part of the compensation package. This amount plus the step of 2.25% equates to a 5.0% salary increase. This increase is aligned with gains afforded to other employee groups during the collective bargaining process.

In the red-lined contract, we have highlighted minor changes to clarify specific sections of the current language.

Administrative Recommendation

The Administration recommends that the Board accept the Non-Union Group Staff Compensation and Benefits as presented.

Fiscal Impact

A 5% salary increase from the previous year.

ADMINISTRATORS AND SUPERVISORY STAFF

COMPENSATION AND BENEFITS

2022~~2~~3-2023~~3~~4

Presented to BOE June 2023

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CERTIFIED ADMINISTRATORS AND SUPERVISORY STAFF COMPENSATION AND BENEFITS HANDBOOK

SALARY COMPENSATION

Compensation will be paid in accordance with the schedule approved by the Board. The Board may elect not to advance an administrative/support staff employee on the salary schedule.

Administrators, who have exceeded years of service beyond the established scale, will earn the average annual adjustment of all administrators in levels.

Placement on salary schedule: When a current employee is moved to an administrative classification of higher pay, consideration will be given to previous years of administrative experience. For involuntary assignments/placements to a lower grade position, the employee will maintain the current salary for the remainder of the current fiscal year and be placed at the appropriate salary grade and step for the position in the subsequent year. For voluntary assignments/placements to a lower grade position, the employee may maintain the current salary based on the recommendation of the Superintendent and the approval by the BOE.

~~Administrators may be eligible to receive a performance-based bonus.~~

Board paid TRS for Certified Administrators

The Board pays the employee portion of TRS and retirement insurance (T.H.I.S. Fund).

Board paid IMRF for Non-Certified Administrators

The Board pays the employee portion of IMRF

Pay Procedures

Employees are paid their annual salary in 26 equal installments, beginning in July and ending in June of each fiscal year. Certified administrators and supervisory staff shall receive their pay by direct deposit.

CONTRACT YEAR

The administrator/supervisor contract year begins July 1 and ends on June 30 of the following year.

The number of workdays (listed on the salary schedule in the appendix) refers to weekdays and excludes Saturdays and Sundays. Legal holidays are observed when they fall within the normal workweek – Monday through Friday. Start and stop dates for those employed fewer than 262 days are set individually by the supervisor. 262-day contracts include paid legal holidays; contracts having fewer than 262 days exclude paid legal holidays.

During each winter break, D300 will be closed to the public for one week. All administrators will be

awarded two (2) days off to be used during this week in addition to other benefits afforded in this handbook

HEALTH CARE BENEFITS

1. Medical

~~The Board of Education shall contribute an amount equal to 80% percent of the premium cost for an individual plan and 70% percent for a family plan. Employees may choose between a health maintenance organization (HMO), participating provider option (PPO) or a High Deductible PPO/HSA plan.~~

The Board of Education shall contribute 100% of the premium for Health Maintenance Organization (HMO) plan for all available tiers. Should an employee select any tier from the Participating Provider Option (PPO) or High Deductible HSA plan, the employee shall pay the difference between the tiers available in the HMO plan rates.

Shall an administrator choose to waive all health insurance coverage during their one year contract; the administrator will receive a $75 per paycheck credit.

2. Dental

~~The Board of Education shall contribute an amount equal to 80% percent of the premium cost for an individual or family plan. Employees may choose between a dental HMO program, dental PPO program, or a dental Indemnity program.~~

The Board of Education shall contribute an amount equal to 100% percent of the premium for Health Maintenance Organization (HMO) plan for all available tiers. Should an employee select any tier from the Participating Provider Option (PPO) or Premier plan, the employee shall pay the difference between the tiers available in the HMO plan rates.

3. Vision

~~The Board of Education shall contribute an amount equal to 80% percent of the premium cost for an individual or family plan.~~

The Board of Education shall contribute an amount equal to 100% percent of the premium cost for an individual or family plan.

EMPLOYEE ASSISTANCE PROGRAM

The District uses Perspectives to provide all District employees and their families' confidential free assessments and unlimited short term counseling sessions. Counseling services will be provided at no cost for family, marital, stress, emotional problems, psychological disturbances, legal and financial difficulties, and chemical dependency.

Perspectives 24-hour number is (800)456-6327.

LIFE INSURANCE

1. Basic Group Life Insurance

Employees are covered for a term life insurance benefit equal to annual salary up to a

maximum of $150,000. Premiums are paid by the Board.

2. Personal Accidental Death & Dismemberment Coverage

When enrolling for Basic Life Insurance coverage, employees are automatically enrolled for Personal Accidental Death and Dismemberment (PAD&D) coverage. PAD&D is available for employees only in an amount equal to their Basic Life coverage. Premiums are paid by the Board.

3. Optional Life Insurance

Employees may obtain between $10,000 and $500,000 of additional life insurance for him/herself, available through payroll deduction, in $10,000 increments. Premiums are paid by the employee.

4. Dependent Coverage – Life Insurance

Employees may obtain life insurance coverage for their spouse in $5,000 increments, with a minimum benefit of $5,000 and a maximum of $250,000. Life insurance coverage is also available in the amount of $10,000, $5,000 or $1,000, for employee's dependent children age 6 months to 26 years. Premiums are paid by the employee

5. Voluntary Accidental Death and Dismemberment Coverage

Employees can receive Voluntary Accidental Death and Dismemberment (VAD&D) coverage when they have purchased optional life insurance coverage. VAD&D is available in multiples of 1 to 10x salary up to a maximum of the lesser of 10x salary or $500,000. Premiums are paid by the employee.

DISABILITY INSURANCE

The long-term disability plan provides financial protection for an employee by paying a portion of their income while they are disabled. The amount received is based on the amount earned before the disability began. The Board pays 100 percent of the cost for this coverage.

FLEXIBLE SPENDING PLAN AND 403(b)/457 PLAN

All administrators shall be eligible to participate in a Section 125 Flex Plan and a Section 457 or 403(b) tax-sheltered annuity plan selected by the Board.

HEALTH REIMBURSEMENT ACCOUNT

All administrators will receive a Health Reimbursement Arrangement (HRA) paid by the Board of Education in the amount of $300 annually.

LIABILITY INSURANCE

All administrative employees shall be covered under the Board-approved liability insurance policy.

FUNERAL LEAVE AS DISTRICT REPRESENTATIVE

Absence as representatives of the District or school at funerals of community leaders, staff

members, retired staff members, parents of students, students, etc., shall be allowable as time off with pay when this absence has prior approval by the Superintendent or designee.

VACATION

Administrators shall receive 25 vacation days per year. Administrators will receive 13 days at the start of their contract and will then accrue one (1) day per month for the duration of their 12-month contract. Administrators may only carry over a maximum of 10 days into the following year. If an administrator is hired after the start of the year, vacation days will be prorated. Should an administrator's employment end before the start of the academic school year the 13-day annual allotment will be forfeited

SICK LEAVE

On July 1 of each year, administrators are awarded 12 sick days. If an administrator is hired after the start of the year, sick days would be prorated to reflect one day of sick leave for each month remaining in the contract year (as previously defined).

Unused sick leave may accumulate to an unlimited number of days. Upon retirement/separation of employment, unused accumulated sick days will be reported TRS or IMRF for service credit. Sick leave shall be interpreted to mean personal illness, quarantine at home, illness in the immediate family or household. The immediate family for purposes of this section shall include parents, spouse, brothers, sisters, children, grandparents, grandchildren, parents-in-law, brothers-in-law, sisters-in-law, and legal dependent.

Administrators may use up to 3 sick leave days per incident for leave connected with the death of a member of their immediate family as defined above. The Superintendent or designee may extend such time to allow for special circumstances.

SICK LEAVE BANK

A sick leave bank has been established for the participation of all certified staff. After an initial contribution, no further donations will be requested from members until the Sick Leave Bank has been depleted to 200 or fewer days. Upon their initial date of hire, each administrator will be required to contribute one day to the Sick Leave Bank.

Any participating member who has had an illness of at least ten consecutive days and has exhausted his or her accumulated sick leave and who has also used two uncompensated sick days will be eligible to apply to the Sick Leave Bank Committee for additional days. Sick days from the bank shall be remunerated at 100% of the employee's scheduled salary. Members are eligible for a number of days from the Sick Leave Bank equal to the highest number of sick days the individual has accumulated but no less than ten days for a first-year member, 15 days for a second-year member, and 20 days for members who are in their third year of employment and beyond. The number of days granted to any member shall not exceed 185 days. Members shall not have to pay back the number of days granted by the Committee.

Note:

1. Further clarifications and explanations are included in the LEAD 300 contract.

PERSONAL DAYS

Two personal days per year are available for taking care of personal and/or family business that cannot be taken care of other than during school time.

Administrators receive their personal days on July 1. These days accumulate as sick leave if unused.

FLEX DAYS

Administrators employed 220 days may receive up to 4 flex days in recognition of numerous evening and weekend supervision commitments throughout the school year. Permission must be secured from the administrator's immediate supervisor when using these days. The flex days are non- cumulative and cannot be used before the start of the academic school year. Should an administrator's employment end before the beginning of the academic school year, all flex days will be forfeited.

RELIGIOUS HOLIDAYS

Those employees who wish to observe major religious holidays of their faith, two release days may be granted per school year. Any days requested beyond the two shall be granted but will be considered benefit days. Such requests shall be in writing and approved in advance by the Superintendent.

JURY DUTY

The District complies with the Illinois School Code of Illinois Section 10-20.7 and provides further that there shall be no loss in salary or benefits due to jury duty.

RETIREMENT

Certified Administrators eligible for regular retirement will follow the same parameters as agreed to in the negotiated contract between the Board of Education and LEAD 300 Certified Members.

Non-Certifed Aministrators who retire from the District through IMRF after completing at least ten (10) years of continuous service shall receive separation pay equal to the per diem rate of the member for unused sick leave up to eighty (80) days. Payment shall be made in the second full calendar month following the month in which the employee retires from the District through IMRF, less any applicable deductions required by law.

MOVING EXPENSES

Effective July 1, 2015, any Administrator may receive home moving expenses up to $4,500, based on estimates received if they reside outside the District and move into the District during their first year of employment as an administrator in D300. During their first year (consisting of a 12 month calendar year from their date of hire), an administrator must submit a letter of intent to the superintendent informing him/her of their scheduled moving

date should it fall outside of the 12-month timeframe. Such requests shall be in writing and approved in advance by the Superintendent.

An employee will provide two (2) written moving expense estimates detailing the cost of moving by a professional mover. The employee must complete a reimbursement form, include the original receipts and submit to Human Resources for approval. The employee may select a one-time cash payment or may choose to have the District pay the mover directly. Reimbursed moving expenses are subject to income and employment taxes as per IRS regulations
If the employee resigns from the District as an employee before completing 36 months of service, such moving reimbursement shall be refunded to the District.

TRAVEL REIMBURSEMENT

Monthly mileage reimbursement for travel will be provided for the following positions per month or at the published IRS rate if submitting documentation approved by a supervisor.

Level	Amount	Level	Amount
Positions at Level AA and A	$~~200~~25	Coordinators Level G	$1~~00~~25
Assistant Sup Level B	$~~200~~25	Athletic Directors Level F	$1~~00~~25
Directors at Level C, D, E and G	$~~200~~25	Associate Principals Level E	$~~50~~75
Principals at Level B, C, D and E	$1~~00~~25	Assistant Principals Level G, I, J	$~~50~~75
Coord & Ed Serv Spec Level G	$1~~00~~25	Other Positions at level H, I, J, K, and L	$~~50~~75

PROFESSIONAL ORGANIZATION MEMBERSHIPS/PUBLICATIONS

Pending yearly Title II funding ability and Superintendent approval, District 300 will purchase ASCD memberships for all building level administrators and all district-level instructional administrators using an institutional membership.

CONFERENCE ATTENDANCE

Pending yearly Title II funding availability and Superintendent approval, a three-year, staggered national/regional conference attendance program will be established and published at the beginning of each school year. All national/regional conferences must be approved in advance by the Superintendent. Administrator's eligible for this benefit is limited to Principals and High School Associate Principals.

National/regional conference attendance is reserved for administrators who are not approved for any early or regular retirement incentive/bonus program.

Attendance costs are limited to $1,750 per year per eligible participant. Any additional expense above the set limit will be the responsibility of the individual attending the conference.

TUITION REIMBURSEMENT

Per Administrative Procedure 5:100, Administrators enrolled in an accredited program are

eligible for tuition reimbursement up to $300 per credit hour. The maximum number of courses submitted for reimbursement is limited to eight, three-hour courses per year. Maximum reimbursement is $7,200 per year, per individual. The IRS limits the amount of tuition that employers can reimburse employees tax-free to $5,250.

Participating administrators must sign a Qualified Education Expense Reimbursement Agreement with District 300 stating that should they, by choice, leave the District's employment during progress towards the graduate-level degree or before four years after earning the degree, the administrator will reimburse the District for the associated costs to this benefit.

Administrators who earn their doctoral degree through an approved and accredited university will receive an 8% increase to their base salary

Beginning July 1, 2016, administrators will only be eligible to receive the 8% increase to their base salary if the doctoral degree is completed through an approved and accredited university and is directly applicable to the administrator's daily function. Requests for consideration regarding the applicable nature of the doctoral degree shall be submitted in writing and approved in advance by the Superintendent. Only those employees hired before June 30, 2018 are eligible to receive the 8% increase to their base salary.

If the current degree is determined not to be applicable, the administrator may resubmit a request for review if/when they transition into a new administrative role where the doctoral degree may be applicable. Requests for consideration regarding the applicable nature of the doctoral degree shall be submitted in writing and approved in advance by the Superintendent.

Note:

1. This section does not apply to those administrators who have entered into a retirement contract

APPENDIX – 2022~~3~~3-2023~~4~~4 SALARY SCHEDULE

Level	AA	A	BB	B	C	D	E	F	G	H	I	J	K	L	M	N
Days	261	261	261	261	261	261	261	261	261	220	261	220	261	220	261	261
1	$172,285	$155,212	$147,758	$140,304	$131,497	$123,299	$107,343	$102,011	$96,705	$96,705	$91,385	$84,736	$82,946	$78,089	$92,641	$58,738
2	$175,731	$158,315	$152,191	$143,111	$134,126	$125,763	$109,490	$104,051	$98,640	$98,640	$93,212	$86,432	$84,606	$79,650	$94,493	$59,913
3	$179,245	$161,482	$156,756	$145,972	$136,809	$128,279	$111,680	$106,132	$100,613	$100,613	$95,076	$88,161	$86,297	$81,243	$96,384	$61,111
4	$185,573	$164,710	$161,459	$148,892	$139,545	$130,845	$113,913	$108,254	$102,625	$102,625	$96,978	$89,925	$88,023	$82,868	$98,310	$62,333
5	$192,123	$168,005	$166,303	$151,870	$142,338	$133,461	$116,192	$110,420	$104,676	$104,676	$98,917	$91,722	$89,784	$84,525	$100,276	$63,581
6	$198,905	$171,366	$171,292	$154,906	$145,183	$136,132	$118,515	$112,629	$106,770	$106,770	$100,895	$93,557	$91,579	$86,217	$102,282	$64,852
7	$205,927	$174,793	$176,431	$158,005	$148,088	$138,855	$120,886	$114,881	$108,906	$108,906	$102,914	$95,427	$93,411	$87,941	$104,328	$66,149
8	$213,196	$178,288	$181,724	$161,166	$151,049	$141,631	$123,305	$117,179	$111,084	$111,084	$104,971	$97,335	$95,279	$89,701	$106,415	$67,472
9	$220,722	$181,854	$187,175	$164,390	$154,070	$144,464	$125,771	$119,523	$113,306	$113,306	$107,069	$99,283	$97,186	$91,494	$108,544	$68,823
10	$228,513	$185,492	$192,791	$167,677	$157,152	$147,354	$128,286	$121,913	$115,572	$115,572	$109,211	$101,268	$99,129	$93,323	$110,714	$70,198
11	$236,580	$189,202	$198,574	$171,030	$160,296	$150,301	$130,852	$124,350	$117,884	$117,884	$111,396	$103,295	$101,113	$95,189	$112,929	$71,600
12	$244,931	$192,984	$204,532	$174,449	$163,501	$153,306	$133,469	$126,838	$120,242	$120,242	$113,623	$105,361	$103,134	$97,094	$115,188	$73,033
13	$253,577	$196,845	$210,667	$177,939	$166,769	$156,371	$136,138	$129,376	$122,646	$122,646	$115,896	$107,467	$105,197	$99,036	$117,491	$74,494
14	$262,528	$200,782	$216,987	$181,498	$170,107	$159,499	$138,861	$131,963	$125,099	$125,099	$118,214	$109,617	$107,303	$101,016	$119,841	$75,984
15	$271,796	$204,797	$223,497	$185,128	$173,507	$162,689	$141,639	$134,604	$127,601	$127,601	$120,579	$111,808	$109,448	$103,035	$122,239	$77,505
16	$281,390	$208,894	$230,202	$188,830	$176,977	$165,944	$144,470	$137,295	$130,153	$130,153	$122,989	$114,046	$111,635	$105,095	$124,683	$79,054
17	$291,323	$213,072	$237,108	$192,607	$180,519	$169,261	$147,360	$140,042	$132,757	$132,757	$125,449	$116,326	$113,867	$107,198	$127,176	$80,635
18	$301,607	$217,333	$244,221	$196,459	$184,128	$172,647	$150,307	$142,842	$135,411	$135,411	$127,958	$118,653	$116,145	$109,341	$129,720	$82,248
19	$312,254	$221,680	$251,548	$200,388	$187,810	$176,099	$153,314	$145,700	$138,120	$138,120	$130,517	$121,026	$118,468	$111,528	$132,315	$83,893
20	$323,276	$226,115	$259,094	$204,395	$191,567	$179,621	$156,378	$148,613	$140,880	$140,880	$133,126	$123,446	$120,838	$113,759	$134,962	$85,571

LEVEL	POSITION
AA	DEPUTY SUPERINTENDENT
A	CHIEF (ACADEMIC OFFICER, ~~of SCHOOLS~~, FINANCIAL OFFICER/CSBO, LEGAL COUNSEL, CTO, STUDENT SERVICES, HUMAN RESOURCES)
BB	ASSOCIATE SUPERINTEDENT
B	ASSISTANT SUPERINTENDENT (~~EDUCATION SERVICES~~, CURRICULUM & INSTRUCTION, SCHOOLS ~~ELEMENTARY, SECONDARY~~, TITLE I, HUMAN RESOURCES, ~~DIGITAL LEARNING & INNOVATION~~) PRINCIPAL (HIGH SCHOOL), ~~ELL & WL~~ CHIEF of COMMUNICATIONS AND STAKEHOLDER ENGAGEMENT
C	PRINCIPAL (K-8) EXECUTIVE DIRECTOR (~~TECHNOLOGY & OPERATIONS~~, ~~FACILITIES~~, ~~EC & COLLEGE PROGRAMS~~, SCIENCE & INNOVATION, ASSESSMENT AND ACCOUNTABILITY)
D	PRINCIPAL (MIDDLE SCHOOL) DIRECTOR I (~~ASSESSMENT/ACCOUNTABILITY,~~ EARLY CHILDHOOD, , LITERACY, MATHEMATICS, PROFESSIONAL DEVELOPMENT, SCIENCE, SOCIAL SCIENCES & AVID, EDUCATION SERVICES; ELL & WORLD LANGUAGES, EMPLOYEE & LABOR RELATIONS, DIVERSITY EQUITY & INCLUSION, ACADEMIC MTSS, BEHAVIOR MTSS, CTE/PATHWAYS/COLLEGE PROGRAMS, K-12 SOCIAL & EMOTIONAL LEARNING, INFORMATION SERVICES) ~~CHIEF of COMMUNICATIONS,~~
E	PRINCIPAL (ALT ED, ELEMENTARY, EARLY CHILDHOOD) ASSOCIATE PRINCIPAL (HIGH SCHOOL) DIRECTOR II (PE/HEALTH/DRIVERS ED/SEL, RESEARCH & ANALYTICS, SCHOOL SAFETY, FINE & PERFORMING ARTS & ENRICHMENT, TRANSPORTATION AND FOOD SERVICES)
F	ATHLETIC DIRECTOR (HIGH SCHOOL), DIRECTOR INSTRUCTIONAL TECHNOLOGY
G	ASSISTANT PRINCIPAL (HIGH SCHOOL) ASSOCIATE PRINCIPAL (MIDDLE SCHOOL) COMPTROLLER SPECIALIST (EDUCATION SERVICES) COORDINATOR II (~~FINE & PERFORMING ARTS~~, EDUCATION SERVICES, ALT & SUPP PROGRAMING, ~~SCHOOL HEALTH SERVICES~~, CTE/PATHWAYS, STUDENT SERVICES, ELL, ~~K-12 SOCIAL & EMOTIONAL LEARNING~~) DIRECTOR III (COMMUNICATION SERVICES, ~~SCHOOL SAFETY~~, ~~TRANSPORTATION~~, PURCHASING, FEDERAL PROGRAMS, SCHOOL HEALTH SERVICES, FINE & PERFORMING ARTS)
H	DIVISION HEAD (HIGH SCHOOL) 220 DAY CONTRACT
I	ASSISTANT PRINCIPAL (MIDDLE SCHOOL) FACILITY MANAGER
J	ASSISTANT PRINCIPAL (ELEMENTARY & EARLY CHILDHOOD), 220 DAY CONTRACT
L	DEAN OF STUDENTS ~~(HIGH SCHOOL/MIDDLE SCHOOL/)~~ 220 DAY CONTRACT
~~M~~	~~MANAGER (CONSTRUCTION, HUMAN RESOURCES)~~

COMMUNITY UNIT SCHOOL DISTRICT 300

NON-UNION GROUP
(IMRF Participants)

STAFF COMPENSATION

&

BENEFITS

July 1, 2022~~3~~ – June 30, 2023~~4~~

Draft to BOE 6.13.23

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ARTICLE I: WORKING CONDITIONS

1.1 Workweek Definition

In accordance with the Fair Labor Standards Act, the workweek shall consist of forty (40) hours. The workweek begins on Sunday at 12:00 a.m. and ends the following Saturday at 11:59 p.m. Work beyond forty hours in a workweek will be compensated according to applicable laws and District Policy.

1.2 Work Day

The starting and ending time for all employees will be established per the operational requirements of the applicable building, department, or division.

All requests for time off will be confirmed with the respective supervisor as far in advance as possible.

The District is to make an effort to notify employees of mandated schedule changes (i.e., summer hours), by March 1st.

~~Ten-month non-union support staff will work all declared student attendance days per the school calendar in addition to all teacher professional development days. With supervisor approval, the ten-month non-union employee may work two additional days following the last student attendance day. Shall a student attendance day be canceled, employees will work the scheduled make-up dates per the school calendar.~~ Moved to a different section 10-month

1.3 Reporting to Work

Employees are expected to report to work on time and under the direction of their supervisor. It is the responsibility of the employee who is unable to report for work to notify their supervisor in accordance with District or departmental rules and enter their absence into the district attendance system.

1.4 Breaks and Lunch

Employees who work at least 5.0 continuous hours are to take a thirty-minute unpaid meal period no later than 5 hours after the start of their shift. Meal periods longer than 30 minutes need to be approved by a supervisor.

Employees shall be allowed a fifteen-minute break for every four hours worked. Breaks are inclusive of an employee's workday. Supervisors are responsible for establishing break and lunch schedules for employees. Breaks and lunches shall not be combined or "stacked" in order for an employee to leave work before the workday ends. An employee who feels the aforementioned procedure is not being followed needs to address the issue with their supervisor and/or Human Resources.

1.5 Unapproved Absences

Employees who do not report to work and do not have available approved leave day(s) may be subject to discipline.

1.6 Overtime, Compensatory, Flextime & Call Back (Hourly Employees)

A. Overtime pay will be calculated against time worked including benefit time and holiday hours over forty, within the defined workweek, following the Fair Labor Standards Act.

B. Employees may receive compensatory time in lieu of overtime. All compensatory time must be approved in advance by an employee's supervisor. Compensatory time will be calculated following the Fair Labor Standards Act against hours worked over forty within the defined workweek. Compensatory hours earned but not used within the two weeks after they are earned will be converted to hourly pay.

C. Flextime allows employees of the unit to vary their regular assigned work schedule, while still requiring employees to work their prescribed number of hours as defined in Section 1.2 of this Agreement.

D. 12 month employees are permitted to use flex time if it is mutually agreed to by the employee and his/her direct supervisor in advance of the requested time off. The employee is required to submit all flex time requests to his/her immediate supervisor. The use of flex time shall be limited to no more than four hours per week. The hours taken as flex time must be accounted for or made up within the same workweek in which the flex time was taken.

E. Employees may be called back due to a system or network outage. If an employee can solve the issue remotely, he or she will be paid one hour minimum. If the call requires more than one hour, additional hours shall be compensated. If the issue cannot be resolved remotely, the employee will be required to report to the worksite and he or she shall be paid at a minimum of two hours. If the call requires more than two hours, additional hours shall be compensated.

1.7 Travel Reimbursement

An employee who uses his/her own personal automobile when on school business as approved by the immediate supervisor shall be reimbursed by the Board of Education at a rate equivalent to the IRS mileage.

1.8 Probationary Period

New employees in the non-union support staff group will be hired on a probationary period for one calendar year. If a new employee does not successfully complete their probationary period, the immediate supervisor will inform the employee in writing before the completion of the one calendar year period. A copy of this written record will be submitted to the Director of Human Resources before the expiration of the one calendar year period.

1.9 10 Month Employees

Ten Month Employees will work every student attendance day when students are in physical attendance and all professional development days as identified in the corresponding approved school calendar; excluding parent teacher conferece days unless directed by the employees direct supervisor. With supervisor approval, the ten-month non-union employee may work two additional days following the last student attendance day. Shall a student attendance day be canceled, employees will work the scheduled make-up dates per the school calendar. (clarification language – no additional cost)

ARTICLE II: EMERGENCY CLOSINGS

2.1 Emergency Closings

All twelve-month employees working in the non-union support staff group are expected to report for work when school is canceled due to an "act of nature" such as a "snow-day," power outage, flood, etc. Any employee who does not report for work will be required to utilize benefit time. A sick day may be used in the event the employee does not have any vacation or personal time available. If the employee has no benefit time to claim, the member will be docked for the time missed with no recourse. With supervisor approval, the employee may work from an alternate District location.

ARTICLE III: LEAVES OF ABSENCE & TIME OFF

3.1 Usage

A. Hourly staff may use benefit time in increments of fifteen minutes.
B. Exempt staff shall use accrued benefit time in half or full day increments.
   - a half day is four (4) hours or less (no additional cost)

~~C. Exempt staff are to record full-day absences when absent the entire day.~~

3.2 Sick Time

A. Employees assigned to positions who work year-round shall accrue sick time as follows:

- Employees will accrue sick days at a rate of (one) 1 day per month of employment.
- Unused sick leave may accumulate to an unlimited number of days per Board agreement.
- Any employee absent for three (3) consecutive working days or more may be required to submit a medical report of illness to his/her supervisor.
- Any employee, who has been hospitalized, shall present medical clearance, signed by his/her physician, before returning to work.

B. Employees assigned to positions working less than full-time, year-round, who participate in IMRF, will accrue ten sick days per year (as per requirements of the Illinois School Code and IMRF). To calculate the number of hours in a day, the average of the scheduled workweek of the employee shall be the equivalent of one day.

3.3 Sick Leave Bank

A Sick Leave Bank has been established for the participation of all non-union support staff who is not an employee of a bargaining unit. After an initial contribution of one day (following one year of service), no further donations will be requested from employees until the Sick Leave Bank has been depleted to 100 or fewer days. At that time, each employee will be required to contribute a day to the Sick Leave Bank. The Board will match sick day donations each time an employee is required to donate a day.

Any participating employee who has completed one year of service, has donated a day, who has had an illness of at least ten consecutive days, has exhausted his or her accumulated sick leave and his/her accrued vacation days, and has also used two (2) uncompensated sick days will be eligible to apply to the Sick Leave Bank for additional days. Sick days from the bank shall be remunerated at 100% of the employee's scheduled salary for the first 30 days. Employees are eligible for a number of days from the Sick Leave Bank equal to the highest number of days the individual has accumulated, per occurrence, maximum of 30 days but no less than 12 days. The number of days granted to any employee shall not exceed 30 days per 12-month period. Employees shall not have to pay back the number of days granted by the committee. See guidelines on the application process for IMRF Disability information.

Employees may keep personal time in the event of need upon return.

Persons with an injury/illness that is eligible for workers' compensation will not be eligible for Sick Leave Bank days.

3.4 Personal Time

Upon completion of the probationary period, the District shall advance three (3) personal days to each employee. If an employee works less than full-time, year-round, personal days shall be pro-rated. Unused days will roll over into sick days at the end of each fiscal year.

3.5 Jury Duty

Employees shall be excused from his/her regularly assigned duties for jury duty. He/she shall be paid full compensation for attendance. The employee shall submit to the school district any jury duty stipend (less mileage, meals, and parking expenses). Employees must provide written documentation to the District to support the leave.

3.6 Vacation Days

Only employees in positions assigned to work year-round shall be granted vacation time. Vacation time is accrued, not awarded.

The following schedule will be used for paid vacation allowance:

Employment Service	Vacation
Zero to 5 years	10 days
6 years to 13 years	15 days
14 years to 20 years	20 days

Twenty-one (21) years to twenty-five (25) add one (1) additional vacation day per year for a maximum of twenty-five (25) days or five (5) weeks of vacation accrual at 25 years of employment.

The maximum amount of vacation time an employee can accrue in their vacation bank shall be limited to fifteen (15) days more than their annual vacation accrual rate outlined in this Agreement, never to exceed 35 days.

3.7 Religious Holidays

For those individuals who wish to observe major religious holidays of their faith, two release days (unpaid if no benefit time) may be granted per fiscal year. Such requests shall be in writing at least 10-days advance notice and approved in advance by the employee's supervisor.

3.8 Holidays

A. Employees who are regularly scheduled to work year-round will be paid for, Monday through Friday, but will not be required to work on these holidays when they fall on a Monday through Friday:

New Year's Eve Day*	Columbus Day
New Year's Day*	Day before Thanksgiving
Martin Luther King, Jr. Birthday	Thanksgiving Day
President's Day	Day after Thanksgiving
Memorial Day	Christmas Eve*
Independence Day*	Christmas Day*
Labor Day	Friday before Easter

B. 10 month employees who are regularly scheduled to work year-round, but on a part-time basis, will be paid their daily rule for holidays that fall on their scheduled workday.

New Year's Eve Day*	Columbus Day
New Year's Day*	Day before Thanksgiving
Martin Luther King, Jr. Birthday	Thanksgiving Day
President's Day	Day after Thanksgiving
Labor Day	Christmas Eve*
Friday Before Easter	Christmas Day*

*If these days fall on a Saturday or Sunday, the day holidays will be used during winter break. The Board of Education may declare additional holidays.

3.9 Bereavement Leave

Each employee shall be given three (3) days bereavement leave with pay for a death in the immediate family, per fiscal year. The immediate family will be defined as husband, wife or child (including in-laws), or parent (including in-laws), siblings (including in-laws), grandparents, uncle or aunt of the employee. The above will be interpreted to mean two (2) days at a time or a total of three (3) bereavement days per fiscal year. If additional days are required, the employee may request to use sick, personal, or vacation or days. Upon return, employees must provide written documentation to the District to support the request for bereavement leave.

3.10 Family and Medical Leave Act (FMLA)

Employees will be afforded FMLA leave pursuant to the District's FMLA policy (See Board of Education Policy). Available paid vacation, personal, or sick leave will be used concurrently with a family and medical leave.

ARTICLE IV: INSURANCE BENEFITS

4.1 Health, Dental & Vision Coverage

The parties agree that employees shall pay the same percentage of the cost of health, dental, and vision benefits offered by the district as employees represented by LEAD. Part-time employees shall have the benefits pro-rated.

4.2 Life Insurance

The district shall provide each employee of the bargaining unit, who is scheduled to work thirty (30) hours or more per week, with a $50,000 term life insurance policy. Such term life insurance plan shall include an accidental death and dismemberment clause. (clarification language – no additional cost)

4.3 Health Reimbursement Arrangement (HRA) Contribution

Each full-time, twelve-month employee shall receive an annual HRA contribution in the amount of $250.00. The employee must be active at the time of processing,

deposited by August 1st, of each fiscal year.

4.4 Employee Assistance Program (EAP)

An Employee Assistance Service is available to all employees and employees of their families to provide professional help for personal problems. Through the agency's provider, any employee or family member can receive immediate and confidential support. Information regarding the Employee Assistance Program is available in Human Resources.

ARTICLE V: PROFESSIONAL GROWTH

5.1 Performance Reviews

To be completed during the probationary period at ninety calendar days, six months, and the one-year anniversary from the start date.

Following the completion of the probationary period, employees will be evaluated at the end of the subsequent school year.

Employees will be ~~are to be~~ evaluated at least every other academic school year after completing the second full evaluation cycle. (clarification language – no additional cost)

5.2 Tuition Reimbursement

District 300 shall reimburse an employee of the group the cost of job-related courses, when pre-approved, up to $1000 per fiscal year (for classes started July 1st through June 30th of the fiscal year). Coursework will only be considered for approval if via an accredited college, first approved by the department head to then be presented to the Professional Development Office for final approval. The coursework must be taken during non-work hours.

Participating employees must sign an agreement with District 300 stating that should he/she, by choice, leave the District's employment during the progress of the coursework or before one year after completing the coursework, the employee will reimburse the District for the associated costs to this benefit. Reimbursement will be processed for completed coursework with a minimum grade of B or "Pass.

ARTICLE VI: COMPENSATION

6.1 Pay Procedures

Employees will be paid bi-weekly. All employees are encouraged to enroll in the direct deposit of their paychecks.

All employees will have the option to receive their W-2 forms electronically

6.2 Salary - Increases

Individuals newly hired between January 1st and June 30th are not eligible for the annual pay increase on July 1st. However, their pay will be increased, if necessary, to ensure that they receive the minimum pay for the appropriate pay grade and step.

6.3 Salary - Starting

When hiring new employees or rehiring employees, the Human Resources Department and the hiring supervisor are to determine the employee's starting salary before making a salary offer. The determination will be based on the individual's qualifications, including experience, subject to the following:

Internal Equity
If an employee is being hired into a department that has one or more employees in the same job title, the new or transferred in employee's starting salary will not exceed the current salary of any employee in the department with the same job title who has equivalent qualifications, including experience, and/or education.

6.4 Salary - Voluntary Reassignment

An employee who voluntarily vacates his/her present position and moves to an existing or new position at a lower grade. Pay would be reduced and should be within the pay range of the new job.

6.5 Salary - Promotions/Transfers

A one-grade promotion should be accompanied by a pay increase of an approximate 10%, and the promotion of two or more grades should be accompanied by an approximate pay increase of at least 15%. The employee will be placed on the nearest step to achieve the closest to the percentage with all exceptions approved by Human Resources.

6.6 Salary - Reassignment Due to Restructure

If an employee is moved to another job at a lower grade level due to a reorganization or position elimination, the employee's pay should not be reduced so long as the current pay does not exceed the maximum pay range for the new position.

6.7 Salary - Disciplinary Reassignment

If an employee is moved to another job at a lower grade level due to poor performance, the employee's pay will be reduced and will not exceed the pay range of the new position.

ARTICLE VII: RETIREMENT

7.1 Illinois Municipal Retirement Fund (IMRF) Participation

Non-certified employees of District 300 are required to participate in IMRF if they work

at least 600 hours per year. IMRF employee mandated contributions are tax-deferred. See the Illinois Municipal Retirement Fund Handbook for details.

7.2 Unused Sick Leave

Employees who retire from the District through IMRF after completing at least ten (10) years of continuous service shall receive separation pay equal to the per diem rate of the employee for unused sick leave up to eighty (80) days. Payment shall be made in the second full calendar month following the month in which the employee retires from the District through IMRF, less any applicable deductions required by law. The employee may divide or distribute these days; however, they choose between IMRF usage and separation pay. Under no circumstance may days be used for both purposes.

7.3 HRA Incentive

If a vested employee presents a letter of retirement with a six-month notice, an additional HRA deposit of $250 will be provided to the employee within thirty days of the employee's retirement date.

APPENDIX 2022~~3~~3-2023~~4~~4 SALARY SCHEDULE

NUG 23/24SYSY	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	Step 17	Step 18	Step 19
Grade 01	$ 37,696	$ 38,544	$ 39,411	$ 40,298	$ 41,204	$ 42,131	$ 43,079	$ 44,049	$ 45,040	$ 46,053	$ 47,089	$ 48,149	$ 49,232	$ 50,340	$ 51,473	$ 52,631	$ 53,815	$ 55,026	$ 56,264
Grade 11	$ 39,115	$ 39,995	$ 40,895	$ 41,815	$ 42,756	$ 43,718	$ 44,702	$ 45,708	$ 46,736	$ 47,788	$ 48,863	$ 49,962	$ 51,086	$ 52,236	$ 53,411	$ 54,613	$ 55,842	$ 57,098	$ 58,383
Grade 12	$ 44,187	$ 45,181	$ 46,197	$ 47,237	$ 48,300	$ 49,386	$ 50,498	$ 51,634	$ 52,796	$ 53,983	$ 55,198	$ 56,440	$ 57,710	$ 59,008	$ 60,336	$ 61,694	$ 63,082	$ 64,501	$ 65,952
Grade 13	$ 49,889	$ 51,012	$ 52,160	$ 53,333	$ 54,533	$ 55,760	$ 57,015	$ 58,298	$ 59,609	$ 60,950	$ 62,322	$ 63,724	$ 65,158	$ 66,624	$ 68,123	$ 69,656	$ 71,223	$ 72,826	$ 74,464
Grade 14	$ 56,318	$ 57,586	$ 58,881	$ 60,206	$ 61,561	$ 62,946	$ 64,362	$ 65,810	$ 67,291	$ 68,805	$ 70,353	$ 71,936	$ 73,555	$ 75,210	$ 76,902	$ 78,632	$ 80,401	$ 82,210	$ 84,060
Grade 14A	$ 63,358	$ 64,784	$ 66,241	$ 67,732	$ 69,256	$ 70,814	$ 72,407	$ 74,036	$ 75,702	$ 77,405	$ 79,147	$ 80,928	$ 82,749	$ 84,611	$ 86,514	$ 88,461	$ 90,451	$ 92,486	$ 94,567
Grade 15	$ 63,924	$ 65,363	$ 66,833	$ 68,337	$ 69,875	$ 71,447	$ 73,055	$ 74,698	$ 76,379	$ 78,098	$ 79,855	$ 81,651	$ 83,489	$ 85,367	$ 87,288	$ 89,252	$ 91,260	$ 93,313	$ 95,413
Grade 16	$ 73,250	$ 74,898	$ 76,583	$ 78,306	$ 80,068	$ 81,870	$ 83,712	$ 85,595	$ 87,521	$ 89,491	$ 91,504	$ 93,563	$ 95,668	$ 97,821	$ 100,022	$ 102,272	$ 104,573	$ 106,926	$ 109,332
Grade 17	$ 84,296	$ 86,192	$ 88,132	$ 90,115	$ 92,142	$ 94,215	$ 96,335	$ 98,503	$ 100,719	$ 102,985	$ 105,303	$ 107,672	$ 110,094	$ 112,572	$ 115,104	$ 117,694	$ 120,342	$ 123,050	$ 125,819
Grade 18	$ 97,425	$ 99,617	$ 101,858	$ 104,150	$ 106,493	$ 108,889	$ 111,339	$ 113,845	$ 116,406	$ 119,025	$ 121,703	$ 124,442	$ 127,242	$ 130,105	$ 133,032	$ 136,025	$ 139,086	$ 142,215	$ 145,415

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **June 13, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Diane C. White
Director of Purchasing

Presented at the following Board Meetings	
Board Operations Committee	06/13/2023
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **Football & Lacrosse Equipment Reconditioning & Certification Contract Pricing Extension**

Background

The original bid was released on 04/28/2022, and bids were opened on 5/19/2022. A few vendors recondition and recertify football and lacrosse equipment and helmets. Equipment is picked up from each high school after the season as part of the service. Reconditioning takes place during the off-season, and equipment is returned before the end of the school year.

Riddell has agreed to hold their 2022 price with no increase. Riddell is a long-time partner of District 300 and has provided excellent service for the football and lacrosse programs.

Administrative Recommendation

Riddell, North Ridgefield, Ohio, contract pricing extension for reconditioning football and lacrosse equipment.

Fiscal Impact

The estimated contract value is $27,500.00. Service will be paid from the Educational Fund - Building Budget.

DISTRICT 300

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 · FAX 847-551-8463

May 16, 2023

James Brady
Riddell / All American
7501 Performance Lane
North Ridgeville, Ohio 44039

Via: bids@riddellsales.com cc: smwilhelmi@riddellsales.com

BID – Football & Lacrosse Equipment Reconditioning & Certification – First Contract Extension

Dear Mr. Brady,

On June 28, 2022, The Board of Education originally approved a contract with Riddell / All American for the Football & Lacrosse Equipment Reconditioning & Certification Bid. The contract included the possibility of two one-year extensions. District 300 would like to exercise the first contract extension based on the May 19, 2022 response submitted by your firm. The extension will run from July 1, 2023 to June 30, 2024.

If your firm agrees to the pricing as shown, the administration will recommend your contract extension to the Board of Education for review by the finance committee on Tuesday, June 13, 2023 and award by the board on Tuesday, June 27, 2023.

The favor of a response is requested by Monday, May 22, 2023.

Sincerely,

Diane C. White

Diane C White, Director of Purchasing

Acceptance to hold submitted pricing:

Service Provider

Paul J. Fabanich, Senior Bid Coordinator
RIDDELL / ALL AMERICAN
pjfabanich@riddellsales.com
440-353-8650

DISTRICT 300

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 · FAX 847-551-8463

May 31, 2022

James Brady
Riddell
7501 Performance Lane
North Ridgeville, Ohio 44039

Via: bids@riddellsales.com cc: smwilhelmi@riddellsales.com

BID – Football & Lacrosse Equipment Reconditioning & Certification

Dear Mr. Brady,

Congratulations! District 300 has awarded the bid for Football & Lacrosse Equipment Reconditioning & Certification to Riddell! This award is for contract pricing as stated in your Bid submittal on May 19, 2022 for a one-year period with the possibility of two (2) one-year extensions upon recommendation and board of education approval. The awarded contract begins July 1, 2022 through June 30, 2023. The estimated cost of the contract is $23,188.40.

This signed letter along with the original Bid specifications, and your final response combined serve as the contract for this project.

Please sign this letter via ContractWorks.

Please submit your Certificate of Insurance naming the District, the Board of Education and its members individually, and its employees and agents as additional named insured by June 7, 2022 to bids.purchasing@d300.org.

Purchase orders will be provided as needed.

This Agreement is entered into as of May 31, 2022

Diane C. White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks **2022-06-01**
OWNER *(Signature)*

Diane C. White, Director of Purchasing

James Brady
1E25F197323D6871403145E34CEB2040 contractworks **2022-06-01**
CONTRACTOR *(Signature)*

James Brady **BID DEPARTMENT MANAGER**
(Printed name and title)

If you have any further questions regarding this contract, please feel free to contact me at (847) 551-8460.

Sincerely,

Diane C. White
Diane C. White, Director of Purchasing

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **June 13, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Jon Mickle
Director of Facilities

Presented at the following Board Meetings	
Board Operations Committee	06/13/2023
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **Grounds Supplies & Equipment – First Contract Extension**

Background

The original bid for the district-wide ground maintenance supplies and small grounds equipment was released on September 21, 2021. Bids were opened on October 21, 2021. Bid items were evaluated on a line-item basis, with a bid award recommendation submitted using unit pricing. This original bid stated that the contract would cover one year with the possibility of two one-year extensions. The first contract year started on January 1, 2022, and terminated on December 31, 2022. This submission seeks approval for a contract extension from July 1, 2023, to December 31, 2023.

Awarded contract vendors can increase pricing in the extension year based on the Urban Consumer Price Index (December). BSN Sports of Dallas, Texas, and Pioneer Athletics of Cleveland, OH, chose to maintain the 2022 pricing for 2023. SiteOne of Cleveland, OH, agreed to a contract extension with an increase of 6% over 2022 prices.

Administrative Recommendation

The administration is recommending the following awards for a one-year extension:
SiteOne Landscape, Cleveland, OH, award contract pricing to purchase Grounds Supplies for an the estimated amount of $28,520.02.

BSN Sports, Dallas, TX, award contract pricing to purchase Grounds Supplies and Equipment for an the estimated value of $136.70.

Due to supply chain issues, the Administration recommends continued use of the National Purchasing Cooperative (BuyBoard via Pioneer Athletics of Cleveland, OH) bid pricing to purchase various grounds supplies that were NO BID on the original bid submittals for an estimated contract amount of $35,818.91.

Fiscal Impact

The contracts together total an estimated $64,475.63. Grounds and Maintenance Supplies/Equipment are funded through the Operations and Maintenance Fund (Fund 20).

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 · FAX 847-551-8463

September 24, 2022

Mr. John Stafford
BSN Sports, LLC
PO Box 7726
Dallas, TX 75209-0726

Via Email: bsnbid@bsnsports.com

Bid: Grounds Supplies & Equipment – First Extension

Dear Mr. Stafford,

On December 14, 2021, the Board of Education originally approved a contract with BSN Sports, LLC for a portion of the Grounds Supplies & Equipment Bid. The current contract expires on December 31, 2022. This contract included the possibility of two one-year extensions. District 300 would like to exercise the first extension which would extend the current contract to December 31, 2023. Awarded items are highlighted in the bid tabulation included with these documents.

If your firm agrees to the pricing as shown, the administration will recommend your contract extension to the Board of Education for review by the finance committee and award by the board on Tuesday, November 15, 2022.

The favor of a reply is requested by September 30, 2022.

Sincerely,

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks. **2022-09-25**
Diane C White, Director of Purchasing

Acceptance to hold submitted pricing:

John Stafford
46ACEE56102C9A699CCA67B52D42BCED contractworks. **2022-09-26**
Service Provider

John Stafford **Sr Bid Specialist**

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 FAX: 847-551-8463

December 15, 2021

Mr. John Stafford
BSN Sports, LLC
PO Box 7726
Dallas, TX 75209-0726

Via Email: bsnbid@bsnsports.com

Bid: Grounds Supplies & Equipment

Dear Mr. Stafford,

Congratulations! District 300 awarded part of the contract for the contract pricing of Grounds Supplies & Equipment to BSN Sports, LLC. The Board of Education approved this award at the regularly scheduled meeting on December 14, 2021. The contract term will run for one year, from January 1, 2022 through December 31, 2022, with the possibility of two one-year extensions. Awarded items are highlighted in the bid tabulation included with these documents. The value of this contract is estimated at $136.70.

This signed letter along with the attached documents – original Bid specifications, addenda, and your final response combined serve as the contract for this project.

Please sign this letter electronically via Contract Works.

A service agreement will be issued in accordance with the terms of this contract. Please sign this award letter by December 17, 2021. Please submit your Certificate of Insurance naming District 300 as additional insured no later than January 3, 2022.

This Agreement is entered into as of January 1, 2022.

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks. **Diane C. White**
ADMINISTRATOR *(Signature)*

Diane C White, Director of Purchasing

John Stafford
46ACEE56102C9A699CCA67B52D42BCED contractworks. **12/16/2021**
CONTRACTOR *(Signature)*

John Stafford **Sr. Bid Specialist**
(Printed name and title)

If you have any further questions regarding this contract, please feel free to contact me at (847) 551-8460.

Sincerely,

Diane C. White
Diane C White, Director of Purchasing

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **December 6, 2021**

TO: Susan Harkin, Superintendent
Board of Education

FROM: Dan Opels
Executive Director of Facilities

Presented at the following Board Meetings	
Construction/Facility	12/06/2021
Finance	12/06/2021
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/14/2021
BOE 2nd Reading	12/14/2021

SUBJECT: **Approval of Grounds and Maintenance Supplies/Equipment Bid**

Background

The bid for the annual district-wide ground maintenance supplies and small grounds equipment was released on September 21st, 2021. Bids were opened on October 21st, 2021. Bid items were evaluated on a line-item basis, with a bid award recommendation submitted using unit pricing.
The tabulation sheet provides the detailed bid tabulation information. Line item awards are highlighted on the unit pricing attachment. Evaluation of pricing was based on individual line items for Grounds Equipment for contract pricing utilizing FY2020-21 actuals and estimated needs. The contract term is for one year, concluding December 1, 2022.

Recommendation

The administration is recommending the following awards for one (1) year as follows:

SiteOne Landscape, Cleveland, OH, award contract pricing to purchase Grounds Supplies for an estimated amount of $26,904.07.

BSN Sports, Dallas, TX, award contract pricing to purchase Grounds Supplies and Equipment for an estimated value of $136.70.

Due to supply chain issues, the Administration recommends using a **National Purchasing Cooperative (BuyBoard)** bid pricing to purchase various grounds supplies that were NO BID on the original bid submittals for an estimated contract amount of $35,818.91.

The total estimated contract award based on FY21 utilization is $62,859.68.

Grounds and Maintenance Supplies/Equipment are funded through the Operations and Maintenance Fund (Fund 20).

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 · FAX 847-551-8463

September 24, 2022

Mr. Steve Veldman
Pioneer Athletics
4529 Industrial Parkway
Cleveland, OH 44135

Via Email: sveldman@pioneerathletics.com

Bid: Grounds Supplies & Equipment – First Extension

Dear Mr. Veldman,

On December 14, 2021, the Board of Education originally approved a contract with Pioneer Athletics using BuyBoard, a National Purchasing Cooperative. for a portion of the Grounds Supplies & Equipment Bid. The current contract expires on December 31, 2022. This contract included the possibility of two one-year extensions. District 300 would like to exercise the first extension which would extend the current contract to December 31, 2023. Awarded items are highlighted in the bid tabulation included with these documents.

If your firm agrees to the pricing as shown, the administration will recommend your contract extension to the Board of Education for review by the finance committee and award by the board on Tuesday, November 15, 2022.

The favor of a reply is requested by September 30, 2022.

Sincerely,

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks **2022-09-25**
Diane C White, Director of Purchasing

Acceptance to hold submitted pricing:

Steve Veldman
EA2C7C554AA8734839F51A47516AB084 contractworks **2022-09-26**
Service Provider

Steve Veldman **Sales Rep**

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 FAX: 847-551-8463

December 15, 2021

Mr. Steve Veldman
Pioneer Athletics
4529 Industrial Parkway
Cleveland, OH 44135

Via Email: sveldman@pioneerathletics.com

Bid: Grounds Supplies & Equipment

Dear Mr. Veldman,

Congratulations! District 300 awarded part of the contract for the contract pricing of Grounds Supplies & Equipment to Pioneer Athletics using BuyBoard, a National Purchasing Cooperative. The Board of Education approved this award at the regularly scheduled meeting on December 14, 2021. The contract term will run for one year, from January 1, 2022 through December 31, 2022, with the possibility of two one-year extensions. Awarded items are highlighted in the bid tabulation included with these documents. The value of this contract is estimated at $35,818.91.

This signed letter along with the attached documents – original Bid specifications, addenda, and your final response combined serve as the contract for this project.

Please sign this letter electronically via Contract Works.

A service agreement will be issued in accordance with the terms of this contract. Please sign this award letter by December 17, 2021. Please submit your Certificate of Insurance naming District 300 as additional insured no later than January 3, 2022.

This Agreement is entered into as of January 1, 2022.

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks **12/20/2021**
ADMINISTRATOR *(Signature)*

Diane C White, Director of Purchasing

Steve Veldman
EA2C7C554AA8734839F51A47516AB084 contractworks **Steve Veldman**
CONTRACTOR *(Signature)*

Steve Veldman **Sales Representative**
(Printed name and title)

If you have any further questions regarding this contract, please feel free to contact me at (847) 551-8460.

Sincerely,

Diane C White

Diane C White, Director of Purchasing

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **December 6, 2021**

TO: Susan Harkin, Superintendent
Board of Education

FROM: Dan Opels
Executive Director of Facilities

Presented at the following Board Meetings	
Construction/Facility	12/06/2021
Finance	12/06/2021
Policy/Legislative	
School Utilization	
BOE 1st Reading	12/14/2021
BOE 2nd Reading	12/14/2021

SUBJECT: **Approval of Grounds and Maintenance Supplies/Equipment Bid**

Background

The bid for the annual district-wide ground maintenance supplies and small grounds equipment was released on September 21st, 2021. Bids were opened on October 21st, 2021. Bid items were evaluated on a line-item basis, with a bid award recommendation submitted using unit pricing.
The tabulation sheet provides the detailed bid tabulation information. Line item awards are highlighted on the unit pricing attachment. Evaluation of pricing was based on individual line items for Grounds Equipment for contract pricing utilizing FY2020-21 actuals and estimated needs. The contract term is for one year, concluding December 1, 2022.

Recommendation

The administration is recommending the following awards for one (1) year as follows:

SiteOne Landscape, Cleveland, OH, award contract pricing to purchase Grounds Supplies for an estimated amount of $26,904.07.

BSN Sports, Dallas, TX, award contract pricing to purchase Grounds Supplies and Equipment for an estimated value of $136.70.

Due to supply chain issues, the Administration recommends using a **National Purchasing Cooperative (BuyBoard)** bid pricing to purchase various grounds supplies that were NO BID on the original bid submittals for an estimated contract amount of $35,818.91.

The total estimated contract award based on FY21 utilization is $62,859.68.

Grounds and Maintenance Supplies/Equipment are funded through the Operations and Maintenance Fund (Fund 20).

DISTRICT 300

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 · FAX 847-551-8463

October 13, 2022

Ms. Monique Potts
SiteOne Landscape Supply
1385 East 36th Street
Cleveland, OH 44114

Via Email: bids@siteone.com

Bid: Grounds Supplies & Equipment – First Extension

Dear Ms. Potts,

On December 14, 2021, the Board of Education originally approved a contract with SiteOne Landscape Supply for a portion of the Grounds Supplies & Equipment Bid. The current contract expires on December 31, 2022. This contract included the possibility of two one-year extensions. District 300 would like to exercise the first extension which would extend the current contract to December 31, 2023.

On October 4, 2022, SiteOne submitted pricing reflecting an increase for Grounds Supplies. The spreadsheet also added items for Grounds Equipment that had not been awarded to SiteOne. District 300 will only move forward with items that were initially awarded on December 14, 2021.

If your firm agrees to the pricing as shown in the enclosed spreadsheet for Grounds Supplies, the administration will recommend your contract extension to the Board of Education for review by the finance committee and award by the board on Tuesday, November 15, 2022.

The favor of a reply is requested by October 17, 2022.

Sincerely,

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks **2022-10-17**
Diane C White, Director of Purchasing

Acceptance to hold submitted pricing:

Monique Potts
07FBD9237A30583D8B388BC0BEBF95A0 contractworks **2022-10-21**
Service Provider

Monique Potts **Sr. Bid Representative**

COMMUNITY UNIT SCHOOL DISTRICT 300
CONTRACT PRICING- GROUNDS SUPPLIES & EQUIPMENT
THURSDAY, OCTOBER 21, 2021 11:00 AM CT
UPDATED WITH PRICING FOR 2023

					SITE ONE LANDSCAPE SUPPLY 2022		SITE ONE LANDSCAPE SUPPLY 2023		% Increase
Product	Product Description	D300 Item Number	UOM	Estimated Annual Purchase QTY.	Unit Price	Extended Price	Unit Price	Extended Price	
PAINT PRODUCTS (FIELD & ASPHALT)									
Field marking paint	Max Supreme White - 5 gal pail - ALTERNATE	34-0102	PL	5	$87.39	$436.95	$92.63	$463.15	6.00%
Spray Paint	Max Aerosol White - case of 12.	34-0107	CS	3	$62.59	$187.77	$66.35	$199.05	6.01%
Spray Paint	Super Stripe white - case of 12. / KRYLON	34-0114	CS	5	$62.59	$312.95	$66.35	$331.75	6.01%
CATEGORY TOTAL						$937.67		$993.95	
SAND & STONE									
Limestone	FA-5 Limestone Screenings	34-0176	TN	30	$32.50	$975.00	$34.45	$1,033.50	6.00%
Granite Boulders	Small	34-0280	TN	5	$162.50	$812.50	$172.25	$861.25	6.00%
Granite Boulders	Medium	34-0281	TN	5	$168.75	$843.75	$178.88	$894.40	6.00%
Granite Boulders	Large	34-0282	TN	5	$189.00	$945.00	$200.34	$1,001.70	6.00%
Gravel #8	Compaction Gravel	34-0285	TN	5	$33.75	$168.75	$35.78	$178.90	6.01%
Gravel #9	Compaction Gravel	34-0286	TN	5	$40.00	$200.00	$42.40	$212.00	6.00%
Pea Gravel	Pea Gravel	34-0287	CU/YD	5	$35.00	$175.00	$37.10	$185.50	6.00%
Limestone 3/4	Compaction Gravel	34-0288	TN	28	$43.13	$1,207.64	$45.72	$1,280.16	6.01%
Rip Rap	Small	34-0290	TN	5	$56.25	$281.25	$59.63	$298.15	6.01%
Sand	Corse	34-0293	TN	44	$33.75	$1,485.00	$35.78	$1,574.32	6.01%
Sand	Fine Play sand	34-0294	TN	5	$58.68	$293.40	$62.20	$311.00	6.00%
Granite	Red Rotten Granite w/fines red	34-0321	TN	29	$171.25	$4,966.25	$181.53	$5,264.37	6.00%
CATEGORY TOTAL						$12,353.54		$13,095.25	
LUBRICANTS									
Lubricant	WD-40 Smart Straw. 11oz	34-0278	EA	5	$10.08	$50.40	$10.68	$53.40	5.95%
Lubricant	Fluid Flim - 11.75oz	34-0279	EA	5	$9.90	$49.50	$10.49	$52.45	5.96%
CATEGORY TOTAL						$99.90		$105.85	
SOIL & WOOD PRODUCTS									
Top Soil	Screened & Pulverized	34-0113	YD	235	$43.75	$10,281.25	$46.38	$10,899.30	6.01%
Blended Compost	Additive Soil or Planting Beds	34-0305	CU/YD	5	$32.50	$162.50	$34.45	$172.25	6.00%
CATEGORY TOTAL						$10,443.75		$11,071.55	
PEST & WEED CONTROL									
Insect control	Cyonara 9.7 - 1 qt.. Insecticide	34-0121	EA	5	$91.10	$455.50	$96.57	$482.85	6.00%
Weed Control	SPEEDSONZE 4 X 1 GAL.	34-0148	PKG	5	$351.60	$1,758.00	$372.70	$1,863.50	6.00%
Weed Control	FX2 / 2.5 GAL.. Herbicide	34-0303	EA	1	$189.91	$189.91	$201.31	$201.31	6.00%
Weed Control	Sureguard SC, pint	34-0338	PT	4	$166.45	$665.80	$176.44	$705.76	6.00%
CATEGORY TOTAL						$3,069.21		$3,253.42	

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 FAX: 847-551-8463

December 15, 2021

Ms. Monique Potts
SiteOne Landscape Supply
1385 East 36th Street
Cleveland, OH 44114

Via Email: bids@siteone.com

Bid: Grounds Supplies & Equipment

Dear Ms. Potts,

Congratulations! District 300 awarded part of the contract for the contract pricing of Grounds Supplies & Equipment to SiteOne Landscape Supply. The Board of Education approved this award at the regularly scheduled meeting on December 14, 2021. The contract term will run for one year, from January 1, 2022 through December 31, 2022, with the possibility of two one-year extensions. Awarded items are highlighted in the bid tabulation included with these documents. The value of this contract is estimated at $26,904.07.

This signed letter along with the attached documents – original Bid specifications, addenda, and your final response combined serve as the contract for this project.

Please sign this letter electronically via Contract Works.

A service agreement will be issued in accordance with the terms of this contract. Please sign this award letter by December 17, 2021. Please submit your Certificate of Insurance naming District 300 as additional insured no later than January 3, 2022.

This Agreement is entered into as of January 1, 2022.

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks. **12/16/2021**
ADMINISTRATOR *(Signature)*

Diane C White, Director of Purchasing

Monique Potts
07FBD9237A30583D8B388BC0BEBF95A0 contractworks. **12/16/2021**
CONTRACTOR *(Signature)*

Monique Potts **Sr. Bid Representative**
(Printed name and title)

If you have any further questions regarding this contract, please feel free to contact me at (847) 551-8460.

Sincerely,

Diane C White

Diane C White, Director of Purchasing

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE:	**May 31, 2023**
TO:	Dr. Susan Harkin, Superintendent Board of Education
FROM:	Jon Mickle Director of Facilities

Presented at the following Board Meetings	
Operations	06/13/2023
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: Approval of Hampshire High School Track Resurfacing

Background

The Facilities department, working with the APO's, Building Managers, and Athletic Directors, monitors all three High School tracks to maintain proper and safe athletic competition surfaces.

Hampshire High School track is showing wear and tear, along with separating the surface to the base, after consulting with several track vendors and determining that a total removal and replacement of the track surface down to the base was necessary.

A bid package for this work was released in early May and opened on May 25th. Midwest Track Builders was the lone bidder; their cost is $90,072.00

Recommendation

The administration recommends approving Midwest Track Builders' bid of $90,072.00. This will be paid out of Operations and Maintenance Fund 20.

COMMUNITY UNIT SCHOOL DISTRICT 300

Resurfacing of Hampshire High School Track

Thursday, May 25, 2023, 10:00 AM - Virtual

COMPANY	References	Certifications	W-9	Vendor App	Addendum 1	Signed Bid Response Form	Bid Bond	Comments
Abbey Paving								Install new tracks
Athletic Field Services, Inc.								
Beynon Sports Surfaces								East Coast vendor
Dynamic Sports Construction								Does not use required product
Evans and Son Blacktop								Install new tracks
Midwest Track Builders		Y	Y	Y	Y	Y	Y	
Schroeder Asphalt Services, Inc.								Install new tracks

ADMINISTRATION RECOMMENDS

Midwest Track Builders, Round Lake, IL - Award Resurfacing of Hampshire High School Track for an estimated amount of **$90,072.00.**

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: June 13th, 2023

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: John Hummel
Chief Technology Officer

Presented at the following Board Meetings	
Board Operations Committee	6/13/2023
Policy/Legislative	
School Utilization	
BOE 1st Reading	6/13/2023
BOE 2nd Reading	6/27/2023

SUBJECT: **Contracts for Technology Related Services**

Data Dashboard
Background
Schoolytics offers data analytic dashboards tied to all of our current assessment systems. These dashboards will provide vital on-demand analytics that will allow teachers to pivot instruction as needed. There are also student dashboards to provide students with more ownership over their learning.

Administrative Recommendation
The administration recommends a three-year contract. We have added a clause to the contract that would allow us to cancel if it does not provide us with the expected Schoology analytics.

Fiscal Impact
Year 1: $70,000
Year 2: $80,000
Year 3: $80,000
Total: $230,000

Digital Identity Platform Contract
Background
Rapid ID is our main single sign on and rostering software. It also provides two-factor authorization to maintain a high level of cyber security.

Administrative Recommendation
The administration recommends that we renew the contract for this service.

Fiscal Impact
$114,730.00

Imaging and Patch Management Software Agreement
Background
This is a renewal of our Ivanti update and patch management service agreement.

Administrative Recommendation

The administration recommends that we renew this agreement.

Fiscal Impact
$53,318.06

Internet Security Software Contract
Background
The district has been using Alert Logic to help monitor traffic and evaluate system logs. Albert by the Center for Internet Security (CIS)offered a similar product but with better features and support. Furthermore, Albert is maintained by the Department of Homeland Security and will know about threats before any other company.

Administrative Recommendation
The administration recommends moving to Albert for our network security analysis software. By switching to Albert, we will see a cost savings of $18,300.

Fiscal Impact
$89,100.00

Movie Licensing Contract
Background
Swank provides the district with the licenses to show movies and TV shows without violating copyright laws.

Recommendation
The administration recommends a three-year agreement, as this is something that we have been using for many years and will continue to use.

Fiscal Impact
The total cost for the three years is $30,669.

Community Unit School District 300

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

Prepared by: Aaron Wertman

aaron@schoolytics.com

Reference: 20230510-102553850
Quote created: May 10, 2023
Quote expires: August 8, 2023

Total **$70,000.00**

PRODUCTS & SERVICES	SKU	QUANTITY	BILLING FREQUENCY	PRICE
Unified Data Platform - Year 1	SLT-D6-SDP	20,000	Annually	$80,000.00 / year for 3 years
Year 1 Implementation and PD		1		$5,000.00
SUBTOTALS				
Annual subtotal				$80,000.00
One-time subtotal				$5,000.00
OTHER FEES				
Year 1 Usage Discount				($15,000.00)

Total	**$70,000.00**

Comments

Multi-year Billing Summary:
- Year 1: $65K platform for admins, building leaders, specialists; $5K PD / Training
- Year 2: $80K for full roll out to teachers. $5K PD / Training
- Year 3: $80K platform subscription

Purchase terms

3 Year Agreement.

Contract closing dependent upon final approval of Schoology integration by D300.

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 ·847-551-8463

May 30, 2023

Rieland Kaseman
Identity Automation
7102 N. Sam Houston Pkwy. W. Ste100
Houston, TX 77064

Via Email: rkaseman@identityautomation.com

Contract Renewal: Rapid Identity Subscription

Dear Ms. Kaseman,

District 300 would like to renew our existing contract. This contract is for the Rapid Identity subscription as outlined on quote number Q-23185. The renewal term is July 1, 2023 – June 30, 2024 with a contract value of $114,730.00.

If your firm agrees to the pricing as attached, the administration will recommend your contract extension to the Board of Education for review by the finance committee on Tuesday, June 13, 2023 and award by the board on Tuesday, June 27, 2023.

District 300 kindly requests your return of acceptance by Thursday, June 1, 2023. If you have any questions, please call 847-551-8460.

Sincerely,

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks. **2023-05-30**
Diane C White, Director of Purchasing

Acceptance:

Rieland Kaseman
52B7E9FF6BA01B1620B07534F5A711CF contractworks. **2023-05-30**
Service Provider

Rieland Kaseman **Customer Success Manager**

IDENTITY AUTOMATION

Renewal Quote

Identity Automation LP
7102 N. Sam Houston Pkwy. W. Ste 100
Houston, TX, 77064

Quote Number: Q-23185
Date Generated: 4/17/2023
Expiration Date: 7/1/2023

Prepared For:

Community Unit School District 300
2550 HARNISH DR
ALGONQUIN, IL 60102

Kathleen Stinson
kathleen.stinson@d300.org
8475518301

Annual Subscription Cost

Item	Description	Term	Quantity	Unit Price	Total
RID-P-SIGNON	Single Sign-On - Annual Subscription	7/1/2023 - 6/30/2024	2,420	$8.80	$21,296.00
RID-P-PASMGT	Password Management - Annual Subscription	7/1/2023 - 6/30/2024	2,420	$5.50	$13,310.00
RID-P-ALMGMT	Automated Lifecycle Management - Annual Subscription	7/1/2023 - 6/30/2024	2,420	$23.10	$55,902.00
RID-P-CIDGOV	Comprehensive Identity Governance - Annual Subscription	7/1/2023 - 6/30/2024	2,420	$6.60	$15,972.00
SUP-S-ADVK12	2023 RI Advanced Support K-12 - Annual Subscription	7/1/2023 - 6/30/2024	1	$8,250.00	$8,250.00
				Annual Subscription Cost TOTAL:	$114,730.00

Grand Total: $114,730.00

Sales Tax not included. Will be added at time of invoicing, if applicable.

To execute on this quote please provide a purchase order. Purchase orders can be sent to orders@identityautomation.com.

SWANK
MOVIE LICENSING USA

TO: Kathleen Stinson - 166164 Comm Unity SD 300
FROM: Caroline Russell
RE: Movie license renewal quote - 3 year term
DATE: 4/27/2023

Algonquin Lakes Elementary	$1,143
Algonquin Middle School	$1,143
Carpentersville Middle School	$1,143
Delacey Family Educational Ctr	$1,076
Dundee Highlands Elementary	$1,076
Dundee Middle School	$1,143
Dundee Crown High School	$1,361
Eastview Elementary School	$1,076
Gary D Wright Elementary	$1,076
Gilberts Elementary School	$1,143
Golfview Elementary School	$1,143
Hampshire Elementary School	$1,076
Hampshire High School	$1,222
Hampshire Middle School	$1,143
Harry D Jacobs High School	$1,361
Kenneth E Neubert Elementary	$1,143
Lake In The Hills Elementary	$1,076
Lakewood School	$1,143
Liberty Elementary School	$1,143
Lincoln Prairie Elementary	$1,076
Meadowdale Elementary School	$1,076
Oak Ridge School	$864
Parkview Elementary School	$1,076
Perry Elementary School	$1,143
Sleepy Hollow Elementary	$1,143
Westfield Community School	$1,289
Big Timber Elementary School	$1,172
Total:	**$30,669**

***Pricing based on all sites renewing. The quote above does not include any taxes that may apply.**

Caroline Russell | Account Manager | P:877.321.1300 | F:877.876.9873 | E: crussell@movlic.com
Swank Movie Licensing USA | 10795 Watson Road | St. Louis, MO 63127 | United States of America |
https://www.swank.com/k-12-schools/

DocuSign Envelope ID: 4EB991F1-23A4-4B7D-82FD-AE062DA81FDC

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 ·847-551-8463

May 30, 2023

Christopher Nilles
Connection Public Sector Solutions
GovConnection, Inc.
732 Milford Road
Merrimack, NH 03054

Via Email: chris.nilles@connection.com

Contract Renewal: Ivanti Services and Maintenance

Dear Mr. Nilles,

District 300 would like to renew our existing contract. This contract is for Ivanti services and maintenance as outlined on quote #2569354.02. The renewal term is July 1, 2023 – June 30, 2024 with a contract value of $53,318.06.

If your firm agrees to the pricing as attached, the administration will recommend your contract extension to the Board of Education for review by the finance committee on Tuesday, June 13, 2023 and award by the board on Tuesday, June 27, 2023.

District 300 kindly requests your return of acceptance by Thursday, June 1, 2023. If you have any questions, please call 847-551-8460.

Sincerely,

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks **2023-06-06**
Diane C White, Director of Purchasing

Acceptance:

DocuSigned by:
Bob Marconi VP Sled Inside Sales 6/6/2023 | 9:02 AM EDT
F440AE5EDC2D4A6...
Service Provider

Connection PUBLIC SECTOR SOLUTIONS we solve IT®

SALES QUOTE

GovConnection, Inc.
732 Milford Road
Merrimack, NH 03054

Account Executive: Christopher Nilles
Phone: (800) 800-0019 ext. 75570
Fax: (603) 683-0347
Email: chris.nilles@connection.com

Account Manager:
Phone:
Fax:
Email:

 # 25469354.02
PLEASE REFER TO THE ABOVE QUOTE # WHEN ORDERING

Date: 3/13/2023
Valid Through: 4/12/2023
Account #:

Customer Contact: Gary Krause **Phone:** (847) 551-8311
Email: gary.krause@d300.org **Fax:**

QUOTE PROVIDED TO:	SHIP TO:
AB#: 13242201 **COMMUNITY UNIT SCHOOL DISTRICT 300** 2550 HARNISH DRIVE ALGONQUIN, IL 60102 (847) 551-8311	AB#: 14012317 **COMMUNITY UNIT SCHOOL DISTRICT 300** GARY KRAUSE INFORMATION TECHNOLOGY 2605 BUNKER HILL DR ALGONQUIN, IL 60102 (847) 551-8311

DELIVERY	FOB	SHIP VIA	SHIP WEIGHT	TERMS	CONTRACT ID#
5-30 Days A/R/O	Destination	Small Pkg Ground Service Level	.00 lbs	Net 30	

Important Notice: --- THIS QUOTATION IS SUBJECT TO THE FOLLOWING Terms of Sale: All purchases from GovConnection, Inc. are subject to the Company's Standard Terms of Sale, which describe important legal rights and obligations. You may review the Company's Standard Terms of Sale on the Company's website: www.govconnection.com, or you may request a copy via fax, e-mail, or mail by calling your account representative. The only exception to this policy is if your order is being placed under any one of our many national, state, educational or cooperative Agreements, in which case the Terms and Conditions of your Purchase Order are already pre-negotiated and stated in that Agreement. No other Terms and Conditions shall apply and any other terms and conditions referenced or appearing in your Purchase Order are considered null and void. Due to the industry-wide constraints and fluctuations, we reserve the right to change pricing at any time. Please refer to our Quote Number in your order.

*	Line #	Qty	Item #	Mfg. Part #	Description	Mfg.	Price	Ext
	1				Start Date: 07/01/2023 End Date: 06/30/2024			$ -
	2	1	41519184	LDVCSA-M	Ivanti Virtual Cloud Services Appliance Maintenance 1 Year Subscription Ivanti Software, Inc.	Ivanti Software, Inc.	$ 721.26	$ 721.26
	3	2,315	41603089	LDTUM-M-Y1	Ivanti Total User Management Bundle Maintenance Ivanti Software, Inc.	Ivanti Software, Inc.	$ 22.72	$ 52,596.80

Subtotal	**$ 53,318.06**
Fee	**$ 0.00**
Shipping and Handling	**$ 0.00**
Tax	**Exempt!**
Total	**$ 53,318.06**

DocuSign Envelope ID: 4EB991F1-23A4-4B7D-82FD-AE062DA81FDC

Connection™
PUBLIC SECTOR SOLUTIONS
we solve IT™

ORDERING INFORMATION

GovConnection, Inc. DBA Connection

Please contact your account manager with any questions.

Ordering Address	Remittance Address
GovConnection, Inc.	GovConnection, Inc.
732 Milford Road	Box 536477
Merrimack, NH 03054	Pittsburgh, PA 15253-5906

Please reference the Contract # on all purchase orders.

TERMS & CONDITIONS

Payment Terms:	NET 30 (subject to approved credit)
FOB Point:	DESTINATION (within Continental US)
Maximum Order Limitation:	NONE
FEIN:	52-1837891
DUNS Number:	80-967-8782
CEC:	80-068888K
Cage Code:	OGTJ3
Business Size:	LARGE
Erate Spin Number:	143026005

WARRANTY: Manufacturer's Standard Commercial Warranty

NOTE: It is the end user's responsibility to review, understand and agree to the terms of any End User License Agreement (EULA).

Important Notice: --- THIS QUOTATION IS SUBJECT TO THE FOLLOWING Terms of Sale: All purchases from GovConnection, Inc. are subject to the Company's Standard Terms of Sale, which describe important legal rights and obligations. You may review the Company's Standard Terms of Sale on the Company's website: www.govconnection.com or you may request a copy via fax, e-mail, or mail by calling your account representative. The only exception to this policy is if your order is being placed under any one of our many national, state, educational or cooperative Agreements, in which case the Terms and Conditions of your Purchase Order are already pre-negotiated and stated in that Agreement. No other Terms and Conditions shall apply and any other terms and conditions referenced or appearing in your Purchase Order are considered null and void. Due to the industry-wide constraints and fluctuations, we reserve the right to change pricing at any time. Please refer to our Quote Number in your order.

If you require a hard copy invoice for your credit card order, please visit the link below and click on the Proof of Purchase/Invoice link on the left side of the page to print one:**https://www.govconnection.com/web/Shopping/ProofOfPurchase.htm**

Please forward your Contract or Purchase Order to:
SLEDOPS@connection.com
QUESTIONS: Call 800-800-0019

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 ·847-551-8463

May 30, 2023

Christine Haeggquist
Computer information Concepts
2843 31st Avenue
Greeley, CO 80631

Via Email: chaeggquist@cicesp.com

Contract Renewal: Tableau Licenses

Dear Ms. Haeggquist,

District 300 would like to renew our existing contract. This contract is for the Tableau Licenses as outlined on invoice PSI36386. The renewal term is July 1, 2023 – June 30, 2024 with a contract value of $57,406.00.

If your firm agrees to the pricing as attached, the administration will recommend your contract extension to the Board of Education for review by the finance committee on Tuesday, June 13, 2023 and award by the board on Tuesday, June 27, 2023.

District 300 kindly requests your return of acceptance by Thursday, June 1, 2023. If you have any questions, please call 847-551-8460.

Sincerely,

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks **2023-05-30**
Diane C White, Director of Purchasing

Acceptance:

Melayna Clark-Rael
8B883378E688C83C3DD53AEE515E66A3 contractworks **2023-06-08**
Service Provider

Melayna Clark-Rael **Chief Operating Officer**

2843 31st Avenue
Greeley, CO 80631
1-800-437-7457

Computer Information Concepts

INVOICE

Invoice Number: PSI36386
Invoice Date: 7/1/2023

RECEIVED
MAY 26 2023
BUSINESS OFFICE

Bill To: Community Unit SD 300
2550 Harnish Drive
Algonquin, IL 60102

Ship To: Community Unit SD 300
2550 Harnish Drive
Algonquin, IL 60102

Tax Ident. Type	Legal Entity	Customer ID	1048
		P.O. Number	
Ship Via		P.O. Date	4/19/2023
Ship Date	4/19/2023	Our Order No.	
Due Date	7/1/2023	SalesPerson	
Terms			

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Peopleware Agreement July 1, 2023 - June 30, 2024 Student Count: 20,293					
Tableau Creator Annual User License | Qty: 5	Each	1	1	3,150.00	3,150.00
Tableau Exploerer Annual License | Qty: 135	Each	1	1	11,057.00	11,057.00
Tableau Viewer Annual License | Qty: 1,218	Each	1	1	32,496.00	32,496.00
Tableau Data Management (Prorated 8/1/23-6/30/24)	Each	1	1	10,703.00	10,703.00

Amount Subject to Sales Tax USD 0
Amount Exempt from Sales Tax 57,406.00

Subtotal:	**57,406.00**
Invoice Discount:	0.00
Tax:	0.00
Total USD:	**57,406.00**

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE:	**June 13, 2023**
TO:	Dr. Susan Harkin, Superintendent Board of Education
FROM:	Eberto Mora, Assistant Superintendent of Human Resources

Presented at the following Board Meetings	
Board Operations Committee	06/13/2023
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: Temporary Staffing Contracts Renewal

Temporary Staffing Service Staff EZ Contract

Background

The District continues to have difficulties filling some specific positions under Education Services. It was agreed that the district could look into alternative means as a temporary measure to assist in filling the vacancies focusing on paraprofessionals and special education professionals.

Administrative Recommendation

Administration recommends renewing the contract with Staff EZ for the 2023-2024 SY as presented to fill unique education services positions.

Fiscal Impact

There will be no impact as the cost to fill these positions has been allocated and built into the annual school budget.

Temporary Staffing Service Stepping Stone Group Contract

Background

The District continues to have difficulties filling paraprofessional vacancies. Paraprofessionals support our special education and bilingual students. Many of our special education paraprofessionals provide services outlined in a student's IEP minutes and are not being met due to the vacancy. The Administration met with DESA to discuss options to fill the vacancies. It was agreed that the district could look into alternative means as a temporary measure to assist in filling the vacancies. In December of 2019, the board approved the use of a placement agency to help us fill these positions. The placement agency has worked very well and has sent us quality candidates.

Administrative Recommendation

Administration recommends renewing the contract with Stepping Stone, Inc. to fill our paraprofessional vacancies.

Fiscal Impact

The contract has an estimated cost of $50K and will be funded from the educational fund.

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 ·847-551-8463

May 22, 2023

Evan Bledsoe, President
Staff EZ
404 BNA Drive Suite 407
Nashville, TN 37217

Via Email: hebledsoe@staffez.org

Contract Renewal: StaffEZ

Dear Mr. Bledsoe,

District 300 would like to renew our existing contract. This contract is for professional employment services as outlined on the original agreement. District 300 is proposing the revised contract as attached which includes revisions to Exhibit A. The renewal term is for one year, August 10, 2023 – August 9, 2024.

The original contract is also included for reference and follows the proposed contract.

If your firm agrees to the attached terms, the administration will recommend your contract extension to the Board of Education for review by the finance committee on Tuesday, June 13, 2023 and award by the board on Tuesday, June 27, 2023.

District 300 kindly requests your return of acceptance by Friday, May 26, 2023. If you have any questions, please call 847-551-8460.

Sincerely,

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks **2023-05-23**
Diane C White, Director of Purchasing

Acceptance:

Evan Bledsoe
49C2669F2946149C81D49DC49305AF4D contractworks **2023-05-26**
Service Provider

Evan Bledsoe **President**

PROFESSIONAL SERVICES AGREEMENT

This Agreement is dated as of the Effective Date as set forth in Section 4.T below, and is by and between the Board of Education of Community Unit School District No. 300, Kane, McHenry, Cook, and DeKalb Counties, Illinois (the "School District"),
StaffEZ, 404 BNA Drive, Suite 407, Nashville, TN 37217 ("Consultant").

IN CONSIDERATION OF the recitals and the mutual covenants and agreements set forth in this Agreement, the parties agree as follows:

SECTION 1. CONSULTANT.

A. **Engagement of Consultant.** The School District desires to engage the Consultant to perform and to provide all necessary professional consulting services (the "Services") as set forth in the Scope of Work (the "Scope") attached as Exhibit A to this Agreement. The Consultant shall provide the Services pursuant to the terms and conditions of this Agreement.
The term of this Agreement shall be from the Effective Date of August 10, 2023 until August 9, 2024 and may be renewed by mutual written agreement of the parties. Contract consists of RFP documents, all issued addendums, first and second round interview documentation, best and final scope and pricing

B. **Representations of Consultant.** The Consultant represents that it is sufficiently experienced and competent to perform the Services in a manner consistent with the standards of professional practice by recognized consultants providing services of a similar nature.

C. **Agreement Amount.** As compensation for administering the program, the School District will pay the Consultant the amounts set forth in the Scope to be paid in accordance with the Illinois Local Government Prompt Payment Act, 50 ILCS 505/1 *et seq.* Theproposed expenses are set forth in Exhibit A to this Agreement. Any expenses that exceed $500 shall be first approved in writing by the School District's Superintendent.

D. **Claim in Addition to Agreement Amount.** If the Consultant desires to make a claim for additional compensation because of action taken by the School District, the Consultant shall provide written notice to the School District of such claim within 15 days after occurrence of such action as provided by Section 4.G, Notice, of this Agreement, and no claim for additional compensation shall be valid unless made in accordance with this Section. Any changes in the Agreement amount shall be valid only upon written amendment pursuant to Section 4.E, Amendment, of this Agreement. Regardless of the decision of the School District relative to a claim submitted by the Consultant, the Consultant shall proceed with all the work required to complete the Services under this Agreement as determined by the School District without interruption.

E. **Taxes, Benefits, and Royalties.** Each payment by the School District to the Consultant includes all applicable federal, state, and municipal taxes of every kind and nature applicable to the Services as well as all taxes, contributions, and premiums for unemployment

insurance, old age or retirement benefits, pensions, annuities, or similar benefits and all costs,royalties, and fees arising from the use of patented or copyrighted equipment, materials, supplies, tools, appliances, devices, processes, or inventions. All claim or right to claim additional compensation because of the payment of any such tax, contribution, premium, costs, royalties, orfees is hereby waived and released by the Consultant.

F. **Time of Performance.** The Consultant shall diligently and continuously prosecute the Services until the completion of the Services or upon the termination of this Agreement by the School District, as provided in Section 4.D.

G. **Reporting.** The Consultant shall regularly report to the School District's Superintendent, or the Superintendent's designee, regarding the progress of the Services during the term of this Agreement.

H. **Criminal Background Check.** The Consultant shall not send to any school building or school property any employee or agent who would be prohibited from being employed by the School District due to a conviction of a crime listed in 105 ILCS 5/10-21.9 or who is listed in the Illinois Sex Offender Registry or the Illinois Murderer and Violent Offender Against Youth Registry. The Consultant shall make every employee who will be sent to any school building or school property available to the School District for submitting to a fingerprint-based criminal history records check pursuant to 105 ILCS 5/10-21.9. The check shall occur before any employee or agent is sent to any school building or school property. The Consultant will reimburse the School District for the costs of the checks. The School District must provide acopy of the report to the individual employee, but is not authorized to release it to the Consultant.

I. **Replacement of Providers.** Upon the request of the School District, the Consultant shall replace any individual provider providing services to the School District with another qualified provider acceptable to the School District.

J. **Damage to Property.** In the event the School District's property is damaged by the Consultant, the Consultant shall, at the Consultant's sole cost, restore the property or any surrounding area. The restoration shall be to a condition at least equivalent to the condition of the affected area immediately before the destruction or damage. If the Consultant does not repair the damage within 14 days after receiving written notice from the School District, or a lesser time if the School District determines the damage creates an emergency, the School District may repair the damage and the Consultant shall reimburse the School District for the costs the School District incurs within 14 days after the School District provides a written invoice to the Consultant.

K. **School Closure.** If the School District's schools are or will be closed for ten consecutive student attendance days or more due to a cause beyond the School District's reasonable control, including acts of war, acts of God, acts of terrorism, earthquake, flood, embargo, riot, sabotage, labor shortage or dispute, pandemic, governmental act, or failure of the Internet, the School District may terminate the Agreement after providing five days written notice to the Consultant or the parties may amend the Agreement to account for appropriate payment related to the Services actually provided by the Consultant during the school closure.

SECTION 2. CONFIDENTIAL INFORMATION-TRADEMARKS.

A. **Confidential Information.** The term ***"Confidential Information"*** shall mean information in the possession or under the control of the School District relating to the educational, employee, student record, technical, business, or corporate affairs of the School District; School District students, School District property; user information, including, without limitation, any information pertaining to usage of the School District's computer system, including and without limitation, any information obtained from server logs or other records of electronic or machine readable form; and the existence of, and terms and conditions of, this Agreement.

B. **No Disclosure of Confidential Information by the Consultant.** The Consultant acknowledges that it shall, in performing the Services for the School District under this Agreement, have access to or be directly or indirectly exposed to Confidential Information. The Consultant shall hold confidential all Confidential Information and shall not disclose or use such Confidential Information without the express prior written consent of the School District. The Consultant may disclose Confidential Information if consented to in writing by the School District, or if required pursuant to any judicial or administrative proceeding, but only after providing written notice to the School District of such potential release.

In addition, the Consultant shall comply with the relevant requirements of the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. 1232g) and the Illinois School Student Records Act (ISSRA) (105 ILCS 10/1 *et seq.*), regarding the confidentiality of student "education records" as defined in FERPA and "school student records" as defined in ISSRA.Any use of information contained in student education records to be released must be approved by the School District. To protect the confidentiality of student education records, the School District will limit access to student education records to those employees who reasonably need access to them to perform their responsibilities under this Agreement.

C. **Return of Confidential Information and School District Property.** Upon the termination of this Agreement, the Consultant shall return all Confidential Information and other property, documentation, or records belonging to the School District to the Superintendent.

D. **FOIA.** As an independent contractor of the School District, records in the possession of the Consultant related to this Agreement may be subject to the Illinois Freedom of Information Act ("FOIA"), 5 ILCS 140/5-1 et seq.; 5 ILCS 140/7(2). The Consultant, at the Consultant's cost, shall immediately provide the School District with any such records requested by the School District to timely respond to any FOIA request received by the School District. The School District will review all such records to determine whether FOIA exemptions apply before disclosing the records, such that information properly exempt as proprietary or prohibited from release by other laws or exempt for other reasons will not be released. If the Consultant

refuses to provide a record that is the subject of a FOIA request to the School District and the Attorney General or a court of competent jurisdiction subsequently requires the release of the record or penalizes the School District in any way, the Consultant shall reimburse the School District for all costs, including attorneys' fees, incurred by the School District related to the FOIA request and records at issue.

SECTION 3. INDEMNIFICATION AND INSURANCE.

A. **Indemnification.** To the fullest extent allowed by law, Consultant agrees to reimburse defense costs, indemnify, and hold harmless the School District, its architect, general contractor, and owner's representative as well as their respective employees and agents, directors, partners and members and trustees (collectively "Indemnified Parties") from andagainst any and all claims, demands, actions, causes of action, liabilities, damages, losses, fines, penalties and expenses, including, without limitation, reasonable attorneys fees and expenses, resulting from or arising out of any injury to or death of any person, damage to any property, or other loss, cost or damage or expense arising out of or related to the following: (i) any acts, errors or omissions of Consultant, any employees of Consultant or any other person or entity for whom Consultant is responsible in connection with the performance of the services under this Agreement, whether or not lawful or within the scope of their employment; (ii) the failure of Consultant to comply with any law, statute, ordinance, code, rule, regulation or requirement of a public authority; (iii) an inquiry or investigation of Consultant by any public authority; or (iv)any breach by Consultant of any obligation of Consultant under this Agreement. The obligationsof Consultant under this Section shall not be construed to negate, abridge, or reduce other rights of any of the Indemnified Parties or Consultant's obligations of indemnification. The indemnification obligations set forth in this Section shall survive the termination of this Agreement.

B. **Infringement.** The Consultant warrants that no third party has any claim to any trademark, patent, or proprietary interest in any services Consultant provides to the School District. The Consultant will defend, hold harmless, and indemnify the School District against any claims brought by a third party against the School District to the extent based on an allegation that that any of the Consultant's products infringe any U.S. patent, copyright, trademark, trade secret, or other proprietary right of a third party.

C. **Insurance.** During the term of this Agreement, the Consultant, at its sole cost and expense, and for the benefit of the School District, shall carry and maintain the following insurance:

1. Comprehensive general liability and property damage insurance, insuring against all liability of Contractor related to this Agreement, with a minimum combined single limit of One Million Dollars ($1,000,000.00) per occurrence and Two Million Dollars ($2,000,000) general aggregate;

2. Professional Liability Insurance with limits in the per claim amount of not less than Two Million Dollars ($2,000,000) and the annual aggregate of not less than Three Million Dollars ($3,000,000);

3. Automobile liability Insurance with a combined single limit of One Million dollars ($1,000,000);

4. Workers' Compensation Insurance covering all costs, statutory benefits, and liabilities under State Workers' Compensation and similar laws for Contractor's respective employees; and

5. Sexual abuse and molestation insurance with a combined single limit of One Million dollars ($1,000,000).

6. Umbrella liability insurance with a minimum combined single limit of One Million dollars ($1,000,000) per occurrence and One Million Dollars ($1,000,000) general aggregate.

All insurers shall be licensed by the State of Illinois and rated A+-VII or better by A.M. Best or comparable rating service. The comprehensive general liability, sexual abuse and molestation, and property damage insurance policy shall name the School District, its Board, Board members, employees, agents, successors, its architect, general contractor, and owner's representative as an additional insured on a primary noncontributory basis with a waiver of subrogation in favor of the School District. The Consultant shall provide the School District with certificates of insurance and/or copies of policies reasonably acceptable to the School District evidencing the existence of the coverage described above, including form and deductibles,during the duration of this Agreement. The failure to provide acceptable insurance shall be deemed a breach of this Agreement entitling the School District to terminate this Agreement immediately. All policies of insurance shall provide by endorsement that no coverage may be canceled, terminated, or reduced by the insuring company without the insuring company having first given at least 30 days prior written notice to the School District by certified mail, return receipt requested.

D. **No Personal Liability.** No elected or appointed official or employee of the School District shall be personally liable, in law or in contract, to the Consultant as the result of the execution of this Agreement.

SECTION 4. GENERAL PROVISIONS.

A. **Relationship of the Parties.** The Consultant shall act as an independent contractor in providing and performing the Services. Nothing in, nor done pursuant to, this Agreement shall be construed to create the relationship of principal and agent, employer and employee, partners, or joint venturers between the School District and the Consultant.

B. **Conflict of Interest.** The Consultant represents and certifies that, to the best of its knowledge, (1) no School District employee or agent is interested in the business of the Consultant or this Agreement; (2) as of the date of this Agreement, the Consultant does not have any interest that would conflict in any manner or degree with the performance of the obligations under this Agreement; and (3) neither the Consultant nor any person employed by or associated

with the Consultant shall at any time during the term of this Agreement obtain or acquire any interest that would conflict in any manner or degree with the performance of the obligations under this Agreement.

C. **License and Assignment of Rights.** To the extent that the Consultant has intellectual property rights of any kind in any pre-existing works that are subsequently incorporated in any work or work product produced in rendering the Services, the Consultant hereby grants the School District a royalty-free, irrevocable, world-wide, perpetual, non- exclusive license (with the right to sublicense) to make, have made, copy, modify, make derivative works of, use, sell, license, disclose, publish, or otherwise disseminate or transfer suchsubject matter. The Consultant further agrees that it will promptly make full written disclosure tothe School District, will hold in trust for the sole right and benefit of the School District, and hereby assigns to the School District, or its designee, all right, title, and interest throughout the world in and to any and all inventions, original works of authorship, developments, concepts, know-how, improvements or trade secrets, whether or not patentable or registrable under copyright or similar laws, which they may solely or jointly conceive or develop or reduce to practice, or cause to be conceived or developed or reduced to practice, developed for the School District in the course of providing the Services during the Term. The Consultant further acknowledge that the inventions, original works of authorship, developments, concepts, know- how, improvements, or trade secrets which are made by the Consultant (solely or jointly with others) within the scope of and during the period in which the Consultant is retained by the School District are "works made for hire" (to the greatest extent permitted by applicable law) for which compensation is being paid to the Consultant pursuant to this Agreement.

D. **Termination.** Notwithstanding any other provision hereof, the School District may terminate this Agreement at any time upon 30 days prior written notice to the Consultant. If this Agreement is so terminated, the Consultant shall be paid for Services performed and reimbursable expenses incurred, if any, prior to termination, not exceeding the value of the Services completed.

E. **Amendment.** No amendment or modification to this Agreement shall be effective unless and until the amendment or modification is in writing, properly approved in accordance with applicable procedures, and executed.

F. **Assignment.** This Agreement may not be assigned by the School District or by the Consultant without the prior written consent of the other party.

G. **Notice.** All notices required or permitted to be given under this Agreement shall be in writing and shall be delivered (1) personally, (2) by a reputable overnight courier, or (3) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid. Unless otherwise expressly provided in this Agreement, notices shall be deemed received upon the earlier of (a) actual receipt; (b) one business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (c) three business days following deposit in the U.S. mail,

as evidenced by a return receipt.

Notices and communications to the School District shall be addressed to, and delivered at, the following address:

Community Unit School District No. 300
Central Office
2550 Harnish Drive
Algonquin, IL 60102
Attention: Chief Financial Officer

Notices and communications to the Consultant shall be addressed to, and delivered at, the following address:
StaffEZ
Evan Bledsoe, President
hebledsoe@staffez.org
404 BNA Drive Suite 407
Nashville, TN 37217

H. **Third Party Beneficiary.** No claim as a third-party beneficiary under this Agreement by any person, firm, or corporation shall be made or be valid against the School District.

I. **Provisions Severable.** If any term, covenant, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions shall remain in full force and effect and shall in no way be affected, impaired, or invalidated.

J. **Time.** Time is of the essence in the performance of this Agreement.

K. **Calendar Days and Time.** Unless otherwise provided in this Agreement, any reference in this Agreement to "day" or "days" shall mean calendar days and not business days. If the date for giving of any notice required to be given, or the performance of any obligation, under this Agreement falls on a Saturday, Sunday, federal, State, or School District holiday, then the notice or obligation may be given or performed on the next business day after that Saturday, Sunday, or federal, State, or School District holiday.

L. **Governing Laws.** This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Illinois. Jurisdiction and venue for all disputes hereunder shall be the Circuit Court located in Kane County, Illinois, or the federal district court for the Northern District of Illinois.

M. **No Waiver.** The failure of either party to insist upon the performance of any of its terms and conditions, or the waiver of any breach of any of the terms and conditions of this

Agreement, shall not be construed as thereafter waiving any such terms and conditions, but they shall continue and remain in full force and effect as if no waiver had occurred.

N. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties to this Agreement and supersedes all prior agreements and negotiations between the parties, whether written or oral relating to the subject matter of this Agreement.

O. **Authority to Execute.** Each individual signing this Agreement on behalf of the entity that constitutes the School District and the Consultant, represents and warrants that the individual is duly authorized to execute and deliver this Agreement on behalf of the entity, and that this Agreement is binding on the School District and the Consultant, as the case may be, in accordance with its terms.

P. **Survival of Terms.** Sections 2, 3, and any provisions of this Agreement which by their very nature are intended to survive the termination or expiration of this Agreement will survive the termination or expiration of this Agreement and will inure to the benefit of and be binding upon the parties to this Agreement.

Q. **Exhibit.** Exhibit A is incorporated into and made part of this Agreement.

R. **Captions.** The captions at the beginning of the several paragraphs, respectively, are for convenience in locating the contents, but are not part of the context.

S. **Counterparts.** This Master Agreement may be executed in any number of counterparts, each of which shall constitute an original, but altogether shall constitute one and the same Master Agreement.

T. **Effective Date.** This Agreement shall be deemed dated and become effective on the date the last of the parties executes the Agreement as set forth below.

COMMUNITY UNIT SCHOOL DISTRICT NO. 300	CONSULTANT
By: _____	By: _____
Jennifer Porter	Evan Bledsoe
Its: Chief Financial Officer	Its: President
Date: _____	Date: _____

Exhibit A – REVISED

Scope

The Consultant must abide by all requirements of ISBE – Faith's Law (PA 102-676) and Faith's Law trailer bill (PA 102-702, effective July 1, 2023), link https://www.isbe.net/educatorquality

To recruit, provide viable candidate for the following positions as indicated below:

- ***Behavior Specialist (Board Certified Behavior Analyst)***
- ***Early Childhood Special Education Teacher - English/Spanish Bilingual Preferred***
- ***Early Childhood Special Education Teacher***
- ***School Psychologist (1.0 FTE) (2)***
- ***Bilingual Spanish School Psychologist (1.0 FTE)***
- ***School Social Worker (1.0 FTE) (2)***
- ***Mental Health School Social Worker (1.0 FTE)***
- ***Bilingual Spanish School Social Worker (1.0 FTE) (2)***
- ***Cross Categorical Special Education Teacher (1.0 FTE) (4)***
- ***Special Education Teacher (1.0 FTE) (2)***
- ***ED Special Education Teacher (1.0 FTE)***
- ***Cross Categorical Special Education Resource Teacher (1.0 FTE)***
- ***Bilingual Spanish Self-Contained Special Education Teacher (1.0 FTE)***
- ***Cross Categorical Special Education Resource Teacher (1.0 FTE)***
- ***Bilingual Spanish Speech Language Pathologist***
- ***School Speech and Language Pathologist (1.0 FTE)***

Resume will be provided to District 300 for final approval.

Pricing hourly billed rate per RFP response. Hourly rate will be discussed with District 300 based on the position:

Job Category	Low Range Hourly Wage	Low Range Billed Rate	High Range Hourly Wage	High Range Billed Rate
Licensed Social Worker - LSW	$41.07	$57.50	$48.21	$67.50
Mental Health Counselors - MHC	$36.25	$50.75	$43.39	$60.75
BCBA / BCABA	$45.89	$64.25	$53.04	$74.25
Speech Pathologists	$70.00	$98.00	$77.14	$108.00
Sign Language Interpreters	$45.89	$64.25	$53.04	$74.25
Licensed Specialists in School Psychology	$74.82	$104.75	$81.96	$114.75
Human Communication Access Translation	$79.64	$111.50	$86.79	$121.50
BCBA or Behavioral Specialist	$65.18	$91.25	$72.32	$101.25
Interpreting / Translating	$22.99	$32.19	$30.13	$42.19
Nursing Services - RN / LVN / CNA / UDC	$50.71	$71.00	$57.86	$81.00

Buy is information presented in RFP:
For Full Time Positions, 20% of Compensation; this reduces over 12 months to 10% of compensation. For Substitute Staff we utilize a flat fee of $2,500 which reduces down to $1,000 over a 12 month period. In either case, the percentage will be pro-rated based on the longevity of work done with us for D300.

PROFESSIONAL SERVICES AGREEMENT

This Agreement is dated as of the Effective Date as set forth in Section 4.T below, and is by and between the Board of Education of Community Unit School District No. 300, Kane, McHenry, Cook, and DeKalb Counties, Illinois (the "School District"),
StaffEZ, 404 BNA Drive, Suite 407, Nashville, TN 37217 ("Consultant").

IN CONSIDERATION OF the recitals and the mutual covenants and agreements set forth in this Agreement, the parties agree as follows:

SECTION 1. CONSULTANT.

A. **Engagement of Consultant.** The School District desires to engage the Consultant to perform and to provide all necessary professional consulting services (the "Services") as set forth in the Scope of Work (the "Scope") attached as Exhibit A to this Agreement. The Consultant shall provide the Services pursuant to the terms and conditions of this Agreement.
The term of this Agreement shall be from the Effective Date of August 10, 2022 until August 9, 2023 and may be renewed by mutual written agreement of the parties. Contract consists of RFP documents, all issued addendums, first and second round interview documentation, best and final scope and pricing

B. **Representations of Consultant.** The Consultant represents that it is sufficiently experienced and competent to perform the Services in a manner consistent with the standards of professional practice by recognized consultants providing services of a similar nature.

C. **Agreement Amount.** As compensation for administering the program, the School District will pay the Consultant the amounts set forth in the Scope to be paid in accordance with the Illinois Local Government Prompt Payment Act, 50 ILCS 505/1 *et seq.* Theproposed expenses are set forth in Exhibit A to this Agreement. Any expenses that exceed $500 shall be first approved in writing by the School District's Superintendent.

D. **Claim in Addition to Agreement Amount.** If the Consultant desires to make a claim for additional compensation because of action taken by the School District, the Consultant shall provide written notice to the School District of such claim within 15 days after occurrence of such action as provided by Section 4.G, Notice, of this Agreement, and no claim for additional compensation shall be valid unless made in accordance with this Section. Any changes in the Agreement amount shall be valid only upon written amendment pursuant to Section 4.E, Amendment, of this Agreement. Regardless of the decision of the School District relative to a claim submitted by the Consultant, the Consultant shall proceed with all the work required to complete the Services under this Agreement as determined by the School District without interruption.

E. **Taxes, Benefits, and Royalties.** Each payment by the School District to the Consultant includes all applicable federal, state, and municipal taxes of every kind and nature applicable to the Services as well as all taxes, contributions, and premiums for unemployment

insurance, old age or retirement benefits, pensions, annuities, or similar benefits and all costs,royalties, and fees arising from the use of patented or copyrighted equipment, materials, supplies, tools, appliances, devices, processes, or inventions. All claim or right to claim additional compensation because of the payment of any such tax, contribution, premium, costs, royalties, orfees is hereby waived and released by the Consultant.

F. **Time of Performance.** The Consultant shall diligently and continuously prosecute the Services until the completion of the Services or upon the termination of this Agreement by the School District, as provided in Section 4.D.

G. **Reporting.** The Consultant shall regularly report to the School District's Superintendent, or the Superintendent's designee, regarding the progress of the Services during the term of this Agreement.

H. **Criminal Background Check.** The Consultant shall not send to any school building or school property any employee or agent who would be prohibited from being employed by the School District due to a conviction of a crime listed in 105 ILCS 5/10-21.9 or who is listed in the Illinois Sex Offender Registry or the Illinois Murderer and Violent Offender Against Youth Registry. The Consultant shall make every employee who will be sent to any school building or school property available to the School District for submitting to a fingerprint-based criminal history records check pursuant to 105 ILCS 5/10-21.9. The check shall occur before any employee or agent is sent to any school building or school property. The Consultant will reimburse the School District for the costs of the checks. The School District must provide acopy of the report to the individual employee, but is not authorized to release it to the Consultant.

I. **Replacement of Providers.** Upon the request of the School District, the Consultant shall replace any individual provider providing services to the School District with another qualified provider acceptable to the School District.

J. **Damage to Property.** In the event the School District's property is damaged by the Consultant, the Consultant shall, at the Consultant's sole cost, restore the property or any surrounding area. The restoration shall be to a condition at least equivalent to the condition of the affected area immediately before the destruction or damage. If the Consultant does not repair the damage within 14 days after receiving written notice from the School District, or a lesser time if the School District determines the damage creates an emergency, the School District may repair the damage and the Consultant shall reimburse the School District for the costs the School District incurs within 14 days after the School District provides a written invoice to the Consultant.

K. **School Closure.** If the School District's schools are or will be closed for ten consecutive student attendance days or more due to a cause beyond the School District's reasonable control, including acts of war, acts of God, acts of terrorism, earthquake, flood, embargo, riot, sabotage, labor shortage or dispute, pandemic, governmental act, or failure of the Internet, the School District may terminate the Agreement after providing five days written notice to the Consultant or the parties may amend the Agreement to account for appropriate payment related to the Services actually provided by the Consultant during the school closure.

SECTION 2. CONFIDENTIAL INFORMATION-TRADEMARKS.

A. **Confidential Information.** The term ***"Confidential Information"*** shall mean information in the possession or under the control of the School District relating to the educational, employee, student record, technical, business, or corporate affairs of the School District; School District students, School District property; user information, including, without limitation, any information pertaining to usage of the School District's computer system, including and without limitation, any information obtained from server logs or other records of electronic or machine readable form; and the existence of, and terms and conditions of, this Agreement.

B. **No Disclosure of Confidential Information by the Consultant.** The Consultant acknowledges that it shall, in performing the Services for the School District under this Agreement, have access to or be directly or indirectly exposed to Confidential Information. The Consultant shall hold confidential all Confidential Information and shall not disclose or use such Confidential Information without the express prior written consent of the School District. The Consultant may disclose Confidential Information if consented to in writing by the School District, or if required pursuant to any judicial or administrative proceeding, but only after providing written notice to the School District of such potential release.

In addition, the Consultant shall comply with the relevant requirements of the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. 1232g) and the Illinois School Student Records Act (ISSRA) (105 ILCS 10/1 *et seq.*), regarding the confidentiality of student "education records" as defined in FERPA and "school student records" as defined in ISSRA.Any use of information contained in student education records to be released must be approved by the School District. To protect the confidentiality of student education records, the School District will limit access to student education records to those employees who reasonably need access to them to perform their responsibilities under this Agreement.

C. **Return of Confidential Information and School District Property.** Upon the termination of this Agreement, the Consultant shall return all Confidential Information and other property, documentation, or records belonging to the School District to the Superintendent.

D. **FOIA.** As an independent contractor of the School District, records in the possession of the Consultant related to this Agreement may be subject to the Illinois Freedom of Information Act ("FOIA"), 5 ILCS 140/5-1 et seq.; 5 ILCS 140/7(2). The Consultant, at the Consultant's cost, shall immediately provide the School District with any such records requested by the School District to timely respond to any FOIA request received by the School District. The School District will review all such records to determine whether FOIA exemptions apply before disclosing the records, such that information properly exempt as proprietary or prohibited from release by other laws or exempt for other reasons will not be released. If the Consultant

refuses to provide a record that is the subject of a FOIA request to the School District and the Attorney General or a court of competent jurisdiction subsequently requires the release of the record or penalizes the School District in any way, the Consultant shall reimburse the School District for all costs, including attorneys' fees, incurred by the School District related to the FOIA request and records at issue.

SECTION 3. INDEMNIFICATION AND INSURANCE.

A. **Indemnification.** To the fullest extent allowed by law, Consultant agrees to reimburse defense costs, indemnify, and hold harmless the School District, its architect, general contractor, and owner's representative as well as their respective employees and agents, directors, partners and members and trustees (collectively "Indemnified Parties") from andagainst any and all claims, demands, actions, causes of action, liabilities, damages, losses, fines, penalties and expenses, including, without limitation, reasonable attorneys fees and expenses, resulting from or arising out of any injury to or death of any person, damage to any property, or other loss, cost or damage or expense arising out of or related to the following: (i) any acts, errors or omissions of Consultant, any employees of Consultant or any other person or entity for whom Consultant is responsible in connection with the performance of the services under this Agreement, whether or not lawful or within the scope of their employment; (ii) the failure of Consultant to comply with any law, statute, ordinance, code, rule, regulation or requirement of a public authority; (iii) an inquiry or investigation of Consultant by any public authority; or (iv)any breach by Consultant of any obligation of Consultant under this Agreement. The obligationsof Consultant under this Section shall not be construed to negate, abridge, or reduce other rights of any of the Indemnified Parties or Consultant's obligations of indemnification. The indemnification obligations set forth in this Section shall survive the termination of this Agreement.

B. **Infringement.** The Consultant warrants that no third party has any claim to any trademark, patent, or proprietary interest in any services Consultant provides to the School District. The Consultant will defend, hold harmless, and indemnify the School District against any claims brought by a third party against the School District to the extent based on an allegation that that any of the Consultant's products infringe any U.S. patent, copyright, trademark, trade secret, or other proprietary right of a third party.

C. **Insurance.** During the term of this Agreement, the Consultant, at its sole cost and expense, and for the benefit of the School District, shall carry and maintain the following insurance:

1. Comprehensive general liability and property damage insurance, insuring against all liability of Contractor related to this Agreement, with a minimum combined single limit of One Million Dollars ($1,000,000.00) per occurrence and Two Million Dollars ($2,000,000) general aggregate;

2. Professional Liability Insurance with limits in the per claim amount of not less than Two Million Dollars ($2,000,000) and the annual aggregate of not less than Three Million Dollars ($3,000,000);

3. Automobile liability Insurance with a combined single limit of One Million dollars ($1,000,000);

4. Workers' Compensation Insurance covering all costs, statutory benefits, and liabilities under State Workers' Compensation and similar laws for Contractor's respective employees; and

5. Sexual abuse and molestation insurance with a combined single limit of One Million dollars ($1,000,000).

6. Umbrella liability insurance with a minimum combined single limit of One Million dollars ($1,000,000) per occurrence and One Million Dollars ($1,000,000) general aggregate.

All insurers shall be licensed by the State of Illinois and rated A+-VII or better by A.M. Best or comparable rating service. The comprehensive general liability, sexual abuse and molestation, and property damage insurance policy shall name the School District, its Board, Board members, employees, agents, successors, its architect, general contractor, and owner's representative as an additional insured on a primary noncontributory basis with a waiver of subrogation in favor of the School District. The Consultant shall provide the School District with certificates of insurance and/or copies of policies reasonably acceptable to the School District evidencing the existence of the coverage described above, including form and deductibles,during the duration of this Agreement. The failure to provide acceptable insurance shall be deemed a breach of this Agreement entitling the School District to terminate this Agreement immediately. All policies of insurance shall provide by endorsement that no coverage may be canceled, terminated, or reduced by the insuring company without the insuring company having first given at least 30 days prior written notice to the School District by certified mail, return receipt requested.

D. **No Personal Liability.** No elected or appointed official or employee of the School District shall be personally liable, in law or in contract, to the Consultant as the result of the execution of this Agreement.

SECTION 4. GENERAL PROVISIONS.

A. **Relationship of the Parties.** The Consultant shall act as an independent contractor in providing and performing the Services. Nothing in, nor done pursuant to, this Agreement shall be construed to create the relationship of principal and agent, employer and employee, partners, or joint venturers between the School District and the Consultant.

B. **Conflict of Interest.** The Consultant represents and certifies that, to the best of its knowledge, (1) no School District employee or agent is interested in the business of the Consultant or this Agreement; (2) as of the date of this Agreement, the Consultant does not have any interest that would conflict in any manner or degree with the performance of the obligations under this Agreement; and (3) neither the Consultant nor any person employed by or associated

with the Consultant shall at any time during the term of this Agreement obtain or acquire any interest that would conflict in any manner or degree with the performance of the obligations under this Agreement.

C. **License and Assignment of Rights.** To the extent that the Consultant has intellectual property rights of any kind in any pre-existing works that are subsequently incorporated in any work or work product produced in rendering the Services, the Consultant hereby grants the School District a royalty-free, irrevocable, world-wide, perpetual, non- exclusive license (with the right to sublicense) to make, have made, copy, modify, make derivative works of, use, sell, license, disclose, publish, or otherwise disseminate or transfer suchsubject matter. The Consultant further agrees that it will promptly make full written disclosure tothe School District, will hold in trust for the sole right and benefit of the School District, and hereby assigns to the School District, or its designee, all right, title, and interest throughout the world in and to any and all inventions, original works of authorship, developments, concepts, know-how, improvements or trade secrets, whether or not patentable or registrable under copyright or similar laws, which they may solely or jointly conceive or develop or reduce to practice, or cause to be conceived or developed or reduced to practice, developed for the School District in the course of providing the Services during the Term. The Consultant further acknowledge that the inventions, original works of authorship, developments, concepts, know- how, improvements, or trade secrets which are made by the Consultant (solely or jointly with others) within the scope of and during the period in which the Consultant is retained by the School District are "works made for hire" (to the greatest extent permitted by applicable law) for which compensation is being paid to the Consultant pursuant to this Agreement.

D. **Termination.** Notwithstanding any other provision hereof, the School District may terminate this Agreement at any time upon 30 days prior written notice to the Consultant. If this Agreement is so terminated, the Consultant shall be paid for Services performed and reimbursable expenses incurred, if any, prior to termination, not exceeding the value of the Services completed.

E. **Amendment.** No amendment or modification to this Agreement shall be effective unless and until the amendment or modification is in writing, properly approved in accordance with applicable procedures, and executed.

F. **Assignment.** This Agreement may not be assigned by the School District or by the Consultant without the prior written consent of the other party.

G. **Notice.** All notices required or permitted to be given under this Agreement shall be in writing and shall be delivered (1) personally, (2) by a reputable overnight courier, or (3) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid. Unless otherwise expressly provided in this Agreement, notices shall be deemed received upon the earlier of (a) actual receipt; (b) one business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (c) three business days following deposit in the U.S. mail,

as evidenced by a return receipt.

Notices and communications to the School District shall be addressed to, and delivered at, the following address:

Community Unit School District No. 300
Central Office
2550 Harnish Drive
Algonquin, IL 60102
Attention: Chief Financial Officer

Notices and communications to the Consultant shall be addressed to, and delivered at, the following address:
StaffEZ
Evan Bledsoe, President
hebledsoe@staffez.org
404 BNA Drive Suite 407
Nashville, TN 37217

H. **Third Party Beneficiary.** No claim as a third-party beneficiary under this Agreement by any person, firm, or corporation shall be made or be valid against the School District.

I. **Provisions Severable.** If any term, covenant, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions shall remain in full force and effect and shall in no way be affected, impaired, or invalidated.

J. **Time.** Time is of the essence in the performance of this Agreement.

K. **Calendar Days and Time.** Unless otherwise provided in this Agreement, any reference in this Agreement to "day" or "days" shall mean calendar days and not business days. If the date for giving of any notice required to be given, or the performance of any obligation, under this Agreement falls on a Saturday, Sunday, federal, State, or School District holiday, then the notice or obligation may be given or performed on the next business day after that Saturday, Sunday, or federal, State, or School District holiday.

L. **Governing Laws.** This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Illinois. Jurisdiction and venue for all disputes hereunder shall be the Circuit Court located in Kane County, Illinois, or the federal district court for the Northern District of Illinois.

M. **No Waiver.** The failure of either party to insist upon the performance of any of its terms and conditions, or the waiver of any breach of any of the terms and conditions of this

Agreement, shall not be construed as thereafter waiving any such terms and conditions, but they shall continue and remain in full force and effect as if no waiver had occurred.

N. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties to this Agreement and supersedes all prior agreements and negotiations between the parties, whether written or oral relating to the subject matter of this Agreement.

O. **Authority to Execute.** Each individual signing this Agreement on behalf of the entity that constitutes the School District and the Consultant, represents and warrants that the individual is duly authorized to execute and deliver this Agreement on behalf of the entity, and that this Agreement is binding on the School District and the Consultant, as the case may be, in accordance with its terms.

P. **Survival of Terms.** Sections 2, 3, and any provisions of this Agreement which by their very nature are intended to survive the termination or expiration of this Agreement will survive the termination or expiration of this Agreement and will inure to the benefit of and be binding upon the parties to this Agreement.

Q. **Exhibit.** Exhibit A is incorporated into and made part of this Agreement.

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T. **Effective Date.** This Agreement shall be deemed dated and become effective on the date the last of the parties executes the Agreement as set forth below.

COMMUNITY
UNIT SCHOOL DISTRICT NO. 300

Jennifer Porter
By: _B286855FF728A002A6B185572D79A17D contractworks._____
Jennifer Porter
Its: Chief Financial Officer

Date: 2022-08-09

CONSULTANT

Evan Bledsoe
By: _49C2669F2946149C81D49DC49305AF4D contractworks._____
Evan Bledsoe
Its: President

Date: 2022-08-09

Exhibit A
Scope

To recruit, provide viable candidate for the following positions as indicated on with the link below: Postings current as of 8/9/2022 11:55:26 AM CST.**:**

https://www.applitrack.com/d300/onlineapp/default.aspx?Category=Special+Education+%26+Related+Services&all=cat

- ***Behavior Specialist (Board Certified Behavior Analyst)***
- ***Early Childhood Special Education Teacher - English/Spanish Bilingual Preferred***
- ***Early Childhood Special Education Teacher***
- ***School Psychologist (1.0 FTE) (2)***
- ***Bilingual Spanish School Psychologist (1.0 FTE)***
- ***School Social Worker (1.0 FTE) (2)***
- ***Mental Health School Social Worker (1.0 FTE)***
- ***Bilingual Spanish School Social Worker (1.0 FTE) (2)***
- ***Cross Categorical Special Education Teacher (1.0 FTE) (4)***
- ***Special Education Teacher (1.0 FTE) (2)***
- ***ED Special Education Teacher (1.0 FTE)***
- ***Cross Categorical Special Education Resource Teacher (1.0 FTE)***
- ***Bilingual Spanish Self Contained Special Education Teacher (1.0 FTE)***
- ***Cross Categorical Special Education Resource Teacher (1.0 FTE)***
- ***Bilingual Spanish Speech Language Pathologist for 22/23SY***
- ***School Speech and Language Pathologist (1.0 FTE) for 22/23SY***

Resume will be provided to District 300 for final approval.

Pricing hourly billed rate per RFP response. Hourly rate will be discussed with District 300 based on the position:

Job Category	Low Range Hourly Wage	Low Range Billed Rate	High Range Hourly Wage	High Range Billed Rate
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Sign Language Interpreters	$45.89	$64.25	$53.04	$74.25
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Human Communication Access Translation	$79.64	$111.50	$86.79	$121.50
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Interpreting / Translating	$22.99	$32.19	$30.13	$42.19
Nursing Services - RN / LVN / CNA / UDC	$50.71	$71.00	$57.86	$81.00

Buy is information presented in RFP:
For Full Time Positions, 20% of Compensation; this reduces over 12 months to 10% of compensation. For Substitute Staff we utilize a flat fee of $2,500 which reduces down to $1,000 over a 12 month period. In either case, the percentage will be pro-rated based on the longevity of work done with us for D300.

THE STEPPING STONES GROUP
Transforming Lives Together

Corporate Office
123 N Wacker Drive, Suite 1150
Chicago, IL 60606
Ph: 800-337-5965 Fax: 800-822-8287
www.thesteppingstonesgroup.com

AGREEMENT

This Agreement is made and entered on 5/17/23 by and between The Stepping Stones Group LLC, 123 N Wacker Drive, Chicago, IL 60606 hereinafter referred to as "Contractor" and, Community Unit School District 300, 2550 Harnish Drive, Algonquin, IL 60102, hereinafter referred to as "School District." It is hereby agreed as follows:

SERVICES, RATES AND BILLING: Contractor agrees to provide the services, at the designated rates, as listed in Appendix A to this Agreement.

School District agrees to be billed (except during holidays) by Contractor for up to 40 hours per week for each of Contractor's employees, unless agreed otherwise. No employee of Contractor will work above 40 hours per week without advanced authorization from both Contractor and the designated supervisor assigned by School District. Any hours worked that are considered overtime by state or federal law will bebilled at 150% of bill rate. School District will not be billed during school closures and school holidays.

When Statutory Costs and other employee costs of living increase, Contractor will pass those increases along to School District with no mark-up. School District agrees to pay such increases at the same time as any billed fees pursuant to this Agreement. Statutory Costs include any costs and expenses of Contractor that are associated with Workers Comp, FICA, FUTA, SUTA, and incremental costs associated with the Affordable Care Act (ACA), among others.

TRAVEL TIME & MILEAGE: To the extent applicable, travel between schools will be considered billable time and the mileage will be billed at the current IRS mileage rate. No travel will be billed when work is completed at one site.

PAYMENT TERMS: School District will be billed every two weeks via email and agrees to pay all outstanding invoices within 30 days of receipt. School District agrees and understands that School District is billed on actual hours of service provided by the Contractor's employee, based on the total hours listed on a biweekly timesheet. To ensure billing accuracy and timeliness, School District will complete the Billing Details just above the signature section of this Agreement.

A finance charge of 1.5% per month on the unpaid amount of an invoice, or the maximum amount allowed by law, will be charged on past due accounts. Payments by School District will thereafter be applied first to accrued interest and then to the principal unpaid balance. Any attorneys' fees, court costs, or other costs incurred in collection of delinquent accounts shall be paid by School District. If payment of invoices is not current, Contractor may suspend performing further work.

Corporate Office
123 N Wacker Drive, Suite 1150
Chicago, IL 60606
Ph: 800-337-5965 Fax: 800-822-8287
www.thesteppingstonesgroup.com

REMITTANCE DETAILS: School District will make payments to Contractor at the following address:

PO Box 6280
Carol Stream, IL 60197

If School District prefers to make payments via electronic ACH, instructions can be obtained from the Contractor representative.

EMPLOYEE BENEFITS AND INSURANCE: Contractor will be responsible for providing all employee benefits and insurance including workers' compensation, general liability, and professional liability insurance coverage (with policy limits and deductibles that are appropriate for similarly situated school districts).

NO SOLICITATION: During the term of this Agreement and for a period of two years after the termination of this Agreement, School District agrees not to directly or indirectly contract with, offer employment to or hire any employee of the Contractor assigned to School District or any candidate submitted by Contractor to School District. School District agrees that if School District breaches this no solicitation covenant, direct and indirect damages may be assessed and recovered by Contractor, and Contractor shall be entitled to seek and obtain specific performance.

CONFIDENTIALITY: School District agrees not to provide any information pertaining to the contents of this Agreement to any individual or any entity that may be considered a competitor of the Contractor. School District further agrees not to discuss or disclose any information pertaining to the contents of this Agreement, including but not limited to fees/costs, duration and terms, etc. to the Contractor's employee assigned to provide services to the School District. Disclosure of such information to the Contractor's employee will be considered a breach of this Agreement.

Both parties may receive information that is proprietary to or confidential to the other party or its affiliated companies and their clients in connection with the parties' performance of services under this Agreement. Both parties agree to hold such information in strict confidence and not to disclose such information to third parties or to use such information for any purpose whatsoever other than performing under this Agreement or as required by law. No knowledge, possession, or use of School District's confidential information will be imputed to Contractor as a result of any of Contractor's employees having access to such information. The provisions set forth in the foregoing paragraph and this paragraph shall survive expiration or other termination of this Agreement, regardless of the cause of such termination.

Contractor agrees that it is subject to, and shall comply with, all federal and state laws and School District policies relating to the confidentiality of student information, including, without limitation, compliance with the Family Educational Rights and Privacy Act (FERPA).

Corporate Office
123 N Wacker Drive, Suite 1150
Chicago, IL 60606
Ph: 800-337-5965 Fax: 800-822-8287
www.thesteppingstonesgroup.com

COOPERATION: School District agrees to cooperate fully and to provide assistance to Contractor in the investigation and resolution of any complaints, claims, actions, or proceedings that may be brought by or that may involve any employees of Contractor.

TERMINATION: This Agreement will end on July 31, 2024 and may continue beyond this point by mutual consent. School District agrees not to terminate the Agreement until the end of the Term unless (a) Contractor's employee assigned to School District as a whole is deficient in performance of the services hereunder or (b) any employee of Contractor assigned to School District commits an act of professional or ethical misconduct. School District agrees to notify Contractor of any deficiencies in services or possible unethical or unprofessional conduct as soon as School District becomes aware of such deficiencies or misconduct and further agrees to permit Contractor the opportunity to cure any deficiency or misconduct within thirty (30) days of Contractor's receipt of such notice prior to School District delivering notice of termination of this Agreement. Contractor may terminate this Agreement (i) if School District discontinues operations or (ii) if School District fails to make any payments as required by this Agreement.

NONDISCRIMINATION: Contractor represents and warrants that it does not discriminate in hiring and employment practices regarding race, color, religion, disability, sex, age, national origin, ancestry, marital status, pregnancy, or sexual orientation.

INDEMNIFICATION AND LIMITATION OF LIABILITY: To the extent permitted by law, Contractor will defend, indemnify, and hold School District and its equity holders, subsidiaries, directors, officers, agents, representatives, and employees harmless from all claims, losses, and liabilities (including reasonable attorneys' fees) to the extent caused by or arising from Contractor's breach of this Agreement; its failure to discharge its duties and responsibilities under this Agreement; or the gross negligence or willful misconduct of Contractor or Contractor's officers, employees, or authorized agents in the discharge of those duties and responsibilities under this Agreement.

To the extent permitted by law, School District will defend, indemnify, and hold Contractor and its parents, subsidiaries, directors, officers, agents, representatives, and employees harmless from all claims, losses, and liabilities (including reasonable attorneys' fees) to the extent caused by or arising from School District's breach of this Agreement; its failure to discharge its duties and responsibilities under this Agreement; or the gross negligence or willful misconduct of School District or School District's officers, employees, or authorized agents in the discharge of those duties and responsibilities under this Agreement.

Except as expressly set forth herein, neither party shall be liable for or be required to indemnify the other party for any incidental, consequential, exemplary, special, punitive, or lost profit damages that arise in connection with this Agreement, regardless of the form of action (whether in contract, tort, negligence, strict

Corporate Office
123 N Wacker Drive, Suite 1150
Chicago, IL 60606
Ph: 800-337-5965 Fax: 800-822-8287
www.thesteppingstonesgroup.com

liability, or otherwise) and regardless of how characterized, even if such party has been advised of the possibility of such damages.

As a condition precedent to indemnification, the party seeking indemnification will inform the other party within ten (10) business days after it receives notice of any claim, loss, liability, or demand for which it seeks indemnification from the other party; and the party seeking indemnification will cooperate in the investigation and defense of any such matter.

The provisions in this section of the Agreement constitute the complete agreement between the parties with respect to indemnification, and each party waives its right to assert any common-law indemnification or contribution claim against the other party.

NOTICES: Notices to Contractor shall be sent to:

The Stepping Stones Group
123 N Wacker Drive, STE 1150
Chicago, IL 60606

AND

K12ops.contracts@ssg-healthcare.com

Notices to School District shall be sent to:

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

JURISDICTION: This agreement shall be governed by, construed, and is enforceable in accordance with the laws of the State of Delaware. Any action or proceeding relating to or arising out of this Agreement shall be commenced and heard in the State or Federal Court sitting in Delaware. Both parties hereby consent to the jurisdiction and venue of such courts.

GENERAL: No provision of this Agreement may be amended or waived unless agreed to in writing and signed by the parties. The provisions of this Agreement will inure to the benefit of and be binding on the parties and their respective representatives, successors, and assigns.

THE STEPPING STONES GROUP
Transforming Lives Together

Corporate Office
123 N Wacker Drive, Suite 1150
Chicago, IL 60606
Ph: 800-337-5965 Fax: 800-822-8287
www.thesteppingstonesgroup.com

BILLING DETAILS FOR SCHOOL DISTRICT:

Billing Contact Name/Title: _____

Billing Email/Phone: _____

Mailing Address (for invoice): _____

_____

Special Billing Instructions: _____

_____

Signed for Contractor:	Signed for School District:
Signature:_____	Signature:_____
Name:_____	Name: _____
Title:_____	Title: _____
Date:_____	Date: _____

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www.thesteppingstonesgroup.com

Appendix A

The services that may be provided under this Agreement and the corresponding hourly bill rates for each service for the are listed below:

Specialty	**Hourly Rate**
Paraprofessional	$42 per hour
Behavior Interventionist	$50 per hour
Behavior Technician	$58 per hour
Registered Behavior Technician	$64 per hour
Board-Certified Behavior Analyst	$110 per hour

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **May 23, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Alison Kos,
Director of Professional Development and Programs
Kari Waller,
Director of Mathematics

Presented at the following Board Meetings	
Board Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **Professional Development Services Contract (Renewal)**

Background

Solution Tree is a premier provider of professional development offerings for Professional Learning Communities (PLCs). PLCs are a school improvement structure supported by the strategic plan and our LEAD agreement. This contract is for Solution Tree to provide professional development for various days during the 2023-2024 school year. The Solution Tree consultant(s) will work with teachers and administrators representing all grade levels and buildings. This contract is a renewal of services that the district has used for several years.

For this year, we have also added specialized services to support secondary administrators in the area of math instruction; this will consist of a combination of in-person and virtual professional development days.

Administrative Recommendation

The Administration recommends approval of the contract.

Fiscal Impact

The total cost of this contract is $89,700, which is being paid from Title II Grant funds.

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Solution Tree, Inc.
Purchase Agreement

Effective May 15, 2023, Solution Tree, Inc. ("Solution Tree") located at 555 N. Morton St., Bloomington, IN 47404 and Community Unit School District 300 ("Customer") located at 2550 Harnish Drive Algonquin, IL 60102 agree as follows:

1. **Summary of Products and Services:** Customer will purchase the following Solution Tree products and services ("Products"). Additional Products may be added in a mutually agreed upon written Addendum.

Products and Services	Total
Professional Development	$58,500.00
PLC at Work: Mathematics – Dates TDB ▪ Two In Person Professional Development days in August/September ▪ Three Two Hour Virtual Professional Development Sessions ▪ Three Seventy-Five minutes virtual Q&A/coaching sessions ▪ One In-person professional development day April/May	$31,200.00
Total	$89,700

2. **Payment Terms:** Customer will provide Solution Tree with a purchase order made out to Solution Tree, 555 N. Morton St., Bloomington, IN 47404, for the full amount due under this Agreement upon execution of this Agreement (the "Purchase Order Due Date"). A non-refundable deposit of 20% of the total amount due will be invoiced upon execution of this Agreement. The total includes any travel, lodging, and incidental expenses incurred by Solution Tree. All payments are due net 30 days from the actual date of invoice. All past due invoices are subject to a finance charge of 1.5% monthly. Solution Tree will invoice Customer off of the purchase order based on the following schedule:

Description	Payment	Expected Invoice Date
20% Deposit (non-refundable)	$17,940.00	Upon execution of Agreement
Professional Development & PLC at Work	$71,760.00	Incrementally after each date

3. **Professional Development**
   - 3.1. **Description of Services:** Solution Tree will provide a speaker ("Associate") to perform the professional development services described in Exhibit A.
   - 3.2. **Venue and Audio/Visual Equipment:** Customer will provide a venue, audio/video equipment, and technical support for all sessions in accordance with the technology requirements described in Exhibit B. Solution Tree may terminate this Agreement if Customer's equipment is not up to the required standard by 30 days prior to the start of the services. If Customer's equipment fails during the services, Customer will still be liable for the full amount.

4. **General Terms**
   - 4.1. **Intellectual Property:** Customer acknowledges that Solution Tree or Associate owns the copyrights to all tangible or electronic presentation materials, handouts, and/or program books used in conjunction with services performed under this Agreement and that no materials will be developed specifically for Customer. Solution Tree will retain all copyrights owned prior to entering this Agreement, and Customer may not reproduce any materials not designated reproducible without the express written permission of Solution Tree. All audio, video, and digital recording of the services by Customer is prohibited.

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4.2. Force Majeure: If an event beyond the parties' control makes performance impossible, illegal, or commercially impracticable (a "Force Majeure Event"), the parties will proceed as follows:

- **a.** If a Force Majeure Event prevents services from occurring onsite, the parties will arrange for the affected services to be delivered virtually on the scheduled dates.
- **b.** If a Force Majeure Event prevents services from occurring as scheduled, the parties will use best efforts to reschedule or make substitutions for affected services or products.
- **c.** If a Force Majeure Event prevents performance entirely, neither party will have any further liability to the other party for the prevented performance.
- **d.** All obligations unaffected by a Force Majeure Event will remain in place.

4.3. Termination: Solution Tree may terminate this Agreement if Solution Tree has not received a purchase order by the Purchase Order Due Date.

- **a. Professional Development:** If Customer cancels any Professional Development Services within 90 days of the scheduled date for any reason but Force Majeure, Customer will reimburse Solution Tree for any reasonable business expenses incurred in anticipation of performance of this Agreement that exceed the amount of the deposit. If events beyond the parties' control make performance on the scheduled dates impossible, the parties will use best efforts to reschedule the Professional Development Services.

- **b. Resource Returns and Refunds:** Resource returns and refunds will be handled by the Return Policy outlines at https://www.solutiontree.com/customer-service/product-orders.

4.4. Entire Agreement: This Agreement and any exhibits attached hereto constitute the entire agreement of the parties and supersede any prior or contemporaneous written or oral understanding or agreement. No waiver or modification of any of the terms of the Agreement will be effective unless made in writing and signed by both parties, and the unenforceability, invalidity, or illegality of any provision of this Agreement will not render the other provisions unenforceable, invalid, or illegal. Any waiver by either party of any default or breach hereunder will not constitute a waiver of any provision of this Agreement or of any subsequent default or breach of the same or a different kind.

This Agreement is acknowledged and accepted by Customer and Solution Tree:

Jennifer Porter, Chief Financial Officer Community Unit School District 300	Date
	Date

Solution Tree, Inc.

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Exhibit A

Description of Professional Development Services

SERVICE 1: PLC at Work® Embedded Coaching Days

Date(s): September 6-7,2023; September 22,2023; November 1-2,2023; February 20-21, 2024; April 2-3,2024

Proposed Associate(s): Michael Maffoni

Estimated Number of Participants: 40

Participant Demographics: Varies

Proposed Start Time: 8:00am

Proposed End Time: 3:00pm

Workshop Location: School Site

Cost of Service: $58,000.00 ($6,500.00 per day)

Description of Service:

These coaching sessions are designed to develop the internal capacity for implementing and sustaining a PLC at Work, as well as begin a focus on best practices in assessment and instruction. The coaching days may include sessions with principals or district staff, monitoring of team activities, coaching for teacher teams on necessary areas of growth, and/or other meetings with staff at the schools. These sessions will be customized to support the identified challenge areas within the school and further develop teacher strength areas. Topics may include, but are not limited to:

- PLC at Work
- Creating a Collaborative Culture
- SMART goals
- Creating Essential Learning Targets
- Common Formative Assessments
- Data Analysis
- Pyramid of Interventions/Response to Intervention
- Mathematics
- Literacy
- School Culture

Virtual days are up to 6 hours of support. Onsite days may be conducted virtually. Virtual pricing will apply to all onsite days delivered virtually.

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Solution Tree

Exhibit A
Description of Professional Development Services

SERVICE 2: Math at Work™ Customized Workshop (3 Days)

Date(s): August 23-24, 2023 and May 1, 2024

Proposed Associate(s): Jenny Novak

Estimated Number of Participants: 20

Participant Demographics: Secondary staff

Proposed Start Time: 8:00am

Proposed End Time: 3:00pm

Workshop Location: District Office

Cost of Service: $19,500.00
($6,500.00 per day)

Description of Service:
A Mathematics at Work™ associate will work with school or district leadership to customize these onsite sessions based on the participant's current mathematics reality. The sessions will focus on deepening participants understanding of effective processes and addressing critical next steps to increase the effectiveness of mathematics instruction and practices. Each day will build on previous trainings and strategies provided.

Onsite days may occur virtually. Virtual days are up to 6 hours of support. Virtual pricing will apply to all onsite days delivered virtually.

SERVICE 2A: Math at Work™ Customized Workshop 2-Hour Virtual Sessions (3 sessions)

Date(s): September 27, 2023; December 7, 2023; February 21, 2024

Proposed Associate(s): Jenny Novak

Estimated Number of Participants: 20

Participant Demographics: Secondary staff

Proposed Start Time: Varies

Proposed End Time: Varies

Workshop Location: Virtual

Cost of Service: $7,200.00
($2,400.00 per session)

Description of Service:
A Mathematics at Work™ associate will work with school or district leadership to customize these onsite sessions based on the participant's current mathematics reality. The sessions will focus on deepening participants understanding of effective processes and addressing critical next steps to increase the effectiveness of mathematics instruction and practices. Each day will build on previous trainings and strategies provided.

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SERVICE 2B: Mathematics at Work™ Interactive Web Conferences (3 sessions)

Date(s): November 1, 2023; January 16, 2024; March 18, 2024

Proposed Associate(s): Jenny Novak

Estimated Number of Participants: 20

Participant Demographics: Secondary

Proposed Start Time: Varies

Proposed End Time: Varies

Workshop Location: Virtual

Cost of Service: $4,500.00
($1,500.00 per session)

Description of Service:
These customized 75-minute sessions will focus on specific Mathematics at Work content while providing an opportunity for participants to ask questions and receive feedback and suggestions for next steps to implement Mathematics at Work. Sessions will be targeted to the needs of participants and build on and support additional onsite professional development sessions.

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Solution Tree

Exhibit B

Technical Requirements for Virtual Professional Development

If any of the requirements below are not available, please contact your PD Representative immediately.

	PC/Windows	Macintosh
SYSTEM REQUIREMENTS	• Windows 2003 Server, Windows XP, Windows Vista, Windows 7 or above • Internet Explorer 8 or above, OR Firefox 4 or above, OR Chrome 5 or above • Intel or AMD processor (2.4 GHz or More) • At least 2 GB RAM • 700 Kbps or more for simultaneous screen sharing, video, and audio conferencing	• Mac OS X 10.6 or above • Safari 3 or above, OR Firefox 4 or above, OR Chrome 5 or above • 2.4 GHz Intel processor (Core 2 Duo) • At least 1 GB RAM • 700 Kbps or more for simultaneous screen sharing, video and audio conferencing
VIDEO/AUDIO REQUIREMENTS	• A sound card installed in your computer • Microphone and speakers connected to your computer or a telephone with conference-call capabilities • Web camera at one viewing site	
SITE REQUIREMENTS	• Hard line Internet connection • Projector, monitor, or whiteboard to view the IWC session • Suggested: Tech contact in attendance and available for troubleshooting at time of web conference	

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **June 6, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Shelley Nacke, Chief of Education Services

Presented at the following Board Meetings	Date
Board Operations Committee	
Policy/Legislative	
School Utilization	
BOE 1st Reading	6/13/2023
BOE 2nd Reading	6/27/2023

SUBJECT: **Education Services Contracts 2023-2024**

Background
The attached contracts are for the renewal of services utilized by Education Services.

The Center for Special Education Services
The Center for Special Education Services provides comprehensive psychological services to school districts and special education co-ops. The Center for Special Education Services contracts with school districts to provide consultative services and direct services to assist school districts with psychoeducational assessments needed for students for IEP compliance and behavioral services.

This contract is for psychological testing, participation in evaluation meetings, and the additional work needed (such as data entry for 200 students). This contract is necessary to cover open psychologist positions we cannot fill within the district.

A breakdown of the fiscal impact is as follows:

- 200 Students Tested and Reports Delivered: $270,000
- 200 Students Evaluation Meeting Attendance: $45,000
- Hourly Work: Estimated $17,142
- Potential Total: $332,142

Q-global
Q-global is the web-based system from Pearson that we use for administering assessments, as well as scoring and reporting for various psychological and speech assessments. Q-global is also an online system used to score tests in paper format.

Q-interactive is used for one-on-one administration of tests where the examiner controls the testing session. Tests are administered using two iPads and the examiner administers the testing by reading instructions, recording examinee responses, and scoring items.

The Digital Assessment Library for Schools provides unlimited use of over 40 assessments on Q-interactive and Q-global for a cost of $58,031.25.

Crisis Prevention Institute

Crisis Prevention Institute Inc. is the worldwide leader in evidence-based de-escalation and crisis prevention training. CPI training programs provide strategies and techniques for all levels of educational professionals, from district administrators through classroom staff, to help prevent challenging behaviors, increase staff retention, and strengthen student outcomes. Training includes prevention and verbal de-escalation skills, disengagement safety techniques, risk assessment framework, and physical intervention techniques. The activity complies with all current legislation, is evidence-based, fully accredited, and ISBE-approved for restraint and time-out recommendations.

Through the training, district staff will learn techniques in crisis prevention and intervention. They will become certified to train other staff within our district. Training will be for 12 initial training certification attendees and two certification renewal attendees. This will enable us to combine their evidence-based practices with our organization's policies and procedures to ensure that training is consistent across the district while saving travel expenses, as training will be able to commence on D300 property.

The cost of these services is $54,086.

Love Your Classroom

D300 has benefited from the professional development and services provided by Lani Lawson with Love Your Classroom. Teach. Train. Thrive. is a six-hour workshop that addresses the problem that schools are struggling with student behavior more than ever before and teacher burnout happens when educators do not have the right resources. The Teach. Train. Thrive. curriculum is research-based, full of strategies, and designed for teachers to become more confident with behavior in the classroom. Additional services include classroom and one-to-one coaching for our district Board Certified Behavioral Analysts.

The cost of these services is $45,750.

Administrative Recommendation

The Administration recommends approval of these four contracts.

Fiscal Impact

The total cost of these four contracts is $490,009.25, which will be paid for out of IDEA grant funds.

CENTER FOR SPECIAL EDUCATION SERVICES
400 Skokie Blvd., Suite #245
Northbrook, IL 60062
www.csesgroup.com

SERVICES AGREEMENT

THIS SERVICES AGREEMENT ("Agreement") is made on 6/12/23 by and between ***Center for Special Education Services, LLC***, an Illinois limited liability company ("CSES") and District 300 , an Illinois school district ("CLIENT") (CSES and CLIENT are jointly sometimes hereinafter referred to as "Parties" and each, individually, sometimes hereinafter referred to as a "Party") is premised upon the following circumstances:

CSES is in the business of providing school related professional services (the "Services") and is willing to provide some or all of the Services to CLIENT;

CLIENT desires to retain CSES to provide some or all of the Services;

NOW, THEREFORE, in consideration of the foregoing recitals, the mutual promises and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, CSES and CLIENT, intending to be legally bound, hereby agree as follows:

1. DESCRIPTION OF SERVICES. Beginning on August 1st, 2023 ("Effective Date"), to the extent requested by CLIENT and agreed by CSES in writing, CSES shall provide CLIENT with certain of the Services.

2. PERFORMANCE OF SERVICES. The Services to be performed pursuant to this Agreement will be provided by an independent contractor ("Contractor") designated by CSES unless specifically disapproved by CLIENT in writing stating the reasonable cause for such disapproval. The assignment and review of work performed pursuant to this Agreement shall be completed at CLIENT'S premises. The assigned Contractor or Contractors shall work as many hours as shall be agreed between the Parties from time to time. It is understood and agreed that the Contractor has full dominion and control over the means by which services are to be performed on behalf of CSES in connection with this Agreement and that any approval by CLIENT or CSES of reports, methods, or techniques or evaluation of the quality of Services being provided shall not be construed to alter the independent contractor status of the CSES Contractor. The Parties understand that from time to time the CLIENT may desire to have a Contractor attend an individualized education plan ("IEP") meeting. No such IEP meeting where the CLIENT desires a Contractor's presence unless the same is scheduled with not less than five (5) days' prior written notice to the Contractor and CSES and is scheduled for a

regular business day for the Contractor. It is further understood and agreed that no Contractor may serve in the capacity of the representative of a local educational agency ("LEA") representative at CLIENT IEP meetings, unless CLIENT executes Appendix B to this Agreement, entitled "Waiver for IEP Meetings."

3. MATERIALS.

3.1 Evaluation Materials. Evaluation materials, such as testing kits and protocols will be provided by CSES. In the event that CLIENT has available evaluation kits, CSES will only provide protocols.

3.2 Software. Evaluation materials, such as testing kits and protocols will be provided by CSES. In the event that CLIENT has available evaluation kits, CSES will only provide protocols.

3.3 Other Materials/Damages. CLIENT further understands and agrees that in addition to the foregoing, CSES may provide CLIENT with additional materials and/or equipment (e.g., iPads, etc.) from time to time. In the event any materials or equipment are damaged, CLIENT agrees to reimburse CSES for the replacement cost thereof immediately upon demand.

4. PAYMENT.

4.1 Fee Schedule. Fees for Services rendered will be paid by CLIENT to CSES. Please refer to Appendix A of this Agreement, entitled "Fee Schedule" for current rates. We review and may revise our rates at any time, it being understood that if rates are revised during the term of this Agreement, CSES will provide CLIENT with an updated Fee Schedule.

4.2 Invoices. CSES will bill CLIENT by issuing invoices on a bi-weekly basis for the Services performed incurred over the course of each applicable billing period. In accordance with the Illinois Local Government Prompt Payment Act, 50 ILCS 505/1 et seq., all fees due CSES shall be paid within sixty (60) calendar days from the date of receipt of the invoice.

4.3 Late Payments. Any fees remaining unpaid after the expiration of the sixty-day calendar period referred to above shall bear interest after the due date at the rate of one and one-half (1.5%) percent per month.

4.4 Payment Obligations. CLIENT'S obligation to pay CSES fees for Services rendered shall be unconditional and not subject to offset.

4.5 Checks Payable: CLIENT should make all checks payable to CSES unless and until written notice is provided to the CLIENT with revised payment instructions.

5. NEW PROJECT APPROVAL. CSES and CLIENT recognize that CSES's Services will include working on various projects for CLIENT. CSES shall obtain the approval of

CLIENT prior to the commencement of any new projects and work on them will be performed only by prior mutual agreement.

6. TERM/TERMINATION. This Agreement will commence on the Effective Date first above listed and shall continue in full force and effect for a period of one-year from the Effective Date ("Initial Term"). This Agreement may be renewed by written agreement of the Parties. This Agreement may be terminated by either Party at any time and without cause by giving ten (10) days' prior written notice to the other Party. In the event of termination of this Agreement, CLIENT will pay CSES for all Services rendered to the date of termination. If subsequent Services are requested by CLIENT and Agreed to by CSES, such subsequent Services will be paid for by CLIENT in accordance with Section 4 of this Agreement regardless of any prior termination.

In the event that performance of Services is rendered impracticable as a result of an event outside of the control of either party such as a government mandated extended school closure, the Parties agree that CLIENT will utilize its best efforts to continue to provide the Contractor with billable activities in connection with the Services otherwise to have been rendered. If CLIENT is unable to provide Contractor with sufficient billable activities, CSES may elect to provide CLIENT with ten (10) days written notice that CSES will remove a CLIENT's Contractor and assign that individual to another client. In this event, CLIENT will pay CSES for all Services rendered to the date of reassignment, and subsequent to the extent Services are rendered. Payment shall be made to CSES in accordance with Section 4 of this Agreement.

7. RELATIONSHIP OF PARTIES. It is understood by the parties that CSES is an independent contractor with respect to CLIENT, and not an employee of CLIENT. CLIENT will not provide fringe benefits, including health insurance benefits, paid vacation, nor any other employee benefit, for the benefit of CSES. As a result of the independent contractor relationship between CLIENT and CSES, CLIENT is bound by I.R.S. statutes to issue 1099 forms for services paid. CSES shall provide CLIENT with its federal tax identification number (F.E.I.N.).

8. EMPLOYEES AND SUBCONTRACTORS. CSES's Contractors shall meet all applicable professional licensing requirements and mandatory job qualification criteria, including those set forth by Executive Order of the Governor (e.g., vaccination/COVID-19 testing mandates)to perform the services. All CSES Contractors are supervised by a licensed professional in their field of endeavor. CSES shall provide CLIENT with professional references and comprehensive background checks, including fingerprints if requested, for all Contractors who perform work pursuant to this Agreement.

9. INSURANCE. CSES acknowledges CSES's obligation to obtain or cause the Contractors to obtain appropriate insurance coverage, including professional liability insurance, for the benefit of CSES (and CSES's employees, independent contractors, and doctoral students, if any). CSES agrees to maintain or cause the Contractors to maintain in full force and effect liability insurance covering the Services with limits of not less than One Million Dollars ($1,000,000.00). CSES endeavors to list CLIENT as a named insured on a primary basis under the CSES's or Contractor's insurance policy to the extent applicable to the specific Services to be performed.

10. INDEMNIFICATION. Parties agree to indemnify, defend and hold harmless each other, and each other's officers, principals, employees, and agents, from and against any and all liability, claims, losses, expenses, and fees, including, but not limited to, attorneys' fees, and judgments that may arise out of any lawsuit or proceeding by or against either party for any acts, omissions, or breach of covenants under this Agreement, including alleged negligence or professional malpractice, and for the acts or omissions of either party's employees and/or agents, if any.

11. CONFIDENTIALITY. CSES acknowledges and agrees that CLIENT is the owner of its students' records, and all records assigned to CSES are the property of CLIENT. However, during the term of this Agreement, and any renewal thereof, CSES acknowledges and agrees that it is responsible for maintaining, disclosing, storing, and retaining student' records under their control in compliance with applicable federal and state law and the relevant code of conduct of the profession. CSES may remove records of only those students assigned to CSES from the premises of CLIENT for the sole purposes of conducting Services.

During the term of this Agreement, any renewal thereof, and even after the termination or expiration of this Agreement, CSES will uphold and abide by the federal and state confidentiality laws, including the provisions of the Federal Family Educational Rights and Privacy Act ("FERPA"), the Illinois School Student Records Act ("ISSRA"), and the Illinois Mental Health and Developmental Disabilities Confidentiality Act ("IMHDDCA") as related to rendering Services under this Agreement and the use and disclosure of student records. CSES agrees herein that it has no proprietary interest in any of the confidential information concerning CLIENT's students.

12. RETURN OF RECORDS. Upon the expiration or termination of this Agreement, CSES agrees to provide CLIENT with any records pertaining to CLIENT students, including all records, notes, documentation and other items that were used, created, or controlled by CSES during the term of this Agreement except for the personal notes of the CSES Contractor.

13. NON-CIRCUMVENTION AGREEMENT. Recognizing that CSES has a legitimate business interest in preventing unfair competition from its Contractors, CLIENT agrees and covenants that during the period of this Agreement and for a period of one year following the termination of this Agreement, whether such termination is by expiration or otherwise voluntary or involuntary, CLIENT shall not contract with any Contractor theretofore assigned to provide Services for CLIENT without the prior written consent of CSES. In the event that CLIENT hires a CSES contractor as an employee or contractor during this exclusionary period of one year, it shall pay a finder's fee of $10,000.00 to CSES.

14. ASSIGNMENT. Neither this Agreement nor any interest in this Agreement nor any claim arising under or in connection with or relating to this Agreement may be assigned by either Party without the other Party's prior written consent, and any attempted assignment without such consent will be void and may be cause for termination of this Agreement.

15. NOTICES. All notices required or permitted under this Agreement shall be in writing and shall be deemed delivered when delivered in person or deposited in the United States mail, certified with postage prepaid, addressed as follows:

IF for CLIENT:

District 300

Shelley Nacke

Chief of Education Services

2550 Harnish Drive Algonquin, IL 60102

IF for CSES:

Center for Special Education Services, LLC
Adam Kredow
Chief Executive Officer
400 Skokie Boulevard., Suite 245
Northbrook IL 60062

Such names and addresses may be changed from time to time by either party by providing written notice to the other in the manner set forth above.

16. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties and there are no other promises or conditions in any other agreement whether oral or written. This Agreement supersedes any prior written or oral agreements between the parties.

17. AMENDMENT. This Agreement may be modified or amended if the amendment is made in writing and is signed by both parties.

18. SEVERABILITY. If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

19. WAIVER OF CONTRACTUAL RIGHT. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

20. APPLICABLE LAW. This Agreement shall be governed by the laws of the State of Illinois.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed on the day and year first above written.

CENTER FOR SPECIAL EDUCATION SERVICES, an Illinois Limited Liability Corporation

_____
Printed Name

Adam Z. Kredow
_____
Signature

CEO
_____
Title

6/12/23
_____
Date

District 300
_____,
an Illinois School District

Shelley Nacke
_____
Printed Name

_____
Signature

Chief of Education Services
_____
Title

_____
Date

Appendix A - Fee Schedule

Placement of Consultant: Psych, SLP, OT or PT
- **$89.26/Hour (Daily Rate Includes A Minumum of 7 Hours/Day)**

Placement of Consultant: SW, Counselor, RN or LBS1
- **$75.00/Hour (Daily Rate Includes A Minumum of 7 Hours/Day)**

Individual Assessment and Report by: Psych, SLP, OT or PT
- **AS NEEDED: $1600/Student**
- **5-24 ASSESSMENTS: $1500/Student**
- **25+ ASSESSMENTS: $1400/Student**

Individual Bilingual Assessment and Report by: Psych,, SLP, OT or PT
- **AS NEEDED: $1900/Student**
- **5-24 ASSESSMENTS: $1800/Student**
- **25+ ASSESSMENTS: $1650/Student**

Comprehensive Early Childhood Assessment Team Evaluation and Report
- **AS NEEDED: $3250/Student**
- **5-24 EVALUATIONS: $3000/Student**
- **25+ EVALUATIONS: $2750/Student**

Comprehensive Bilingual Early Childhood Assessment Team Evaluation and Report
- **AS NEEDED: $3750/Student**
- **5-24 EVALUATIONS: $3500/Student**
- **25+ EVALUATIONS: $3250/Student**

No Show or Late Cancel (within 24 hours) for Testing:
- **$400/Student ($800 ECAT)**

Individual Attendance at Domain/IEP Meeting
- **$325/Each**

Hourly Consultation:
- **$150/Hour**

** Note: discounts only apply for guaranteed purchase at the start of contract*

CENTER FOR SPECIAL EDUCATION SERVICES
400 Skokie Blvd., Suite #245
Northbrook, IL 60062
www.csesgroup.com

Appendix B – Waiver for IEP Meetings

Pursuant to the Individuals with Disabilities Education Improvement Act ("IDEIA"), 20 U.S. Code, Section 1414(d)(1)(B)(iv), and conforming Illinois law, school districts are responsible for ensuring that a representative from the local education agency is present at all IEP meetings. That section reads in pertinent part:

> *(B) Individualized education program team. The term "individualized education program team" or "IEP Team" means a group of individuals composed of—*
> *(iv) a representative of the local educational agency who—*
> *(I) is qualified to provide, or supervise the provision of, specially designed instruction to meet the unique needs of children with disabilities;*
> *(II) is knowledgeable about the general education curriculum; and*
> *(III) is knowledgeable about the availability of resources of the local educational agency;*

CSES recognizes that there may exist circumstances where CLIENT may request a CSES Contractor to serve in the capacity as an LEA representative.

CLIENT, by signing below, agrees to assume any risk associated with assigning a CSES Contractor to serve as an LEA representative at an IEP meeting and releases CSES from any and all causes of actions, claims and damages, including attorney's fees, whether known or unknown, that may arise from this circumstance; but this assumption of risk and release shall not extend to any liability pertaining to Contractor's performance of the services separate from IEP meeting representation.

Signature: _____

Title: Chief of Education Services

Print Name: Shelley Nacke

Date: _____

CRISIS PREVENTION INSTITUTE®

May 31, 2023

Jennifer Porter
Chief Financial Officer
Community Unit School District 300
2550 Harnish Drive
Algonquin, IL 60102

Please carefully review the following terms of the proposed agreement between Crisis Prevention Institute, Inc. ("CPI") (Federal Tax I.D. Wisconsin Corporation 39-2012874) and Community Unit School District 300 ("Client"):

CPI agrees to:

1.) Conduct one (1) Instructor Certification Program in *Nonviolent Crisis Intervention*® training for Client on August 1-3, 2023. Candidates for Instructor Certification must attend the full duration of training and successfully complete an instructor practicum, competency-based physical testing, and a written examination to receive Instructor Certification.
Please note: This is a blended training with both Online and classroom learning. All Certified Instructors and Instructor Candidates are required to review the principles, concepts and models of *Nonviolent Crisis Intervention*® by completing online modules of the *Nonviolent Crisis Intervention*® Blended Learning program. After completion, attend required classroom training to apply and review online content and to learn, practice and prepare, then take a written exam to become a Certified Instructor.
2.) Provide a CPI Global Professional Instructor to conduct the training.
3.) Provide all necessary and applicable teaching materials (workbooks, instructor guides, etc.). Please see Section 3 below for Client's training room responsibilities.
4.) Make all travel arrangements and hotel reservations for CPI's Global Professional Instructor, after logistical information is returned to CPI.

Client agrees to:

1.) Remit payment within 30 days of billing date for:
   a. A minimum of ten (10) new Instructor Certification candidates at a rate of $4,249 per person.
   b. A minimum of two (2) renewal participants at a rate of $1,549 per person.

Maximum program participation is limited to twenty-five (25).

Please note: If this program is canceled or postponed by Client after travel arrangements have been made Client will be billed for all scheduled program participants from your organization. In addition, Client will be charged a $4,000 cancelation fee and the cost of GPI

travel expenses. The unused seats may be used at a future program within 120 days of original program date. In addition, CPI reserves the right to bill your organization for any additional travel expenses incurred for the program due to the late return of your executed contract. If your organization requires that CPI's Global Professional Instructor be tested for COVID prior to the dates on which training is to take place, your organization will be charged an additional $50 fee.

CPI will bill for the Services through an invoice. Full payment for invoices issued in any given month must be received by CPI within 30 days after Client receipt of the invoice (which may be sent by email to accounts.payable@d300.org). If Customer is paying by credit card, Customer represents and warrants that it has the right to use the credit card provided and grants CPI the right to provide the credit card information, including the credit card number, its expiration date and billing address, to third parties for the purposes of facilitating payment transactions. CPI will charge a 3% surcharge for any credit card payments over $10,000. Verification of information may be required prior to the acknowledgment or completion of any payment transaction.

2.) Ensure each certification candidate completes the online portion of the program prior to classroom instruction. Participants will not be able to attend the program without first completing the online portion.
3.) Meet training room requirements:
   A. Room appropriate for conducting the program (1,800 sq. ft. for up to 25 total participants; 2,000 sq. ft. for greater than 25 participants). A carpeted room is preferred.
   B. Moveable chairs enough in number for participants, set pod style. The chairs and tables should be set up at the front of the room. The back of the room should be left empty. See enclosed layout.
   C. Full size flip charts with markers or whiteboard with markers and eraser.
   D. Head table for Instructor's use.
   E. Screen and small table with extension cord and power strip for the projector brought by the instructor.
4.) Provide logistics information, as listed on the last page of this agreement.
5.) Provide names and email addresses of each program participant from your organization to CPI at least three (3) weeks prior to program start date.

It is client's responsibility to ensure the appropriate number of staff from your organization participate in this program on the dates and times stated in this agreement. Client is contracting for a minimum number of program participants and will be billed accordingly. CPI provides no substitutions or credits to organizations for staff non-attendance at trainings. If these terms are agreeable, please sign this document. Retain one copy for your file and email (contracts@crisisprevention.com) or fax (414.359.1996) one copy back to us. Digital and electronic signatures are valid signatures for this agreement. It is not necessary for the parties to sign this agreement at the same time. **Please sign and return to CPI by June 23, 2023.**

Client: _____ Date: _____
(Authorized signature)

Name: _____ Title: _____

CPI: Nick Schreiter Date: 5/31/23
(Authorized signature)

Name: Nick Schreiter Title: Sales Contract Specialist

Logistics Sheet

Contact Information: Contact person for communication between CPI and Client:

Name: _____Title/Department: _____

Phone: _____ Cell: _____ Email: _____

Requested Training Start Time: All Days: _____ a.m.

Training Site Name: _____ Rm. Name/No.: _____

Address: _____

City: _____ State/Prov.: _____ Zip/Postal Code: _____

Contact Person: _____ Email: _____

Any Additional information about site (accessibility/parking/etc.):

_____

_____

Important reminder about training space: Adequate space is essential for conducting the training program. A room smaller than 1,800 sq. ft. will not allow for enough practice area for exercises, activities, and physical intervention skills. If needed, two smaller adjacent rooms may be utilized. One for classroom training and the other empty for use as a practice area.

Ship materials to:

Name: _____Title/Department: _____

Company/Facility Address: _____

City: _____ State/Prov.: _____ Zip/Postal Code: _____

PROFESSIONAL SERVICES AGREEMENT

This Agreement is dated as of the Effective Date as set forth in Section 4.T below, and is by and between the Board of Education of **Community Unit School District No. 300**, Kane, McHenry, Cook, and DeKalb Counties, Illinois (the "School District"), and
Love Your Classroom, LLC.(the "Consultant").

IN CONSIDERATION OF the recitals and the mutual covenants and agreements set forth in this Agreement, the parties agree as follows:

SECTION 1. CONSULTANT.

A. **Engagement of Consultant.** The School District desires to engage the Consultant to perform and to provide all necessary professional consulting services (the "Services") as set forth in the Scope of Work (the "Scope") attached as Exhibit A to this Agreement. The Consultant shall provide the Services pursuant to the terms and conditions of this Agreement.
The term of this Agreement shall be from the Effective Date of **July 1, 2023 until June 30, 2024,** and may be renewed by mutual written agreement of the parties.

B. **Representations of Consultant.** The Consultant represents that it is sufficiently experienced and competent to perform the Services in a manner consistent with the standards of professional practice by recognized consultants providing services of a similar nature.

C. **Agreement Amount.** As compensation for administering the program, the School District will pay the Consultant the amounts set forth in the Scope to be paid in accordance with the Illinois Local Government Prompt Payment Act, 50 ILCS 505/1 *et seq*. The proposed expenses are set forth in Exhibit A to this Agreement. Any expenses that exceed $500 shall be first approved in writing by the School District's Superintendent.

D. **Claim in Addition to Agreement Amount.** If the Consultant desires to make a claim for additional compensation because of action taken by the School District, the Consultant shall provide written notice to the School District of such claim within 15 days after occurrence of such action as provided by Section 4.G, Notice, of this Agreement, and no claim for additional compensation shall be valid unless made in accordance with this Section. Any changes in the Agreement amount shall be valid only upon written amendment pursuant to Section 4.E, Amendment, of this Agreement. Regardless of the decision of the School District relative to a claim submitted by the Consultant, the Consultant shall proceed with all the work required to complete the Services under this Agreement as determined by the School District without interruption.

E. **Taxes, Benefits, and Royalties.** Each payment by the School District to the Consultant includes all applicable federal, state, and municipal taxes of every kind and nature applicable to the Services as well as all taxes, contributions, and premiums for unemployment insurance, old age or retirement benefits, pensions, annuities, or similar benefits and all costs,

royalties, and fees arising from the use of patented or copyrighted equipment, materials, supplies, tools, appliances, devices, processes, or inventions. All claim or right to claim additional compensation because of the payment of any such tax, contribution, premium, costs, royalties, or fees is hereby waived and released by the Consultant.

F. **Time of Performance.** The Consultant shall diligently and continuously prosecute the Services until the completion of the Services or upon the termination of this Agreement by the School District, as provided in Section 4.D.

G. **Reporting.** The Consultant shall regularly report to the School District's Superintendent, or the Superintendent's designee, regarding the progress of the Services during the term of this Agreement.

H. **Criminal Background Check.** The Consultant shall not send to any school building or school property any employee or agent who would be prohibited from being employed by the School District due to a conviction of a crime listed in 105 ILCS 5/10-21.9 or who is listed in the Illinois Sex Offender Registry or the Illinois Murderer and Violent Offender Against Youth Registry. The Consultant shall make every employee who will be sent to any school building or school property available to the School District for submitting to a fingerprint-based criminal history records check pursuant to 105 ILCS 5/10-21.9. The check shall occur before any employee or agent is sent to any school building or school property. The Consultant will reimburse the School District for the costs of the checks. The School District must provide acopy of the report to the individual employee, but is not authorized to release it to the Consultant.

I. **Replacement of Providers.** Upon the request of the School District, the Consultant shall replace any individual provider providing services to the School District with another qualified provider acceptable to the School District.

J. **Damage to Property.** In the event the School District's property is damaged by the Consultant, the Consultant shall, at the Consultant's sole cost, restore the property or any surrounding area. The restoration shall be to a condition at least equivalent to the condition of the affected area immediately before the destruction or damage. If the Consultant does not repair the damage within 14 days after receiving written notice from the School District, or a lesser time if the School District determines the damage creates an emergency, the School District may repair the damage and the Consultant shall reimburse the School District for the costs the School District incurs within 14 days after the School District provides a written invoice to the Consultant.

K. **School Closure.** If the School District's schools are or will be closed for ten consecutive student attendance days or more due to a cause beyond the School District's reasonable control, including acts of war, acts of God, acts of terrorism, earthquake, flood, embargo, riot, sabotage, labor shortage or dispute, pandemic, governmental act, or failure of the Internet, the School District may terminate the Agreement after providing five days written notice to the Consultant or the parties may amend the Agreement to account for appropriate payment related to the Services actually provided by the Consultant during the school closure.

SECTION 2. CONFIDENTIAL INFORMATION-TRADEMARKS.

A. **Confidential Information.** The term ***"Confidential Information"*** shall mean information in the possession or under the control of the School District relating to the educational, employee, student record, technical, business, or corporate affairs of the School District; School District students, School District property; user information, including, without limitation, any information pertaining to usage of the School District's computer system, including and without limitation, any information obtained from server logs or other records of electronic or machine readable form; and the existence of, and terms and conditions of, this Agreement.

B. **No Disclosure of Confidential Information by the Consultant.** The Consultant acknowledges that it shall, in performing the Services for the School District under this Agreement, have access to or be directly or indirectly exposed to Confidential Information. The Consultant shall hold confidential all Confidential Information and shall not disclose or use such Confidential Information without the express prior written consent of the School District. The Consultant may disclose Confidential Information if consented to in writing by the School District, or if required pursuant to any judicial or administrative proceeding, but only after providing written notice to the School District of such potential release.

In addition, the Consultant shall comply with the relevant requirements of the Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. 1232g) and the Illinois School Student Records Act (ISSRA) (105 ILCS 10/1 *et seq.*), regarding the confidentiality of student "education records" as defined in FERPA and "school student records" as defined in ISSRA Any use of information contained in student education records to be released must be approved by the School District. To protect the confidentiality of student education records, the School District will limit access to student education records to those employees who reasonably need access to them to perform their responsibilities under this Agreement.

C. **Return of Confidential Information and School District Property.** Upon the termination of this Agreement, the Consultant shall return all Confidential Information and other property, documentation, or records belonging to the School District to the Superintendent.

D. **FOIA.** As an independent contractor of the School District, records in the possession of the Consultant related to this Agreement may be subject to the Illinois Freedom of Information Act ("FOIA"), 5 ILCS 140/5-1 et seq.; 5 ILCS 140/7(2). The Consultant, at the Consultant's cost, shall immediately provide the School District with any such records requested by the School District to timely respond to any FOIA request received by the School District. The School District will review all such records to determine whether FOIA exemptions apply before disclosing the records, such that information properly exempt as proprietary or prohibited from release by other laws or exempt for other reasons will not be released. If the Consultant

refuses to provide a record that is the subject of a FOIA request to the School District and the Attorney General or a court of competent jurisdiction subsequently requires the release of the record or penalizes the School District in any way, the Consultant shall reimburse the School District for all costs, including attorneys' fees, incurred by the School District related to the FOIA request and records at issue.

SECTION 3. INDEMNIFICATION AND INSURANCE.

A. **Indemnification.** To the fullest extent allowed by law, Consultant agrees to reimburse defense costs, indemnify, and hold harmless the School District, its architect, general contractor, and owner's representative as well as their respective employees and agents, directors, partners and members and trustees (collectively "Indemnified Parties") from and against any and all claims, demands, actions, causes of action, liabilities, damages, losses, fines, penalties and expenses, including, without limitation, reasonable attorneys fees and expenses, resulting from or arising out of any injury to or death of any person, damage to any property, or other loss, cost or damage or expense arising out of or related to the following: (i) any acts, errors or omissions of Consultant, any employees of Consultant or any other person or entity for whom Consultant is responsible in connection with the performance of the services under this Agreement, whether or not lawful or within the scope of their employment; (ii) the failure of Consultant to comply with any law, statute, ordinance, code, rule, regulation or requirement of a public authority; (iii) an inquiry or investigation of Consultant by any public authority; or (iv)any breach by Consultant of any obligation of Consultant under this Agreement. The obligations of Consultant under this Section shall not be construed to negate, abridge, or reduce other rights of any of the Indemnified Parties or Consultant's obligations of indemnification. The indemnification obligations set forth in this Section shall survive the termination of this Agreement.

B. **Infringement.** The Consultant warrants that no third party has any claim to any trademark, patent, or proprietary interest in any services Consultant provides to the School District. The Consultant will defend, hold harmless, and indemnify the School District against any claims brought by a third party against the School District to the extent based on an allegation that that any of the Consultant's products infringe any U.S. patent, copyright, trademark, trade secret, or other proprietary right of a third party.

C. **Insurance.** During the term of this Agreement, the Consultant, at its sole cost and expense, and for the benefit of the School District, shall carry and maintain the following insurance:

1. Comprehensive general liability and property damage insurance, insuring against all liability of Contractor related to this Agreement, with a minimum combined single limit of One Million Dollars ($1,000,000.00) per occurrence and Two Million Dollars ($2,000,000) general aggregate;

2. Professional Liability Insurance with limits in the per claim amount of not less than Two Million Dollars ($2,000,000) and the annual aggregate of not less than Three Million Dollars ($3,000,000);

3. Automobile liability Insurance with a combined single limit of One Million dollars ($1,000,000);

4. Workers' Compensation Insurance covering all costs, statutory benefits, and liabilities under State Workers' Compensation and similar laws for Contractor's respective employees; and

5. Sexual abuse and molestation insurance with a combined single limit of One Million dollars ($1,000,000).

All insurers shall be licensed by the State of Illinois and rated A+-VII or better by A.M. Best or comparable rating service. The comprehensive general liability, sexual abuse and molestation, and property damage insurance policy shall name the School District, its Board, Board members, employees, agents, successors, its architect, general contractor, and owner's representative as an additional insured on a primary noncontributory basis with a waiver of subrogation in favor of the School District. The Consultant shall provide the School District with certificates of insurance and/or copies of policies reasonably acceptable to the School District evidencing the existence of the coverage described above, including form and deductibles, during the duration of this Agreement. The failure to provide acceptable insurance shall be deemed a breach of this Agreement entitling the School District to terminate this Agreement immediately. All policies of insurance shall provide by endorsement that no coverage may be canceled, terminated, or reduced by the insuring company without the insuring company having first given at least 30 days prior written notice to the School District by certified mail, return receipt requested.

D. **No Personal Liability.** No elected or appointed official or employee of the School District shall be personally liable, in law or in contract, to the Consultant as the result of the execution of this Agreement.

SECTION 4. GENERAL PROVISIONS.

A. **Relationship of the Parties.** The Consultant shall act as an independent contractor in providing and performing the Services. Nothing in, nor done pursuant to, this Agreement shall be construed to create the relationship of principal and agent, employer and employee, partners, or joint ventures between the School District and the Consultant.

B. **Conflict of Interest.** The Consultant represents and certifies that, to the best of its knowledge, (1) no School District employee or agent is interested in the business of the Consultant or this Agreement; (2) as of the date of this Agreement, the Consultant does not have any interest that would conflict in any manner or degree with the performance of the obligations under this Agreement; and (3) neither the Consultant nor any person employed by or associated

with the Consultant shall at any time during the term of this Agreement obtain or acquire any interest that would conflict in any manner or degree with the performance of the obligations under this Agreement.

C. **License and Assignment of Rights.** To the extent that the Consultant has intellectual property rights of any kind in any pre-existing works that are subsequently incorporated in any work or work product produced in rendering the Services, the Consultant hereby grants the School District a royalty-free, irrevocable, world-wide, perpetual, non- exclusive license (with the right to sublicense) to make, have made, copy, modify, make derivative works of, use, sell, license, disclose, publish, or otherwise disseminate or transfer such subject matter. The Consultant further agrees that it will promptly make full written disclosure to the School District, will hold in trust for the sole right and benefit of the School District, and hereby assigns to the School District, or its designee, all right, title, and interest throughout the world in and to any and all inventions, original works of authorship, developments, concepts, know-how, improvements or trade secrets, whether or not patentable or registrable under copyright or similar laws, which they may solely or jointly conceive or develop or reduce to practice, or cause to be conceived or developed or reduced to practice, developed for the School District in the course of providing the Services during the Term. The Consultant further acknowledge that the inventions, original works of authorship, developments, concepts, know- how, improvements, or trade secrets which are made by the Consultant (solely or jointly with others) within the scope of and during the period in which the Consultant is retained by the School District are "works made for hire" (to the greatest extent permitted by applicable law) for which compensation is being paid to the Consultant pursuant to this Agreement.

D. **Termination.** Notwithstanding any other provision hereof, the School District may terminate this Agreement at any time upon 30 days prior written notice to the Consultant. If this Agreement is so terminated, the Consultant shall be paid for Services performed and reimbursable expenses incurred, if any, prior to termination, not exceeding the value of the Services completed.

E. **Amendment.** No amendment or modification to this Agreement shall be effective unless and until the amendment or modification is in writing, properly approved in accordance with applicable procedures, and executed.

F. **Assignment.** This Agreement may not be assigned by the School District or by the Consultant without the prior written consent of the other party.

G. **Notice.** All notices required or permitted to be given under this Agreement shall be in writing and shall be delivered (1) personally, (2) by a reputable overnight courier, or (3) by certified mail, return receipt requested, and deposited in the U.S. Mail, postage prepaid. Unless otherwise expressly provided in this Agreement, notices shall be deemed received upon the earlier of (a) actual receipt; (b) one business day after deposit with an overnight courier as evidenced by a receipt of deposit; or (c) three business days following deposit in the U.S. mail,

as evidenced by a return receipt.

Notices and communications to the School District shall be addressed to, and delivered at, the following address:

Community Unit School District 300
2550 Harnish Drive
Algonquin, IL 60102
Attention: Chief Financial Officer
847-551-8351

Notices and communications to the Consultant shall be addressed to, and delivered at, the following address:

Love Your Classroom
Lani Lawson Founder
lani@teachtt.com
www.teachtrainthrive.com
Office: 779-220-0146
Cell: 770-601-3874

Third Party Beneficiary. No claim as a third-party beneficiary under this Agreement by any person, firm, or corporation shall be made or be valid against the School District.

H. **Provisions Severable.** If any term, covenant, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions shall remain in full force and effect and shall in no way be affected, impaired, or invalidated.

I. **Time.** Time is of the essence in the performance of this Agreement.

J. **Calendar Days and Time.** Unless otherwise provided in this Agreement, any reference in this Agreement to "day" or "days" shall mean calendar days and not business days. If the date for giving of any notice required to be given, or the performance of any obligation, under this Agreement falls on a Saturday, Sunday, federal, State, or School District holiday, then the notice or obligation may be given or performed on the next business day after that Saturday, Sunday, or federal, State, or School District holiday.

K. **Governing Laws.** This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Illinois. Jurisdiction and venue for all disputes hereunder shall be the Circuit Court located in Kane County, Illinois, or the federal district court for the Northern District of Illinois.

L. **No Waiver.** The failure of either party to insist upon the performance of any of its

terms and conditions, or the waiver of any breach of any of the terms and conditions of this Agreement, shall not be construed as thereafter waiving any such terms and conditions, but they shall continue and remain in full force and effect as if no waiver had occurred.

M. **Entire Agreement.** This Agreement constitutes the entire agreement between the parties to this Agreement and supersedes all prior agreements and negotiations between the parties, whether written or oral relating to the subject matter of this Agreement.

N. **Authority to Execute.** Each individual signing this Agreement on behalf of the entity that constitutes the School District and the Consultant, represents and warrants that the individual is duly authorized to execute and deliver this Agreement on behalf of the entity, and that this Agreement is binding on the School District and the Consultant, as the case may be, in accordance with its terms.

O. **Survival of Terms.** Sections 2, 3, and any provisions of this Agreement which by their very nature are intended to survive the termination or expiration of this Agreement will survive the termination or expiration of this Agreement and will inure to the benefit of and be binding upon the parties to this Agreement.

P. **Exhibit.** Exhibit A is incorporated into and made part of this Agreement.

Q. **Captions.** The captions at the beginning of the several paragraphs, respectively, are for convenience in locating the contents, but are not part of the context.

R. **Counterparts.** This Master Agreement may be executed in any number of counterparts, each of which shall constitute an original, but altogether shall constitute one and the same Master Agreement.

S. **Effective Date.** This Agreement shall be deemed dated and become effective on the date the last of the parties executes the Agreement as set forth below.

COMMUNITY UNIT SCHOOL DISTRICT NO. 300	**CONSULTANT**
By: _____	By: _____
Jennifer Porter	
Its: Chief Financial Officer	Its: _____
Date: _____	Date: _____

Exhibit A

Statement of Work

This Behavioral Consulting Service Agreement ("Agreement") between Love Your Classroom LLC, an Illinois corporation, ("Consultant") and District 300 ("Client") is hereby entered into and made effective June 27, 2023. Consultant and Client hereby agree to:

SECTION 1. Services to be Provided

A. Consultant shall provide to Client the described services ("Services") authorized in the Service Request Authorization Form (page 4) with regard to Student(s) or Staff referred to LYC from District 300, as identified by administrators. Services can be described as those that involve direct contact with client (direct services) and those that do not (indirect services). Both direct and indirect services are critical to producing good treatment. On average, direct services account for 50% or more of total services. Consultant and any of its employees shall collaborate in the provision of services as identified above.

B. Client shall assist Consultant by providing such information, policy(ies), rule, direction and access as Consultant should have the need to know or may reasonably request to enable Consultant to timely perform the service as provided for herein.

C. Pursuant to relevant state and Federal laws, Consultant and its employees acknowledges and confirms its obligation to keep confidential any and all student's academic and health information that it may learn of or become privy to in the performances of the Services.

SECTION 2. Fee Schedule

Prior to any services being rendered to a specific Student, Client shall obtain from Student's parent or guardian a Consent to Functional Behavioral Assessment or Behavioral Intervention Plan or services (Consent Form provided on request). This consent must be signed and delivered to Consultant prior to the initiation of any part of the Functional Behavioral Assessment.

Service Request Authorization Form

Client: Algonquin District #300
Date of Contract: 07/01/2023
Date of Request: 4/27/2023

Services Requested	Rate	Details
Teach.Train.Thrive.® 6 Hour Workshop	$325.00/educator	D300 has requested a full-day PD scheduled for March 1st, 2024. The number of attendees is yet to be determined. The full-day price is capped at the cost of training 30 educators. $325.00 x 30 = $9,750.00
Classroom Coaching	3 hours/week 8 total weeks, 24 total hours $150.00/hour $3,600.00 per package	Four new Coaching packages requested Projected: 1) One at Neubert 2) One at Big Timber 3) Two at DeLacey EC 4x$3,600= $14,400.00
BCBA Coaching	1 hour/week 36 weeks in total $150.00/hour 150x36= $5,400.00	Weekly Coaching for four district BCBAs 4x$5,400= $21,600.00
Mileage at the national mileage rate will be added for BCBA travel to and from every appointment. The current national mileage rate is $0.655/mile.		
Total Estimated Commitment (Not including mileage):		$45,750.00

SECTION 3: Contract Period

The term of this Agreement shall be from the Effective Date of **July 1, 2023 until June 30, 2024,** and may be renewed by mutual written agreement of the parties.

Pearson

QUOTE / PROFORMA

Customer Bill-to:

COMMUNITY UNIT SD 300
2550 HARNISH DR
ALGONQUIN IL, 60102-6870

Attention:

Customer Ship-to:

COMMUNITY UNIT SD 300
2550 HARNISH DR
ALGONQUIN IL, 60102-6870

Attention:

NCS Pearson, Inc.
P.O Box 599700,
San Antonio, TX 78259
Tel: 800-627-7271
Tax ID No:
41-0850527

Quote/Proforma Number	:	196402
Date	:	03-APR-2023
Customer Account#	:	550563
Sales Order Number	:	196402
Customer PO#	:	DALSRENEWALQUOTE2023
Currency	:	USD
Shipment Terms	:	Paid
Customer Tax Number	:	
Number of Pages	:	Page **1** of **2**

Prices will be honored for 60 days from price quote date.
This price quote does not guarantee stock availability and shipping amount is estimated, standard shipping charges apply.

Total Ordered Quantity (No. Of Items)	:		30950
Other Charges	:	USD	$0.00
Net Amount	:	USD	$58,031.25
Tax Total	:	USD	$0.00
Quote/Proforma Total	:	USD	$58,031.25
Amount Due	:	USD	$58,031.25

REMITTANCE INFORMATION

Make Checks Payable to:	**Bank Wire to:**
13036 COLLECTION CENTER DRIVE CHICAGO 60693 NCS Pearson, Inc.	Bank of America N A 071000039 **A/C No**: 8188105388 SWIFT : 071000039

Pearson

Quote/Proforma Number: 196402						
Item Number	**Item Description**	**Quantity**	**Unit Price**	**Discount**	**Tax**	**Line Total**
A103000244405	DALSCOMPLETE RENEWAL (DIGITAL)	3095	16.00	NET	0.00	$49,520.00
A103000157866	Digital Assessment Library for Schools PLUS	3095	2.55	NET	0.00	$7,892.25
A103000252569	DALS QGLOBAL DEVELOPMENTAL PORTFOLIO (DIGITAL)	3095	0.00	NET	0.00	$0.00
A103000278938	QG-DAL-SCHOOLS PSYCH PORTFOLIO	3095	0.00	PROMO	0.00	$0.00
A103000278933	QG-DAL-SCHOOLS SLP-OT-PT PORTFOLIO	3095	0.00	PROMO	0.00	$0.00
A103000278934	QG-DAL-SCHOOLS SCREENER PORTFOLIO	3095	0.00	PROMO	0.00	$0.00
A103000278935	QG-DAL-SCHOOLS-ABILITY PORTFOLIO	3095	0.00	PROMO	0.00	$0.00
A103000278937	QG-DAL-SCHOOLS MENTAL HEALTH PORTFOLIO	3095	0.00	PROMO	0.00	$0.00
A103000278936	QG-DAL-SCHOOLS ACADEMIC PORTFOLIO	3095	0.00	PROMO	0.00	$0.00
A103000347050	DAL-SCHOOLS-MHS EDUCATION	3095	0.20	NET	0.00	$619.00

*** IMPORTANT CUSTOMER MESSAGES ***

DIGITAL ASSESSMENTS LIBRARY FOR SCHOOLS - 3095 IEPS

QUOTE/PROFORMA TOTALS	**Subtotal**	**Total Other Charges**	**Total Tax**	**Total Due**
	USD	USD	USD	USD
	$58,031.25	$0.00	$0.00	$58,031.25

By placing your order, you hereby agree to the Terms and Conditions which govern your purchase:

https://www.pearsonassessments.com/footer/terms-of-sale---use.html

For questions, please visit our support site at

https://www.pearsonassessments.com/contact-us.html

DISTRICT 300

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **June 13, 2023**

TO: Dr. Susan Harkin, Superintendent
Board of Education

FROM: Eberto Mora, Assistant Superintendent of Human Resources

Presented at the following Board Meetings	
Board Operations Committee	06/13/2023
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **Employee Benefits Contract Renewals**

Insurance Open Enrollment Software
Background
As a district, employee insurance represents 8.3% of our overall budget. Due to the complexities of employee insurance and the limited D300 benefits staff, employees cannot always receive the appropriate education during open enrollment to make the best choice for themselves.

In 2019, the district engaged in a contract for employee insurance software and services to address this issue and concern.

Administrative Recommendation
The Administration recommends approving and renewing the contract as presented for the 2023-2024 FY.

Fiscal Impact
There is no cost to the district for these services. However, the provider will provide an overview of additional insurance options that employees can purchase at their own expense.

Employee Wellness Screening and Flu Vaccine
Background
Community Unit School District 300 has partnered with Northwestern Medicine (Centegra) since the 2018-2019 School Year to assist in managing the employee wellness program, health assessment, and employee flu shots.

Since the 2019-2020 school year, employees have participated in a wellness screening program facilitated by Northwestern. The wellness program includes an annual blood screening, the convenience of receiving a flu shot on-site and using a wellness portal to track results and promote well-being activities.

Northwestern hosts an annual wellness screening at each of our schools, which includes additional blood work such as Gluten Allergy, Blood Type, Homocyst(e) in-Plasma, Vitamin B12 and Folate, and Vitamin D25-Hydroxy screenings for an additional employee cost.

Employees participate in various wellness activities via the wellness portal, culminating in a recognition event where employees receive rewards for active participation.

Administrative Recommendation
The Administration recommends approving and renewing the contract as presented for the 2023-2024 FY.

Fiscal Impact
The 2023-2024 FY will cost approximately $280,000 for screenings, flu vaccines, portal use, and incentives. Expenses will be paid from the Human Resources budget.

DISTRICT 300

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 ·847-551-8463

May 3, 2023

Mr. Jason Pledger
American Fidelity Assurance
Company
Illinois Branch
333 Salem Place Suite 130
Fairview Heights, IL 62208

Via Email: Jason.pledger@americanfidelity.com

RFP – Open Enrollment Services – Contract Extension

Dear Mr. Pledger,

The Community Unit School District 300 Board of Education originally approved a contract with American Fidelity for Open Enrollment-Online Benefits Services on August 24, 2020. The following year, this contract was extended through July 31, 2023. District 300 would like to renew our existing contract.

Both the original contract and extensions are attached.

If your firm agrees to continue to provide services at no cost to the District, The Administration will recommend this contract extension to the Board of Education for review on Tuesday, June 13, 2023 and approval on Tuesday, June 27, 2023.

District 300 kindly requests your return of acceptance by Tuesday, May 16, 2023. If you have any questions, please call 847-551-8460.

Sincerely,

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks. **2023-05-03**
Diane C White, Director of Purchasing

Acceptance:

Jason Pledger
9209E02E1AB8BE6933F06D251723044B contractworks. **2023-05-04**
American Fidelity Assurance Company

Jason Pledger **VP Chief Experience Officer**

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 • FAX: 847-551-8463

June 23, 2021

Mr. Jason Pledger
American Fidelity Assurance Company
Illinois Branch
333 Salem Place Suite 130
Fairview Heights, IL 62208

Via email: jason.pledger@americanfidelity.com

RFP – Open Enrollment Services

Dear Mr. Pledger,

Congratulations! District 300 has awarded American Fidelity Assurance Company the contract extension to provide Open Enrollment-Online Benefits Services from August 1, 2021 to July 31, 2023. These services shall be provided at no cost to the District. The Board of Education approved this award at their regular meeting on Tuesday, June 22, 2021.

This signed letter along with the attached documents and original RFP specifications, addenda, and your final response combined serve as the contract for this project.

Please sign your award letter by Wednesday, June 30, 2021. Please submit your Certificate of Insurance naming District 300 as additional insured by Friday, July 30, 2021 to: bids.purchasing@d300.org

This Agreement is entered into as of Wednesday, June 23, 2021.

Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks. **06/28/2021**
ADMINISTRATOR *(Signature)*

Diane C White, Director of Purchasing

Jason Pledger
9209E02E1AB8BE6933F06D251723044B contractworks. **06/28/2021**
CONTRACTOR *(Signature)*

Jason Pledger **VP Director of Marketing**
(Printed name and title)

Please will receive an executed contract through Contract Works.

If you have any further questions regarding this contract, please feel free to contact me at (847) 551-8460.

Sincerely,

Diane C. White
Diane C White, Director of Purchasing

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 • FAX: 847-551-8463

June 1, 2021

Ms. Whitney Dyson
American Fidelity
Illinois Branch
333 Salem Place Suite 130
Fairview Heights, IL 62208

RFP – Open Enrollment-Online Benefits Services

Dear Ms. Dyson:

On August 24, 2020, The Board of Education originally approved a contract with American Fidelity for Open Enrollment-Online Benefits Services. The contract included the possibility of two (2) one (1) year extensions. District 300 would like to extend our current contract based your July 9, 2020 response submittal. The contract extension dates would be August 1, 2021 to July 31, 2023.

If your firm agrees to provide services at no cost to the District, the Administration will recommend your contract extension to the Board of Education for review by the finance committee on Tuesday, June 8, 2021 and award by the Board of Education on Tuesday, June 22, 2021.

If you have any questions about this offer letter, please contact me directly at 847-551-8460.

Sincerely,
Diane White
8375D43E716D90C09E2DBCBD5C76FBD7 contractworks. **06/01/2021**
Diane C White, Director of Purchasing

Acceptance to hold submitted proposal and terms:

Jason Pledger
9209E02E1AB8BE6933F06D251723044B contractworks.
Service Provider

06/04/2021
Date Signed

Jason Pledger **VP, Director of Marketing**

Community Unit School District 300
2605 BUNKER HILL DRIVE
ALGONQUIN, IL 60102
Diane C. White, Director of Purchasing
PHONE: 847-551-8460 • FAX: 847-551-8463

August 31, 2020

Ms. Kaitlin Economon
American Fidelity Assurance
Company
Illinois Branch
9000 Cameron Parkway
Oklahoma City, OK 73114

RFP – Open Enrollment Services

Dear Ms. Economom,

Congratulations! District 300 has awarded American Fidelity Assurance Company the contract to provide Open Enrollment Services for year one beginning, Tuesday, September 1, 2020 through August 301, 2021, with the possibility of two, one year extensions. The Board of Education approved this award at their regular meeting on Tuesday, August 25, 2020.

This signed letter along with the attached documents – original Bid specifications, addenda, and your final response combined serve as the contract for this project.

Please sign your award letter by Friday, September 4, 2020. Please submit your Certificate of Insurance naming District 300 as additional insured by Friday, September 11, 2020 to: bids.purchasing@d300.org

This Agreement is entered into as of Wednesday, September 1, 2020.

Diane C. White
837DD43E716D90C09E2DBCBD5C76FBD7 contractworks
ADMINISTRATOR *(Signature)*

Diane C White, Director of Purchasing

Jason Pledger
9209E02E1AB8BE6933F06D251723044B contractworks
CONTRACTOR *(Signature)*

Jason Pledger **VP, Marketing**
(Printed name and title)

Please will receive an executed contract through Contract Works.

If you have any further questions regarding this contract, please feel free to contact me at (847) 551-8460.

Sincerely,

Diane C. White
Diane C White, Director of Purchasing

Community Unit School District # 300
Purchasing Department
2505 Bunker Hill Drive
Algonquin, IL 60102
847-551-8460 - PHONE
847-551- 8463- FAX

June 22, 2020

Dear Vendor:

The Board of Education of Community Unit School District No. 300 (the "District") invites you to submit a sealed **Request for Proposal** for:

RFP – Open Enrollment Services

The enclosed proposal form(s) **must** be used in submitting your proposal. Proposals must be addressed as follows:

Community Unit School District No. 300
Purchasing Department –
Open Enrollment Services
2605 Bunker Hill Drive
Algonquin, IL 60102

Electronic proposals will be received until **–3:00PM CT, Thursday, July 9, 2020** at which time they will be opened and read.

The required Contractor's Certification forms must be completed and returned with your proposal.

It is the intention of the Board of Education to award the proposal at the **Tuesday, August 25, 2020 regular meeting.** The Board of Education may make such investigations as deemed necessary to determine the ability of the bidder to perform the work, and the bidder shall furnish to the District all such information for this purpose as the District may request. The District reserves the right to reject any or all proposals if the evidence submitted by, or investigation of, such bidder(s) fails to satisfy the District that such bidder(s) is properly qualified to carry out the obligations of the contract and to complete work contemplated therein. District further reserves the right to waive any minor irregularities or minor defects in the proposals, which do not affect the price nor constitute some type of substitution for a designated item, and to accept the proposal, which is in the best interest of the District. Conditional proposals will not be accepted. Strikeouts or addition of conditions or provisions or insertion of substitutes shall be reason for rejecting a proposal without any specification of reason for the rejection. Any request for information shall be made to Diane C. White, Director of Purchasing, but the response may not be used as a condition to any proposal being submitted.

Sincerely,

Diane C. White
Director of Purchasing

PUBLIC NOTICE

NOTICE TO BIDDERS

The Board of Education of Community Unit School District 300 is accepting
Electronic proposals for –

RFP – Open Enrollment Services

Electronic proposals will be received until
3:00PM CT, Thursday, July 9, 2020 at the D300 Purchasing Department, at which time they will be publicly opened and read.

Community Unit School District #300
Purchasing Office
2605 Bunker Hill Drive
Algonquin, IL 60102

A Non-Mandatory Pre–RFP Meeting is scheduled for
9:30 AM CT, Wednesday, June 24, 2020. At that time, prospective bidders are invited to review bid documents via virtual meeting. Please contact the D300 Purchasing Department for access to this meeting.

Any questions regarding this proposal must be directed to:

Community Unit School District #300
Diane C. White
2605 Bunker Hill Drive
Algonquin, IL 60102
847-551-8460
Bids.purchasing@d300.org

Proposal specifications will be available on Friday, June 19, 2020 after 3:00PM. To obtain specifications, please contact the District 300 Purchasing Office at 847-551-8460 or bids.purchasing@d300.org.

RFP - Open Enrollment Services			
ACTION	**DATE**	**TIME**	**LOCATION**
Timeline Established	6/15/2020		Purchasing Office
Specifications Finalized	6/17/2020		
Legal Ad Published	6/18/2020	3:00 PM	Daily Herald
Specifications Released to Vendors	6/18/2020		
Pre-RFP Meeting	6/24/2020	9:30 AM	**Electronic - Google Meet**
Q&A Deadline – via email	7/2/2020	4:30 PM	bids.purchasing@d300.org
RFP Opening - Electronic Submittal	**7/9/2020**	**3:00 PM**	bids.purchasing@d300.org
Evaluation Period	7/9/2020 - 7/23/2020		Eberto Mora, Executive Director of Human Resources
CFO Packet	7/31/2020		Susan Harkin, COO
Board Finance Committee	8/10/2020		Administration Building
BOE Workshop	8/11/2020		Administration Building
BOE Approval	8/25/2020		Administration Building

Instructions to Bidders

1. GENERAL

a. Proposals shall be signed and submitted in an envelope properly marked with the title of the proposal, and date and time of opening. Unsigned proposals will be rejected.

b. Seal and deliver proposal to the purchasing office on or before the time scheduled for the opening. Late proposals will not be opened nor considered.

c. All proposals shall be made on this form.

d. The District is not subject to Federal Excise Tax or Illinois Sales or Retailers Occupational Tax. Proposals should not include sales or excise tax.

e. Prices quoted shall include all charges for packing, transportation and delivery to the locations designated on the proposal specification and installation, if called for, in the proposal specifications.

f. Correspondence shall be addressed to the Purchasing Director.

g. Proposals are available for inspection in the purchasing office by appointment for 10 days after the date of the award of an order.

h. Oral, telephonic, telegraphic, facsimile or electronically transmitted proposals will not be accepted.

2. ERRORS AND OMISSIONS

All proposals shall be submitted with each space properly completed. The special attention of bidders is directed to the policy that no claim for relief because of errors or omissions in the bidding will be considered, and bidders will be held strictly to the proposals as submitted. Should a bidders find any claimed discrepancies in, or omissions from, any of the documents, or be in doubt as to their meanings, bidder shall advise the purchasing official first orally, followed by written (FAX or letter) with specification of the claimed problems which must be received during regular working hours at least 10 days before the date set for proposal opening so that a written notification can be prepared by any purchasing official, who will issue the necessary clarifications to all prospective bidders by means of addenda.

3. FIRM PROPOSAL

All proposals will be considered to be firm for a period of sixty (60) days from the date established for the opening of proposals.

4. WITHDRAWAL OF PROPOSALS

Proposals may be withdrawn by letter, or telegram, or fax received by the district or in person prior to the time and date established for the opening of proposals.

5. INVESTIGATION OF BIDDERS

a. The purchasing official will make such investigation as is necessary to determine the ability of the bidder to fulfill proposal requirements. The bidder shall furnish such information as may be requested and shall be prepared to show completed installations of equipment, types of service or supplies similar to those included in the proposal.

b. The Board of Education reserves the right to reject any proposal if it is determined that the bidder is not properly qualified to carry out the obligations of the contract. The Board of Education reserves the right to reject any or all proposals, to waive irregularities and to accept that proposal which is considered to be in the best interest of the District. Any such decision shall be considered final. All items proposed shall be new unless otherwise specified in the requirements.

6. VENDOR APPLICATION AND W-9 FORM

The District requires that a current Vendor Application and W-9 form be included with your sealed proposal. These forms can be found on the District website – www.d300.org. Go to Departments-Finance-Purchasing to download the vendor application and W-9 form.

7. Compliance with the Illinois Prevailing Wage Act

It shall be mandatory upon the bidder and upon any subcontractor thereof to pay all laborers, workmen, and mechanics employed by them not less than the general prevailing rate of wages as found by the District or Department of Labor for each craft or type of worker or mechanic needed to execute the contract and the general prevailing rate for legal holiday and overtime work as ascertained by the Illinois Department of Labor. The prevailing wage rates are revised by the Department of Labor periodically and are available on its website. The bidder shall comply with all provisions of the Illinois Prevailing Wage Act, 820 ILCS 130/0.01 *et seq.*, applicable to the work. Payment of any bidder shall not be processed without receipt of certified employee records required by 820 ILCS 130/5.

8. SIGNATURE CONSTITUTES ACCEPTANCE

The signing of these proposal forms shall be construed as acceptance of all provisions contained herein.

9. CONTRACTS

The successful bidder will be required to enter into a contract incorporating the terms and conditions of this proposal.

10. EQUAL EMPLOYMENT OPPORTUNITY

During the performance of this Contract (whether or not federal funds are involved) the bidder agrees as follows:

a. The bidder will not unlawfully discriminate against any employee or applicant for employment because of age, race, creed, color, sex, religion, ancestry, marital status, handicap, military status, unfavorable discharge from military service or national origin, as those terms are contained in the Illinois Human Rights Act (775ILCS 5/1-10 et. seq., hereinafter "unlawful discrimination"). The bidder will take affirmative action to ensure the applicants are employed, and that employees are treated equally during employment, without unlawful discrimination. Such action shall include but not be limited to the following: employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The bidder agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.

b. The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the bidder, state that all qualified applicants will receive consideration for employment without unlawful discrimination.

11. COMPLETION DELIVERY TIME

If delivery time will exceed thirty (30) days after receipt of a purchase order, bidders state the delivery time by each respective item. All prices must be quoted FOB. Destination. Shipments shall become property of consignee after delivery and acceptance. Regardless of statements to the contrary, payment terms will begin no sooner than the date of delivery of goods.

12. EVALUATIONS

The District reserves the right to reject any and all proposals, to waive any technicalities in the bidding and to award each item to a different bidder or all items to a single bidder unless otherwise noted on proposal request, and to determine whether in the opinion of the District: (1) an early delivery date is entitled to more consideration than price, (2) an earlier delivery date is to be disregarded because of the reputation of the bidder for not meeting delivery dates, (3) a bidder is not a responsible bidder and should be disregarded. The District will authorize the release of purchase orders upon acceptance of proposals. In the event of pricing errors, the unit count(s) listed will prevail and be considered accurate.

13. EXAMINATION OF DOCUMENTS AND SITE

Before submitting a proposal for work on any project, each bidder shall carefully examine the project site and the contract documents, fully inform itself of existing conditions and limitations of the project sites, rely entirely upon their own judgment in making the proposal, and include in its own proposal all sums sufficient to provide all work required by the contract documents. After opening of proposals, no additional allowance will be made for changes in project scope and/or price due to work, which would have been apparent, by examination of the documents and sites. By submitting a proposal, each bidder shall be held to represent that bidder has made the examination in complete detail and has determined beyond doubt that the documents and existing conditions are sufficient, adequate and satisfactory for completion of the work.

14. PERFORMANCE: LABOR AND MATERIAL PAYMENT BONDS (IS NOT REQUIRED OF THIS PROJECT)

Within ten days after the date of the Notice of Award, the successful contractor shall enter into a formal contract with the District and shall provide a Performance Bond and a Labor and Material Payment Bond, each in the full amount of the contract. Each bond shall be in accordance with AIA. Document A31 1. The contractor shall pay the cost of premiums for said bonds. The bonds shall be signed and sealed by an authorized representative of the bonding company and authorized officer or representative of the contractor, and a certificate of the authority of those signing the bonds, if not officers, shall be attached thereto.

The Performance Bond and the Labor and Material Payment Bond shall guarantee the performance of the duties placed on the contractor by the Prevailing Wage Act, as well as all other duties undertaken pursuant to the contract with the District, and shall indemnify the District from any liability or loss resulting to the District from any failure of the contractor fully to perform each or all of said duties.
The Performance Bond and the Labor and Material Payment Bond herein provided shall be placed with a Surety company or companies having a policy holder's rating not lower than "A" and a financial rating not lower than "AAA" in Best's Insurance Guide (current edition).

15. BID SECURITY (IS NOT REQUIRED OF THIS PROJECT)

A Bid Bond or certified check made payable to the District in the amount of ten percent (10%) of the proposal shall accompany each proposal as a guarantee that the bidder, if awarded the contract, will furnish the required Performance Bond and Labor and Material Payment bonds, execute the contract and proceed with the work. Upon failure to do so, the bidder shall forfeit the check or the district shall be entitled to the principal amount of bid bonds as liquidated damages. No mistakes or errors on the part of the bidder shall excuse the bidder or entitle bidder to a return of the check or bid bond. No bidder may withdraw a proposal for a period of 60 days after the date of opening thereof.

The bid bonds or checks will, with the exception of those of the three lowest bidders, be returned within seven days after the opening of proposals and the remaining checks or bid bonds will be returned when the contract is executed and all required bonds have been provided.

16. SERVICE POINTS

Building Name	Address
Administration Center	2550 Harnish Drive Algonquin, IL 60102
Algonquin Lakes Elementary	1401 Compton Drive Algonquin, IL 60102
deLacey Family Educ. Center	50 Cleveland Avenue Carpentersville, IL 60110
Dundee Highlands Elementary	407 South Fifth Street West Dundee, IL 60118-2899
Eastview Elementary	540 Longwood Drive Algonquin, IL 60102
Gilberts Elementary	729 Paperbark Lane Gilberts, IL 60136
Golfview Elementary	124 Golfview Lane Carpentersville, IL 60110-2399
Hampshire Elementary	321 Terwilliger Avenue Hampshire, IL 60140-9604
Lake in the Hills Elementary	519 Willow Street Lake in the Hills, IL 60156-
Lakewood	1651 Ravine Lane Carpentersville, IL 60110-2130
Liberty Elementary	6500 Miller Road Carpentersville, IL 60110
Lincoln Prairie Elementary	500 Harvest Gate Road Lake in the Hills, IL 60156
Meadowdale Elementary	14 Ash Street Carpentersville, IL 60110-1694
Neubert Elementary School	1100 Huntington Drive Algonquin, IL 60102-1999
Parkview Elementary	122 Carpenter Blvd. Carpentersville, IL 60110-1918
Perry Elementary	251 Amarillo Drive Carpentersville, IL 60110-1199
Sleepy Hollow Elementary	898 Glen Oak Drive Sleepy Hollow, IL 60118-2698
Westfield Community School	2100 Sleepy Hollow Road Algonquin, IL 60102-2698
Wright Elementary	1500 Ketchum Road Hampshire, IL 60140
Algonquin Middle School	520 Longwood Drive Algonquin, IL 60102-3099
Carpentersville Middle School	100 Cleveland Avenue Carpentersville, IL 60110-1960
Dundee Middle School	37W450 Route 72 West Dundee, IL 60118-9590
Hampshire Middle	560 South State Street Hampshire, IL 60140-9606
Dundee-Crown High School	1 Charger Country Drive Carpentersville, IL 60110-1474
Hampshire High School	1600 East Big Timber Road Hampshire, IL 60140
Jacobs High School	2601 Bunker Hill Drive Algonquin, IL 60102-9734

Oak Ridge School	**300 Cleveland Ave Carpentersville, IL 60110**
Buildings and Grounds	**2605 Bunker Hill Drive Algonquin, IL 60102**

Project Manager:

Eberto Mora, Executive Director of Human Resources
Office: 847-551-8300
Email: Eberto.mora@d300.org

17. WARRANTY

The bidder shall warrant the work services, and/or products to be free of defects in material and workmanship for a period of _3_ years. This warranty shall obligate the contractor to repair or replace the products at no additional charge to the District.

18. INSURANCE (REQUIRED)

The contractor shall provide and maintain insurance in the amounts outlined below with companies acceptable to the District:

MINIMUM INSURANCE REQUIREMENTS

General Liability	General Aggregate	$2,000,000
	Products-Comp/OP Agg	2,000,000
	Personal Injury	1,000,000
	Each Occurrence	1,000,000
	Fire Damage (Any one fire)	50,000
	Medical Exp. (Any one person)	5,000
Excess Liability	Each Occurrence	2,000,000
	Aggregate	2,000,000
Automobile Liability	Bodily Injury (each occ)	1,000,000
	Property Damage (each occ)	1,000,000
Worker's Compensation	Statutory Limits	
	Each Accident	500,000
	Disease-Policy Limit	500,000
	Disease-Each employee	500,000

All such insurance shall not be cancelable without thirty (30) days prior written notice being given to the District.

With respect to the insurance required herein, the contractor shall provide such insurance naming the District, the Board of Education and its members individually, and its employees and agents as **additional named**

insured. The contractor shall also purchase and maintain such insurance as will protect the District from and against all claims, damages, loss and expenses, including attorney's fees arising out of or resulting from the performance of the work, provided that any such claim, damage, loss or expense, (1) is attributable to bodily injury to or destruction of tangible property (other than the work itself), including the loss of use resulting there from, and (2) is caused in whole or in part by a negligent act or omission of the contractor, subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts they may be liable, regardless of whether or not it is caused in part by a party to whom insurance is afforded pursuant to this paragraph.

It is MANDATORY within ten (10) days after the proposal award, that the Certificate(s) of Insurance shall be submitted to the insurance agent for the District.

19. TOTAL PRICE FOR ALL ITEMS BID

A total proposal dollar amount, regardless of whether or not the bidder is bidding all items, must be entered in the appropriate section of the proposal form before signing and submitting the proposal.

20. HOLD HARMLESS AND INDEMNIFICATION

The contractor shall assume all liability for, and shall protect, defend, indemnify and hold harmless, the Board of Education, its members individually, officers, employees, servants and agents, from and against all claims, actions suits, judgments, costs, losses, expenses and liabilities of whatsoever kind or nature including reasonable legal fees incurred by owner arising out of:

A. Any infringement (actual or claimed) of any patents, copyrights or trade names by reason of any work performed or to be performed by the contractor under this contract or by reason of anything to be supplied by the contractor pursuant to this contract.

B. Bodily injury, including death, to any person or persons (including contractor's officers, employees, agents and servants) or damage to or destruction of any property, including the loss of use thereof:

-Caused in whole or in part by an act, error or omissions by the contractor or any subcontractor or anyone directly or indirectly employed by any of them regardless of whether or not it is caused in part by a party to be indemnified hereunder.

-Arising directly or indirectly out of the presence of any person in or about any part of the project site or the streets, sidewalks and property adjacent thereto.

-Arising directly or indirectly out of the use, misuse or failure of any machinery or equipment used directly or indirectly in the performance of this contract.

21. DAMAGE TO PROPERTY

In the event the bidder damages the District's property, the bidder shall, at the bidder's sole cost, restore the property or any surrounding area. Such restoration shall be to a condition at least equivalent to the condition of the affected area immediately before the destruction or damage. If the bidder does not repair such damage within 14 days after receiving written notice from the District, or such lesser time if the District determines the damage creates an emergency situation, the District may repair the damage and the bidder shall reimburse the District for the costs the District incurs within 14 days after the District provides a written invoice to the bidder.

22. LATE PROPOSALS

Proposals received after the time specified in the Request for Proposals will not be opened or considered. The method of transmittal of the proposal is at the bidder's risk of untimely receipt by the Board of Education. The use of Board of Education equipment for transmission of proposals is prohibited.

23. RECYCLED PRODUCTS

The District supports national and local efforts for recycling. Bidders are encouraged to offer recycled supplies and materials as proposal alternatives. Notations are to be included as to the percentage of recycled products in each item.

24. PAYMENT

Payment to be made within 45 days after the project completion.

Does your company accept ACH payments?
Does your company accept credit cards?
Does your company allow discounts for early payments?

Discounts examples –
2% 10 days net 30
1% 20 days net 30

25. MANUALS

The successful bidder shall supply, at no cost to the District, a detailed service manual, parts list, and list of service locations.

26. CONTRACT TERM -

The work is to commence on **August 27, 2020 to prepare for open enrollment starting in October 2020. Term of the contract is for 1 year with the option of two (2) one year extensions with favorable recommendation from the Executive Director of Human Resources.**

27. PERSONNEL

If any person employed on the work site were, in the opinion of the District project manager, intemperate, disorderly, incompetent, willfully negligent or dishonest on the performance of his/her duties, he or she shall be directed by the contractor to cease work and vacate the job site immediately.

28. SEXUAL HARASSMENT

775 ILCS 5/2-105, Human Rights Act Requirement – Written Sexual Harassment Policies contained as follows: Bidder shall have written sexual harassment policies that shall include, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment, utilizing examples; (iv) the vendor's internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Department and the Commission; (vi) directions on how to contact the Department and Commission; and (vii) protection against retaliation as provided by Section 6-101 of this Act. A copy of the policies shall be provided to the Department upon request.

29. QUALIFICATIONS

Vendor must be an authorized dealer and installer of products vendor is bidding on. Vendor must supply a list of references of like products and installations. Reference sheet is attached.

30. FINANCIAL STABILITY. The District may require, upon request, evidence as to the financial stability of the contractor. Upon request, the contractor shall provide the following information to the District within 48 hours:

a. The name of any owner or co-owner, equity of each co-owner or corporate offices of the entity submitting the proposal, and the name, address, and business telephone number of each such person.

b. The last financial statement and balance sheet of the bidder, including a specification in detail of all loans outstanding, or a copy of the last certified annual audit.

31. COMPLIANCE WITH LAWS.

Successful bidder shall at all times observe and comply with all laws, ordinances, regulations and codes of the federal, state, county and other local government agencies, which may in any manner affect the performance of the contract and in particular any such laws pertaining to safety.

32. GOVERNING LAW

The terms of this quote shall be governed and construed in accordance with the laws of the State of Illinois. If any provision hereof shall be held to contravene any applicable law, such provision shall be deemed reformed to the extent of conforming to said law, and in all other respects the terms hereof shall remain in full force and effect.

33. PROPOSAL

The signing of the submittal form shall be construed as acceptance of all provisions contained herein. All proposals shall be submitted with each space properly completed. Any explanation or statement which the bidder wishes to make must be placed in the same envelope with the bid. Unless the bidder so indicates, it is understood that the bidder has submitted the proposal in strict accordance with the specification requirements. The Bidder acknowledges that any variation from the specifications will be grounds for the District to reject the quote, although the District may accept the quote with the verification if, in its sole discretion, it determines that such proposal is in the District's best interest. All quotes shall be deemed final, conclusive and irrevocable. No claim for relief because of errors or omissions in the bidding will be considered, and bidders will be held strictly to the proposals as submitted. Should a bidder find any discrepancies in, or omissions from any of the documents, or be in doubt as to their meanings, the bidder shall submit questions as provided in this document. Bidders must satisfy themselves upon examination of these specifications, as to the intent of the specifications. After the submission of the proposal, no complaint or claim that there was any misunderstanding in regard to items listed for bidding will be entertained from a bidder.

34. BIDDER'S AGREEMENT

The bidder hereby declares understanding, agreement, and certification of compliance to provide the services, work, and/or products to the District, at the prices quoted, in accordance with all terms and conditions, requirements, and specifications contained in these documents, and any issued amendments. The contractor further agrees that the language of this document shall govern in the event of a conflict with (1) the bidder's bid or

(2) any subsequent purchase order between the bidder and the District. The bidder should, as a matter of clarity and assurance, also sign and submit all amendment(s) issued by the District related to this work. The bidder further agrees that upon receipt of an authorized purchase order or when an authorized official of the District countersigns this document, a binding contract shall exist between the bidder and the District. This document combined with amendments, the bidder's proposal, the required submittals, and the purchase order, if any, shall comprise the binding contract.

35. CANCELLATION – The District reserves the right to cancel this contract at any time for reasons of unsatisfactory services.

36. ADDITIONAL INFORMATION

Contact Diane C. White, Director of Purchasing, (847) 551-8460, between the hours of 8:00AM and 4:30PM, or by email – diane.white@d300.org

REFERENCES

LIST BELOW THE LAST FOUR (4) BUSINESSES OR OTHER ORGANIZATIONS FOR WHICH YOU HAVE PROVIDED COMPARABLE SERVICES PERFORMED ON EDUCATIONAL, LIBRAIRIES, OR OTHER MUNICIPALITIES IN THE LAST (5) YEARS..

---

1. **ORGANIZATION:**
   _____

   ADDRESS:
   _____

   CITY, STATE, and ZIP CODE:
   _____

   TELEPHONE NUMBER:
   _____

   CONTACT PERSON:
   _____

   DATE OF SERVICES:
   _____

   DOLLAR AMOUNT OF THE JOB:
   _____

2. **ORGANIZATION:**
   _____

   ADDRESS:
   _____

   CITY, STATE, and ZIP CODE:
   _____

   TELEPHONE NUMBER:
   _____

   CONTACT PERSON:
   _____

   DATE OF SERVICES:
   _____

   DOLLAR AMOUNT OF THE JOB:
   _____

REFERENCES (CONT.)

3. **ORGANIZATION:**
_____

ADDRESS:
_____

CITY, STATE, and ZIP CODE:
_____

TELEPHONE NUMBER
_____

CONTACT PERSON:
_____

DATE OF SERVICES:
_____

DOLLAR AMOUNT OF THE JOB:
_____

4. **ORGANIZATION:**
_____

ADDRESS:
_____

CITY, STATE, and ZIP CODE:
_____

TELEPHONE NUMBER
_____

CONTACT PERSON:
_____

DATE OF SERVICES:
_____

DOLLAR AMOUNT OF THE JOB:
_____

OFFEROR'S NAME: _____

SIGNATURE: _____ **DATE -** _____

CERTIFICATE OF BIDDER ELIGIBILITY

720 ILCS 5/33E-11 requires that all contractors bidding for public agencies in the State of Illinois certify that they are not barred from bidding on public contracts for bid rigging or bid rotation.

The following certification must be signed and submitted with bidder's bid Quote. FAILURE TO DO SO MAY RESULT IN DISQUALIFICATION OF THE BIDDER.

_____, as part of its bid for the _____ work for Community Unit School District #300, Algonquin, Illinois , of Cook, DeKalb, Kane, and McHenry Counties, Illinois certifies that said contractor is not barred from bidding on the aforementioned contract as a result of a violation of either 720 ILCS 5/33E-3 or 720 ILCS 5/33-E4.

Firm: _____

By: _____
(Signature)

_____
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This _____ day of _____, 2020

_____
NOTARY PUBLIC

CERTIFICATE OF COMPLIANCE WITH ILLINOIS DRUG-FREE WORKPLACE ACT

_____, having 25 or more employees, does hereby certify pursuant to section 3 of the *Illinois Drug-Free Workplace Act* (30 ILCS 580/3) that it shall provide a drug-free workplace for all employees engaged in the performance of work under the contract by complying with the requirements of the *Illinois Drug-Free Workplace Act* and, further certifies that it is not ineligible for award of this contract by reason of debarment for a violation of the *Illinois Drug-Free Workplace Act.*

Firm: _____

By: _____
(Signature)

_____
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This _____ day of _____, 2020

_____
NOTARY PUBLIC

CERTIFICATE REGARDING
SEXUAL HARASSMENT POLICY

_____, does hereby certify pursuant to Section 2-105 of the *Illinois Human Rights Act* (775 ILCS 5/2-105) that it has a written sexual harassment policy that includes, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment, utilizing examples; (iv) an internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Department of Human Rights and Human Rights Commission; (vi) directions on how to contact the Department of Human Rights and Human Rights Commission; and (vii) protection against retaliation.

Firm: _____

By: _____
(Signature)

_____
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This _____ day of _____, 2020

_____

NOTARY PUBLIC

CERTIFICATE REGARDING
EQUAL EMPLOYMENT OPPORTUNITY

_____, does hereby certify pursuant to Section 2-105 of the *Illinois Human Rights Act* (775 ILCS 5/2-105) that it has a written equal employment opportunity policy that is in compliance with all terms and conditions of the Equal Employment Opportunity provisions of the Illinois Human Rights Act.

Firm: _____

By: _____
(Signature)

_____
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This _____ day of _____, 2020

_____
NOTARY PUBLIC

CERTIFICATE REGARDING

EMPLOYMENT OF ILLINOIS WORKERS ON PUBLIC WORKS

_____ agrees if at the time the Agreement is executed, or if during the term of the Agreement, there is excessive unemployment in Illinois as defined in the Employment of Illinois Workers on Public Works Act, 30 ILCS 570/0/01 et seq., as two consecutive months of unemployment exceeding 5%, then _____ agrees to employ Illinois laborers in accordance with the Employment of Illinois Workers on Public Works Act. An "Illinois laborer" is defined as any person who has resided in Illinois for at least thirty (30) days and intends to become or remain an Illinois resident.

Firm:
_____

By:
_____
(Signature)

_____
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This _____ day of _____, 2020

_____
NOTARY PUBLIC

NON-COLLUSION AFFIDAVIT

AFFIDAVIT: "I (we) hereby certify and affirm that my (our) Quote was prepared independently for this project and that it contains no fees or amounts other than that for the legitimate execution of this work as specified and that it includes no understanding or agreements in restraint of trade."

The following affidavit must be signed and submitted with bidder's bid Quote. FAILURE TO DO SO MAY RESULT IN DISQUALIFICATION OF THE BIDDER.

_____, as part of its bid for the _____ work for Community Unit School District #300, Algonquin, Illinois certifies that said Contractor is not barred from bidding on the aforementioned contract as a result of a violation of the above Non-Collusion Affidavit.

Firm: _____

By: _____
(Signature)

_____
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This _____ day of _____, 2020

_____
NOTARY PUBLIC

CERTIFICATE REGARDING
COMMUNITY UNIT SCHOOL DISTRICT 300
VENDOR/CONTRACTOR CONFLICT OF INTEREST

_____, does hereby certify that they have read and fully understand the Vendor/Contractor Conflict of Interest Board Policy as stated below:

Vendor/Contractor Conflict of Interest
Any vendor or contractor doing $5,000 - $25,000 in business with the District within a fiscal year shall not contribute to any political campaign that directly affects the District while doing business for the District or for a period of two years after completion of business with the District. Further, the District will not enter into significant business with a vendor or contractor that has contributed to a political campaign that directly affects the District within two years prior to commencing business. Any vendor or contractor that participates and is awarded a contract through the competitive bidding process is exempt from this policy.

LEGAL REF.: 105 ILCS 5/10-20.19c, 5/10-20.21, 510-22.34c, and 5/19b-1 et seq.
820 ILCS 130/0.01 et seq.

CROSS REF: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation) 4:150 (Facility Management and Building Programs)

ADOPTED: February 10, 2003

Firm: _____

By: _____
(Signature)

_____
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This _____ day of _____, 2020

_____
NOTARY PUBLIC

CRIMINAL BACKGROUND INVESTIGATIONS

Contractor hereby represents, warrants, and certifies that no officer or director thereof has any knowledge that any employee thereof has been convicted of committing or attempting to commit "Criminal Code of 1961," 720 ILCS, Sections 5/11-6 (Indecent solicitation of a child), 5/11-9 (Public indecency), 5/11-14 (Prostitution), 5/11-15 (Soliciting for a prostitute), 5/11-15.1 (Soliciting for a juvenile prostitute), 5/11-19 (Pimping), 5/11-19.1 (Juvenile pimping), 5/11-19.2 (Exploitation of a child), 5/11-20 (Obscenity), 5/11-20.1 (Sexual assault), 5/12-14 (Aggravated criminal sexual assault), 5/12-15 (Criminal sexual abuse), and 5/12-16 (Aggravated criminal sexual abuse), and/or those offenses defined in the "Cannabis Control Act," 720 ILCS, 550/1 et seq. (except the "Illinois Controlled Substances Act, " 720 ILCS 570/100 et seq., any of the offenses that would subject a certificated employee to suspension or revocation pursuant to Section 21-23a of the School Code or anyone found to be the perpetrator of sexual or physical abuse of any minor under 18 years of age pursuant to proceedings under Article II of the Juvenile Court Act of 1987 and/or any offense committed or attempted in any other state or against the laws of the United States, which if committed or attempted in this State, would have been punishable as one or more of the foregoing offenses.

Contractor further agrees that it shall not employ any person who has or may have direct, daily contact with the pupils of any school in the district, and for whom a criminal background investigation has not been conducted pursuant hereto, and further represents and agrees that all applicants for any such employment shall furnish with their applications the attached written "Authorization for Criminal Background Information" form authorizing the District to request a criminal background investigation of said applicant pursuant to Section 5/10-21.9 of the School Code of Illinois and to receive criminal history record information pursuant thereto to determine if the applicant has been convicted of committing or attempting to commit any of the criminal or drug offenses enumerated above. Contractor further agrees to submit with said authorization payment for any costs and expenses associated with the criminal background investigation.

Contractor further represents, warrants, and certifies that no applicant for employment with respect to whom the criminal investigation reveals any conviction for committing and/or attempting to commit any of the above enumerated offenses, shall be employed thereby in any position that involves or may involve contact with the students of the school district.

This certification is executed on the date hereinafter indicated by the designated contractor by its duly authorized officer.

By:_____

Its: _____

Dated:_____

SUBSCRIBED and SWORN TO before me

This _____ day of _____, 2020

_____

NOTARY PUBLIC

AUTHORIZATION FOR CRIMINAL BACKGROUND INVESTIGATION

The undersigned hereby authorizes the Board of Education of Community Unit School District 300, Algonquin, Illinois to request a criminal background investigation from the Illinois State Police, pursuant to Section 5/10-21.9 of the School Code of Illinois, 105 ILCS 5/10-21.9 and to receive criminal history record information pursuant thereto.

_____

(Printed or Typed Name of Applicant Employee)

_____

Signature of Applicant or Employee

Dated: _____

COMMUNITY UNIT SCHOOL DISTRICT 300
PURCHASING DEPARTMENT
2605 Bunker Hill Drive
Algonquin, IL 60102
847-551-8300
Fax: 847-551-8463

VENDOR APPLICATION FORM (SUBJECT TO LOCAL LAWS)	**APPLICATION DATE**
Fill in all spaces. Insert "NA" in blocks not applicable. Type all entries	**REVISION DATE**

DATE: 7/1/2020

COMPANY	HOW LONG IN PRESENT BUSINESS?
American Fidelity Assurance Company	60 years

ADDRESS	CITY	STATE	ZIP
9000 Cameron Parkway			

CONTACT PERSON/REPRESENTATIVE	FAX NUMBER	PHONE AND EXTENSION
	( )	( )

TYPE OF ORGANIZATION (Check Applicable)
☐ INDIVIDUAL ☐ PARTNERSHIP ☐ CORPORATION

IF INCORPORATED INDICATE IN WHICH STATE: Oklahoma

YEARS ESTABLISHED: 60 years

DO YOU ACCEPT PURCHASE ORDERS? YES ☐ NO ☐

DO YOU ACCEPT CREDIT CARDS? YES ☐ NO ☐

CATEGORY **(Check below the category which applies to the applicant)**

☐ (A) MANUFACTURER OR PRODUCER ☐ (C) RETAILER ☐ (E) DISTRIBUTOR
☐ (B) WHOLESALER ☐ (D) MANUFACTURER'S AGENT ☐ (F) SERVICE ESTABLISHMENT

NAMES OF OFFICERS, MEMBERS OR OWNERS OF CONCERN, PARTNERSHIP, ETC.

(A) PRESIDENT Jeanette Rice
(B) VICE PRESIDENT Keith Johnson
(C) SECRETARY Lisa Knatvold
(D) TREASURER Lucy Fritts
(E) OWNERS, PARTNERS, OR STOCKHOLDERS Bill Cameron

TAXPAYER'S I.D. NO.
FEIN 73-0714500
or
S.S. No. _____

INSURANCE INFORMATION (Check Applicable)
LIABILITY INSURANCE: $2,000,000 ☐ $2,500,000 ☐ $5,000,000 ☐ OTHER ☐
Workers' Compensation : State Minimum ☐ Greater than Minimum ☐
Required that CUSD be named as an Additional Insured ☐ INSURANCE CO. _____

BONDING INFORMATION **(Check each area in which you have been bonded and the latest date of bonding)**

Perf. Bond ___/___ (Mo. Year) ☐ Payment Bond (Labor and Materials) ___/___ (Mo. Year) ☐ Builder's Risk ___/___ (Mo. Year) ☐

PERSONS AUTHORIZED TO SIGN QUOTES, PROPOSALS, BIDS AND CONTRACTS:

NAME	OFFICIAL CAPACITY
Jason Pledger	VP of Marketing and Customer Experience

Average number of employees (including affiliates) for four preceding calendar quarters.	Average annual sales for preceding three fiscal years:	Floor Space (Square Feet)	
		Manufacturing	Warehouse
1,800	$1,000,000,000		

MINORITY/WOMEN BUSINESS ENTERPRISE
(Check One) See Definitions Below

☐ MBE ☐ MBE/WBE ☐ WBE ☐ PBE

FOR USE BY CONTRACT COMPLIANCE ONLY:
BY:_____
DATE_____ ☐ C ☐ NC

MINORITY GROUP MEMBERSHIP (Check One) See Definitions Below

NOTE: DO NOT COMPLETE THIS SECTION UNLESS YOU HAVE CHECKED ONE OF THE BOXES IN THE MINORITY/WOMEN BUSINESS ENTERPRISE SECTION ABOVE.

☐ AFRICAN AMERICAN OR BLACK ☐ HISPANIC AMERICAN ☐ NATIVE AMERICAN ☐ ASIAN-PACIFIC AMERICAN

CERTIFICATION DATE ISSUED: _____ EXPIRATION: _____

MINORITY AND WOMEN OWNED BUSINESS ENTERPRISE DEFINITIONS

MINORITY BUSINESS ENTERPRISE ("MBE") means a certified participating business at least 51 percent (51%) of which is owned and controlled by one or more members or one or more minority groups, or in the case of a publicly held corporation, 51 percent (51%) of the stock is owned by one or more members of one or more minority groups and whose daily business operations are controlled by one or more such individuals.

WOMEN'S BUSINESS ENTERPRISE ("WBE") means a certified participating business at least 51 percent (51%) of which is owned by one or more women, or in the case of a publicly held corporation, 51 percent (51%) of the stock of which is owned by one or more women and whose daily operations are controlled by one or more such individuals. Determination of whether a business is at least 51 percent (51%) owned by a woman or women shall be made without regard to community property laws.

BUSINESS OWNED AND OPERATED BY A PERSON WITH A DISABILITY ("PBE") means a business concern of which at least 51 percent (51%) is owned by one or more persons with a disability, or in the case of the corporation, one in which at least 51 per centum of the stock is owned by one or more persons with a disability or by a not for profit agency for the disabled organized pursuant to Section 501 of the Internal Revenue Code 1954; and the management and daily business operations of which are controlled by one or more of the persons with a disability who own it.

MINORITY GROUP MEMBER is an individual who is one of the following:

AFRICAN AMERICAN OR BLACK (persons with origins in any of the Black racial groups of Africa):
HISPANIC AMERICAN (persons of Spanish culture with origins in Puerto Rico, Mexico, Cuba, South or Central America, Spain, Portugal or the Caribbean Islands regardless of race).
NATIVE AMERICAN (American Indian)
ASIAN-PACIFIC AMERICAN (persons with origins from Japan, China, the Philippines, Vietnam, Korea, Samoa, Guam, the U.S. Trust Territories of the Pacific, Northern Marianas, Laos, Cambodia, Taiwan, or the Indian subcontinent).

IF YOU HAVE EVER DONE BUSINESS WITH THE SCHOOL DISTRICT UNDER ANOTHER NAME, PLEASE INDICATE NAME OR NAMES.

N/A

Give names, complete addresses, buyer's names and phone numbers of four of your customers. (Please include Federal, State or City Governments).

	ORGANIZATION	ADDRESS, STATE, ZIP	BUYER	PHONE NUMBER
1.	Northwest R-1	4290 Gravois Rd, House Springs, MO 63051	Michelle Adams	636-677-3473
2.	Jacksonville SD #117	211 West State St, Jacksonville, IL 62650	Tami Stice	217-243-9411
3.	Champaign Community ISD #4	502 W Windsor Rd, Champaign, IL 61820	Deedra Miskimins	217-351-3822
4.	Quincy SD 172	1416 Maine St, Quincy, IL 62301	Teresa Kemp	217-223-8700

Bank References

NAME OF BANK	ADDRESS, STATE, ZIP	CONTACT PERSON	PHONE NUMBER
First Fidelity Bank	P.O. Box 32282, Oklahoma City, OK 73123-0482	Lee Symcox	405-416-2222

I certify that the information supplied herein (including all pages attached) is correct and that neither the applicant nor any person (or concern) in any connection with the applicant as a principal or officer, so far as is known, is not debarred or otherwise declared ineligible by any public agency from furnishing materials, supplies or services to any agency thereof.

SIGNATURE OF PERSON AUTHORIZED TO SIGN THIS APPLICATION
Jason Pledger, VP of Marketing & Customer Experience
NAME AND TITLE OF PERSON SIGNING (Please type or print)

PERSONS OR BUSINESSES INTERESTED IN BEING ADDED TO THE BIDDER'S LIST MUST FILE THIS APPLICATION WITH THE PURCHASING DEPARTMENT.

AFTER PLACEMENT ON THE BIDDERS' LIST, A VENDOR'S FAILURE TO RESPOND TO INVITATIONS FOR BIDS WILL BE UNDERSTOOD BY THE SCHOOL DISTRICT TO INDICATE LACK OF INTEREST AND SHALL RESULT IN THE REMOVAL OF THE VENDOR'S NAME FROM THE BIDDERS' LIST FOR THE ITEMS CONCERNED.

NOTE: ANY CHANGES TO INFORMATION SUBMITTED (ADDRESSES, AUTHORIZED PERSONNEL, ETC.,) WILL REQUIRE A REVISED COPY OF THIS FORM. ADDITIONAL FORMS MAY BE OBTAINED BY CONTACTING THE PURCHASING DEPARTMENT AT THE ADDRESS SHOWN ON THE FRONT OF THIS FORM.

USE BY COMMUNITY UNIT SCHOOL DISTRICT 300 ONLY

VENDOR I.D. NUMBER	APPROVED BY	DATE	W9	COMM LIST

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

6 City, state, and ZIP code

Requester's name and address (optional)

COMMUNITY UNIT SCHOOL DISTRICT 300
2550 HARNISH DRIVE
ALGONQUIN, IL 60102

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

			–			–				

or

Employer identification number

		–							

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here | **Signature of U.S. person** ▶ | **Date** ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),

2. Certify that you are not subject to backup withholding, or

3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting,* later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,

2. You do not certify your TIN when required (see the instructions for Part II for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code,* later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships,* earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code,* later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of $50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a $500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over $600 required to be reported and direct sales over $5,000[1]	Generally, exempt payees 1 through 5[2]
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

[1] See Form 1099-MISC, Miscellaneous Income, and its instructions.

[2] However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester,* later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at *www.SSA.gov*. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at *www.irs.gov/Businesses* and clicking on Employer Identification Number (EIN) under Starting a Business. Go to *www.irs.gov/Forms* to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to *www.irs.gov/OrderForms* to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code,* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account[1]
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor[2]
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	The actual owner[1]
6. Sole proprietorship or disregarded entity owned by an individual	The owner[3]
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	**Give name and EIN of:**
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity[4]
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships,* earlier.

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to *phishing@irs.gov*. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at *spam@uce.gov* or report them at *www.ftc.gov/complaint*. You can contact the FTC at *www.ftc.gov/idtheft* or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see *www.IdentityTheft.gov* and Pub. 5027.

Visit *www.irs.gov/IdentityTheft* to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

SCOPE OF WORK

Online Benefits – Open Enrollment

Scope of service below is also in Scope of Service

Response Form A - Vendor Questionnaire

District 300 is seeking services for:

- A vendor to assist in the process of open enrollment for all current and new hired district employees.
- District 300 has an annual Open Enrollment time frame for active employees between October 15 and November 15
- The successful vendor will be expected to:
    - Provide comprehensive education to all current and new employees on fringe benefits offered by the district (health, dental, vision, etc.)
    - Provide accurate and efficient communication to inform all employees of available benefits prior to open enrollment
    - Provide an online platform for employees to complete a selection process that best fits their needs
    - Provide comprehensive education and support to employees on benefit selection process including printed and electronic communication
    - Provide education for new employees during the onboarding process
    - Coordinate the employee selections with the HR Department for proper premium deductions

- **School District Background**
- Community Unit School District 300 is the sixth largest student enrollment in
- Illinois with over 21,000 students, covering 118 square miles. The District provides
- pre-Kindergarten through twelfth grade education in an area of 118 square miles in
- Northwestern Illinois, 40 miles west of Chicago.
- District 300 is comprised of three (3) high schools (grades 9-12), four (4) middle
- school (grades 6-8), one (1) school (grades K-8), sixteen (16) elementary schools
- (Grades K-5), one (1) school Pre-K, and one (1) alternative school.
- District 300 employs approximately 2100 Full Time Employees (FTE)
- Firm to Provide copy of standard contract with submitted proposal in Section 6
- Complete the Scope of Work – RFP Response Form – Part A (excel file) and Part
- B and provide in Section 3 of your submitted proposal.
- Below is the evaluation criteria that will be used to grade submitted proposals.
- Submitted proposals will be evaluated by a committee.
- District 300 current EFP system is Infor/Lawson
- Kronos – hourly employees
- Smartfind for attendance of staff

SCOPE OF SERVICES

1) Provide background information about your company.
    a. History
    b. What percent of your business is in the education sector?
    c. Organizational mission, brand, and market differentiators
2) Identify the number of IL public schools your company currently provides Section 125 administration services and employee benefit education and enrollment support.
3) Please summarize in 250 words or less why your company is the best candidate and the principal reasons your company should be selected over your competitors
4) Does your firm offer an Online Enrollment System? If so, please describe this system and how it is used in the enrollment process. Include the following information.
    i. When was the system implemented?
    ii. Who has access to the information?
    iii. How is the information accessed?
    iv. Describe information and functions available via the system.
5) Define the number of plan customers using your Online Enrollment System, including (Illinois) school districts?
6) Provide a sample project timeline that outlines the implementation process.
7) What security standards do you implement to ensure participant privacy?
8) Can the Online Enrollment System be programmed with complex eligibility rules? Is software programming done in-house or by third party?
9) Do employees have 24/7 access to login and view benefit choices items?
10) Is the system capable of exporting enrollment data to plan providers in acceptable electronic formats?
11) Is the system capable of generating employee deduction files for upload to the district's payroll program?
12) Is the system used to educate employees on the benefits offered? If so, please describe.
13) Are there any fees to the district associated with the Online Benefit System?

14) Please provide the details on the Account Management staff, including key personnel whom would have primary responsibility of supporting the District. As well as who will be enrolling the employees.
15) Please describe the training provided to your field staff.

16) Describe your Section 125 Administration.
    a. Who is responsible for the employer risk? If the account is negative at the end of the plan year when the account is reconciled (i.e., employee leaves plan with negative unreimbursed medical balance), who is responsible?
    b. Through which methods can employees submit claims for reimbursement?
17) Describe your online service center for employees and the District
18) Describe your firm's service model including claims' services.

19) Describe the process for completing annual employee election form requirements.
20) Describe your process for onboarding new employees.
21) What measurements does your company have in place to ensure all employees are educated equally on the Section 125 options available to them?
22) How are employee elections provided back to the District?

23) Describe post-enrollment services.

24) How would your company work with the district to develop a communication campaign?
25) Describe the process to educate employees on the employee benefits available at open enrollment. Include a description of your print and digital resources, including benefits website
26) How are employees able to access in-person resources to assist with the enrollment process?

Other Services:

27) Describe the benefits compliance resources your company can offer to the district and its employees.
28) Does your company have other services or technology that could be offered?
29) Please describe any additional services or support that would be available to the District.
30) What are the hours of operation for the live customer service office?
31) Does your customer service staff support other languages? What policies and procedures are in place to accommodate these needs?

RFP – Open Enrollment Services

PROPOSAL EVALUATION CRITERIA

	DEFINITION	POINT VALUE
PRICE	The lowest price that met the minimum requirements outline will be awarded	10
EDUCATION AND TRAINING	Meet the delineated expectations on the RFP	25
CUSTOMER SERVICE	Points are determined by quality of education provided to employees and HR	25
ENROLLMENT PLATFORM	End user experience in successfully completing open enrollment including plan selection changes	25
REFERENCES	Other client successful experiences	10
OTHER ENHANCEMENTS OR ADDITIONAL SERVICES	Other services provided by the vendor that can enhance the district operational systems and employee benefits	5
TOTAL POSSIBLE POINTS		100

Proposal Content and Proposal Format Submittal to include:
One complete electronic copy of proposal

Section 1 - Firm Experience and Capabilities -

- ✓ Provide a list of all School District clients for which you have provided services for in the last five years.
- ✓ Highlight your experience in performing work such as described in the Proposal.
- ✓ Samples of work that demonstrate experience at the School level or higher education.

Section 2 - Project Approach

Provide a brief discussion of the following:

- ✓ The methodology that your firm would use in collaborating with District personnel. Please provide an adequate description and summary of capabilities.
- ✓ Provide staffing resumes who would be proposed to oversee our account, along with resumes of potential employees that would be assigned to District 300.
- ✓ Your approach to project scheduling.
- ✓ Your approach for providing the necessary support to District 300 to insure the successful implementation.
- ✓ Your procedure for training personnel to adhere to the District 300 guidelines of this contract.

Section 3 – Economic Impact – Pricing and Proposal Questionnaire
Include Proposal Response Forms A and B in this section

Section 4 - References-

- ✓ Provide a minimum of four *(4)* references for professional services performed on educational, libraries, or other municipalities in the last five *(5)* years.

Section 5 – Required District 300 certificates, Vendor Application, W-9 form.
These forms are included within this Proposal.

Section 6 – Sample Contract

Section 7 – Other information proposed that in not included in the questionnaire

Section 8 – Please provide audited financials or financials for the past five years.
You may provide a link to these documents for the district to review.

RFP RESPONSE FORM – PART B

RFP – Open Enrollment Services

RFP response form Part A and B must be completed and included in your response along with all other required documents and additional documentation.

Include your fee schedule for proposal in Section 3, along with Response form A and B.

Vendor has received: Addendum #1 Yes _____ No _____
Addendum #2 Yes _____ No_____

COMMENTS AND ADDITIONAL INFORMATION

_____

_____

_____

_____

The undersigned hereby certifies that she/he has read, understands and agrees that acceptance by the Board of Education of the bidder's offer by issuance of a purchase order(s) or other documents(s) will create a binding contract. Further, she/he agrees to fully comply with the specifications and other documentary forms and regulations made a part of this specific procurement of contract. The bidder must comply with all State and Federal Regulations including FEPC, the Illinois Laborer's Act and the Illinois Prevailing Wage Act, with preference to Public Act 86-799 which states "…not less than the prevailing rate of wages as found by the public body or Department of Labor or determined by the court on review shall be paid to all laborers, workers and mechanics performing work under the contract." The Illinois Department of Labor prevailing wages for the county where the project will be undertaken are included on Attachments I & II of this bid package if applicable.

_____ 90 DAYS
Name of Company/Corporation Length of time bid is firm

_____
Street Address Bid Submitted by:

_____ _____
City, State, Zip Code Authorized Signature

_____ _____
Telephone Number Please Type or Print Name

_____ _____
Fax Number Illinois License Number

Email address - _____

*****Electronic Proposals are due by 3:00PM CT, Thursday, July 9, 2020 *****

COMMUNITY UNIT SCHOOL DISTRICT #300
PURCHASING DEPARTMENT
2605 BUNKER HILL DR
ALGONQUIN IL, 60102
Phone – 847-551-8460
Fax – 847-551-8463

June 25, 2020

Dear Vendor:

ADDENDUM 1

RFP – Open Enrollment Services

QUESTIONS AND ANSWERS:

Question: Is there any consideration to add payroll services to the scope of services?

Answer: District 300 is not exploring the outsourcing of payroll at this time.

Question: How did District 300 handle Open Enrollment Services last year?

Answer: District 300 has used Infor/Lawson self-service in the past. This RFP is for new services.

Question: Was there a trigger event resulting in the decision to put out an RFP?

Answer: Yes, the in house process is cumbersome for employees to select their insurance options; therefore, District 300 seeks to enhance the open enrollment process to make it easier for its employees.

Question: Is this RFP only for open enrollment or for qualified life events and new hires?

Answer: The RFP focuses on the active open enrollment process, and will be utilized for employees to complete life events and new hire enrollment.

Question: Of the 2100 full-time employees, what percentage or number are benefit eligible?

Answer: District 300 has 2400 employees. Approximately 2100 employees are eligible for benefits.

Question: Regarding question 8 in the Scope of Services: *Can the Online Enrollment System be programmed with complex eligibility rules,* please explain complex eligibility rules.

Answer: D300 seeks an enrollment system that will allow participants to select plans based on eligibility rules. Example: HSA participants would only see the option to select Limited Purpose FSA and HSA Contributions but not Health FSA. HMO/PPO participants would only see the option to select Health FSA but not Limited Purpose FSA and HSA Contributions.

Question: Does District 300 have eligibility groups?

Answer: Yes, please expand on this question. Currently 2100 employees are eligible for benefits.

Question: Please explain the eligibility rule problems.

Answer: We do not have a system that can offer options based on benefit plan selection as addressed in the previous question.

Question: Does District 300 offer voluntary benefits?

Answer: Yes, District 300 offers voluntary life insurance

Question: What are the #1 and #2 priorities of this RFP? Would the goal be to provide a better enrollment experience or to provide comprehensive education to assist employees to make better enrollment decisions?

Answer: Both. District 300 seeks to provide a positive open enrollment experience for new and current employees. It is also a high priority to educate all employees on the different benefit options. District 300 offers a comprehensive benefit package and we want to ensure that employees are selecting the best option for themselves.

Question: After the employee enrolls for benefits, how is the data transferred to the carriers?

Answer: Data is transferred through an electronic feed using an interface between Infor/Lawson and the carriers. This is a constant feed sent weekly as employees are hired year-round.

Question: What is the process or format to send this information to carriers?

Answer: Data is transferred through an electronic feed using an interface between Infor/Lawson and the carriers. This is a constant feed sent weekly as employees are hired year-round.

Question: Who are District 300's current benefits carriers?

Answer: District 300 uses Blue Cross Blue Shield of Illinois for health insurance, Delta Dental for dental insurance, VSP for vision insurance and Voya for Group, Supplemental Life insurance and Long Term Disability, Horace Mann/Payflex for FSA, and HSA Savings Account is administered by First American Bank.

Question: Regarding samples of work, is District 300 looking for case studies or something else?

Answer: District 300 is requesting samples of successful implementation and execution of an open enrollment platform deployed with large school districts or employers.

Make changes to the original RFP documents

Change 1 – Under 1. GENERAL

h. Oral, telephonic, telegraphic, facsimile or electronically transmitted proposals will not be accepted.

To

h. Oral, telephonic, telegraphic, or facsimile transmitted proposals will not be accepted. Proposals should be transmitted electronically to bids.purchasing@d300.org

Change 2

The CERTIFICATE REGARDING EMPLOYMEN T OF ILLINOIS WORKERS ON PUBLIC WORKS is not a required certificate.

ADDITIONAL INFORMATION

1) **The evaluation team may request a Demonstration of the respondent's services.**

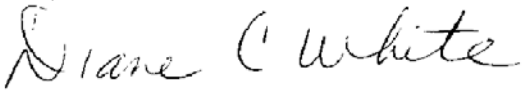
Please acknowledge receipt of this addendum in a letter of acknowledgement and included with your sealed bid.

This Addendum is to be considered part of the original bid documents.

Please confirm receipt of this email by a telephone call, email, or fax.
Phone Number – 847-551-8460.
E-mail- bids.purchasing@d300.org

Fax Number – 847-551-8463
If you have any questions, please feel free to contact me at the phone number listed above.

Sincerely,



Diane C. White / Director of Purchasing

COMMUNITY UNIT SCHOOL DISTRICT #300
PURCHASING DEPARTMENT
2605 BUNKER HILL DR
ALGONQUIN IL, 60102
Phone – 847-551-8460
Fax – 847-551-8463

July 3, 2020

Dear Vendor:

ADDENDUM 2

RFP – Open Enrollment Services

QUESTIONS AND ANSWERS:

Question: What is the District's current turnover percentage?

Answer: The turnover percentage is 8%.

Question: How many unique eligibility groups are within the District's benefit eligible population? (i.e. different location, executives, rate structures, coverage level, etc.)

Answer: There are three different benefit eligible groups (24 pay, 20 pay and 18 pay).

Question: Can you list the rate structures within the benefit eligibility groups?

Answer: The rate structures are based on employee groups:
24 pay employees – Admin, LEAD, DEPA, NUG
20 pay employees – Grandfathered LEAD members
18 pay employees – DESA, DESPA10 Full-time SUBS

Question: Do you have any union employees? If yes, how many separate union contracts? Do the union employees receive benefits through your company?

Answer: Yes, we have union employees. There are four separate contracts. Please click here and navigate to the list of Labor Agreements. Yes, union employees do receive benefits through District 300.

Question: Does the District have any retirees? If so, how many are under 65 and over 65? How do the retirees pay for their benefits? Do you offer split family and survivor benefits?

Answer: Yes, there are four retirees under 65 and no retirees over 65. Retirees pay District 300 directly. No, we do not offer split family and survivor benefits outside of COBRA.

Question: Can you confirm your Annual Enrollment is held in October? Is the timeframe for your Annual Enrollment start date flexible?

Answer: The Annual Open Enrollment takes place during October 15 – November 15. We are not flexible with the start date.

Question: Please describe your Benefit plan offerings and carriers. Are you currently evaluating any major plan design changes?

Answer: For plan offerings please visit our website or click here

Question: Do you offer Voluntary Benefits to your employees? If so, please list the plan design and carrier.

Answer: Yes, District 300 does offer a Voluntary/Supplemental Life through VOYA, click here.

Question: Does the District require proof when enrolling a dependent? What events do you require this (Life events, New Hire, Open Enrollment)?

Answer: Yes, District 300 does require proof when enrolling a dependent. We require a certified copy of the marriage certificate if enrolling a spouse and a certified copy of the birth certificate if enrolling a dependent child. We require these documents when an employee adds a dependent through a Life Event, as a New Hire, or during Open Enrollment.

Question: How many benefit eligible employees have at least one dependent?

Answer: 1,373 benefit eligible employees have at least one dependent enrolled on District 300's insurance plan(s). District 300 is not able to provide you with the number of benefit eligible employees who have at least one dependent. The dependent may not be enrolled or listed as a dependent in our system because they are not enrolled in one of District 300's insurance plan(s).

Question: Have you determined who will join the District's team to be a resource during the implementation process?

Answer: District 300 will use current staff to assist with the implementation process.

Question: Can you confirm the District's timeline to make a vendor decision is August 25th, 2020? Is that deadline flexible? When is the soonest the District would make a vendor decision?

Answer: District 300 confirms the decision deadline is August 25, 2020. This deadline is not flexible. The vendor recommendation will be brought before the Board of Education at the regularly scheduled meeting on August 25, 2020. Human Resources may make a vendor decision prior to August 25, 2020, but it must go to the Board of Education for approval.

Please acknowledge receipt of this addendum in a letter of acknowledgement and included with your sealed bid.

This Addendum along with attachments is to be considered part of the original bid documents.

Please confirm receipt of this email by a telephone call, email, or fax.
Phone Number – 847-551-8460.
E-mail- bids.purchasing@d300.org

Fax Number – 847-551-8463
If you have any questions, please feel free to contact me at the phone number listed above.

Sincerely,

Diane C White

Diane C. White / Director of Purchasing

EMPLOYER BENEFIT SOLUTIONS FOR EDUCATION

PROPOSAL FOR

Community Unit School District #300

Kaitlin Economon
Account Development Coordinator

Illinois Branch Office
333 Salem Place Suite 130
Fairview Heights, IL 62208

Office: 855-822-9168 | Cell: 314-703-8208
kaitlin.economon@americanfidelity.com

americanfidelity.com/illinois

AMERICAN FIDELITY
a different opinion

SB-32743-0919

PROPOSAL FOR

Community Unit School District #300

I enjoyed meeting your team and discussing how we can work together to enhance your benefits program. As we discussed, our goal is to shift the focus from providing benefit plan information to motivating employees to make decisions about how to best utilize their benefits in a way that is economical to both their plan sponsor and the employees' families.

Many districts are in search of a better way to manage their enrollment without adding costs to their bottom line. Our model helps streamline enrollments and improve efficiencies, while providing individual support and education.

A Single Benefits System

- Central location to store your core and voluntary benefits information.
- Year-round functionality eliminates paper enrollment forms.
- EDI file feeds including new hire and qualifying event changes are sent to carriers directly.
- Available at no additional charge in exchange for offering voluntary benefits.

Customized Communication Strategy

Along with technology, we'll deliver a customized communication strategy for your organization. Through group meetings and individual education sessions, supported by our extensive collection of educational material, we help employees understand their options and enroll in the benefits that make the most sense for them and their families.

See a Sample Enrollment Site

Solutions for Community Unit School District 300

I am confident that our approach to providing benefits and services will enhance your program.

- Comprehensive, customized benefits solution.
- Complete web-based enrollment, communication, and administration platform, including EDI feeds.
- Employee education and one-on-one benefit reviews prior to enrollment.
- Year-round service from a dedicated salaried account manager.

Thank you for considering American Fidelity Assurance Company. I look forward to speaking to you further about this opportunity.

Kaitlin Economon

Account Development Coordinator

American Fidelity | Illinois Branch Office

P: 800.654.8489, ext. 2432 | americanfidelity.com/illinois

Firm Experience & Capabilities

- School District Clients
- Experience
- Samples of Work

Firm Experience & Capabilities

School District Clients

American Fidelity serves more than 4,400 school districts nationwide, including 240 districts in the state of Illinois. Due to company policy, we are not able to disclose a full list of these clients.

[See How We Are Helping Educators in St. Louis]

4,400+
School Districts Served Today

140+
Education Association Relationships

60
Years Working in Education

Experience

American Fidelity has 60 years of experience providing top-notch benefits administration for the education community. We offer benefits strategies to empower employers like you to make benefits decisions that help both your organization and your employees. Our goal is act as an extension of your human resources department by providing employee education, enrollment, year-round administration, and compliance support.

Serving Your Region

Both **Champaign Comm USD #4** and **Evansville Vanderburgh School Corp** are similar in size to yours and have gained efficiencies by utilizing our online platform.

Associaton Partnerships

We proudly partner with more than 140 state and national education associations, and are an endorsed provider for the top business/administative associations for districts, the Association of School Business Officials (ASBO), and the top national association for school employees, the National Education Association (NEA).

Our local association partnerships include IASBO, IASA, IASPA, and LUDA.

> Since 2006, American Fidelity has provided personalized service through annual employee benefit reviews and FSA and HRA administration. Our partner is always a quick phone call away, and I consider Kaitlin and her team to be part of our 'unofficial' HR department.
>
> *Jan Bush, Business Manager*
> *Murphysboro CUSD #186, IL*

02

Project Approach

- Methodology
- Staffing Resumes
- Project Scheduling
- Implementation
- Personnel Training

Methodology

American Fidelity wants to partner with your District to create a holistic benefits strategy that will help increase participation, retain employees, and save money. We also want to help take the burden off your administration by helping you create a comprehensive benefits plan, educating your employees, answering benefits questions, and executing your annual enrollment.

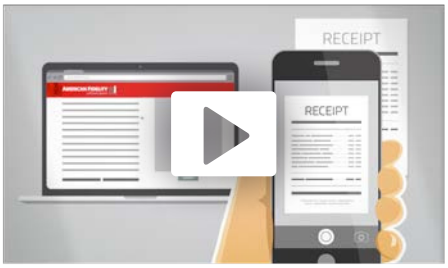
Objectives:

- Provide the District with a full benefits enrollment platform to enroll your employees in all their benefits, including medical, vision, and dental.
- Help you develop and execute a benefits education plan that ensure your employees are prepared for their enrollment.
- Provide local support throughout the plan year through our local account management team.

Employee Education

As your partner, we will help you implement valuable, consistent benefits education that allows each of your employees to learn about their benefit options through channels they prefer. We believe that when employees are properly educated, they will better appreciate and understand the benefits you offer, leading to higher satisfaction and retention. Our education strategy includes the following resources that can be customized to meet your needs:

Pre-Enrollment Materials – We can provide email blasts, posters, flyers, postcards, and benefits booklets to ensure your employees understand their benefits and know when it's time to enroll.

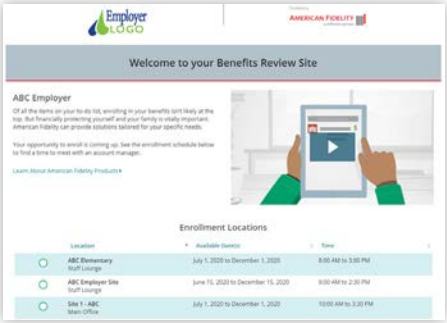


Educational Videos – We have an expansive video library that includes enrollment preparation tips, product information, testimonials, and self-service support options.

Visit our video library here.

Benefits Websites – We can work with you to create a custom benefits website with up-to-date plan information and an enrollment appointment scheduler.

View a sample at https://americanfidelity.com/pages/district-300/



One-on-One Benefit Reviews – Employees can meet individually with one of our experienced account managers to receive customized guided enrollment education; get their questions answered; and help ensure they select the benefit that best meet their needs.

Group Meetings – We educate your employees on their benefit options in a group setting to prepare them for their annual enrollment.

Enrollment Support

You and your employees will have access to AFenroll®, American Fidelity's online enrollment platform that can assist with your entire enrollment.

We'll provide you with a customized online benefits enrollment system with year-round features and maintenance. This includes:

- Full benefits and system enrollment monitoring
- Setup for mutually agreed upon plan functionality
- Data and census analysis, pre-load, and setup
- Testing and carrier review
- Multiple product categories, plan options, and coverage levels
- Administrative tools (reports, enrollment monitoring, etc.)
- Post-enrollment data transfer to employer

Customer Service and Support

We work hard to exceed your expectations by providing excellent customer service and claims processing for your employees, and efficient plan administration tools and support for your Human Resources department. By partnering with American Fidelity, you and your employees will have a direct line of communication with our local account managers as well as our customer service department.

Billing Support – Our employer online portal includes a section dedicated to helping you efficiently manage and reconcile your American Fidelity bill. The system allows your payroll team to reconcile bills entirely online and choose the payment method. This helps to eliminate paper bills and drastically cuts the time it normally takes to reconcile.

Claims Processing – We make it simple for your employees to file a claim in their time of need with multiple options for submitting a claim, and quick and efficient claims processing. All claims are paid in an average of five business days. For a complete video on our claims process, click here.

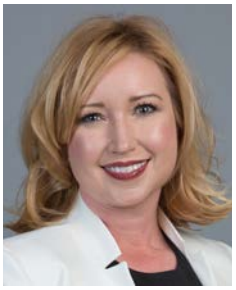
Customer Support – We understand there will be times when your employees need to speak to someone about their benefits. You will have a local account manager available to answer employee questions directly. In addition, we have a dedicated team of customer service specialists, and participants have 24/7 access to our toll-free automated phone system to check their reimbursement account balances.

Mary Hatfield

Executive Account Manager
mary.hatfield@americanfidelity.com

Mary Hatfield is entering her fifth year with American Fidelity, working exclusively with the education market to provide solutions for employers — including employee benefit education, enrollment and benefits administration, Section 125 compliance education, High Deductible Health Plan implementation, customized supplemental insurance packages, and reimbursement account administration.

Honored by the company nationwide as the 2017 "Rookie of the Year", Mary works hard to deliver excellent customer service to the districts she works with, as well as each employee. She is the account manager for several of our largest districts in Illinois. She also leads a team of four account managers, ensuring the highest standard of customer service, account development and retention. Mary holds a Bachelor of Science degree from the University of Illinois at Urbana Champaign.

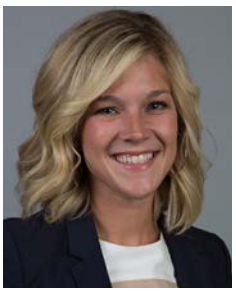


Whitney Dyson

State Manager
whitney.dyson@americanfidelity.com

Whitney Dyson serves as Illinois State Manager for American Fidelity. She has been with American Fidelity for more than nine years and has over 18 years of experience working in leadership. In her current role, Whitney is responsible for professional development, recruiting, staff development, strategic planning, business management, and market development. She manages a team of 13 salaried account managers that support more than 500 K-12 public school districts.

Whitney supports and contributes to many association organizations such as: Illinois ASBO, ASBO International, Illinois Association of School Administrators, as well as the Illinois Large Unit District Association. She is a B-School Graduate, completed Challenger Training, attended leadership training at The University of Texas at Austin- School of Executive Training, studied Communications and Business at Illinois State University, and is currently pursuing her GBA designation.



Audra Bussard

Enrollment Coordinator
audra.bussard@americanfidelity.com

Audra Bussard serves as Enrollment Coordinator for American Fidelity. She works exclusively with school districts in Illinois. As an Enrollment Coordinator, her main goal is to facilitate implementation and onboarding processes — including developing, maintaining, and strengthening customer relationships by providing superb customer service and supporting administrative aspects of assigned accounts. Audra has worked with more than 300 school districts throughout the state in her time at American Fidelity.

Prior to working at American Fidelity, Audra was a Human Resource Manager for a Human Resource company that outsourced HR services to school districts in Illinois. This experience in addition to her time with American Fidelity, has made her well versed in benefits and HR administration in the K-12 world. She received a Bachelor's degree in Biology/Chemistry from Southern Illinois University Edwardsville.

Tammy Hinkle-Davis

Illinois Branch Administrator/Secretary
tammy.hinkle@americanfidelity.com

Tammy Hinkle-Davis has served as the Illinois Branch Administrator/Secretary with American Fidelity for more than eight years. In her role, Tammy supports the efforts of our account managers, management, our outside professional business association groups, and over 200 school districts we service throughout the state of Illinois.

Tammy's responsibilities require her to handle many details, tasks, and projects at once. Therefore, being able to multitask; effectively, efficiently, and accurately deems essential in this position, just as providing exceptional and extraordinary customer service does to every customer and co-worker she encounters.

Tammy earned a Bachelor of Science degree in Business Management from Fontbonne University in St. Louis, MO.

Implementation

Implementing your benefits program is one of the most important steps in ensuring a smooth and successful enrollment. We work with you to develop a strategy centered around the needs of your organization and your employees.

Here's how we can help:

Planning Meeting

Our highly-trained account managers will meet with your staff prior to your plan year enrollment to develop an implementation plan based on your needs.

Your District will be assigned an Enrollment Analyst (responsible for configuring AFenroll® to reflect the school's specific needs), Enrollment Coordinator (responsible for training staff members and ongoing customer service) and a Data Analyst (responsible for the accurate return of payroll data and carrier data) to provide the necessary support throughout the implementation process.

Implementation

We'll schedule an implementation call to go through a benefit inventory where we learn about your benefits, carriers, and eligibility rules. We'll also:

- Help you develop a communication plan designed for your District.
- Discuss the data that we will need to conduct the enrollment.
- Contact your carriers to work through the details of their return data requirements.

Pre-Enrollment

We'll distribute pre-enrollment materials, host group meetings for your employees, and provide your employees with an online appointment scheduler to help them easily sign up for an enrollment session.

Open Enrollment

Our account managers will provide in-person enrollments with employees to discuss benefit options and help them enroll (if necessary, we can also provide one-on-one enrollments virtually). Employees will sign the annual election form.

Post-Enrollment

We'll conduct a post-enrollment review immediately following the enrollment to get feedback from you staff on the positive and negatives of the process. We'll also train your staff for American Fidelity's online billing and administration system.

AMERICAN FIDELITY
a different opinion

Enrollment Timeline

CUSD 300

10/15/2020 - 11/15/2020

COMPLETED	TASK DESCRIPTION	ASSIGNED TO	DUE DATE
	Planning Meeting	AF and CUSD 300	8/27/2020
	Send Completed Benefit Blueprint to AF	CUSD 300	9/3/2020
	Send Employee Data to AF (Census/Benefit File)	CUSD 300	9/4/2020
	Send Additional Benefit Info to AF (Copays/Core Plans)	CUSD 300	9/4/2020
	Send Payroll Deduction Codes and Payroll Spec to AF	CUSD 300	9/4/2020
	Implementation Call	AF and CUSD 300	9/8/2020
	Carrier Calls	AF and CUSD 300	9/11/2020
	Principal/Supervisor Meeting	American Fidelity	9/25/2020
	IEA Presentation (if needed)	American Fidelity	9/30/2020
	Approve Enrollment Schedule	AF and CUSD 300	9/30/2020
	Approve Enrollment Communication	AF and CUSD 300	9/30/2020
	Initial Communication Sent to CUSD 300 Staff	CUSD 300	10/1/2020
	Group Benefit Overview Meetings by Building	American Fidelity	10/1 -11/5
	Approve Online Enrollment Platform (AF Enroll)	AF and CUSD 300	10/9/2020
	Time to Enroll Communication Sent to CUSD 300 Staff	CUSD 300	10/12/2020
	Enrollment	American Fidelity	10/15-11/15
	Enrollment Progress Sent to CUSD 300 Admin	American Fidelity	10/31/2020
	Send Completed Life Event Workbook to AF	CUSD 300	10/31/2020
	Last Chance to Enroll Communications Sent to CUSD 300 Staff	CUSD 300	11/9/2020
	Make-Up Enrollment Days	American Fidelity	11/11 -11/15
	Provide Post-Enrollment Reports	American Fidelity	11/27/2020
	Post-Enrollment Meeting	AF and CUSD 300	11/30/2020
	**This is a sample timeline, dates are subject to change		

Strategic Partnership

American Fidelity's account managers offer our customers ***a different opinion***. We hire experienced professionals that are salaried employees, not brokers or commissioned sales people. Our account managers are trained to be your strategic partner in helping you achieve your benefits goals.

Selective Hiring

We seek professionals with a pattern of success, demonstrated by career growth and leadership skills. Each candidate has at minimum a one-month interview process which includes several formal interviews and shadowing, and because we value your organization's security and safety, all our account managers undergo an extensive background check.

8 Years
Average tenure for sales colleagues

500+
Total sales colleagues in the U.S.

100+
Hours of training for new sales colleagues

Highly Trained

Our account managers are required to attend training year-round to help ensure they are up-to-date on benefits management trends. New account managers are required to attend over 100 hours of training, both in person and online, and must pass multiple exams within the first six months.

Annually, all our account managers are trained on:

- Industry benefit trends
- Compliance requirements
- Section 125 Plan regulations
- Reimbursement account regulations
- Patient Protection and Affordable Care Act (ACA)
- Data security
- Fraud detection
- HIPAA regulations

Dedicated to You Year-Round

Our account managers are available year-round to support you and your employees and help you make the most of your benefits. For employers, we help create a benefits strategy to accomplish your goals, whether that means moving to a High Deductible Health Plan, reducing costs, or implementing a new benefit. For employees, we offer one-on-one benefit reviews to help ensure they are choosing the right benefits for their individual needs, specifically focusing on benefits that complement your medical plan.

Economic Impact - Pricing and Proposal Questionnaire

- Response Form A
- Response Form B

	Response Form A - Scope of Service Questionnaire	Firm Response and Comments
1)	Provide background information about your company.	
	a. History	American Fidelity Assurance Company was established in 1960 and has been providing voluntary benefits and employer administative services for the education community for 60 years. We offer benefits strategies that empower districts like yours to make benefits decisions to help your organization and your employees. Our goal is to act as an extension of your human resources department by providing employee education, enrollment, year-round administration, and compliance support.
	b. What percent of your business is in the education sector?	American Fidelity has a division solely dedicated to education community, meaning you will be served by an account team that is truly embedded within your industry's trends and benefit needs. Overall, the education sector makes up about 80% of our business.
	c. Organizational mission, brand, and market differentiators	American Fidelity's mission is to provide financial security and benefit solutions to meet the specific needs of employers and employees in our select market segments. We accomplish our mission by providing your employees with a personal approach focused on providing each of your employees with the proper education to help them understand the full scope of the benefits being offered and how they can be used to supplement their core benefits.
2)	Identify the number of IL public schools your company currently provides Section 125 administration services and employee benefit education and enrollment support.	We currently serve 240 public school districts in Illinois.
3)	Please summarize in 250 words or less why your company is the best candidate and the principal reasons your company should be selected over your competitors	American Fidelity is committed to providing your District with more than just a benefits package. We want to help you implement valuable, consistent benefit education to ensure your employees understand their benefit options and how each option fits into their overall benefits package. We do this by utilizing salaried account managers who provide a one-on-one guided enrollment experience for each eligible employee to answer questions and provide comprehensive benefits education. Additionally, we provide educational videos, a benefits website, emails, and customized print materials to ensure each employee can learn about their benefit options through the channels they prefer. We believe that with a true benefits education strategy, your employees will be more prepared to make benefits decisions, leading to higher overall participation in your benefits plan.
4)	Does your firm offer an Online Enrollment System? If so, please describe this system and how it is used in the enrollment process. Include the following information.	AFenroll® is American Fidelity's complete web-based enrollment, communication, and administration platform that can assist with your entire benefit enrollment process. With ease of administration and one central location for you and your carriers, AFenroll® is your enrollment solution. We'll provide you with a customized online benefits enrollment system with year-round features and maintenance. This includes: • Full benefits and system enrollment monitoring • Setup for mutually agreed upon plan functionality • Data and census analysis, pre-load, and setup • Testing and carrier review • Multiple product categories, plan options, and coverage levels • Administrative tools (reports, enrollment monitoring, etc.) • Post-enrollment data transfer to employer
	i. When was the system implemented?	We began using our current enrollment system in 2011.
	ii. Who has access to the information?	Access is granted to administrators and HR team members via a secure login to our system.
	iii. How is the information accessed?	Information is accessed through administrative login into our secure webbased system.
	iv. Describe information and functions available via the system.	Employer Features: • Electronic payroll deduction upload • New Hire enrollments • View employee enrollment status • Employee benefit participation reports • Administrative changes, including terminations, leaves of absence, retirements and more • View employee coverage at any time • Electronic, historic record of employee data • View employee beneficiary information at any time • Customize your enrollment with company colors, logo, and photos Employee Features: • Accessible from any desktop browser • Customized enrollment based on demographic information and hire date • Enroll in all available benefits • View benefit confirmation statements • View benefit materials, brochures, and summary plan descriptions • Educational benefit videos • Enrollment preparation videos • Benefit calculators and Section 125 worksheets
5)	Define the number of plan customers using your Online Enrollment System, including (Illinois) school districts?	Approximately 7,200 clients currently use AFenroll, including 240 school districts throughout Illinois. We provide full benefit enrollments, including EDI data feeds to carriers, for 187 clients and eight clients in Illinois.
6)	Provide a sample project timeline that outlines the implementation process.	A sample implementation timeline is included in Section 2 of this response.

7)	What security standards do you implement to ensure participant privacy?	As an insurance company, American Fidelity is held to a high standard by Federal Government Regulations and other entities to protect the personal information of our clients. We have measures in place to continually meet these standards. These include: All American Fidelity colleagues are required to take a HIPAA class and have adopted work practices that emphasize confidentiality and security. American Fidelity provides a licensed attorney and certified PHR (Professional Human Resources) manager who ensure HIPAA compliance. Additionally, customer information is shredded and kept in locked binds. Our file server is backed up and stored offsite in a secured and monitored facility. Please see the Supporting Documents section of this response for our HIPAA Notice of Privacy Practices.
8)	Can the Online Enrollment System be programmed with complex eligibility rules? Is software programming done in-house or by third party?	Yes – AFenroll® can be programmed with complex eligibility rules. All programing is done in-house by a tech assigned specifically to your district. Our team will work with you during implementation to determine your needs and build your enrollment to meet those needs.
9)	Do employees have 24/7 access to login and view benefit choices items?	Yes – Employees have 24/7 access to manage their benefits through our secure online portal.
10)	Is the system capable of exporting enrollment data to plan providers in acceptable electronic formats?	Yes – American Fidelity has more than 18 years of experience providing EDI files to carriers. We have been successful because we take the time and make the effort to continually verify all carrier details and revise data specs to ensure their accuracy. This is done through conference calls with the carriers and through our secure test file process. We work back and forth with the carrier to make sure they are receiving what they expect and can load the file accurately. Once the test phase is complete and the enrollment is conducted, we can quickly provide the carrier files with the confidence that they are produced accurately.
11)	Is the system capable of generating employee deduction files for upload to the district's payroll program?	Yes – We can provide a file of plan year enrollments directly into the District's payroll system.
12)	Is the system used to educate employees on the benefits offered? If so, please describe.	Yes – AFenroll® can be customized to incorporate benefit materials, brochures, educational videos, and summary plan descriptions to assist employees during the enrollment experience. Employees may also utilize the custom benefits website for quick web access to educational material for each of the benefit options.
13)	Are there any fees to the district associated with the Online Benefit System?	We are offering our online enrollment platform and payroll integration at no additional charge to Community Unit School District # 300 in exchange for: •Access to offer our portfolio of voluntary benefits to District employees through payroll deduction; and •Access to school sites for group and individual enrollment meetings.
14)	Please provide the details on the Account Management staff, including key personnel whom would have primary responsibility of supporting the District. As well as who will be enrolling the employees.	Your District will be served year-round by a team of our salaried account managers that live and work in Illinois. This team includes Mary Hatfield, Audra Busssard, Whitney Dyson, and Tammy Hinkle. We will provide additional account managers as needed during the open enrollment process.
15)	Please describe the training provided to your field staff.	Our account managers are required to attend training year-round to help ensure they are up-to-date on benefits management trends. New account managers are required to attend over 100 hours of training, complete 11 online courses, and must pass multiple exams within the first six months. Annually, all our account managers are trained on: •Industry benefit trends •Compliance requirements •Section 125 Plan regulations •Reimbursement account regulations •Patient Protection and Affordable Care Act (ACA) •Data security •Fraud detection •HIPAA regulations
16)	Describe your Section 125 Administration.	American Fidelity is one of the leading Section 125 Plan providers nationwide with nearly 40 years of experience providing these Plans to school districts like yours. When you choose American Fidelity as your Plan provider, we will help you properly implement and maintain your Section 125 Plan. This includes helping you establish your Plan Document. Our business model is convenient, IRS compliant, and will help to relieve your organization of the administrative burden. **We provide our Section 125 services at no additional cost.**
	a. Who is responsible for the employer risk? If the account is negative at the end of the plan year when the account is reconciled (i.e., employee leaves plan with negative unreimbursed medical balance), who is responsible?	Because of the potential loss to the employer, American Fidelity provides insurance to cover the Health FSA risk. The risk policy "insures" the employer's uniform coverage risk for the Health FSA, up to $2,750 per participant for shortages in the account due to termination of employment. American Fidelity will provide this risk protection to the District at no additional cost.
	b. Through which methods can employees submit claims for reimbursement?	We offer several convenient ways for employees to submit claims for reimbursement: Benefits Debit Card - Allows employees to pay for eligible medical expenses directly from their accounts. Our system is tied to an inventory information approval system (IIAS) allowing us to verify that a transaction is valid at the point-of-sale for most retail locations without further documentation. Mobile App – Employees can file a claim by snapping a photo of the expense receipt and submit using a smartphone. Online – Employees can file a claim and upload their expense receipts through our Online Service Center. Mail & Fax – Employees can file a claim manually by mail or fax. Printable claim forms are available on our website.

17)	Describe your online service center for employees and the District	Our Employee Online Service Center allows your employees to easily manage their American Fidelity benefits in one place. Employees can: • File a new claim through an online submission form • Check the status of an existing claims • Check reimbursement account balance and track account activity • Update account information • Download and print insurance policies • Set up account notifications and view statements Our Employer Online Service Center is a secure portal that allows you to manage your entire benefits program and reconcile your bill in one place. Employers can: • Review or terminate employees from their plan • Update organization's contact information • Download sick pay reports • Create and manage employer account logins • Access employee election forms • Upload census data • Download reports
18)	Describe your firm's service model including claims' services.	At American Fidelity, we work hard to exceed your expectations by providing excellent customer service and claims processing for your employees and efficient plan administration tools and support for your human resources department. We are available throughout the year to assist you and your employees with any questions or need, both from our headquarters in Oklahoma City, OK and through our local account managers. We make claim submission fast and easy for your employees with options to submit online through our Online Service Center or through our mobile app. We pay claims in an average of five business days from the time a claim is received
19)	Describe the process for completing annual employee election form requirements.	During enrollment, all elections are captured electronically and documented on the employee's Section 125 election form, which are printed and provided to the employee. At the end of the enrollment, American Fidelity provides the employer with access to these forms, as well as the opportunity for American Fidelity to automatically upload employee elections to your payroll system. This eliminates the need for your administrative staff to key in all changes manually.
20)	Describe your process for onboarding new employees.	As previously discussed, we can meet in person or virtually with all new hires on set dates twice a month or when district requests. During this time, we can fully complete the onboarding process and collect all necessary forms and items on behalf of your HR department. All benefit elections can be processed through AFenroll®, making enrollment notifications to carriers and billing updates seamless.
21)	What measurements does your company have in place to ensure all employees are educated equally on the Section 125 options available to them?	We focus on providing a one-on-one, in-person enrollment experience for each employee. This approach allows our account managers to help educate and enroll your employees in all their benefit options. We also provide a variety of pre-enrollment marketing materials, including emails, posters, flyers, postcards, and brochures to ensure your employees understand their benefit options and know when it's time to enroll.
22)	How are employee elections provided back to the District?	Your District will be provided with complete enrollment documentation following the enrollment. This information can be provided by paper and/or we can provide an electronic "upload" of election changes directly into your payroll system, eliminating the need for manual data entry.
23)	Describe post-enrollment services.	We will coordinate a meeting with your District to review enrollment successes, participation by benefit and service, and improvement opportunities for the following plan year. In addition, we will meet with the payroll administrator to provide one-on-one training for our online billing and administration system and assist with the first billing. Complete tasks include: •Review Payroll Deduction Report •Upload payroll deductions •Walk through the first bill and ongoing support •Training for American Fidelity's Online Service Center •Review year-round support mode
24)	How would your company work with the district to develop a communication campaign?	Your benefits enrollment period is a unique opportunity to engage your employees about your benefit offerings and ensure they are choosing the benefits that meet their needs. If executed properly, your employees will better appreciate and understand the benefits you offer, leading to higher satisfaction and retention. American Fidelity will work with you during the planning meetings to develop and execute a communication strategy that removes much of the administrative burden on your organization while also ensuring your employees are educated on their benefit options.

25)	Describe the process to educate employees on the employee benefits available at open enrollment. Include a description of your print and digital resources, including benefits website	We will work with your District to develop a communication and education strategy that may include the following options: One-on-One Benefit Reviews - Employees can meet individually with one of ou experienced account managers to receive customized guided enrollment education; get their questions answered; and help ensure they select the benefit that best meet their needs. Group Meetings - We educate your employees on their benefit options in a group setting to prepare them for their annual enrollment. Pre-Enrollment Materials - We can provide emails, posters, flyers, postcards, and brochures to ensure your employees understand their benefits and know when it's time to enroll. Educational Videos -We have an expansive video library that includes enrollment preparation tips, product information, testimonials, and self-service support options. Benefits Website - We can work with you to create a custom benefits website with up-to-date plan information and an enrollment appointment scheduler.
26)	How are employees able to access in-person resources to assist with the enrollmen process?	Your employees can sign up to attend one-on-one benefit reviews and group meetings with one of our account managers in-person during the enrollment process.
	Other Services:	
27)	Describe the benefits compliance resources your company can offer to the district and its employees.	American Fidelity recognizes that staying on top of changes in the law is imperative for a successful benefits program. We have an entire compliance team dedicated to monitoring and educating our customers through lunch-and-learns, VIP email notifications, newsletters, our Benefits Blog, and personal benefit reviews with our account managers. These resources help give employers a head start with trying to understand new rules. We have in-house benefit attorneys and compliance experts who continually monitor both state and federal requirements. We want to be your partner and primary resource for managing the challenges and changes resulting from the ACA. We understand the requirements and how those responsibilities can impact employers and employees. We provide a variety of services to educate employers on the developing law, assist with implementation and ongoing compliance, and communicate plan changes to employees.
28)	Does your company have other services or technology that could be offered?	• We offer our mobile app, AFmobile®, for submitting and managing claims for our voluntary benefits and reimbursement accounts (FSA, HSA, and HRA). • Our online enrollment platform can assist with your entire enrollment. • We offer a GoToMeeting enrollment option that allows your employees to meet face-to-face with one of our account managers from anywhere.
29)	Please describe any additional services or support that would be available to the District.	American Fidelity can provide the following additional services to the District: •Section 125 Compliance •Administration of Flexible Spending Accounts (FSAs) and Health Savings Accounts (HSAs) •Dependent Verification Reviews •Group Dental and Vision Insurance •Retirement Readiness Seminars •ACA Compliance Support
30)	What are the hours of operation for the live customer service office?	Our experienced customer care team and department specialists are available Monday through Friday, 7:00 am-7:00 pm CST. Customers may contact us via email using our contact form at americanfidelity.com or through phone. We also have voicemail capabilities.
31)	Does your customer service staff support other languages? What policies and procedures are in place to accommodate these needs?	American Fidelity employs both English and Spanish speaking customer service representatives to assist with customer questions.

	Technology Questionnaire	
1	What sets your product apart from the others?	We believe that our focus on the education market and our individualized guided enrollment experience set us apart from the competition. According to a survey we conducted of more than 12,000 education employees, more than 90% responded that they favored our one-on-one approach as opposed to only 7% that preferred to self-educate and enroll on their own.
2	Does you firm accept terms of deferred billing?	There are no costs associated with our enrollment platform.
3	Does the product support SSO Implementation?	Yes
4	Is SSO implementation available via SAML?	Yes
5	Is SSO implementation included in base cost?	There are no costs associated with our enrollment platform.
6	What type of support is provided and what hours is it available (CST)?	Technical support for our enrollment system is available 24/7.
7	Is technical support 24/7 available?	Yes
8	Is technical support 24/7 included in base price?	There are no costs associated with our enrollment platform.
9	Do you partner with a hosting provider (ex: AWS) and does you have data center redundancy?	Our site is hosted on premise with data center redundancy in two geographically separate locations.
10	List the products uptime over last 6 months:	99% +/-
11	List the products uptime over last 12 months:	99% +/-
12	List the products uptime over last 24 months:	99% +/-
13	Does the products license include continuous updates to the software?	Contractually, there are two maintenance windows a week for software/hardware updates – Wednesday evening through Thursday morning (8:00 p.m. – 12:00 a.m. CST) and Sunday evening through Monday morning (8:00 p.m. – 12:00 a.m. EST). Notification is sent out if there is emergency maintenance required outside of the maintenance window.

14	Does the product integrate with Google?	AFenroll® is web-based and is supported on the most used versions of any web browser, including Google Chrome.
15	Is there a Chromebook app?	AFenroll® is web-based and can be accessed from a Chromebook.
16	Does the product run in the Chrome web browser (Chromebooks)?	Yes – AFenroll® can be access from the Chrome web browser.
17	How is the content delivered on a Chromebook (web/app/other)?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
18	If the content is delivered through the web, how is it delivered (HTML5/Flash)?	HTML5
19	If there is flash-based content, when will it be converted to HTML5?	N/A
20	Is Chromebook Kiosk mode supported?	Yes
21	Is an ebook/etext included?	We have electronic enrollment education materials and account managers available to assist with enrollment.
22	Is the ebook/etext available offline?	We have electronic enrollment education materials and account managers available to assist with enrollment.
23	Is there a client/app needed for teachers?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
24	Is the product for teachers compatible on Windows devices?	Yes
25	Is the product supported on Windows 10?	Yes
26	Is the client/app for teachers deployable to Windows machines via MSI?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
27	Does the client/app for teachers require custom configurations based on user?	N/A
28	Is an ebook/etext included?	We have electronic enrollment education materials and account managers available to assist with enrollment.
29	Is the ebook/etext available offline?	We have electronic enrollment education materials and account managers available to assist with enrollment.
30	Is there a client/app needed for teachers?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
31	Is the product for teachers compatible on Windows devices?	Yes
32	Is the product supported on Windows 10?	Yes
33	Is the client/app for teachers deployable to Windows machines via MSI?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
34	Does the client/app for teachers require custom configurations based on user?	N/A

RFP RESPONSE FORM – PART B

RFP – Open Enrollment Services

RFP response form Part A and B must be completed and included in your response along with all other required documents and additional documentation.

Include your fee schedule for proposal in Section 3, along with Response form A and B.

Vendor has received: Addendum #1 Yes __X__ No _____
Addendum #2 Yes __X__ No_____

COMMENTS AND ADDITIONAL INFORMATION

_____

_____

_____

_____

The undersigned hereby certifies that she/he has read, understands and agrees that acceptance by the Board of Education of the bidder's offer by issuance of a purchase order(s) or other documents(s) will create a binding contract. Further, she/he agrees to fully comply with the specifications and other documentary forms and regulations made a part of this specific procurement of contract. The bidder must comply with all State and Federal Regulations including FEPC, the Illinois Laborer's Act and the Illinois Prevailing Wage Act, with preference to Public Act 86-799 which states "…not less than the prevailing rate of wages as found by the public body or Department of Labor or determined by the court on review shall be paid to all laborers, workers and mechanics performing work under the contract." The Illinois Department of Labor prevailing wages for the county where the project will be undertaken are included on Attachments I & II of this bid package if applicable.

American Fidelity Assurance Company
Name of Company/Corporation

90 DAYS
Length of time bid is firm

9000 Cameron Parkway
Street Address

Bid Submitted by:

Oklahoma City, OK 73114
City, State, Zip Code

Authorized Signature

800-654-8489
Telephone Number

Jason Pledger
Please Type or Print Name

n/a
Fax Number

42500-21
Illinois License Number

Email address - proposal@americanfidelity.com

***Electronic Proposals are due by 3:00PM CT, Thursday, July 9, 2020 ***

PROPOSED SERVICE FEES FOR

Community Unit School District #300

VALUE ADDED PLAN SERVICES	Your Cost
Section 125 Services*	
Section 125 Sample Plan Document, Implementation and Annual Review	$0.00
Annual Non-Discrimination Testing Worksheets	$0.00
Employee Election Form/Salary Reduction Agreement Assistance	$0.00
Flexible Spending Account Administrative Services*	
Healthcare Flexible Spending Account (HCFSA) Administration	$0.00
Dependent Care Account Administration	$0.00
HCFSA Benefits Debit Card and Dependent Card(s)	$0.00
Upfront HCFSA Funding Assistance	$0.00
Insured HCFSA Risk Premium up to $2,750	$0.00
Health Savings Account Administrative Services*	
Health Savings Account Administration	$0.00
HSA Benefits Debit Cards and Dependent Card(s)	$0.00
Enrollment Solutions*	
Full Benefits Online Enrollment Platform	$0.00
Employee Communication & Education	$0.00
New Hire Enrollment & Year-Round Support	$0.00
Additional Services	
Dependent Verification Reviews	$0.00
Major Medical Plan Waivers	$0.00
	$0.00

**American Fidelity Assurance Company is providing these services at no additional charge to the District in exchange for access to offer our voluntary benefits to District employees and access to school sites for group and individual enrollment meetings. Please refer to the Service Exchange Agreement for details.*

Benefits Live Here. ACA Compliance Should Too.

Functionality:
- IRS Compliant Form Generation
- IRS Electronic Form Filing
- Lookback Monitoring
- IRS Form Fulfillment Options
- Automated IRS Code Determinations
- Automated Affordability Calculations

Service:
- Full-Service ACA Manager
- Setup/On-boarding Assistance
- IRS Form Generation Assistance

Convenience:
- One System , One Solution
- Pricing Structure That Decreases as Your Headcount Increases

The Selerix 2019 ACA Solution: The Perfect Blend of Service & Technology to Suit Your ACA Needs.

Core Services

- Lookback Monitoring
- IRS Form Generation
- IRS Electronic Filing

First 1,000 FTE:	**$6.00 per full-time employee** (50¢ per FT EE per month x 12 months) **$1,500 minimum annual charge**
Next 1,001 – 5,000 FTE:	**$5.00 per full-time employee** (42¢ per FT EE per month x 12 months)
Next 5,001+ FTE:	**$4.00 per full-time employee** (33¢ per FT EE per month x 12 months)

1st Year Setup

- Implementation Support: 10 Hours

Group Size: 1 – 1,000 FTE	**$1,000 one-time fee**
1,001 – 5,000 FTE	**$2,000 one-time fee**
5,001+ FTE	**$3,000 one-time fee**

Optional Form Mailing

$1.50	**Per form -** postage included
$1.00	**Per correction form**

Pricing Details

- FTE (Full-time employee) is defined as any employee for whom an employer must file a 1095-C form - as defined by the ACA mandate.
- 1st year implementation support in excess of 10 hours will be billed separately.
- Electronic filing fees:
  1st EIN: Included at no charge
  2nd -5th EINs: $500 per EIN
  Over 5 EINs: $100 per EIN
- Support in excess of 20 hours annually will be billed separately.

sales@selerix.com

www.selerix.com/acareporting

selerix
benefit solutions simplified

04

References

- References

REFERENCES

LIST BELOW THE LAST FOUR (4) BUSINESSES OR OTHER ORGANIZATIONS FOR WHICH YOU HAVE PROVIDED COMPARABLE SERVICES PERFORMED ON EDUCATIONAL, LIBRAIRIES, OR OTHER MUNICIPALITIES IN THE LAST (5) YEARS..

---

1. ORGANIZATION:
Northwest R-1

ADDRESS:
4290 Gravois Road

CITY, STATE, and ZIP CODE:
House Springs, MO 63051

TELEPHONE NUMBER:
636-677-3473

CONTACT PERSON:
Michelle Adams

DATE OF SERVICES:
Since 10/1/2019

DOLLAR AMOUNT OF THE JOB:
$0

2. ORGANIZATION:
Jacksonville School District #117

ADDRESS:
211 West State Street

CITY, STATE, and ZIP CODE:
Jacksonville, IL 62650

TELEPHONE NUMBER:
217-243-9411

CONTACT PERSON:
Tami Stice

DATE OF SERVICES:
Since 3/1/2010

DOLLAR AMOUNT OF THE JOB:
$0

REFERENCES (CONT.)

3. ORGANIZATION:
Champaign Community USD #4

ADDRESS:
502 W Windsor Road

CITY, STATE, and ZIP CODE:
Champaign, IL 61820

TELEPHONE NUMBER
217-351-3822

CONTACT PERSON:
Deedra Miskimins

DATE OF SERVICES:
Since 11/1/1995

DOLLAR AMOUNT OF THE JOB:
$0

4. ORGANIZATION:
Quincy School District 172

ADDRESS:
1416 Maine Street

CITY, STATE, and ZIP CODE:
Quincy, IL 62301

TELEPHONE NUMBER
217-223-8700

CONTACT PERSON:
Teresa Kemp

DATE OF SERVICES:
Since 10/1/2016

DOLLAR AMOUNT OF THE JOB:
$0

OFFEROR'S NAME: Jason Pledger

SIGNATURE: **DATE -** 6/30/2020

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Required Forms

- Certificate of Bidder Eligibility
- Certificate of Compliance with Illinois Drug-Free Workplace Act
- Certificate Regarding Sexual Harassment Policy
- Certificate Regarding Equal Employment Opportunity
- Certificate Regarding Employment of Illinois Workers on Public Works
- Non-Collusion Affidavit
- Vendor/Contractor Conflict of Interest
- Criminal Background Investigations
- Vendor Application
- W-9 Form

CERTIFICATE OF BIDDER ELIGIBILITY

720 ILCS 5/33E-11 requires that all contractors bidding for public agencies in the State of Illinois certify that they are not barred from bidding on public contracts for bid rigging or bid rotation.

The following certification must be signed and submitted with bidder's bid Quote. FAILURE TO DO SO MAY RESULT IN DISQUALIFICATION OF THE BIDDER.

American Fidelity Assurance Company, as part of its bid for the Open Enrollment Services work for Community Unit School District #300, Algonquin, Illinois , of Cook, DeKalb, Kane, and McHenry Counties, Illinois certifies that said contractor is not barred from bidding on the aforementioned contract as a result of a violation of either 720 ILCS 5/33E-3 or 720 ILCS 5/33-E4.

Firm: American Fidelity Assurance Company

By: _____
(Signature)

Jason Pledger VP, Marketing Operations & Business Development
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This 23rd day of June, 2020

Jordan N. Jester
NOTARY PUBLIC

JORDAN N. JESTER
Notary Public, State of Oklahoma
Commission # 18007342
My Commission Expires 07-24-2022

CERTIFICATE OF COMPLIANCE WITH ILLINOIS DRUG-FREE WORKPLACE ACT

American Fidelity Assurance Company, having 25 or more employees, does hereby certify pursuant to section 3 of the *Illinois Drug-Free Workplace Act* (30 ILCS 580/3) that it shall provide a drug-free workplace for all employees engaged in the performance of work under the contract by complying with the requirements of the *Illinois Drug-Free Workplace Act* and, further certifies that it is not ineligible for award of this contract by reason of debarment for a violation of the *Illinois Drug-Free Workplace Act.*

Firm: American Fidelity Assurance Company

By: _____
(Signature)

Jason Pledger VP, Marketing Operations & Business Development
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This 23rd day of June, 2020

Jordan N. Jester
NOTARY PUBLIC

JORDAN N. JESTER
Notary Public, State of Oklahoma
Commission # 18007342
My Commission Expires 07-24-2022

CERTIFICATE REGARDING
SEXUAL HARASSMENT POLICY

American Fidelity Assurance Company, does hereby certify pursuant to Section 2-105 of the *Illinois Human Rights Act* (775 ILCS 5/2-105) that it has a written sexual harassment policy that includes, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment under State law; (iii) a description of sexual harassment, utilizing examples; (iv) an internal complaint process including penalties; (v) the legal recourse, investigative and complaint process available through the Department of Human Rights and Human Rights Commission; (vi) directions on how to contact the Department of Human Rights and Human Rights Commission; and (vii) protection against retaliation.

Firm: American Fidelity Assurance Company

By: _____
(Signature)

Jason Pledger VP, Marketing Operations & Business Development
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This 23rd day of June, 2020

Jordan N. Jester
NOTARY PUBLIC

JORDAN N. JESTER
Notary Public, State of Oklahoma
Commission # 18007342
My Commission Expires 07-24-2022

CERTIFICATE REGARDING
EQUAL EMPLOYMENT OPPORTUNITY

American Fidelity Assurance Company, does hereby certify pursuant to Section 2-105 of the *Illinois Human Rights Act* (775 ILCS 5/2-105) that it has a written equal employment opportunity policy that is in compliance with all terms and conditions of the Equal Employment Opportunity provisions of the Illinois Human Rights Act.

Firm: American Fidelity Assurance Company

By: _____
(Signature)

Jason Pledger VP, Marketing Operations & Business Development
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This 23rd day of June, 2020

_____
NOTARY PUBLIC

JORDAN N. JESTER
Notary Public, State of Oklahoma
Commission # 18007342
My Commission Expires 07-24-2022

CERTIFICATE REGARDING

EMPLOYMENT OF ILLINOIS WORKERS ON PUBLIC WORKS

American Fidelity Assurance Company agrees if at the time the Agreement is executed, or if during the term of the Agreement, there is excessive unemployment in Illinois as defined in the Employment of Illinois Workers on Public Works Act, 30 ILCS 570/0/01 et seq., as two consecutive months of unemployment exceeding 5%, then American Fidelity Assurance Company agrees to employ Illinois laborers in accordance with the Employment of Illinois Workers on Public Works Act. An "Illinois laborer" is defined as any person who has resided in Illinois for at least thirty (30) days and intends to become or remain an Illinois resident.

Firm:
American Fidelity Assurance Company

By: _____
(Signature)

Jason Pledger VP, Marketing Operations & Business Development
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This 23rd day of June, 2020

_____
NOTARY PUBLIC

JORDAN N. JESTER
Notary Public, State of Oklahoma
Commission # 18007342
My Commission Expires 07-24-2022

NON-COLLUSION AFFIDAVIT

AFFIDAVIT: "I (we) hereby certify and affirm that my (our) Quote was prepared independently for this project and that it contains no fees or amounts other than that for the legitimate execution of this work as specified and that it includes no understanding or agreements in restraint of trade."

The following affidavit must be signed and submitted with bidder's bid Quote. FAILURE TO DO SO MAY RESULT IN DISQUALIFICATION OF THE BIDDER.

American Fidelity Assurance Company, as part of its bid for the Open Enrollment Services work for Community Unit School District #300, Algonquin, Illinois certifies that said Contractor is not barred from bidding on the aforementioned contract as a result of a violation of the above Non-Collusion Affidavit.

Firm: American Fidelity Assurance Company

By: _____
(Signature)

Jason Pledger VP, Marketing Operations & Business Development
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This 23rd day of June, 2020

Jordan N. Jester
NOTARY PUBLIC

JORDAN N. JESTER
Notary Public, State of Oklahoma
Commission # 18007342
My Commission Expires 07-24-2022

CERTIFICATE REGARDING
COMMUNITY UNIT SCHOOL DISTRICT 300
VENDOR/CONTRACTOR CONFLICT OF INTEREST

American Fidelity Assurance Company, does hereby certify that they have read and fully understand the Vendor/Contractor Conflict of Interest Board Policy as stated below:

Vendor/Contractor Conflict of Interest

Any vendor or contractor doing $5,000 - $25,000 in business with the District within a fiscal year shall not contribute to any political campaign that directly affects the District while doing business for the District or for a period of two years after completion of business with the District. Further, the District will not enter into significant business with a vendor or contractor that has contributed to a political campaign that directly affects the District within two years prior to commencing business. Any vendor or contractor that participates and is awarded a contract through the competitive bidding process is exempt from this policy.

LEGAL REF.: 105 ILCS 5/10-20.19c, 5/10-20.21, 510-22.34c, and 5/19b-1 et seq.
820 ILCS 130/0.01 et seq.

CROSS REF: 2:100 (Board Member Conflict of Interest), 4:70 (Resource Conservation) 4:150 (Facility Management and Building Programs)

ADOPTED: February 10, 2003

Firm: American Fidelity Assurance Company

By: _____
(Signature)

Jason Pledger VP, Marketing Operations & Business Development
(Printed Name & Title)

SUBSCRIBED and SWORN TO before me

This 23rd day of June, 2020

Jordan N. Jester
NOTARY PUBLIC

JORDAN N. JESTER
Notary Public, State of Oklahoma
Commission # 18007342
My Commission Expires 07-24-2022

CRIMINAL BACKGROUND INVESTIGATIONS

Contractor hereby represents, warrants, and certifies that no officer or director thereof has any knowledge that any employee thereof has been convicted of committing or attempting to commit "Criminal Code of 1961," 720 ILCS, Sections 5/11-6 (Indecent solicitation of a child), 5/11-9 (Public indecency), 5/11-14 (Prostitution), 5/11-15 (Soliciting for a prostitute), 5/11-15.1 (Soliciting for a juvenile prostitute), 5/11-19 (Pimping), 5/11-19.1 (Juvenile pimping), 5/11-19.2 (Exploitation of a child), 5/11-20 (Obscenity), 5/11-20.1 (Sexual assault), 5/12-14 (Aggravated criminal sexual assault), 5/12-15 (Criminal sexual abuse), and 5/12-16 (Aggravated criminal sexual abuse), and/or those offenses defined in the "Cannabis Control Act," 720 ILCS, 550/1 et seq. (except the "Illinois Controlled Substances Act, " 720 ILCS 570/100 et seq., any of the offenses that would subject a certificated employee to suspension or revocation pursuant to Section 21-23a of the School Code or anyone found to be the perpetrator of sexual or physical abuse of any minor under 18 years of age pursuant to proceedings under Article II of the Juvenile Court Act of 1987 and/or any offense committed or attempted in any other state or against the laws of the United States, which if committed or attempted in this State, would have been punishable as one or more of the foregoing offenses.

Contractor further agrees that it shall not employ any person who has or may have direct, daily contact with the pupils of any school in the district, and for whom a criminal background investigation has not been conducted pursuant hereto, and further represents and agrees that all applicants for any such employment shall furnish with their applications the attached written "Authorization for Criminal Background Information" form authorizing the District to request a criminal background investigation of said applicant pursuant to Section 5/10-21.9 of the School Code of Illinois and to receive criminal history record information pursuant thereto to determine if the applicant has been convicted of committing or attempting to commit any of the criminal or drug offenses enumerated above. Contractor further agrees to submit with said authorization payment for any costs and expenses associated with the criminal background investigation.

Contractor further represents, warrants, and certifies that no applicant for employment with respect to whom the criminal investigation reveals any conviction for committing and/or attempting to commit any of the above enumerated offenses, shall be employed thereby in any position that involves or may involve contact with the students of the school district.

This certification is executed on the date hereinafter indicated by the designated contractor by its duly authorized officer.

By: American Fidelity Assurance Company

Jason Pledger VP, Marketing Operations & Business Development

Its: _____

Dated: 6/23/2020

SUBSCRIBED and SWORN TO before me

This 23rd day of June, 2020

Jordan N. Jester

NOTARY PUBLIC

JORDAN N. JESTER
Notary Public, State of Oklahoma
Commission # 18007342
My Commission Expires 07-24-2022

AUTHORIZATION FOR CRIMINAL BACKGROUND INVESTIGATION

The undersigned hereby authorizes the Board of Education of Community Unit School District 300, Algonquin, Illinois to request a criminal background investigation from the Illinois State Police, pursuant to Section 5/10-21.9 of the School Code of Illinois, 105 ILCS 5/10-21.9 and to receive criminal history record information pursuant thereto.

Jason Pledger VP, Marketing Operations & Business Development

(Printed or Typed Name of Applicant Employee)

Signature of Applicant or Employee

Dated: June 23, 2020

COMMUNITY UNIT SCHOOL DISTRICT 300
PURCHASING DEPARTMENT
2605 Bunker Hill Drive
Algonquin, IL 60102
847-551-8300
Fax: 847-551-8463

VENDOR APPLICATION FORM (SUBJECT TO LOCAL LAWS)	**APPLICATION DATE**
Fill in all spaces. Insert "NA" in blocks not applicable. Type all entries	**REVISION DATE**

DATE: 7/1/2020

COMPANY	HOW LONG IN PRESENT BUSINESS?
American Fidelity Assurance Company	60 years

ADDRESS	CITY	STATE	ZIP
9000 Cameron Parkway			

CONTACT PERSON/REPRESENTATIVE	FAX NUMBER	PHONE AND EXTENSION
	( )	( )

TYPE OF ORGANIZATION (Check Applicable)
☐ INDIVIDUAL ☐ PARTNERSHIP ☐ CORPORATION

IF INCORPORATED INDICATE IN WHICH STATE: Oklahoma

YEARS ESTABLISHED: 60 years

DO YOU ACCEPT PURCHASE ORDERS? YES ☐ NO ☑

DO YOU ACCEPT CREDIT CARDS? YES ☐ NO ☑

CATEGORY **(Check below the category which applies to the applicant)**

☐ (A) MANUFACTURER OR PRODUCER ☐ (C) RETAILER ☐ (E) DISTRIBUTOR
☐ (B) WHOLESALER ☐ (D) MANUFACTURER'S AGENT ☐ (F) SERVICE ESTABLISHMENT

NAMES OF OFFICERS, MEMBERS OR OWNERS OF CONCERN, PARTNERSHIP, ETC.

(A) PRESIDENT Jeanette Rice
(B) VICE PRESIDENT Keith Johnson
(C) SECRETARY Lisa Knatvold
(D) TREASURER Lucy Fritts
(E) OWNERS, PARTNERS, OR STOCKHOLDERS Bill Cameron

TAXPAYER'S I.D. NO.
FEIN 73-0714500
or
S.S. No. _____

INSURANCE INFORMATION (Check Applicable)
LIABILITY INSURANCE: $2,000,000 ☐ $2,500,000 ☐ $5,000,000 ☐ OTHER ☐
Workers' Compensation : State Minimum ☐ Greater than Minimum ☐
Required that CUSD be named as an Additional Insured ☐ INSURANCE CO. _____

BONDING INFORMATION **(Check each area in which you have been bonded and the latest date of bonding)**

Perf. Bond ___/___ (Mo. Year) ☐ Payment Bond (Labor and Materials) ___/___ (Mo. Year) ☐ Builder's Risk ___/___ (Mo. Year) ☐

PERSONS AUTHORIZED TO SIGN QUOTES, PROPOSALS, BIDS AND CONTRACTS:

NAME	OFFICIAL CAPACITY
Jason Pledger	VP of Marketing and Customer Experience

Average number of employees (including affiliates) for four preceding calendar quarters.	Average annual sales for preceding three fiscal years:	Floor Space (Square Feet)	
		Manufacturing	Warehouse
1,800	$1,000,000,000		

MINORITY/WOMEN BUSINESS ENTERPRISE
(Check One) See Definitions Below

☐ MBE ☐ MBE/WBE ☐ WBE ☐ PBE

FOR USE BY CONTRACT COMPLIANCE ONLY:
BY:_____
DATE_____ ☐ C ☐ NC

MINORITY GROUP MEMBERSHIP (Check One) See Definitions Below

NOTE: DO NOT COMPLETE THIS SECTION UNLESS YOU HAVE CHECKED ONE OF THE BOXES IN THE MINORITY/WOMEN BUSINESS ENTERPRISE SECTION ABOVE.

☐ AFRICAN AMERICAN OR BLACK ☐ HISPANIC AMERICAN ☐ NATIVE AMERICAN ☐ ASIAN-PACIFIC AMERICAN

CERTIFICATION DATE ISSUED: _____ EXPIRATION: _____

MINORITY AND WOMEN OWNED BUSINESS ENTERPRISE DEFINITIONS

MINORITY BUSINESS ENTERPRISE ("MBE") means a certified participating business at least 51 percent (51%) of which is owned and controlled by one or more members or one or more minority groups, or in the case of a publicly held corporation, 51 percent (51%) of the stock is owned by one or more members of one or more minority groups and whose daily business operations are controlled by one or more such individuals.

WOMEN'S BUSINESS ENTERPRISE ("WBE") means a certified participating business at least 51 percent (51%) of which is owned by one or more women, or in the case of a publicly held corporation, 51 percent (51%) of the stock of which is owned by one or more women and whose daily operations are controlled by one or more such individuals. Determination of whether a business is at least 51 percent (51%) owned by a woman or women shall be made without regard to community property laws.

BUSINESS OWNED AND OPERATED BY A PERSON WITH A DISABILITY ("PBE") means a business concern of which at least 51 percent (51%) is owned by one or more persons with a disability, or in the case of the corporation, one in which at least 51 per centum of the stock is owned by one or more persons with a disability or by a not for profit agency for the disabled organized pursuant to Section 501 of the Internal Revenue Code 1954; and the management and daily business operations of which are controlled by one or more of the persons with a disability who own it.

MINORITY GROUP MEMBER is an individual who is one of the following:

AFRICAN AMERICAN OR BLACK (persons with origins in any of the Black racial groups of Africa):
HISPANIC AMERICAN (persons of Spanish culture with origins in Puerto Rico, Mexico, Cuba, South or Central America, Spain, Portugal or the Caribbean Islands regardless of race).
NATIVE AMERICAN (American Indian)
ASIAN-PACIFIC AMERICAN (persons with origins from Japan, China, the Philippines, Vietnam, Korea, Samoa, Guam, the U.S. Trust Territories of the Pacific, Northern Marianas, Laos, Cambodia, Taiwan, or the Indian subcontinent).

IF YOU HAVE EVER DONE BUSINESS WITH THE SCHOOL DISTRICT UNDER ANOTHER NAME, PLEASE INDICATE NAME OR NAMES.

N/A

Give names, complete addresses, buyer's names and phone numbers of four of your customers. (Please include Federal, State or City Governments).

	ORGANIZATION	ADDRESS, STATE, ZIP	BUYER	PHONE NUMBER
1.	Northwest R-1	4290 Gravois Rd, House Springs, MO 63051	Michelle Adams	636-677-3473
2.	Jacksonville SD #117	211 West State St, Jacksonville, IL 62650	Tami Stice	217-243-9411
3.	Champaign Community ISD #4	502 W Windsor Rd, Champaign, IL 61820	Deedra Miskimins	217-351-3822
4.	Quincy SD 172	1416 Maine St, Quincy, IL 62301	Teresa Kemp	217-223-8700

Bank References

NAME OF BANK	ADDRESS, STATE, ZIP	CONTACT PERSON	PHONE NUMBER
First Fidelity Bank	P.O. Box 32282, Oklahoma City, OK 73123-0482	Lee Symcox	405-416-2222

I certify that the information supplied herein (including all pages attached) is correct and that neither the applicant nor any person (or concern) in any connection with the applicant as a principal or officer, so far as is known, is not debarred or otherwise declared ineligible by any public agency from furnishing materials, supplies or services to any agency thereof.

SIGNATURE OF PERSON AUTHORIZED TO SIGN THIS APPLICATION

Jason Pledger, VP of Marketing & Customer Experience

NAME AND TITLE OF PERSON SIGNING (Please type or print)

PERSONS OR BUSINESSES INTERESTED IN BEING ADDED TO THE BIDDER'S LIST MUST FILE THIS APPLICATION WITH THE PURCHASING DEPARTMENT.

AFTER PLACEMENT ON THE BIDDERS' LIST, A VENDOR'S FAILURE TO RESPOND TO INVITATIONS FOR BIDS WILL BE UNDERSTOOD BY THE SCHOOL DISTRICT TO INDICATE LACK OF INTEREST AND SHALL RESULT IN THE REMOVAL OF THE VENDOR'S NAME FROM THE BIDDERS' LIST FOR THE ITEMS CONCERNED.

NOTE: ANY CHANGES TO INFORMATION SUBMITTED (ADDRESSES, AUTHORIZED PERSONNEL, ETC.,) WILL REQUIRE A REVISED COPY OF THIS FORM. ADDITIONAL FORMS MAY BE OBTAINED BY CONTACTING THE PURCHASING DEPARTMENT AT THE ADDRESS SHOWN ON THE FRONT OF THIS FORM.

USE BY COMMUNITY UNIT SCHOOL DISTRICT 300 ONLY

VENDOR I.D. NUMBER	APPROVED BY	DATE	W9	COMM LIST

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
American Fidelity Assurance Company

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) 5

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.
PO Box 25523

Requester's name and address (optional)

6 City, state, and ZIP code
Oklahoma City, OK 73125-0523

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number
			–			–				

or

Employer identification number
7	3	–	0	7	1	4	5	0	0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ _____ Date ▶ 11/12/2020

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, *later.*

Sample Contract

- Sample Contract

AMERICAN FIDELITY
a different opinion

Service Exchange Agreement

This Service Exchange Agreement is entered into by and between American Fidelity Assurance Company ("American Fidelity") and [INSERT GROUP'S LEGAL NAME HERE] ("Customer"), who in consideration of the mutual agreements and promises contained herein, agree to work together as described in this Service Exchange Agreement. This Service Exchange Agreement shall be effective on the date signed by American Fidelity, and shall continue until terminated or modified by agreement of the parties.

American Fidelity will provide to Customer the following services (the "Services"):

- [Section 125 Plan Administrative Services]
- [Healthcare Flexible Spending Account Administrative Services]
- [Benefits Debit Card Services for Healthcare FSA Participants]
- [Annual Enrollment (American Fidelity's or Customer's platform)]
- [Year-Round Support from a dedicated Account Manager]

In exchange for the Services, Customer shall:

[Products]

- [Allow American Fidelity to be the primary provider for supplemental insurance products; and]
- [Give American Fidelity the opportunity to offer insurance products to all eligible employees.]

[Communication]

- [Permit American Fidelity opportunities to present to employees or employee groups prior to enrollment;]
- [Facilitate one-on-one meetings of employees with American Fidelity to discuss employee benefit options and as applicable, to make their annual Section 125 Plan enrollment elections; and]
- [Provide working space for American Fidelity during enrollment meetings.]

[Administration]

- [Provide a complete employee census to American Fidelity each year;]
- [Provide other administrative services to American Fidelity as may be mutually agreed to by the parties; and]
- [Provide payroll deduction for American Fidelity products and services.]

By agreeing to the Services, Customer acknowledges its understanding of the following:

- The Services described above will be provided to the extent allowed by law;
- American Fidelity does not provide tax or legal advice;
- [American Fidelity reserves the right to change the delivery of Services and cost associated with them, but only with advanced written communication to Customer.]

Intending to be bound, American Fidelity and Customer have caused their duly authorized representatives to execute this Service Exchange Agreement.

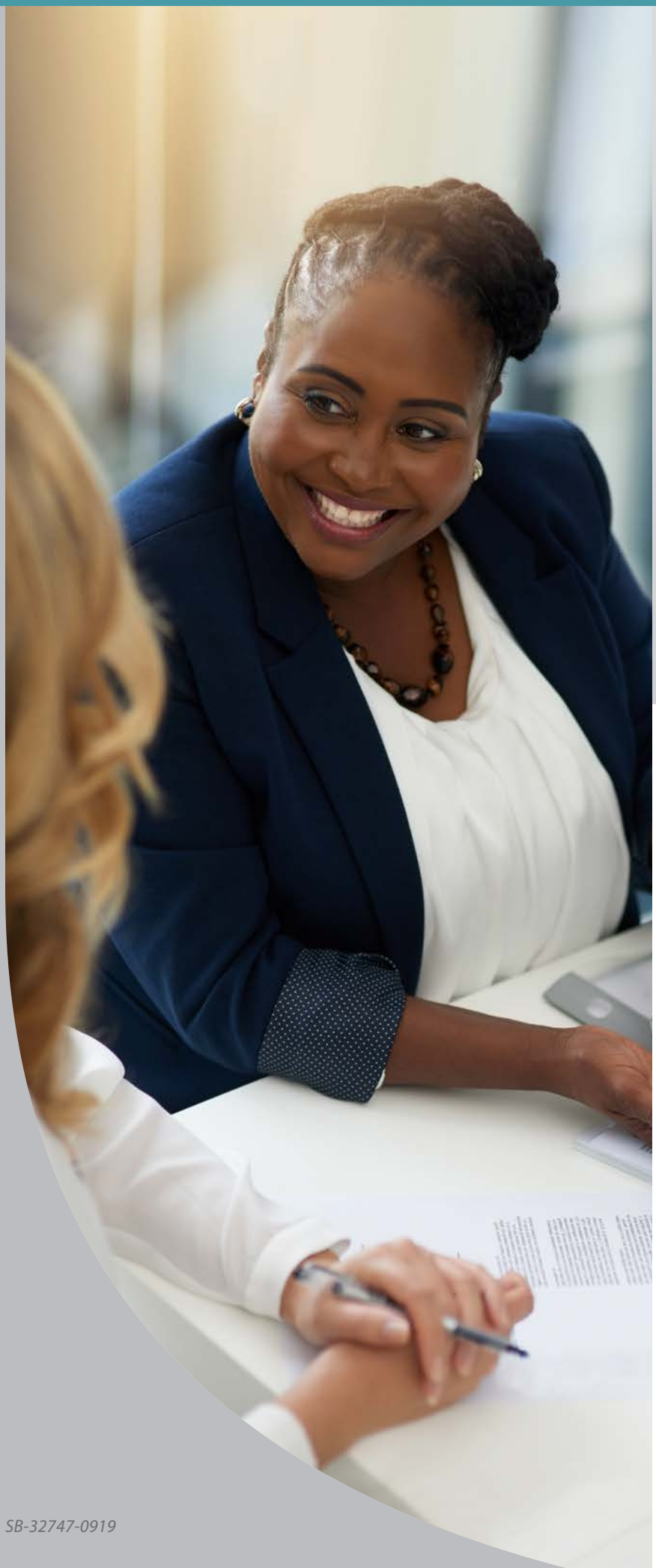
AMERICAN FIDELITY OFFICER		CUSTOMER	
Signature	Date	Signature	Date
Printed Name	Date	Printed Name	Date

Services Exchange Agreement Rev. 10/2017

SAMPLE

Additional Information

- Additional Info



Products and Services

We believe your benefits package should be customized for your market and your employees' needs. We create solutions for your employees to help maximize their coverage without affecting your bottom line.

Reasons to Offer Employee Benefits Through American Fidelity

- Create a custom benefits plan designed to help manage healthcare costs.
- Offer your employees additional benefits at little or no direct effect to your bottom line.
- Streamline your enrollment process with our highly trained account managers.
- Utilize our robust enrollment platform for your entire benefits enrollment process.

Section 125 Plan Administration

With nearly 40 years of experience helping organizations like yours with Section 125 Plan administration, American Fidelity is the partner you are looking for. As your Plan provider, we will help you create your Section 125 Plan Document, manage election changes, and assist with reporting — all while helping you maintain compliance year-round.

Why Choose American Fidelity for Section 125 Plan Administration

Expertise

40 years of experience providing Section 125 Plan administration to organizations like yours.

Plan Setup

We work with you to capture all the details in your benefits offering and help you implement and maintain your Section 125 Plan, including the Plan Document.

Compliance

Our in-house employee benefits experts can assist your HR department by helping track plan changes and new regulations.

Employee Education

Provide year-round education to help your employees understand their benefits, leading to better participation in your Section 125 Plan.

> "American Fidelity is outstanding at talking to us about what we need and how we can customize the services we offer to fit our district, our employees, and the community we serve."
>
> *Kevin Carl, Superintendent, Hancock Place School District, MO*

Reimbursement Accounts

We offer a variety of tax-advantaged reimbursement accounts that can be included under your Section 125 Plan. These accounts allow money to be set aside on a pre-tax basis to cover eligible expenses for things like medical, dental, vision, and dependent care.

Reimbursement Account Options:

Healthcare Flexible Spending Account (HCFSA)

Allows employees to pay for eligible medical expenses, including deductibles, copays, and prescription drugs.

We assist with upfront funding and offer optional protection to cover the risk associated with required upfront reimbursement.

Dependent Care Account (DCA)

Reimburses expenses associated with dependent daycare for either a dependent child under the age of 13 or an adult dependent who is incapable of self-care.

Health Savings Account (HSA)

Combined with a qualified High Deductible Health Plan, it offers tax savings and investment options to pay for current and future medical expenses.

Limited Purpose FSA (LPFSA)

Reimburses employees for eligible dental and vision expenses. Most commonly offered with a Health Savings Account and a qualified High Deductible Health Plan.

Supplemental Benefits

American Fidelity offers a full suite of supplemental benefits that can help your employees fill the gaps in their individual coverage. Benefits are paid directly to your employees and can be used to pay for whatever health insurance doesn't cover—including lost income, deductibles, copayments, aftercare, everyday living expenses.

Supplemental Benefit Options:

Disability Income Insurance

Provides a percentage of your employees' monthly income if they are unable to work due to a covered illness or injury. Our disability products can be customized to meet the needs of each employee and complement your benefit offerings.

Life Insurance

Offers term and whole life insurance policies to meet the immediate and long-term life insurance needs of your employees.

Accident Insurance

May help your employees cover out-of-pocket treatment costs for injuries resulting from unexpected covered accidents. Our accident policy covers more than 25 treatments—including fractures, lacerations, physical therapy, and more.

Cancer Insurance

Includes individual and group plans with 30 benefits specifically designed to help your employees and their families with the financial aspect of being diagnosed with cancer, allowing them to focus on treatment.

Critical Illness Insurance

Pays a lump-sum benefit directly to your employees if they're diagnosed with a covered critical illness, such as a heart attack or stroke.

Additional Employee Benefits

Researching and Vetting Employee Benefit Vendors Can Be Time Consuming

American Fidelity General Agency, a member of the American Fidelity family, can help lessen this burden by connecting you with trusted partner vendors to provide additional employee benefits. This gives you an opportunity to find competitive rates and allows our account managers to conduct your entire enrollment, providing a seamless process for your employees.

Products offered by American Fidelity General Agency through Partner Carriers

- Individual Worksite Life Insurance
- Group Life Insurance
- Group Accidental Death & Dismemberment Insurance
- Group Vision Insurance
- Group Dental Insurance
- Individual Long-Term Care Insurance
- Hospital and other Medical Indemnity Insurance
- Identity Protection
- Telemedicine

Premier Partner Carriers – Available through American Fidelity General Agency

- Always Care
- Ameritas
- AUL/One America
- Boston Mutual
- Cigna
- Delta Dental (Multi-State)
- Dental Care Plus
- EyeMed
- Guardian Life
- Hartford
- Health Resources Inc.
- Life Secure
- Lincoln Financial
- Mass Mutual
- MetLife
- Mutual of Omaha
- Principal Financial
- Reliance Standard
- Security Life
- The Standard
- Sunlife
- Superior Dental
- Superior Vision
- Texas Life
- Transamerica
- Vision Care Direct
- Vision Service Plan (VSP)
- Voya
- VPI Pet Insurance

Dependent Verification Reviews

As healthcare costs continue to increase, it is important to ensure that you are only offering medical, dental, and vision plans to those dependents who are eligible to participate according to your plan design. Covering ineligible dependents may mean you are spending money on people you don't intend to cover. Additionally, employees who cover ineligible dependents may be at risk for bearing the total cost of healthcare claims for those dependents.

American Fidelity conducts complimentary Dependent Verification Reviews (DVR) to provide cost savings by eliminating non-qualified dependents and helping to ensure that employers are meeting carrier eligibility requirements.

Why We Perform In-Person Reviews

Some dependent verification companies offer electronic-only or mail-in reviews, but this can cause delays in validation as well as pose a potential privacy or security risk. We exclusively perform DVRs in-person because they:

- Don't require the transfer of sensitive data, making them more secure.
- Save time by completing the review during annual enrollment.
- Allow us to assist employees with questions and concerns.
- Offer immediate results instead of waiting for processing and mail time.

Benefits of a Third-Party Provider

While some employers choose to complete the reviews themselves, there are many reasons why using a third party is beneficial:

Confidentiality

Because of the sensitive nature of these reviews, employees may feel more comfortable speaking honestly with someone they don't work with every day.

Trained Staff

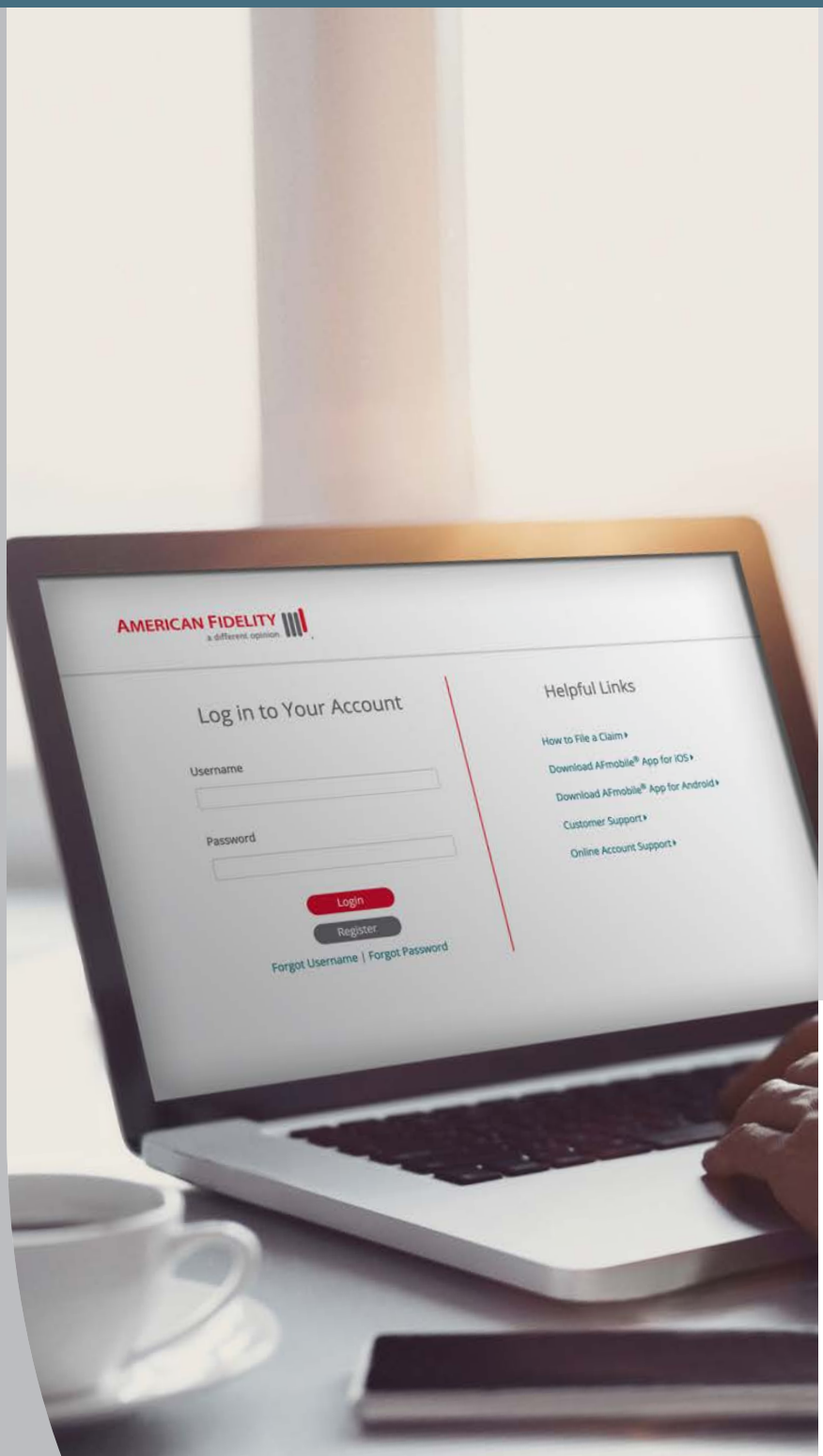
Our account managers are required to attend data security and HIPAA security training every year.

Immediate Results

Our account managers review your employees' verification documents in person, providing immediate results to you.

Save Time

DVRs take time, effort, and focus. We can help with the heavy lifting, so all you must worry about is removing ineligible dependents from your plan.



Resources and Tools

We work hard to exceed your expectations by providing excellent customer service and claims processing for your employees, and efficient plan administration tools and support for your Human Resources department. From our secured website and our convenient mobile app, to our local account managers and dedicated customer service team, American Fidelity is truly a different opinion.

- Employer Administration and Billing
- Policyholder Service and Support
- Hassle-Free Claims
- Data Security

SB-32748-0919

Employer Administration and Billing

The administration of your benefits program may seem daunting without the proper resources. We have the resources and systems in place to handle all your administrative needs.

Employer Online Accounts

Our secure online system allows you to manage your entire benefits program and manage your bill in one place. Employers can:

- Review or terminate employees from their plan.
- Update contact information.
- Download sick pay reports.
- Create and manage employer account logins.
- Access employee election forms.
- Upload census data.
- Download reports.

Billing and Reconciliation

American Fidelity provides multiple ways to meet the billing needs of our customers. Let us help you determine what option is best for you.

- **Hands-Free Bill Reconciliation**
  Provide American Fidelity with a report of your premium deductions and we'll handle the reconciliation for you.
- **Employer Bill Reconciliation**
  American Fidelity provides an itemized bill listing the premium due for each employee's coverage.

Employer Solutions Blog

We provide resources for employers to gain helpful insights about benefits management each month on our blog. Topics include tips on benefits compliance, reimbursement account management, how to get the most out of supplemental insurance, and more. Every month we email new articles to our Section 125 bookkeeper contacts. Employers can also access the articles anytime at **solutions.americanfidelity.com**.

Billing Paths to Meet Your Needs

Below are the three recommended billing paths. Start by logging into your American Fidelity online account at americanfidelity.com/myaccount

Hands-Free Bill Reconciliation

Premium Deduction File Upload

Provide documentation to American Fidelity outlining the amount you deducted from each employee's pay per coverage type.

Employer Bill Reconciliation

Online Bill Reconciliation

Make changes to your bill online so the bill reflects the premium deductions made.

Offline Bill Reconciliation

Download your bill in excel from your online account, make changes, and then upload back to your online account.

Submit matching payment.

American Fidelity compares what was billed to the information received from you.

American Fidelity sends discrepancies to **you** and **your account manager**. You work with your dedicated billing specialist and account manager to resolve before the following month's bill.

For detailed instructions on how to reconcile and pay your bills online, visit americanfidelity.com/billing-tutorials.

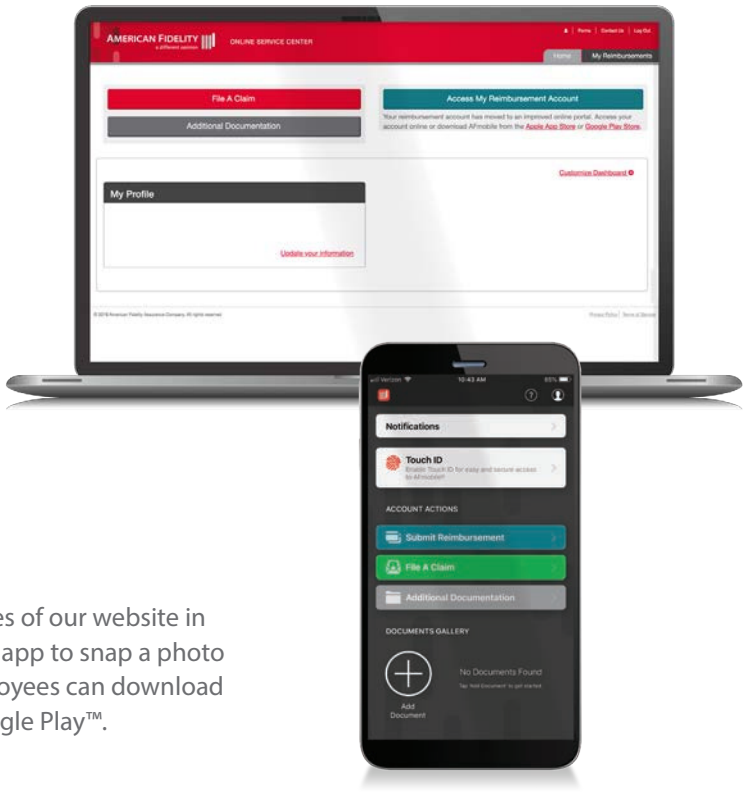
Policyholder Service and Support

We want to ensure your employees have the resources necessary to effectively utilize their benefits throughout the year. That's why we designed a variety of tools to help your employees file a claim, access account information, and get the support they need.

americanfidelity.com

Our website allows your employees to easily manage their benefits in one secure place. Employees can:

- File claims online.
- Check the status of an existing claim.
- Check reimbursement account balance and track account activity.
- Update account information.
- Download and print insurance policies.
- Set up account notifications and view statements.



AFmobile®

Our mobile app gives your employees all the features of our website in the palm of their hand. Employees may also use the app to snap a photo of documentation to conveniently file a claim. Employees can download AFmobile for free from the Apple App Store® or Google Play™.

Customer Support

There will be times when your employees need to speak to someone about their benefits. You will have a local account manager available to answer employee questions directly. In addition, we have a dedicated team of customer service representatives and participants have 24/7 access to our toll-free automated phone system to check their reimbursement account and annuity balances. Customers can also receive account support and answers to frequently asked questions at **americanfidelity.com/support**.

AFQuickClaims® - Paid in as little as one day!

When participants submit their annual wellness, diagnostic testing, or health screening claim online or through AFmobile®, they can receive their benefit in as little as one business day when enrolled in direct deposit, without the need to upload documentation.

Data Security

Your employees' personal information is valuable. We understand you may have security concerns regarding sharing your information with others. That's why we want to tell you about some of the ways we are protecting your data.

Security measures we take to protect your private information:

Network Security

For enhanced security, our data servers are divided into multiple zones. Each zone is protected by security devices. Our network security permits only authorized traffic to access the system from the outside or between zones. Administrative traffic is restricted to authorized Virtual Private Network (VPN) users whose access is controlled via two-factor authentication. In addition to hardware firewalls, our servers are protected by anti-virus software.

Role-Based User Access

User access to the system is governed by roles, or groupings of permissions that specify which users have access to certain sets of features. Users log in with unique usernames and strong passwords. This means only trained, authorized, and necessary colleagues within American Fidelity have access to your private information.

Data Encryption

Our platform uses 256-bit encryption and Transport Layer Security (TLS) for all personal information transmitted over the Internet. The system also encrypts all backups before transmission off-site.

Secure Data Centers

All data is stored and managed on secure systems. Access to systems in these facilities is restricted to a limited number of authorized personnel. Physical access is monitored and controlled by proximity readers and authorized escorts. Security updates are applied on a recurring basis based on level of criticality and applicability.

Committed to Privacy

We understand that the protection of customer information and private health information is critical. It is our policy to keep any information that is collected secure and confidential. We respect the privacy of our customers and treat all personal information responsibly in accordance with privacy laws and regulations.

03

Audited Financials

- Audited Financials

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Financial Statements and Schedules

December 31, 2019 and 2018

(With Independent Auditors' Report Thereon)

KPMG LLP
210 Park Avenue, Suite 2650
Oklahoma City, OK 73102-5683

Independent Auditors' Report

The Board of Directors
American Fidelity Assurance Company:

We have audited the accompanying financial statements of American Fidelity Assurance Company (the Company), which comprise the statutory statements of admitted assets, liabilities, and capital and surplus as of December 31, 2019 and 2018, and the related statutory statements of operations, capital and surplus, and cash flow for the years then ended, and the related notes to the statutory financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with statutory accounting practices prescribed or permitted by the Oklahoma Insurance Department. 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 to the financial statements, the financial statements are prepared by the Company using statutory accounting practices prescribed or permitted by the Oklahoma Insurance Department, which is a basis of accounting other than U.S. generally accepted accounting principles. Accordingly, the financial statements are not intended to be presented in accordance with U.S. generally accepted accounting principles.

The effects on the financial statements of the variances between the statutory accounting practices and U.S. generally accepted accounting principles also are described in Note 18.

KPMG LLP is a Delaware limited liability partnership and the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the variances between statutory accounting practices and U.S. generally accepted accounting principles discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statements referred to above do not present fairly, in accordance with U.S. generally accepted accounting principles, the financial position of American Fidelity Assurance Company as of December 31, 2019 and 2018, or the results of its operations or its cash flows for the years then ended.

Opinion on Statutory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the admitted assets, liabilities, and capital and surplus of American Fidelity Assurance Company as of December 31, 2019 and 2018, and the results of its operations and its cash flow for the years then ended, in accordance with statutory accounting practices prescribed or permitted by the Oklahoma Insurance Department described in Note 1.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in the supplemental schedules of selected financial data, investment risk interrogatories, and summary schedule of investments, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Oklahoma Insurance Department. 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 financial statements. The information has been subjected to the auditing procedures applied in the audits 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 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 financial statements as a whole.

KPMG LLP

Oklahoma City, Oklahoma
April 13, 2020

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Admitted Assets,
Liabilities, and Capital and Surplus

December 31, 2019 and 2018

Admitted Assets		2019	2018
Cash and invested assets:			
Bonds, at amortized cost (fair value: $4,652,363,276 and $4,105,274,207 at December 31, 2019 and 2018, respectively)	$	4,374,405,435	4,115,251,600
Preferred stocks, at cost (fair value: $19,455,638 and $4,628,588 at December 31, 2019 and 2018, respectively)		17,647,066	4,211,220
Common stocks, at fair value (cost: $11,949,875 and $12,581,365 at December 31, 2019 and 2018, respectively)		23,741,020	23,322,478
Common stock, investment in affiliates at equity value		1,335,908	1,139,211
Mortgage loans on real estate		550,520,170	484,256,052
Investment real estate, at cost (less accumulated depreciation of $11,969,556 and $9,186,852 at December 31, 2019 and 2018, respectively, and less encumbrances of $30,097,988 and $31,480,666 at December 31, 2019 and 2018, respectively)		23,773,327	24,071,571
Policy loans		56,447,154	56,675,209
Cash and short-term investments, at cost, which approximates fair value		289,209,412	336,915,573
Other invested assets		56,152,849	40,278,452
Total cash and invested assets		5,393,232,341	5,086,121,366
Life insurance premiums and annuity considerations deferred and uncollected		44,924,305	38,320,816
Accident and health premiums due and unpaid		81,075,450	54,160,453
Investment income due and accrued		40,762,334	40,490,632
Amounts recoverable from reinsurers		1,417,663	3,162,472
Other receivables under reinsurance contracts		9,486,135	8,271,235
Furniture and Equipment, at cost (less accumulated depreciation of $646,437 and $528,271 at December 31, 2019 and 2018, respectively)		—	116,824
Deferred tax assets		32,308,666	28,072,095
Other assets		72,905,510	87,687,289
Separate accounts' assets		980,712,323	754,806,790
Total admitted assets	$	6,656,824,727	6,101,209,972

(Continued)

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Admitted Assets,
Liabilities, and Capital and Surplus

December 31, 2019 and 2018

Liabilities and Capital and Surplus	2019	2018
Aggregate reserves:		
Life policies and contracts	$ 2,517,865,702	2,390,305,977
Accident and health policies	765,011,449	709,006,176
Total aggregate reserves	3,282,877,151	3,099,312,153
Policy and contract claims reserves	137,286,075	116,179,693
Liability for premiums and other deposit funds	22,990,986	24,373,519
Remittances and items not allocated	45,793,086	21,444,809
General insurance expenses, taxes, licenses, and fees due or accrued	99,013,620	104,023,684
Funds held under coinsurance	691,753,769	706,187,716
Other liabilities	354,457,691	271,986,543
Borrowed money	497,645,003	497,669,116
Separate Accounts' liabilities	980,712,323	754,806,790
Total liabilities	6,112,529,704	5,595,984,023
Capital and surplus:		
Common stock, par value $10 per share, 250,000 shares authorized, issued, and outstanding	2,500,000	2,500,000
Additional paid-in capital	5,887,698	5,887,698
Unassigned surplus	535,907,325	496,838,251
Total capital and surplus	544,295,023	505,225,949
Commitments and contingencies		
Total liabilities and capital and surplus	$ 6,656,824,727	6,101,209,972

See accompanying notes to statutory financial statements.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Operations

Years ended December 31, 2019 and 2018

	2019	2018
Income:		
Life insurance premiums and annuity considerations	$ 370,729,063	348,399,110
Accident and health insurance premiums	805,431,515	739,319,233
Consideration for supplementary contracts with life contingencies	966,339	1,141,320
Net investment income (less investment expenses of $39,359,896 and $33,696,562 in 2019 and 2018, respectively)	180,829,179	184,959,903
Commissions and expense allowances on reinsurance ceded	(8,051,076)	(5,957,867)
Other income	58,903,173	56,076,296
Total income	1,408,808,193	1,323,937,995
Benefits and other deductions:		
Death benefits and matured endowments	33,395,707	29,675,601
Annuity benefits	186,437	2,665,949
Accident and health and disability benefits	419,763,284	368,901,423
Interest and adjustments on policy or deposit-type contract funds	25,501,129	1,559,015
Other benefits to policyholders and beneficiaries	187,510,674	182,961,204
Increase in aggregate reserves for future policy benefits	159,527,561	135,268,507
Commissions on premiums and annuity considerations	147,532,277	145,679,305
Commissions and expense allowances on reinsurance assumed	12,172,355	13,121,320
General insurance expenses, taxes, licenses, and fees	278,219,501	316,679,535
Other	28,436,859	27,463,979
Total benefits and other deductions	1,292,245,784	1,223,975,838
Net gain from operations before federal income taxes and net realized capital gains	116,562,409	99,962,157
Federal income taxes	26,428,520	7,521,969
Net gain from operations before net realized capital gains	90,133,889	92,440,188
Net realized capital gains, net of federal income tax expense (benefit) of $9,599,983 and $(9,142,363) in 2019 and 2018, respectively (excluding gains (losses) of $37,515,252 and $(4,218,990) transferred to the interest maintenance reserve in 2019 and 2018, respectively)	145,877	6,448,632
Net income	$ 90,279,766	98,888,820

See accompanying notes to statutory financial statements.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Capital and Surplus

Years ended December 31, 2019 and 2018

		2019	2018
Capital and surplus, beginning of year	$	505,225,949	430,624,340
Net income		90,279,766	98,888,820
Change in net unrealized capital gains, net of tax (expense) benefit of $(517,132) and $40,364 for 2019 and 2018, respectively		7,466,637	8,814,035
Change in net deferred taxes		10,740,955	(3,533,775)
Change in nonadmitted assets		(11,040,546)	10,497,598
Change in asset valuation reserve		2,490,485	(4,822,912)
Dividends to stockholder		(60,000,000)	(35,000,000)
Change in liability for reinsurance in unauthorized companies		(438,425)	22,981
Other changes		(429,798)	(265,138)
Net change in capital and surplus		39,069,074	74,601,609
Capital and surplus, end of year	$	544,295,023	505,225,949

See accompanying notes to statutory financial statements.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Cash Flow

Years ended December 31, 2019 and 2018

	2019	2018
Premiums and annuity considerations, net of reinsurance	$ 1,131,351,981	1,091,465,791
Allowances and reserve adjustments on reinsurance ceded	(10,512,331)	(5,957,867)
Investment income received	179,977,287	182,510,343
Other income	54,492,425	49,891,286
Life and accident and health claims paid	(435,539,514)	(390,836,382)
Surrender benefits and other fund withdrawals paid	(184,922,205)	(131,850,901)
Other benefits to policyholders paid	(27,087,029)	(83,588,529)
Commissions and other expenses paid	(439,633,273)	(454,077,905)
Federal income taxes paid	(27,649,958)	(9,602,014)
Dividends paid to policyholders	(953,445)	(884,406)
Net cash from operations	239,523,938	247,069,416
Proceeds from investments sold, matured, or repaid:		
Bonds	1,446,951,582	492,427,928
Stocks	1,308,755	1,553,668
Mortgage loans	41,085,883	69,461,272
Other	28,750,000	265,306
Total investment proceeds	1,518,096,220	563,708,174
Cost of investments acquired:		
Bonds	(1,654,975,728)	(567,992,125)
Stocks	(13,435,846)	—
Mortgage loans	(107,350,000)	(73,442,830)
Other	(13,117,507)	(18,175,686)
Total investments acquired	(1,788,879,081)	(659,610,641)
Net change in policy loans and loans on fund deposits	228,055	(1,408,951)
Net cash from investing	(270,554,806)	(97,311,418)
Borrowed money		
Other cash provided	63,006,680	36,178,981
Dividends paid to stockholder	(60,000,000)	(35,000,000)
Other cash applied	(19,681,973)	(55,852,809)
Net cash from financing and miscellaneous sources	(16,675,293)	(54,673,828)
Net change in cash and short-term investments	(47,706,161)	95,084,170
Cash and short-term investments, beginning of year	336,915,573	241,831,403
Cash and short-term investments, end of year	$ 289,209,412	336,915,573

See accompanying notes to statutory financial statements.

(1) Significant Accounting Policies

(a) Business

American Fidelity Assurance Company (AFA or the Company) provides a variety of financial services. AFA is a wholly owned subsidiary of American Fidelity Corporation (AFC), a Nevada insurance holding company. AFA is domiciled in the state of Oklahoma. The Company is subject to state insurance regulations and periodic examinations by state insurance departments.

AFA is licensed in 49 states, as well as the District of Columbia, American Samoa, Puerto Rico, and Guam, with approximately 39% of direct premiums written in Oklahoma, Texas, and California. Activities of AFA are largely concentrated in the group disability income, group and individual annuity, supplemental health, and individual medical markets. In addition, individual and group life business is also conducted. The main thrust of AFA's sales is worksite marketing of voluntary products through the use of payroll deduction. The Company sells these voluntary products through a salaried sales force that is broken down into two primary divisions: the Association Worksite Division (AWD) and American Fidelity Educational Services (AFES). AWD specializes in voluntary disability income insurance programs aimed at selected groups and associations whose premiums are funded by employees through payroll deductions. AFES focuses on marketing to public school employees with voluntary insurance products such as disability income, tax-sheltered annuities, life insurance, dread disease, and accident only. These premiums are also funded by employees through payroll deductions. The expertise gained by the Company in worksite marketing of voluntary products is used by the Strategic Alliances Division in developing products to meet special situations. The Life Division was formed upon the acquisition of a block of life business in 2000. This division is marketing individual life products through independent brokers in the United States of America and Latin America.

These statutory financial statements were prepared for the purpose of filing with the various state insurance departments.

(b) Basis of Presentation

The accompanying statutory financial statements of the Company have been prepared in conformity with accounting practices prescribed or permitted by the Oklahoma Insurance Department, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles (GAAP). Certain amounts in prior year have been reclassified to conform to the current year presentation. Effective January 1, 2001, the National Association of Insurance Commissioners (NAIC) and the Oklahoma Insurance Department required that insurance companies domiciled in the state of Oklahoma prepare their statutory basis financial statements in accordance with the NAIC Accounting Practices and Procedures Manual Statements of Statutory Accounting Principles (SSAP) subject to any deviations prescribed or permitted by the Insurance Commissioner of the state of Oklahoma (the Commissioner). There are no differences between the accounting practices prescribed or permitted by the Oklahoma Insurance Department and the accounting practices prescribed and permitted by the NAIC. There have been no permitted practices granted to the Company for 2019 and 2018 by the Oklahoma Insurance Department.

SSAP differ from GAAP in several respects, which cause differences in reported assets, liabilities, stockholder's equity (statutory capital and surplus), net income, and cash flows. The principal SSAP that differ from GAAP include the following:

- The financial statements of subsidiaries are not consolidated and are accounted for as investments in common stock.
- Investments in bonds and preferred stocks are carried amortized cost, cost, or the lower of cost or fair value; under GAAP, investments in bonds and preferred stock, other than those classified as held-to-maturity, are carried at fair value.
- Certain assets (principally certain deferred taxes, furniture, equipment, prepaid expenses, and premiums due from policyholders, agents' balances, and amounts recoverable from reinsurers over 90 days) have been designated as nonadmitted assets and excluded from assets by a charge to statutory surplus. Under GAAP, such amounts are carried at amortized cost with the appropriate valuation allowance, when necessary.
- Aggregate reserves for life, annuities, and accident and health are based on statutory mortality and interest requirements without consideration for anticipated withdrawals except where allowed. Morbidity assumptions are based on the statutory morbidity requirements or Company's experience where allowed. Under GAAP, the reserves are based on either (i) the present value of future benefits less the present value of future net premiums based on mortality, morbidity, and other assumptions that were appropriate at the time the policies were issued or acquired, or (ii) the account value for certain contracts without significant life contingencies.
- The interest maintenance reserve (IMR) represents the deferral of interest-related realized gains and losses, net of tax, on primarily fixed maturity investments, which are amortized into income over the remaining life of the investment sold. No such reserve is required under GAAP.
- Deferred income taxes are recognized for both SSAP and GAAP; however, the amount permitted to be recognized is generally more restrictive under SSAP and the change in deferred taxes is reported as a direct charge to surplus.
- The asset valuation reserve (AVR) represents a contingency reserve for credit-related risk on most invested assets of the Company, and is charged to statutory surplus. No such reserve is required under GAAP.
- Policy acquisition costs are expensed as incurred, while under GAAP, successful acquisition costs are deferred and recognized over either (1) the expected premium-paying period or (2) the estimated life of the contract.
- Reserves are reported net of ceded reinsurance; under GAAP, reserves are reported gross with a corresponding reinsurance receivable.
- A 100% provision is established for unsecured reinsurance recoverable balances from unauthorized reinsurers. The change in this provision is credited or charged to unassigned surplus. Under GAAP, a provision is established for uncollectible reinsurance balances with any changes to this provision reflected in earnings for the period.

- The statements of operations are different in certain respects, with life and annuity premiums being recognized as revenue when the policies and contracts are issued. Under GAAP, premiums on life insurance policies are recognized when due; premiums on annuity contracts are not recognized as revenue, but as deposits.
- Revenues for universal life policies and investment products consist of the entire premium received, and benefits represent the death benefits paid and the change in policy reserves, unless the products do not incorporate mortality or morbidity risk. Under GAAP, premiums received in excess of policy charges are not recognized as premium revenue, and benefits represent the excess of benefits paid over the policy account values and interest credited to the account values.
- The statements of cash flow differ in certain respects from the presentation required under GAAP, including the presentation of the changes in cash and short-term investments instead of cash and cash equivalents. Short-term investments include securities with maturities, at the time of acquisition, of one year or less. For statutory purposes, there is no reconciliation between net income and cash from operations.
- A statement of comprehensive income is not required for SSAP reporting.

(c) Use of Estimates

The preparation of financial statements in conformity with accounting practices prescribed or permitted by the Oklahoma Insurance Department, Annual Statement Instructions, and NAIC Manual requires management to make estimates and assumptions that affect the reported amounts of admitted assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

Management evaluates its estimates and assumptions on an ongoing basis using historical experience and other factors, including the current economic environment, which management believes to be reasonable under the circumstances. The Company adjusts such estimates and assumptions when facts and circumstances dictate. As future events and their effects cannot be determined with precision, actual results could differ significantly from these estimates. Changes in those estimates resulting from continuing changes in the economic environment will be reflected in the financial statements in the period in which they occur. Principal estimates that could change in the future are the fair value of investments, whether a security is other-than-temporarily impaired, and the actuarial assumptions used in establishing policy liabilities.

(d) Investments in Affiliates, Joint Ventures, Partnerships, or Limited Liability Companies

The statutory financial statements include the Company's investment in its wholly owned subsidiaries. Intercompany accounts and transactions have not been eliminated in the statutory financial statements. The Company's wholly and majority-owned subsidiaries at December 31, 2019 and 2018 are noninsurance entities that have no significant ongoing operations other than to hold assets that are primarily for the direct or indirect benefit or use of the Company or its affiliates, and are carried at the underlying equity of the respective entity's financial statements adjusted to a statutory basis of accounting.

The Company's investments in joint ventures, partnerships, and limited liability companies are recorded at cost, adjusted for the Company's share of the GAAP basis earnings or losses of the investee, net of

any distributions received. Such investments are reported as other invested assets and the related adjustments are reported as unrealized capital gains or losses in surplus.

(e) Investments

The investment portfolio includes bonds, preferred stocks, common stocks, mortgage loans, real estate, policy loans, other invested assets, and short-term investments.

Investments are carried in accordance with rules established by the NAIC. Bonds are carried at cost, adjusted where appropriate for accretion of premium or amortization of discount using the scientific interest method and taking into consideration stated interest and principal provisions. Additionally, bonds rated as NAIC 6 are carried at the lower of their cost or fair market value. Preferred stocks are carried at the lower of cost or fair value since there is no premium or discount. Common stocks are carried at fair value. Policy loans are stated at their aggregate unpaid balances. Mortgage loans on real estate are stated at their aggregate unpaid balances. Real estate held for investment is carried at cost less accumulated depreciation and encumbrances. Encumbrances as of December 31, 2019 and 2018 were approximately $30,098,000 and $31,481,000, respectively. The promissory note bears interest at 4.32% and is due in monthly installments of approximately $103,000 (including interest) to 2022. Property occupied by the Company is carried at cost, less accumulated depreciation.

Realized gains or losses are determined on the specific identification basis. Unrealized gains and losses on common stocks of affiliates and nonaffiliates are accounted for as direct increases or decreases in surplus.

Because the Company's primary business is in the insurance industry, the Company holds a significant amount of assets that it intends to match with its liabilities in relation to maturity and interest margin. In order to maximize earnings and minimize risk, the Company invests in a diverse portfolio of investments. The portfolio is diversified by geographic region, investment type, underlying collateral, maturity, and industry. Management does not believe that the Company has any significant concentrations of credit risk in its investments.

The Company generally does not invest in any low investment-grade high-yield investment bonds (junk bonds). Certain bonds are guaranteed by the U.S. government. The Company limits its risks by investing in bonds and stocks of rated companies, mortgage loans adequately collateralized by real estate, selective real estate supported by appraisals, and policy loans collateralized by policy cash values. In addition, the Company performs due diligence procedures prior to making mortgage loans. These procedures include evaluations of the credit worthiness of the mortgagees and/or tenants and independent appraisals.

The maximum and minimum lending rates for mortgage loans originated during 2019 were 5.00% and 3.50%, respectively. The maximum and minimum lending rates for mortgage loans originated during 2018 were 5.06% and 4.17%, respectively. The maximum percentage of any one loan to the value of security at the time of the loan, exclusive of insured or guaranteed or purchase money mortgages was 80% during 2019 and 2018. During 2019 and 2018, the Company did not reduce interest rates on any outstanding mortgage loans. The Company held no mortgages with interest more than 180 days past due or impaired mortgage loans.

For loan-backed securities, the Company has elected to use the carrying value as of January 1, 1994 as the cost for applying the retrospective adjustment method to securities purchased prior to that date. In 2019 and 2018, the Company had no changes from the retrospective to prospective methodology due to negative yield on specific securities. Prepayment assumptions for single class and multiclass mortgage-backed/asset-backed securities were obtained from broker-dealer survey values or internal estimates.

The Company periodically reviews its investment portfolio to determine if provisions for possible losses or provisions for other-than-temporary impairment (OTTI) are necessary. In connection with this determination, management reviews published market values, credit ratings, independent appraisals, expected cash flows, and other valuation information. Securities with impairments are written down to the present value of expected cash flows to be collected rather than fair value unless the Company has the intent to sell or inability to retain the security until recovery of amortized cost. For the year ended December 31, 2019, the Company recorded no OTTI. For the year ended December 31, 2018, the Company recorded approximately $1,926,000 of OTTI. While management believes that no additional provisions for OTTI are currently necessary, adjustments may be necessary in the future due to changes in economic conditions. In addition, regulatory agencies periodically review investment valuation as an integral part of their examination process. Such agencies may require the Company to recognize adjustments based upon available information and judgments of the regulatory examiners at the time of their examination.

(f) Equipment

Equipment consists of electronic data processing equipment and is stated at cost less accumulated depreciation. Equipment is depreciated on a straight-line basis using estimated lives of five to ten years. Additions, renewals, and betterments are capitalized. Expenditures for software, maintenance, and repairs are expensed. Upon retirement or disposal of an asset, the asset and related accumulated depreciation are eliminated and any related gain or loss is included in income.

(g) Company-Owned Life Insurance

The Company is the owner of three single premium insurance policies and one group variable life insurance policy for certain current executives of the Company, where the Company is the beneficiary. These policies, accounted for using the investment method, were purchased in 2018, 2014 and in 2010. The policies are recorded in other assets at their net cash surrender values, as reported by the four issuing insurance companies, whose Standard & Poor's financial strength ratings are AA+ for the single premium insurance policies and A for the group variable life insurance policy. The net cash surrender values totaled approximately $69,226,000 and $66,423,000 as of December 31, 2019 and 2018, respectively. The face value (death benefit) of the life insurance policies underlying the contracts was approximately $185,841,000 and $184,584,000 as of December 31, 2019 and 2018, respectively.

(h) Premiums

Life premiums are recognized as revenue when the policy is written and on each anniversary date thereafter. Accident and health premiums are recognized when due from the policyholder. Both life and accident and health premiums are increased by reinsurance premiums assumed and reduced by reinsurance premiums ceded. Contracts issued that do not incorporate mortality or morbidity risk are not accounted for as insurance contracts. Amounts received as payments for such contracts are recorded as direct increases to the policy reserves.

The Company estimates accrued retrospective premium adjustments (premium rate stabilization) for certain contracts in its group health and group life business based on contractually determined formulas by group. The amount of net premiums written by the Company for the years ended December 31, 2019 and 2018 that were subject to retrospective rating features were approximately $190,000 and $190,000, respectively, which represented approximately 0.04% and 0.05% of net premiums written for group health and group life products in 2019 and 2018, respectively. No other net premiums written by the Company were subject to retrospective rating features.

(i) Reinsurance

The Company accounts for reinsurance transactions as prescribed by the applicable accounting standards, which require the reporting of reinsurance transactions relating to the statements of admitted assets, liabilities, and capital and surplus on a net basis and precludes immediate gain recognition on reinsurance contracts.

(j) Income Taxes

Current income taxes incurred includes current income taxes for the amount of federal income taxes paid or payable for the current year. These amounts are determined based on estimates of federal income taxes for the current year, including tax contingencies and benefits. The Company's current tax recoverable is reported as a component of other assets and current tax payable is reported as a component of other liabilities. The changes in current taxes are reflected in the statutory statements of operations.

Deferred income tax assets and liabilities are determined based on differences between statutory financial statement carrying amounts of existing assets and liabilities and their respective tax bases, as well as operating loss, capital loss, and tax credit carryforwards. Temporary differences related to AVR and IMR are not included in the determination of gross deferred income taxes while temporary differences for unrealized gains/losses and nonadmitted assets are included. Gross deferred tax assets are reduced by a valuation allowance if it is more likely than not (i.e. greater than 50% likelihood) that some portion or all of the gross deferred tax assets will not be realized. The deferred tax assets and liabilities are measured using federal enacted tax rates. Deferred income tax assets are limited as to their admissibility. The changes in net deferred tax assets and liabilities are reflected in surplus. The Company's net admitted deferred tax assets are reported as a component of other assets.

(k) Policy Liabilities

Aggregate reserves for life policies and contracts include reserve amounts principally for life insurance policies, payout annuity policies, and disability insurance policies. The life insurance reserves are principally based on the 1941, 1958, 1980, 2001, and 2017 Commissioners Standard Ordinary (CSO) mortality tables, and are established with interest rate assumptions ranging from 2.0% to 6.0%. Annuity insurance reserves are established with interest rate assumptions ranging from 3.0% to 8.8%. Disability reserves are principally based on the 2012 Group Long Term Disability Table, with adjustments for actual Company experience. The tabular interest, tabular less actual reserves released, and the tabular cost have been determined by formula. Aggregate reserves for accident and health policies include the present value of amounts not yet due on claims, additional reserves, and unearned premiums.

Policy and contract claims reserves include a provision for reported claims and claims incurred but not reported. The provision for claims incurred but not reported is estimated based primarily on Company experience. Although these provisions are the Company's best estimate of the ultimate value, the actual results may vary from these values.

Liability for premiums and other deposit funds include reserves for qualified before tax annuities and other accumulation policies that do not subject the Company to any risks from policyholder mortality and morbidity. Such reserves are established using guaranteed interest rates of 3.0% to 7.5%.

The Company has a significant amount of allocated deferred annuity contracts with life contingencies. The liability for these contracts is recorded as aggregate reserves for life policies and contracts. The Company also has annuities certain without life contingencies. The liability for these contracts is recorded as a liability for premiums and other deposit funds.

The Company started issuing business in 2017 on the 2017 CSO table for life products where approved. There were two valuation basis changes for reserves in 2016. Disability reserves moved from the 1987 Commissioners Group Disability Table to the 2012 Group Long Term Disability Table. Group term life waiver of premium reserves moved from the 1952 Disability Study, period 2, with the 1958 CSO mortality table to the 2005 Group Term Life Waiver Reserve Table.

The Company waives deduction of deferred fractional premiums upon death of the insured, and returns any portion of the final premium beyond the month of death for policies developed and issued subsequent to December 1977.

Surrender values are not promised in excess of the legally computed reserves.

Extra premiums are charged for substandard lives in addition to the regular gross premium for the true age.

Mean reserves are determined by computing the regular mean reserve for the plan at the true age and holding in addition one-half of the extra premium charge for the year.

The Company had approximately $1,151,998,000 and $1,305,394,000 of insurance in force (after reinsurance ceded) for which the gross premiums are less than the net premiums according to the standard valuation set by the state of Oklahoma at December 31, 2019 and 2018, respectively.

The Company had approximately $32,904,000 and $34,709,000 as of December 31, 2019 and 2018, respectively, of annuity actuarial reserves and deposit liabilities that were subject to discretionary withdrawal at book value less current surrender charge of 5% or more. As of December 31, 2019 and 2018, the Company has approximately $970,926,000 and $746,745,000, respectively, of annuity actuarial reserves and deposit liabilities that were subject to discretionary withdrawal at market value where the withdrawal of the funds is payable at the current market value of the assets supporting the liabilities. Annuity reserves and deposit liabilities that were subject to discretionary withdrawal at book value without adjustment were approximately $1,976,689,000 and $1,883,672,000 as of December 31, 2019 and 2018, respectively. There were approximately $44,033,000 and $46,426,000 of annuity reserves and deposit liabilities that are not subject to discretionary withdrawal at December 31, 2019 and 2018, respectively. At December 31, 2019 and 2018, the total gross annuity actuarial reserves and deposit liabilities were approximately $3,024,553,000 and $2,711,552,000, respectively, and the net annuity actuarial reserves and deposit liabilities were approximately $3,019,535,000 and $2,706,415,000, respectively. The ceded amount of annuity actuarial reserves and deposit liabilities was approximately $5,018,000 and $5,137,000 as of December 31, 2019 and 2018, respectively. The Company's earnings related to these products are impacted by conditions in the overall interest rate environment.

(l) Capital and Surplus

Capital and surplus of the Company is restricted as to payment of dividends by statutory limitations applicable to insurance companies. Without prior approval of the respective state insurance department, dividends that can be paid are generally limited to the greater of 10% of statutory capital and surplus or the statutory net gain from operations before net realized capital gains/losses reported for the previous calendar year. The maximum dividend payout, which may be made without prior approval in 2020, is approximately $90,134,000.

The Oklahoma Insurance Department has adopted Risk-Based Capital (RBC) requirements for life insurance companies. The RBC calculation serves as a benchmark for the regulation of life insurance companies by state insurance regulators. RBC provides for surplus formulas similar to target surplus formulas used by commercial rating agencies. The formulas specify various weighting factors that are applied to statutory financial balances or various levels of activity based on the perceived degree of risk, and are set forth in the RBC requirements. The Company has calculated RBC in accordance with the NAIC's Model Rule and RBC rules as adopted by the Oklahoma Insurance Department. The RBC, as calculated by the Company, exceeds levels requiring Company or regulatory action at December 31, 2019 and 2018.

(m) Separate Accounts

The Company maintains a separate account under Oklahoma insurance law designated as American Fidelity Separate Account A (Account A). Account A was formerly known as American Fidelity Variable Annuity Fund A, and operated as an open-end diversified management investment company from 1968 to 1998. Effective January 1, 1999, it was converted to a unit investment trust separate account, and it transferred its investment portfolio to the American Fidelity Dual Strategy Fund, Inc. (the Fund), an open-end investment company sponsored by AFA, in exchange for shares of the Fund.

On November 25, 2014, Account A's investment in the Fund was substituted with the Vanguard Total Stock Market Index Fund. Under Oklahoma law, the assets of Account A are segregated from the

Company's assets, are held for the exclusive benefit of the variable annuity contract owners, and are not chargeable with liabilities arising out of the business conducted by any other account or by the Company.

The Company also maintains separate accounts under Oklahoma insurance law designated as American Fidelity Separate Account B (Account B) and American Fidelity Separate Account C (Account C). Account B and Account C are registered as unit investment trusts under the Investment Company Act of 1940, as amended. Under Oklahoma law, the assets of each of the ten (10) segregated subaccounts of Account B and the ten (10) segregated subaccounts of Account C are held for the exclusive benefit of the variable annuity contract owners, and are not chargeable with liabilities arising out of the business conducted by any other account or by the Company.

The separate accounts maintained by the Company represent funds for nonguaranteed variable annuities. The assets of these accounts are carried at market value. The net investment experience of the separate account is credited directly to the policyholder and can be positive or negative. These variable annuities generally provide an incidental death benefit of the greater of the account value or the premium paid. The minimum guaranteed death benefit reserve is held in the Company's general account. For the years ended December 31, 2019 and 2018, the amount of premiums, considerations, or deposits for the year was approximately $83,930,000 and $75,231,000, respectively.

(2) Admitted and Nonadmitted Assets

Assets in the statutory statements of admitted assets, liabilities, and capital and surplus are stated at admitted asset values, which are the values permitted to be reported in the annual report to the Oklahoma Insurance Department. All other assets are "nonadmitted assets" and are excluded from the statutory statements of admitted assets, liabilities, and capital and surplus by a charge to surplus. Nonadmitted assets as of December 31 are as follows:

	2019	2018
Prepaids, deposits, and other receivables	$ 11,815,227	7,665,554
Amounts receivable from reinsurers	1,420,225	—
Agents' balances	23,960	26,904
Deferred tax asset	29,993,314	24,006,062
Leasehold improvements	18,547,634	19,061,294
	$ 61,800,360	50,759,814

(3) Fair Value of Financial Instruments

A summary of the Company's financial instruments and the fair value estimates, methods, and assumptions is set forth below:

		Estimated fair value as of December 31, 2019			
	Admitted assets	Level 1	Level 2	Level 3	Total
Financial assets:					
Cash and short-term investments	$ 289,209,412	289,209,412	—	—	289,209,412
Bonds	4,374,405,435	503,204	4,062,644,812	589,215,260	4,652,363,276
Common and preferred stock	42,723,994	38,301,466	1,468,440	4,762,660	44,532,566
Mortgage loans on real estate	550,520,170	—	—	569,102,537	569,102,537
Financial liabilities:					
Certain policy liabilities	2,026,548,359	—	—	2,027,871,376	2,027,871,376
Borrowed money	497,645,003	—	509,022,658	—	509,022,658

		Estimated fair value as of December 31, 2018			
	Admitted assets	Level 1	Level 2	Level 3	Total
Financial assets:					
Cash and short-term investments	$ 336,915,573	336,915,573	—	—	336,915,573
Bonds	4,115,251,600	24,200,433	3,601,822,771	479,251,003	4,105,274,207
Common and preferred stock	28,672,909	23,700,796	1,258,513	4,130,968	29,090,277
Mortgage loans on real estate	484,256,052	—	—	490,749,585	490,749,585
Financial liabilities:					
Certain policy liabilities	1,936,558,042	—	—	1,937,397,267	1,937,397,267
Borrowed money	497,669,116	—	494,665,695	—	494,665,695

(a) Cash and Short-Term Investments

The carrying amounts of the financial instruments listed above approximate their fair values because they mature within a relatively short period of time, and do not present unanticipated credit concerns.

(b) Bonds, Common Stocks and Preferred Stocks

For fixed maturities and marketable equity securities, for which market quotations generally are available, the Company primarily uses independent pricing services to assist in determining fair value measurements. When the fair value of certain securities is not readily available, the fair value estimates are based on quoted market prices of similar instruments adjusted for the differences between the quoted instruments and the instruments being valued, or fair value is estimated using discounted cash flow analysis. Interest rates used in this analysis are similar to currently offered contracts with comparable maturities as the investments being valued. The Company's investments also include certain less liquid or private fixed maturity debt securities, such as private placements and certain structured notes. Valuations are estimated based on nonbinding broker prices or valuation models discounted cash flow models and other similar techniques that use observable or unobservable inputs and are considered Level 3.

The fair value of equity securities investments of the Company is based on quotations from independent pricing services, bid prices published in financial newspapers, or bid quotations received from securities dealers.

(c) Mortgage Loans on Real Estate

Fair values are estimated for portfolios of loans with similar characteristics. Commercial mortgage loans have average net yield rates of 4.44% and 4.58% for December 31, 2019 and 2018, respectively. The fair value of mortgage loans was calculated by discounting scheduled cash flows to maturity using estimated market discount rates of 3.93% and 4.39% for December 31, 2019 and 2018, respectively. These rates reflect the credit and interest rate risk inherent in the loans. Assumptions regarding credit risk, cash flows, and discount rates are judgmentally determined using available market information and specific borrower information. The fair value of certain residential loans is based on the approximate fair value of the underlying real estate securing the mortgages.

(d) Policy Loans

Policy loans have average interest yields of 5.27% and 5.91% as of December 31, 2019, and 2018, respectively, and have no specified maturity dates. These loans typically carry an interest rate that is tied to the crediting rate applied to the related policy and contract reserves. Policy loans are an integral part of the life insurance policies that the Company has in force and cannot be valued separately.

(e) Certain Policy Liabilities

Certain policies sold by the Company are investment-type contracts. These liabilities are segregated into two categories: premiums and other deposit funds and immediate annuities. These liabilities are further defined to segregate the deferred annuity contract with life contingencies, which are reported as aggregate reserves for life policies and contracts. The fair value of aggregate reserves for life policies and contracts is estimated as the fund value of each policy less applicable surrender charges. The fair value of the immediate annuities without life contingencies and premiums and other deposit funds is

estimated as the discounted cash flows of expected future benefits less the discounted cash flows of expected future premiums, using the current pricing assumptions.

	2019		2018	
	Carrying amount	Estimated fair value	Carrying amount	Estimated fair value
Aggregate reserves for life policies and contracts	$ 2,003,856,743	2,002,797,723	1,912,520,605	1,911,471,263
Annuities	22,691,616	25,073,653	24,037,437	25,926,004

(f) Borrowed Money

The fair value of the Company's notes payable is estimated by the present value of a stream of future expected cash flows using an appropriate discount rate. Discount factors are based on the LIBOR/Swap curve.

(g) Limitations

Fair value estimates are made at a specific point in time, based on relevant market information and information about the financial instrument. These fair value estimates do not reflect any premium or discount that could result from offering for sale at one time the Company's entire holdings of a particular financial instrument, nor do they reflect income taxes on differences between fair value and tax basis of the assets. Because no established exchange exists for a significant portion of the Company's financial instruments, fair value estimates are based on judgments regarding future expected loss experience, current economic conditions, risk characteristics of various financial instruments, and other factors. These fair value estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the fair value estimates.

(h) Fair Value Hierarchy

The following are the levels of hierarchy and a description of the type of valuation inputs that are used to establish each level:

Level 1 inputs are quoted in active markets for identical securities.

Level 2 inputs are other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.).

Level 3 inputs are significant unobservable inputs (including the Company's own assumptions used to determine the fair value of investments).

Assets that are recorded at fair value are categorized into a three-level fair value hierarchy as required by SSAP No. 100, *Fair Value Measurements*. The balances of these assets as of December 31, 2019 are as follows:

	Level 1	Level 2	Level 3	Total
Assets recorded at fair value:				
Bonds – industrial and miscellaneous	$ —	2,637,828	—	2,637,828
Common stock – unaffiliated	23,608,488	132,532	—	23,741,020
Common stock – affiliated	—	1,335,908	—	1,335,908
Total assets at fair value	$ 23,608,488	4,106,268	—	27,714,756

Assets that are recorded at fair value are categorized into a three-level fair value hierarchy as required by SSAP No. 100, *Fair Value Measurements*. The balances of these assets as of December 31, 2018 are as follows:

	Level 1	Level 2	Level 3	Total
Assets recorded at fair value:				
Bonds – industrial and miscellaneous	$ 23,183,381	3,055,236	—	26,238,617
Common stock – unaffiliated	23,203,177	119,301	—	23,322,478
Common stock – affiliated	—	1,139,211	—	1,139,211
Total assets at fair value	$ 46,386,558	4,313,748	—	50,700,306

There were no securities with unobservable inputs (Level 3) at December 31, 2019 or 2018.

The following table presents the change for the year ended December 31, 2018 in the assets measured at fair value using unobservable inputs (Level 3):

	Loan-backed securities
Beginning balance	$ 1,781,086
Transfers in	—
Transfers out	—
Total gain (loss) included in net income	1,307,118
Total gain (loss) included in surplus	195,673
Purchases	—
Issuances	—
OTTI	—
Sales	(3,283,877)
Settlements	—
Ending balance	$ —

(4) Investments

Investment income for the years ended December 31 is summarized below:

		2019	2018
Interest on bonds	$	181,983,049	180,346,598
Dividends on preferred and common stocks		822,142	314,170
Interest on mortgage loans		23,788,064	24,558,391
Investment real estate income		7,436,798	8,459,581
Interest on policy loans		2,981,784	3,305,649
Interest on cash and short-term investments and other		3,177,238	1,372,076
		220,189,075	218,356,465
Less investment expenses		39,359,896	33,396,562
Net investment income	$	180,829,179	184,959,903

Realized gains (losses) for the years ended December 31 consisted of the following:

		2019	2018
Bonds	$	46,301,716	(4,547,506)
OTTI		—	(1,926,441)
Realized gains (losses) on bonds		46,301,716	(6,473,947)
Common stocks of nonaffiliates		677,265	752,169
Real estate		—	(820,296)
Other capital loss		282,131	(370,647)
Total realized gains (losses) before federal income taxes and IMR transfers		47,261,112	(6,912,721)
Federal income tax expense		9,599,983	(9,142,363)
Less IMR transfers		37,515,252	(4,218,990)
Net realized gains	$	145,877	6,448,632

The carrying value and estimated fair value of bonds, preferred stock, and common stock at December 31 are as follows:

	2019			
	Carrying value/ cost	Gross unrealized gains	Gross unrealized losses	Fair value
U.S. Treasury securities	$ 499,678	3,525	—	503,203
U.S. government agency obligations	2,028,476	153,020	—	2,181,496
Special revenue	374,675,018	11,394,517	(5,170,803)	380,898,732
States and territories	694,369,970	38,085,400	(752,290)	731,703,080
Foreign government	28,084,114	1,817,741	—	29,901,855
Corporate bonds	2,345,239,114	205,672,165	(5,379,808)	2,545,531,471
Loan-backed securities	929,509,065	36,700,464	(4,566,090)	961,643,439
Total bonds	4,374,405,435	293,826,832	(15,868,991)	4,652,363,276
Preferred stocks	17,647,066	1,816,972	(8,400)	19,455,638
Common stocks - unaffiliated	11,949,875	11,791,145	—	23,741,020
Common stocks - affiliated	103,902	1,232,006	—	1,335,908
Total stocks	29,700,843	14,840,123	(8,400)	44,532,566
Total	$ 4,404,106,278	308,666,955	(15,877,391)	4,696,895,842

	2018			
	Carrying value/ cost	Gross unrealized gains	Gross unrealized losses	Fair value
U.S. Treasury securities	$ 1,006,957	10,094	—	1,017,051
U.S. government agency obligations	2,780,932	190,689	—	2,971,621
Special revenue	420,553,110	8,181,696	(26,611,053)	402,123,753
States and territories	467,834,029	24,468,961	(590,751)	491,712,239
Foreign government	28,159,997	1,215,173	—	29,375,170
Corporate bonds	2,307,793,450	56,359,524	(74,822,358)	2,289,330,616
Loan-backed securities	863,939,743	16,672,110	(15,051,478)	865,560,375
SVO Identified Funds	23,183,382	—	—	23,183,382
Total bonds	4,115,251,600	107,098,247	(117,075,640)	4,105,274,207
Preferred stocks	4,211,220	417,368	—	4,628,588
Common stocks - unaffiliated	12,581,365	10,741,113	—	23,322,478
Common stocks - affiliated	103,902	1,035,309	—	1,139,211
Total stocks	16,896,487	12,193,790	—	29,090,277
Total	$ 4,132,148,087	119,292,037	(117,075,640)	4,134,364,484

The NAIC fair value of total bonds is approximately $1,975,000 less and $5,084,000 more than the estimated fair value in the tables above at December 31, 2019 and 2018, respectively.

The carrying value and estimated fair value of investments in bonds at December 31, 2019, by contractual maturity, are shown below. Expected maturities will differ from contractual maturities because the issuers of such securities may have the right to call or prepay obligations with or without call or prepayment penalties.

		Carrying value	Fair value
Due in one year or less	$	37,277,992	37,848,051
Due after one year through five years		313,425,953	327,720,674
Due after five years through ten years		1,040,708,847	1,117,653,228
Due after ten years		2,053,483,578	2,207,497,884
Loan-backed securities		929,509,065	961,643,439
	$	4,374,405,435	4,652,363,276

Proceeds from sales of bonds during 2019 and 2018 were approximately $1,011,922,000 and $238,736,000, respectively. Gross realized gains of approximately $43,990,000 and $6,125,000 and gross realized losses of approximately $5,752,000 and $14,841,000, respectively, were realized on those sales. The Company realized net gains of approximately $7,009,000 and $4,168,000 on bonds that were called or prepaid in 2019 and 2018, respectively. In addition, the Company realized a gain of $1,055,000 on bonds transferred in 2019. There were no bonds transferred in 2018.

Gross unrealized losses on investment securities and the fair value of the related securities, aggregated by investment category and length of time that individual securities have been in a continuous unrealized loss position, at December 31, 2019 were as follows:

	Less than 12 months		12 months or longer		Total	
	Fair value	Unrealized losses	Fair value	Unrealized losses	Fair value	Unrealized losses
Special revenue	$ 167,185,164	(3,295,134)	42,847,423	(1,875,669)	210,032,587	(5,170,803)
States and territories	66,270,841	(752,290)	—	—	66,270,841	(752,290)
Corporate bonds	341,086,783	(4,837,790)	11,189,482	(542,018)	352,276,265	(5,379,808)
Loan-backed securities	161,929,694	(2,483,933)	59,834,984	(2,082,157)	221,764,678	(4,566,090)
Total	$ 736,472,482	(11,369,147)	113,871,889	(4,499,844)	850,344,371	(15,868,991)

Gross unrealized losses on investment securities and the fair value of the related securities, aggregated by investment category and length of time that individual securities have been in a continuous unrealized loss position, at December 31, 2018 were as follows:

	Less than 12 months		12 months or longer		Total	
	Fair value	Unrealized losses	Fair value	Unrealized losses	Fair value	Unrealized losses
Special revenue	$ 53,695,118	(1,911,655)	242,890,758	(24,699,398)	296,585,876	(26,611,053)
States and territories	42,237,520	(440,086)	2,699,334	(150,665)	44,936,854	(590,751)
Corporate bonds	1,167,158,997	(51,835,726)	269,862,924	(22,986,632)	1,437,021,921	(74,822,358)
Loan-backed securities	280,677,754	(6,202,779)	176,571,111	(8,848,699)	457,248,865	(15,051,478)
Total	$ 1,543,769,389	(60,390,246)	692,024,127	(56,685,394)	2,235,793,516	(117,075,640)

The investments included in states and territories are high-grade investment quality and have unrealized losses due to an increase in interest rates since acquisition. Because the securities were acquired during a period of low interest rates, unrealized losses may continue and may become more severe in a rising interest rate environment. As the decline in fair value is attributable to changes in interest rates and not credit quality, the Company expects the unrealized losses to reverse as the securities shorten in duration and mature, and because the Company has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in special revenue securities are comprised of general obligations of U.S. government sponsored agencies for which the U.S. government is indirectly obligated. The unrealized loss is due to interest rate fluctuations, which result in a decline in market values from original purchase price. Because the securities were acquired during a period of low interest rates, unrealized losses may continue and may become more severe in a rising interest rate environment. The Company expects the unrealized losses to reverse as the securities shorten in duration and mature and because the Company has the ability to hold these investments to maturity and does not intend to sell until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in corporate securities are comprised of corporate bonds. The unrealized loss is due to interest rate fluctuations, the current market and economic environment, which affects corporate credit ratings and changes in sector spreads. The unrealized loss may continue and may become more severe if the economy slows or interest rates rise. Because the decline in fair value is attributable to interest rates and economic changes and a slight decline in credit quality, and because the Company expects all contractual cash flows will be received and has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in loan-backed securities are comprised of U.S. government-sponsored agency mortgage-backed securities for which the U.S. government is not directly obligated, and private label whole loan collateralized mortgage obligations. The unrealized losses on these securities are a result of the current market and economic conditions that affect the mortgage-backed sector. The credit quality of some mortgage-backed bonds has declined due to the larger number of home defaults. Because the decline in fair value is attributable mainly to changes in market and economic conditions and the Company believes all contractual cash flows will be received and has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in loan-backed securities are comprised of U.S. government-sponsored agency mortgage-backed securities for which the U.S. government is not directly obligated, and private label whole loan collateralized mortgage obligations. The unrealized losses on these securities are a result of the current market and economic conditions that affect the mortgage-backed sector. The credit quality of some mortgage-backed bonds has declined due to the larger number of home defaults. Because the decline in fair value is attributable mainly to changes in market and economic conditions and the Company believes all contractual cash flows will be received and has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired. When the Company believes it will not receive all contractual cash flows, the securities are considered other-than-temporarily impaired.

At December 31, 2019 and 2018, investments with carrying values of approximately $3,013,000 and $3,463,000, respectively, were on deposit with state insurance departments as required by statute.

The Company has no direct exposure to subprime mortgage loans. An extensive pre-purchase analysis is performed on every loan-backed security. By purchasing only agency mortgage-backed securities and AAA collateralized mortgage-backed whole loan securities, direct exposure to sub-prime mortgages is virtually eliminated. The unrealized losses on these securities are a result of the current market and economic conditions that are affecting the mortgage-backed sector. The credit qualities on some mortgage-backed bonds have begun to decline due to the large number of home mortgage defaults. Because the decline in fair value is attributable mainly to changes in market and economic conditions and only due slightly to a lessening of credit, the Company believes most contractual cash flows will be received.

There were no loan-backed securities that recognized OTTI in 2019 and there were no securities where the present value of cash flows expected to be collected are less than amortized cost basis.

(5) Separate Accounts

The Company utilizes Separate Accounts to record and account for variable annuity business. In accordance with the Insurance Code of the State of Oklahoma, variable annuities are supported for separate account classification by Title 36, Chapter 2, Section 6061. As of December 31, 2019 and 2018, the Company Separate Account statement included legally insulated assets of approximately $980,712,000 and $754,807,000, respectively, attributed to variable annuity contracts. The Separate Accounts held by the Company represent nonguaranteed variable annuity funds. The Company does not have a securities lending program.

The assets of these accounts are carried at fair market value. The net investment experience of the Separate Accounts is credited directly to the policyholder and can be positive or negative. These variable annuities generally provide an incidental death benefit of the greater of account value or premium paid. The minimum guaranteed death benefit reserve is held in Exhibit 5, Miscellaneous Reserves Section, of the Company’s general account annual statement.

		2019	2018
1. Premiums, considerations, or deposits for year ended December 31	$	83,929,810	75,230,630
2. Reserves at December 31:			
For accounts with assets at:			
a. Fair market value	$	980,712,323	754,806,790
b. Amortized cost		—	—
c. Total reserves	$	980,712,323	754,806,790
3. By withdrawal characteristics:			
a. Subject to discretionary withdrawal	$	—	—
b. With market value adjustment		—	—
c. At book value without market value adjustment and with current surrender charge of 5% or more		—	—
d. At fair market value		980,712,323	754,806,790
e. At book value without market value adjustment and with current surrender charge less than 5%		—	—
f. Subtotal		980,712,323	754,806,790
g. Not subject to discretionary withdrawal		—	—
h. Total	$	980,712,323	754,806,790
4. Reserves for asset default risk in lieu of AVR	$	—	—

Reconciliation of net transfers to or (from) Separate Accounts.

		2019	2018
1. Transfers as reported in the summary of operations of the separate accounts statements:			
a. Transfers to separate accounts	$	83,929,810	75,230,630
b. Transfers from separate accounts		59,617,687	50,870,488
c. Net transfers to or (from) separate accounts (a) – (b)		24,312,123	24,360,142
2. Reconciling adjustments:			
a Plus change in expense allowance and administration		(2,439,214)	(262,768)
3. AFA net transfer to the separate accounts (fn1)			
a. (1c) + (2)	$	21,872,909	24,097,374

(6) Liability for Accident and Health Reserves

Accident and health reserve activity for the years ended December 31, 2019 and 2018 was as follows:

	2019	2018
Liability beginning of year, net of reinsurance	$ 516,987,838	491,139,445
Incurred related to:		
Current year	466,929,542	418,088,762
Prior years	(22,280,175)	(30,974,899)
Total incurred	444,649,367	387,113,863
Paid related to:		
Current year	236,989,122	215,689,348
Prior years	162,281,917	145,576,122
Total paid	399,271,039	361,265,470
Liability end of year, net of reinsurance	$ 562,366,166	516,987,838

Reinsurance recoverable on paid losses was approximately $2,838,000 and $3,162,000 at December 31, 2019 and 2018, respectively.

The provision for accident and health (A&H) benefits pertaining to prior years decreased approximately $22,280,000 in 2019 from the prior year estimate. This decrease overall includes better than expected experience of approximately $25,567,000 for group medical and disability and worse than expected experience of approximately $3,287,000 for individual A&H business. The increase for individual A&H, primarily cancer, is due to a lengthening of the tail in the claim runoff.

The provision for A&H benefits pertaining to prior years decreased approximately $30,975,000 in 2018 from the prior year estimate. This decrease overall includes better than expected experience of approximately $31,332,000 for group medical and disability and worse than expected experience of approximately $357,000 for individual A&H business. The increase for individual A&H, primary cancer, is due to a reserve increase due to a lengthening of the tail in the claim runoff and a one-time back payment on older diagnostic claims.

The Company paid approximately $2,619,000 and $259,000 in 2019 and 2018, respectively, to settle claims related to extra contractual obligations or bad faith claims stemming from lawsuits.

(7) Borrowed Money

AFA has borrowed approximately $496,500,000 and $496,500,000 on the line of credit with the Federal Home Loan Bank of Topeka (FHLB) at December 31, 2019 and 2018, respectively. The line of credit is secured by investment securities and cash pledged as collateral by AFA with a carrying amount of approximately $517,000,000 and $582,111,000 at December 31, 2019 and 2018, respectively, which exceeds the collateral required for this line of credit. The pledged securities are held in the Company's name in a custodial account at United Missouri Bank, N.A. to secure current and future borrowings. To

participate in this available credit, AFA has acquired 227,956 shares of FHLB common stock with a total carrying value of approximately $23,146,000 and $22,795,600 at December 31, 2019 and 2018, respectively.

FHLB Capital Stock

	2019		
	General account	Separate accounts	Total
Membership stock – class A	$ 834,000	—	834,000
Membership stock – class B	—	—	—
Activity stock	21,842,500	—	21,842,500
Excess stock	469,500	—	469,500
Total	$ 23,146,000	—	23,146,000
Actual or estimate borrowing capacity as determined by the insurer	$ 521,934,270		

FHLB Capital Stock

	2018		
	General account	Separate accounts	Total
Membership stock – class A	$ 500,000	—	500,000
Membership stock – class B	—	—	—
Activity stock	21,842,500	—	21,842,500
Excess stock	453,100	—	453,100
Total	$ 22,795,600	—	22,795,600
Actual or estimate borrowing capacity as determined by the insurer	$ 556,615,156		

FHLB Membership Stock (Class A and B) Eligible for Redemption

	Current year total	Not eligible for redemption	Less than 6 months	6 months to 1 year	1 to 3 years	3 to 5 years
Class A	$ 834,000	500,000	334,000	—	—	—
Class B	—	—	—	—	—	—

FHLB Borrowings

FHLB has the option to convert the initial rate of interest to an adjustable rate of interest on many of these lines of credit on the dates listed in the following table. At any time after FHLB exercises its conversion option, the Company may prepay the advance in full or in part without a fee.

The Company has no unused lines of credit as of December 31, 2019 or 2018.

AFA had no structured note borrowings as of December 31, 2019 and 2018.

Information regarding the terms of the funds borrowed from FHLB are as follows:

Interest rate	Interest rate subject to conversion to adjustable rate	Date issued	Maturity date	Balance at December 31	
				2019	2018
3.270	—	02/08/10	02/10/20	10,000,000	10,000,000
3.630	—	03/25/10	03/25/22	10,000,000	10,000,000
3.710	—	03/25/10	03/25/20	10,000,000	10,000,000
3.440	—	03/25/10	03/25/20	10,000,000	10,000,000
3.500	—	03/25/10	03/25/21	10,000,000	10,000,000
3.770	—	04/13/10	04/13/22	15,000,000	15,000,000
4.190	—	05/07/10	05/07/20	10,000,000	10,000,000
2.570	—	03/27/12	03/26/21	12,500,000	12,500,000
2.080	—	11/19/13	11/20/23	10,000,000	10,000,000
1.980	—	03/12/14	03/12/24	—	12,500,000
3.110	—	05/23/14	05/23/24	15,000,000	15,000,000
1.930	—	11/19/14	11/19/24	—	25,000,000
2.300	—	04/28/15	04/28/23	5,000,000	5,000,000
2.590	—	05/20/15	05/19/23	5,000,000	5,000,000
2.740	—	05/21/15	05/21/24	25,000,000	25,000,000
2.060	—	08/10/15	08/08/25	20,000,000	20,000,000
2.090	—	01/13/16	01/13/22	5,000,000	5,000,000
2.260	—	01/13/16	01/13/23	10,000,000	10,000,000
2.280	—	01/13/16	01/13/26	10,000,000	10,000,000
2.070	—	05/06/16	05/06/26	10,000,000	10,000,000
2.590	—	11/21/16	11/23/26	10,000,000	10,000,000
2.960	—	03/13/17	03/13/25	10,000,000	10,000,000
2.600	—	04/20/17	04/18/25	15,000,000	15,000,000
1.880	—	05/19/17	05/19/27	25,000,000	25,000,000
2.890	—	05/22/17	05/21/27	10,000,000	10,000,000
2.640	—	05/22/17	05/22/25	5,000,000	5,000,000
2.520	—	12/04/17	12/04/23	25,000,000	25,000,000
2.960	—	01/29/18	01/29/25	10,000,000	10,000,000
3.080	—	02/01/18	01/30/26	15,000,000	15,000,000
3.240	—	02/05/18	02/05/27	6,500,000	6,500,000

Interest rate	Interest rate subject to conversion to adjustable rate	Date issued	Maturity date	Balance at December 31 2019	Balance at December 31 2018
3.300	—	03/07/18	03/05/27	25,000,000	25,000,000
3.280	—	03/12/18	03/12/26	10,000,000	10,000,000
2.760	—	04/23/18	04/24/28	5,000,000	5,000,000
3.020	—	04/30/18	04/30/21	5,000,000	5,000,000
2.990	—	06/01/18	06/01/21	15,000,000	15,000,000
2.720	—	06/01/18	05/31/19	—	10,000,000
2.750	—	07/30/18	07/30/19	—	10,000,000
2.780	—	07/30/18	07/31/28	7,500,000	7,500,000
2.930	—	07/30/18	07/31/28	7,500,000	7,500,000
2.690	—	08/31/18	08/30/19	—	20,000,000
2.670	—	09/07/18	09/06/19	—	10,000,000
2.840	—	03/12/19	03/12/24	12,500,000	—
1.900	—	05/30/19	05/29/20	10,000,000	—
2.050	—	07/30/19	07/30/20	10,000,000	—
1.900	—	08/30/19	08/28/20	20,000,000	—
1.900	—	09/06/19	09/04/20	10,000,000	—
1.880	—	11/19/19	11/19/20	25,000,000	—
				496,500,000	496,500,000
			Accrued Interest	1,145,003	1,169,116
			Total	$ 497,645,003	497,669,116

Interest paid in 2019 and 2018 was approximately $13,807,000 and $13,774,000, respectively, and is included in investment expenses in net investment income in the accompanying statutory statements of operations.

Scheduled maturities (excluding interest) of the above indebtedness at December 31, 2019 are as follows:

2020	$ 115,000,000
2021	42,500,000
2022	30,000,000
2023	55,000,000
2024	52,500,000
2025 and thereafter	201,500,000
	$ 496,500,000

(8) Income Taxes

The Company's net deferred tax assets (liabilities) at December 31 and the change from the prior year are comprised of the following components:

	2019			2018			Change		
	Ordinary	Capital	Total	Ordinary	Capital	Total	Ordinary	Capital	Total
Gross deferred tax assets	$ 92,972,084	894,046	93,866,130	82,838,147	905,797	83,743,944	10,133,937	(11,751)	10,122,186
Statutory valuation allowance adjustments	—	—	—	—	—	—	—	—	—
Adjusted gross deferred tax assets	92,972,084	894,046	93,866,130	82,838,147	905,797	83,743,944	10,133,937	(11,751)	10,122,186
Deferred tax asset nonadmitted	29,993,314	—	29,993,314	24,006,062	—	24,006,062	5,987,252	—	5,987,252
Sub-total net admitted deferred tax assets	62,978,770	894,046	63,872,816	58,832,085	905,797	59,737,882	4,146,685	(11,751)	4,134,934
Deferred tax liabilities	28,977,429	2,586,721	31,564,150	29,292,446	2,373,341	31,665,787	(315,017)	213,380	(101,637)
Net admitted deferred tax assets (liabilities)	$ 34,001,341	(1,692,675)	32,308,666	29,539,639	(1,467,544)	28,072,095	4,461,702	(225,131)	4,236,571

Management has reviewed whether a valuation allowance is needed on its total gross deferred tax assets reported above based on factors such as past history and trends, projected taxable income, and expiration of carryforwards. Management believes that in 2019 and 2018 it is more likely than not that the results of operations will generate sufficient taxable income to realize its gross deferred tax assets on ordinary items. Additionally, in 2019 and 2018, management believes that there are sufficient capital gains available in its capital assets portfolio and that holding its fixed debt securities in a loss position to maturity or recovery substantiates the Company's ability to realize its gross deferred tax assets on capital items. As such, there was no statutory valuation allowance adjustments in 2019 or 2018.

The Company's admission calculation components at December 31, 2019 and 2018 are as follows:

	2019			2018			Change		
	Ordinary	Capital	Total	Ordinary	Capital	Total	Ordinary	Capital	Total
(a) Federal income taxes paid in prior years years recoverable through loss carrybacks	$ —	—	—	—	—	—	—	—	—
(b) Adjusted gross deferred tax assets expected to be realized (excluding the amount of deferred tax assets from (a) above) after application of the threshold limitation. (The lesser of (b)1 and (b)2 below):									
1. Adjusted gross deferred tax assets expected to be realized following the balance sheet date	32,308,666	—	32,308,666	28,072,095	—	28,072,095	4,236,571	—	4,236,571
2. Adjusted gross deferred tax assets allowed per limitation threshold	—	—	76,797,954	—	—	71,573,078	—	—	5,224,876
Lesser of b(1) or b(2)	32,308,666	—	32,308,666	28,072,095	—	28,072,095	4,236,571	—	4,236,571
(c) Adjusted gross deferred tax assets (excluding the amount of deferred tax assets from (a) and (b) above) offset by gross deferred tax liabilities	30,670,104	894,046	31,564,150	30,759,990	905,797	31,665,787	(89,886)	(11,751)	(101,637)
(d) Deferred tax assets admitted									
Total ((a) + (b) + (c))	$ 62,978,770	894,046	63,872,816	58,832,085	905,797	59,737,882	4,146,685	(11,751)	4,134,934

	2019	2018
Ratio percentage used to determine recovery period and threshold limitation amount	736 %	730 %
Amount of adjusted capital and surplus used to determine recovery period and threshold limitation in (b) 2 above	$ 549,873,977	517,531,960

As of December 31, the change in the net deferred income taxes is comprised of the following (this analysis is exclusive of the nonadmitted DTAs as the change in nonadmitted assets is reported separately from the change in net deferred income taxes in the statutory statements of capital and surplus):

		2019	2018	Change
Gross deferred tax assets	$	93,866,130	83,743,944	10,122,186
Gross deferred tax liabilities		31,564,150	31,665,787	(101,637)
Net deferred tax assets/liabilities		62,301,980	52,078,157	10,223,823
Tax effect of unrealized (gains) losses		(2,230,351)	(1,713,219)	(517,132)
Net deferred income taxes	$	64,532,331	53,791,376	10,740,955

The impact of the Company's tax planning strategies as of December 31 is as follows:

	2019		2018		Change	
	Ordinary	Capital	Ordinary	Capital	Ordinary	Capital
Adjusted gross DTAs	$ 92,972,084	894,046	82,838,147	905,797	10,133,937	(11,751)
Percentage of adjusted gross DTAs attributabe to the impact of tax planning strategies	— %	1.0 %	— %	1.1 %	— %	(0.1)%
Net admitted adjusted gross DTAs	$ 62,978,770	894,046	58,832,085	905,797	4,146,685	(11,751)
Percentage of net admitted adjusted gross DTAs attributable to the impact of tax planning strategies	— %	1.4 %	— %	1.5 %	— %	(0.1)%

None of the Company's tax-planning strategies include the use of reinsurance.

There are no temporary differences for which deferred tax liabilities are not recognized.

As of December 31, current income taxes incurred consist of the following major components:

		2019	2018	Change
Current federal income tax – operations	$	26,428,520	7,521,969	18,906,551
Foreign income tax		—	—	—
Subtotal		26,428,520	7,521,969	18,906,551
Current federal income tax on capital gains taxes incurred		9,599,983	(9,142,363)	18,742,346
Federal and foreign income taxes incurred	$	36,028,503	(1,620,394)	37,648,897

As of December 31, deferred income tax assets and liabilities consist of the following major components:

	2019	2018	Change
Deferred tax assets:			
Ordinary:			
Discounting of unpaid losses	$ 13,936,983	13,084,755	852,228
Policyholder reserves	17,202,187	15,722,541	1,479,646
Investments	—	94,336	(94,336)
Deferred acquisition costs	41,842,231	37,295,387	4,546,844
Fixed assets	3,425,664	1,662,697	1,762,967
Compensation and benefits accrual	8,466,819	8,314,627	152,192
Receivables – nonadmitted	7,152,033	5,997,730	1,154,303
Other	946,167	666,074	280,093
Subtotal	92,972,084	82,838,147	10,133,937
Nonadmitted	29,993,314	24,006,062	5,987,252
Admitted ordinary deferred tax assets	62,978,770	58,832,085	4,146,685
Capital:			
Investments	$ 894,046	905,797	(11,751)
Admitted capital deferred tax assets	894,046	905,797	(11,751)
Admitted deferred tax assets	63,872,816	59,737,882	4,134,934
Deferred tax liabilities:			
Ordinary:			
Investments	50,119	—	50,119
Fixed Assets	441,548	1,065,486	(623,938)
Deferred and uncollected premium	20,191,530	18,826,113	1,365,417
Other	8,294,232	9,400,847	(1,106,615)
Subtotal	28,977,429	29,292,446	(315,017)
Capital:			
Investments	2,586,721	2,373,341	213,380
Deferred tax liabilities	31,564,150	31,665,787	(101,637)
Net deferred tax assets	$ 32,308,666	28,072,095	4,236,571

The following items are included in Other Ordinary Deferred Tax Liabilities:

	2019	2018	Change
Change in reserve method	$ 8,120,624	9,293,554	(1,172,930)
Other (items < 5% of total ordinary tax liabilities)	173,608	107,293	66,315
Total	$ 8,294,232	9,400,847	(1,106,615)

The Company's income tax incurred and change in deferred tax differ from the amount obtained by applying the federal statutory rate of 21% to income before income taxes and net realized capital gains (losses) as follows:

	2019	Effective 2019 tax rate	2018	Effective 2018 tax rate
Income before taxes and realized captial gains (losses)	$ 116,562,409	—%	$ 99,962,157	—%
Income tax expense at 21% statutory rate	24,478,106	21.00%	20,992,053	21.0%
Increase (decrease) in tax resulting from:				
Dividends received deduction	(892,301)	-0.7%	(844,403)	-0.7%
Nondeductible expenses for meals and other items	718,929	0.7%	977,116	1.0%
Management fees	(1,911,000)	-1.6%	(1,269,030)	-1.3%
Tax credits	(2,113,913)	-2.0%	(2,126,320)	-2.2%
Tax-exempt income	(703,032)	-0.6%	(105,065)	-0.1%
Tax adjustment for IMR	(1,411,179)	-1.1%	(1,243,173)	-1.1%
Deferred tax benefit on nonadmitted assets	(1,154,303)	-1.0%	795,981	0.8%
Timing differences on realized gains and losses	88,522	—%	4,047,322	3.9%
Prior year return to provision and amended return adjustments	(1,412,264)	-1.2%	(10,168,737)	-10.2%
Total income tax expected	$ 15,687,565	13.5%	$ 11,055,744	11.1%
Current income taxes incurred (excludes tax on net realized gains and losses)	$ 26,428,520	22.70%	$ 7,521,969	7.6%
Net change in deferred income taxes (excludes tax on unrealized gains and losses)	(10,740,955)	-9.2%	3,533,775	3.5%
Total income tax reported	$ 15,687,565	13.50%	$ 11,055,744	11.1%

The enactment of the Tax Cuts and Jobs Act of 2017 (Tax Act) materially impacted deferred income taxes in 2018 as a result of the tax rate change from 35% in 2017 to 21% in 2018 forward. During 2018, the pension redesignation from 2018 to 2017 and capital loss carryback from 2018 to prior years resulted in an additional 14% of current Federal income tax benefit. The Company generated a capital loss for tax purposes in 2018 of approximately $26,186,000 which was carried back to its 2015, 2016, and 2017 Federal income tax returns, resulting in an additional Federal income tax benefit of approximately $3,666,000 in 2018.

As of December 31, 2019, there are no operations loss deductions, capital loss, or tax credit carryforwards available for tax purposes.

The following are income taxes incurred in the current and prior years that will be available for recoupment in the event of future net losses:

	Ordinary	Capital	Total
December 31, 2019	$ —	9,599,983	9,599,983
December 31, 2018	—	—	—
December 31, 2017	—	8,485,552	8,485,552

Due to the changes in Federal tax laws resulting from the enactment of the Tax Act on December 22,2017, the 3-year carry back of ordinary losses to the extent of ordinary income generated in the carry back years is no longer available. The 3-year carry back of losses is still allowed to the extent of capital gains generated in the carry back years. The amounts in this table represent the income tax incurred on capital gains in the current and prior years that will be available for recoupment in the event of future net capital losses.

As of December 31, 2019, there were no deposits admitted under Section 6603 of the Internal Revenue Code.

The Company is included in a consolidated federal income tax return with the following entities:

American Fidelity Corporation	American Fidelity International Holdings, Inc.
American Public Life Insurance Company	AF Apartments, Inc.
American Fidelity Securities, Inc.	Market Place Realty Corporation
InvesTrust	American Fidelity Property Services, LLC
American Fidelity General Agency, Inc.	American Fidelity Community Services, Inc.
AF Professional Employment Group, LLC	Home Rentals Inc.
First Financial Securities of America, Inc.	Apple Creek Apartments, Inc.
American Fidelity Property Company	Alcott HR Group, LLC
American Fidelity Administrative Services, LLC	All In Sports & Entertainment, LLC

The method of tax allocation between the companies is subject to a written agreement approved by the Board of Directors. Allocation is based on separate return calculations at the group's effective tax rate with current credit for net losses. Intercompany tax balances are settled annually.

The Company has no tax loss contingencies for which it is reasonably possible that the total liability will significantly increase within twelve months of the reporting date.

As of December 31, 2019, the Company did not owe or pay and Repatriation Transition Tax installments under the TCJA.

As of December 31, 2019, the Company has no AMT credit carryforward.

The Company files income tax returns in the U.S. federal jurisdiction and various states. The Company is no longer subject to U.S. federal income tax examinations for years prior to 2016 and state and local income tax examinations for years prior to 2015. The Company is not currently under examination by any taxing authority.

(9) Reinsurance

Reinsurance contracts do not relieve the Company from its obligations to policyholders. Failure of reinsurers to honor their obligations could result in losses to the Company. The Company evaluates the financial condition of its reinsurers and monitors concentrations of credit risk arising from similar geographic regions, activities, or economic characteristics of the reinsurers to minimize its exposure to significant losses from reinsurer insolvencies. Management believes that all reinsurers presently used are financially sound and will be able to meet their contractual obligations; therefore, no significant allowance for uncollectible amounts has been included in the December 31, 2019 or 2018 statutory financial statements. Estimated amounts that reduce the reserves for future policy benefits at December 31, 2019 and 2018 for reinsurance ceded are approximately $1,085,529,000 and $1,094,467,000, respectively. At December 31, 2019 and 2018, amounts that reduced the reserves for future policy benefits of approximately $697,228,000 and $715,505,0000, respectively, were associated with one reinsurer (note 14).

At December 31, 2019 and 2018, the Company had unsecured aggregate recoverable from the following reinsurers for policy and contracts claims, paid and unpaid, that exceeds 3% of the Company's surplus, as follows:

Group	2019	2018
Hannover Life Reassurance Company	$ 3,491,119	2,496,774
Hannover Reassurance (Ireland) LTD	18,472,006	16,372,259
Total group	21,963,125	18,869,033

Reinsurance agreements in effect for life insurance policies vary according to the age of the insured and the type of risk. Retention amounts for life insurance range from $250,000 on domestic individual life coverages to $500,000 on group life and Latin American individual life coverages, with slightly lower limits on accidental death benefits. At December 31, 2019 and 2018, the face amounts of life insurance in force that are reinsured amounted to approximately $7,421,897,000 and $7,759,000,000, respectively (approximately 24.3% and 27.0% of total life insurance in force, respectively).

Reinsurance agreements in effect for accident and health insurance policies vary with the type of coverage. There are no accident and health reinsurance treaties subject to retention limits.

The effects of reinsurance agreements on earned premiums, prior to deductions for benefits, and commission allowances are as follows for the years ended December 31, 2019 and 2018:

	2019	2018
Reinsurance ceded	$ 209,700,052	207,564,634
Reinsurance assumed	58,091,200	52,646,255

Reinsurance agreements reduced benefits paid for life and accident and health policies by approximately $195,274,600 and $199,434,000 for the years ended December 31, 2019 and 2018, respectively.

(10) Employee Benefit Plans

The Company participates in a pension plan (the Plan), sponsored by AFC, and is not directly liable for obligations under the Plan. The Plan covers all employees who have satisfied longevity and age requirements. The Company's funding policy is to contribute annually the maximum amount that can be deducted for federal income tax purposes. Contributions are intended to provide not only for benefits attributed to service to date, but also for those expected to be earned in the future. The Company contributed approximately $20,019,000 and $56,056,000 to the Plan during the years ended December 31, 2019 and 2018, respectively. AFC also offers certain postretirement benefits other than the Plan.

On September 12, 2018, the Company made an additional approximately $39,000,000 cash contribution over the required minimum contribution of approximately $17,506,000. This transaction allowed the Company to take advantage of the 14% differential in tax rate (35% vs 21%) by designating all 2018 payments as contributions for the 2017 Plan Year for the Plan and for Federal Income Tax purposes. This designation had to occur and be funded prior to the filing of the 2018 tax return. The additional contribution had a pretax impact of approximately $39,000,000. The tax benefits related to the election on required and additional contributions reduced the expense by approximately $16,038,000 causing a net decrease of approximately $22,962,000.

The Company participates in a defined-contribution thrift and profit sharing plan as provided under Section 401(a) of the Code, which includes the tax deferral feature for employee contributions provided by Section 401(k) of the Code. The Company contributed approximately $9,809,000 and $8,898,000 to this plan during the years ended December 31, 2019 and 2018, respectively.

(11) Leases

The Company leases various properties to nonaffiliates under operating lease agreements, which expire or are cancelable within one year. The properties leased are included in the statutory statements of admitted assets, liabilities, and capital and surplus as investment real estate. Rental income on these properties is included in the statutory statements of operations as net investment income.

Investment real estate held for lease is as follows at December 31:

		2019	2018
Land and buildings, net of encumbrances	$	35,742,883	33,258,423
Less accumulated depreciation		(11,969,556)	(9,186,852)
Net investment real estate	$	23,773,327	24,071,571

The Company entered into a lease agreement with 9000 Broadway LLC, a related party, on December 31, 2012, and modified effective January 1, 2014. The balance due will be paid in monthly amounts of approximately $714,000 over the 20 year term of the lease.

(12) Related-Party Transactions

The Company paid cash dividends to AFC in the amount of approximately $60,000,000 during 2019 and $35,000,000 during 2018. There were no other transactions with affiliates in amounts, which exceeded one-half of one percent of the total admitted assets of the Company.

At December 31, 2019 and 2018, the Company reported approximately $6,514,000 and $6,033,000, respectively, as amounts due from AFC.

The Company leases office space from a subsidiary of AFC. The rent payments associated with this lease were approximately $10,107,000 and $9,593,000 in 2019 and 2018, respectively.

During 2017, 2016, and 2015 the Company entered into three-year software lease agreements with AFC. Lease expense related to these agreements was approximately $5,432,000 and $6,246,000 for the years ended December 31, 2019 and 2018, respectively, and is included in general insurance expenses.

The Company leases automobiles, furniture, and equipment from a partnership that owns a controlling interest in AFC. These operating leases are cancelable upon one month’s notice. During the years ended December 31, 2019 and 2018, payments under these leases were approximately $12,209,000 and $12,366,000, respectively.

Under a service agreement approved by the Oklahoma Insurance Department, AFC provides certain services on a cost basis with no markup. During the years ended December 31, 2019 and 2018, the Company paid management fees to AFC totaling approximately $11,268,000 and $14,494,000, respectively.

Under a service agreement approved by the Oklahoma Insurance Department, AFA provides certain services to American Fidelity International (Bermuda) Ltd. (AFIBL). During the years ended December 31, 2019 and 2018, AFIBL paid management fees to AFA of approximately $3,078,000 and $2,103,000, respectively.

Under a service agreement approved by the Oklahoma Insurance Department, AFA provides certain services to American Public Life Insurance Company (APL). During the years ended December 31, 2019 and 2018, APL paid management fees to AFA of approximately $1,500,000 and $1,500,000, respectively.

During the years ended December 31, 2019 and 2018, the Company paid investment advisory fees to a partnership that owns a controlling interest in AFC totaling approximately $15,341,000 and $10,822,000, respectively.

(13) Commitments and Contingencies

Rent expense for the years ended December 31, 2019 and 2018 was approximately $26,464,000 and $25,583,000, respectively. A portion of rent expense relates to leases that expire or are cancelable within one year. The approximate aggregate minimum annual rental commitments as of December 31, 2019 under noncancelable long-term leases for office space are as follows:

2020	$	11,536,000
2021		10,478,000
2022		9,065,000
2023		8,626,000
2024		8,577,000
2025 and thereafter		40,282,000

The Company has outstanding mortgage loan commitments of approximately $40,825,000 and $16,288,000 at December 31, 2019 and 2018, respectively.

The Company is subject to state guaranty association assessments in all states in which it is licensed to do business. These associations generally guarantee certain levels of benefits payable to resident policyholders of insolvent insurance companies. Many states allow premium tax credits for all or a portion of such assessments, thereby allowing potential recovery of these payments over a period of years. However, several states do not allow such credits. The Company estimates its liabilities for guaranty association assessments by using the latest information available from the National Organization of Life and Health Insurance Guaranty Associations. The Company monitors and revises its estimates for assessments as additional information becomes available, which could result in changes to the estimated liabilities. As of December 31, 2019 and 2018, liabilities for guaranty association assessments totaled approximately $1,691,000 and $1,770,000, respectively. Other operating expenses related to state guaranty association assessments were minimal for the years ended December 31, 2019 and 2018.

In the normal course of business, there are various legal actions and proceedings pending against the Company and its subsidiaries. In management's opinion, the ultimate liability, if any, resulting from these legal actions will not have a material adverse effect on the Company's financial position.

(14) Acquired Business – Mid-Continent Life Insurance Company

Effective December 31, 2000, the Company entered into an assumption reinsurance agreement with the Commissioner of Insurance of the State of Oklahoma, in his capacity as receiver of Mid-Continent Life Insurance Company (MCL) of Oklahoma City, Oklahoma. Under this agreement, the Company assumed MCL's policies in force, with the exception of a small block of annuity policies that was assumed effective January 1, 2001. In a concurrent reinsurance agreement, the Company ceded 100% of the MCL policies assumed to Hannover Life Reassurance Company of America. In 2002, this agreement was then transferred to Hannover Life Reassurance Company of Ireland (HLR). The agreement with HLR is a funds

$691,754,000 and $706,188,000 to HLR and maintaining a funds withheld liability at December 31, 2019 and 2018, respectively.

Under the terms of the agreement with the receiver, the Company has guaranteed that the amount of premiums charged under the assumed “Extra-Life” contracts will not increase during the 17-year period beginning December 31, 2000 and will only increase thereafter if certain conditions are met. In 2018, the Company demonstrated to the Oklahoma Department of Insurance that those certain conditions had been met and the Company implemented a 10% rate increase and in July of 2019 the Company implemented an 11% rate increase. The Company has also guaranteed that the current dividend scale on the assumed “Extra-Life” contracts shall not be reduced or eliminated during the five-year period beginning December 31, 2000. Beginning January 1, 2006, the dividends on the assumed “Extra-Life” contracts are no longer guaranteed pursuant to the assumption reinsurance agreement with the Commissioner of Insurance of the State of Oklahoma.

As required by the terms of the assumption reinsurance agreement with the Commissioner of Insurance of the State of Oklahoma, the Company and HLR agreed that a Supplemental Policyholder Reserve (SPR) would be established. The initial SPR is equal to the net of the assets and liabilities received from MCL under the assumption agreement, less amounts ceded to other reinsurance carriers. The SPR is 100% ceded to HLR.

The purpose of the SPR is to provide additional protection to the MCL policyholders against premium increases and to ensure that profits are recognized over the lives of the underlying policies, rather than being recognized up front. The method for calculation of the initial SPR was specified precisely in the agreement with the receiver. The method for calculating the SPR for periods beyond the purchase date was developed by the Company, as this reserve is not otherwise required statutorily or under existing actuarial valuation guidance. The SPR is divided into two parts: (a) an additional reserve for future benefits, which is an estimate of the amount needed, in addition to the policy reserves and liability for future dividends, to fund benefits assuming there are no future premium rate increases, and (b) an additional reserve for future estimated profit, which represents the profit the Company expects to earn on this business over the lives of the underlying policies. The SPR is reprojected each year to recognize current and future profits as a level percentage of future projected required capital amounts each year, resulting in a level return on investment. Any remaining SPR will not automatically be released after the premium guarantee period of 17 years because the SPR is to be held until there is an actuarial certainty that premium rate increases will not be needed. The calculation of the SPR is subject to significant volatility, as it is highly dependent upon assumptions regarding mortality, lapse experience, and investment return. Small shifts in any of these underlying assumptions could have a dramatic impact on the value of the SPR. The SPR was approximately $343,509,000 and $357,847,000 for 2019 and 2018, respectively.

Under the terms of the agreement with HLR, HLR has agreed to share future profits on a 50/50 basis with the Company through an experience refund account. The experience refund account is calculated as premium income plus investment income less reserve increases (including the SPR), benefits paid, and administrative expense allowances paid to the Company and is settled on a quarterly basis. Losses are not shared on a 50/50 basis, except to the extent that a net loss in the experience account at the end of a quarter carries forward to future quarters. There was no experience refund earned by the Company in 2019 and 2018. Due to the nature of a funds withheld reinsurance arrangement, the components of the experience refund calculation are reported as separate components in the accompanying summary of operations. Premium income, reserve increases, and benefits paid related to this block are reported as

reductions of premium income, changes in reserves, and benefits for reinsurance ceded, as required by the terms of the agreement. Investment income on the funds withheld is included in AFA's investment income, and administrative expense allowances paid to AFA are reported as a reduction of AFA's expense. The impact of ceding investment income on funds withheld is reported as a reduction of net investment income in the accompanying summary of operations.

(15) Life Contracts – Premiums

Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2019 were as follows:

		Gross	Net of loading
Ordinary new business	$	23,862,178	2,339,815
Ordinary renewal		55,902,416	42,487,089
Group life		97,401	97,401
Total	$	79,861,995	44,924,305

Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2018 were as follows:

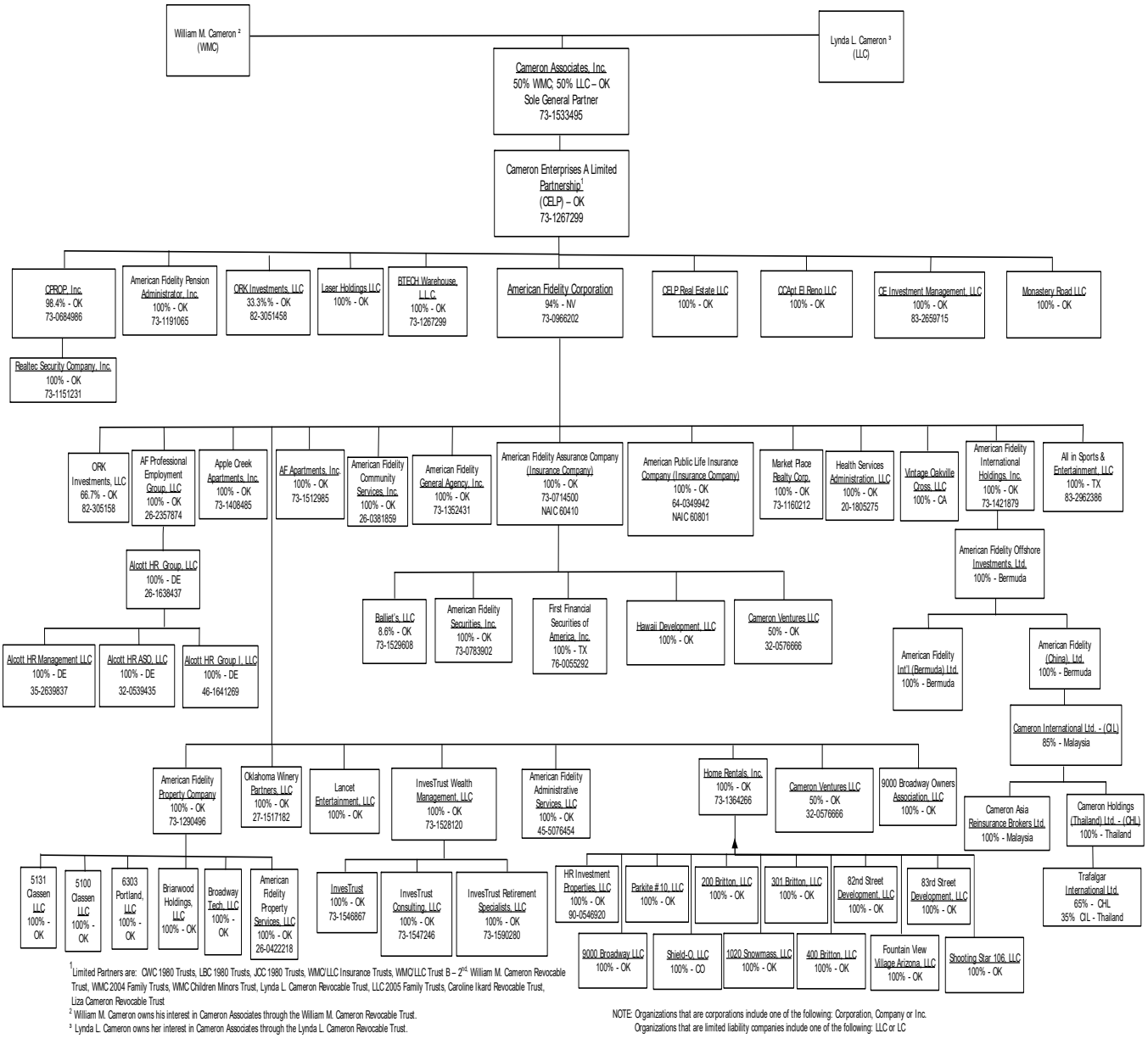
		Gross	Net of loading
Ordinary new business	$	22,491,514	2,118,863
Ordinary renewal		45,199,738	36,110,684
Group life		91,343	91,269
Total	$	67,782,595	38,320,816

(16) Managing General Agents and Third-Party Administrators

There are no MGA or TPA arrangements with direct written premium greater than 5% of surplus at December 31, 2019 and 2018 respectively. Total aggregate direct written premium was approximately $51,120,000 and $58,646,000 at December 31, 2019 and 2018, respectively.

(17) Affiliated Entities

The following is a summary of the significant ownership and affiliated entity relationships that existed at December 31, 2019



[1] Limited Partners are: OWC 1980 Trusts, LBC 1980 Trusts, JCC 1980 Trusts, WMC/LLC Insurance Trusts, WMC/LLC Trust B – 2nd. William M. Cameron Revocable Trust, WMC 2004 Family Trusts, WMC Children Minors Trust, Lynda L. Cameron Revocable Trust, LLC 2005 Family Trusts, Caroline Ikard Revocable Trust, Liza Cameron Revocable Trust

[2] William M. Cameron owns his interest in Cameron Associates through the William M. Cameron Revocable Trust.

[3] Lynda L. Cameron owns her interest in Cameron Associates through the Lynda L. Cameron Revocable Trust.

NOTE: Organizations that are corporations include one of the following: Corporation, Company or Inc. Organizations that are limited liability companies include one of the following: LLC or LC

(18) Reconciliations

Reconciliations of capital and surplus and net income on a GAAP basis to the amounts included in the accompanying statutory financial statements for the years ended December 31, 2019 and 2018 are as follows (in thousands):

	Net income, year ended December 31		Capital and surplus, at December 31	
	2019	2018	2019	2018
Amounts as reported on statutory basis	$ 90,280	98,889	544,295	505,226
Adjustments:				
Deferred policy acquisition costs	48,006	50,098	719,167	681,183
Policy benefit reserves	(848)	(19,647)	(21,232)	(21,705)
Deferred federal income taxes	1,224	(9,098)	(146,917)	(102,268)
Due and deferred premiums	(4,190)	(1,050)	(24,820)	(25,722)
Nonadmitted assets	—	—	25,842	26,162
Asset valuation reserve	—	—	37,888	40,378
Invested assets	—	(74,834)	277,076	(11,564)
Funds withheld derivative	27,186	75,661	(132,630)	(47,099)
Other, net	34	(823)	62,597	32,997
Amounts on a GAAP basis for consolidated presentation	$ 161,692	119,196	1,341,266	1,077,588

(19) Guaranty Assessments

As of December 31, 2019, American Fidelity Assurance Company did not receive notice of any assessments that would have a material financial impact.

The amount of recognized liabilities under SSAP No. 35R is approximately $1,691,000 and the related asset for premium tax credits is approximately $772,000. The Company expects that the assessments would be billed and paid over the next year and the majority of the premium tax offsets would be realized over the next five years after that.

Assets recognized from paid and accrued premium tax offsets and policy surcharges prior year-end	$	4,229,571
Decreases current year:		
Premium tax offset applied		857,261
Payments on insolvencies which were set up as payables prior to the current year		354,932
Increases current year:		
Assessment payments less refunds on insolvencies billed during the current year		403,052
Adjusted the liability to remove payments on insolvencies which are no longer part of the projected liability		4,160
Increase in the estimated assessment liability based on the new projections at the end of the current year		134,136
Assets recognized from paid and accrued premium tax offsets and policy surcharges current year-end	$	3,558,725

(20) Subsequent Events

The Company has evaluated events subsequent to December 31, 2019 and through April 13, 2020 the date on which the audited financial statements were issued. The Company's exposure to risk and impact from COVID-19 is being analyzed at every level. Our product mix does not currently have comprehensive medical coverage as we primarily sell supplemental products. Our reserves have proved to be adequate under a wide variety of interest rates and stress tests. At this point, we have no reason to believe that normal reserves will not be adequate to cover impacts of COVID-19. Due to our product mix, we believe that the claim impact, if any due to the virus itself will be very minor. However, if these events would trigger a recession, we could see the potential for additional claims (and claim reserves) in our disability lines. The Company is modeling various stress scenarios for all potentially impacted areas and will monitor outcomes

monthly of all financial impacts. Our investments portfolio is very high credit quality, and as noted earlier in footnote 1(l), Capital and Surplus, our liquidity level is substantial for the Company, with additional sources at the AFC level. Monitoring at every level will continue as long as deemed necessary.

Schedule 1

AMERICAN FIDELITY ASSURANCE COMPANY

Selected Financial Data

December 31, 2019

Investment income earned:		
Government bonds	$	1,655,900
Other bonds (unaffiliated)		180,327,149
Preferred stocks (unaffiliated)		806,724
Common stocks (unaffiliated)		15,418
Mortgage loans		23,788,064
Real estate		7,436,798
Premium notes, policy loans, and liens		2,981,784
Cash on hand and on deposit		1,850,855
Other invested assets		492,719
Aggregate write-ins for investment income		833,664
Gross investment income	$	220,189,075
Real estate owned – book value	$	23,773,327
Mortgage loans – book value:		
Commercial mortgages	$	550,520,170
Total mortgage loans	$	550,520,170
Mortgage loans by standing – book value:		
Good standing	$	550,520,170
Other long-term invested assets – statement value		55,443,823
Bonds and stocks of parents, subsidiaries, and affiliates – book value:		
Common stocks		1,335,908
Bonds and short-term investments by class and maturity:		
Bonds and short-term investments by maturity – statement value:		
Due within 1 year	$	135,001,333
Over 1 year through 5 years		636,364,919
Over 5 years through 10 years		1,371,073,254
Over 10 years through 20 years		962,131,490
Over 20 years		1,269,834,439
Total by maturity	$	4,374,405,435
Bonds and short-term investments by class – statement value:		
Class 1	$	3,070,430,501
Class 2		1,281,103,325
Class 3		20,233,781
Class 4		—
Class 5		—
Class 6		2,637,828
Total by class		4,374,405,435
Total bonds and short-term investments publicly traded		3,258,139,579
Total bonds and short-term investments privately placed	$	1,116,265,856

(Continued)

Schedule 1

AMERICAN FIDELITY ASSURANCE COMPANY

Selected Financial Data

December 31, 2019

Common stocks – fair value (investments in affiliates at equity value)	$	25,076,928
Cash on hand and on deposit		289,209,412
Life insurance in force (net):		
Ordinary		22,167,190,000
Group life		965,095,000
Amount of accidental death insurance in force under ordinary policies (net)		5,407,762
Life insurance policies with disability provisions in force (net):		
Ordinary		2,207,391,000
Group life		54,367,000
Supplementary contracts in force (net):		
Ordinary – not involving life contingencies:		
Amount on deposit		88,544
Income payable		5,197,800
Ordinary – involving life contingencies (net):		
Income payable		2,275,111
Annuities:		
Ordinary:		
Immediate – amount of income payable	$	—
Deferred – fully paid account balance		1,209,364,835
Group:		
Immediate – amount of income payable		—
Accident and health insurance – premiums in force:		
Ordinary		370,353,586
Group		625,173,268
Deposit funds and dividend accumulations:		
Deposit funds – account balance		7,009
Dividend and coupon accumulations – account balance		203,817
Claims payments:		
Other accident and health:		
2019		115,765,355
2018		73,462,849
2017		12,747,903
2016		5,140,810
2015		3,657,023
Prior		20,271,404
Group accident and health:		
2019		121,223,767
2018		37,620,920
2017		4,552,340
2016		1,804,630
2015		984,400
Prior		2,039,638

See accompanying independent auditors' report.

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2019

1. Total admitted assets, excluding separate accounts: $5,676,112,404

2. The Company's 10 largest exposures to a single issuer/borrower/investment, excluding U.S. government, U.S. government agency securities, and those U.S. government money market funds listed in the Appendix to the NAIC SVO Purposes and Procedures Manual as exempt, property occupied by the Company, and policy loans at December 31, 2019 are as follows:

Investment category	Amount	Percentage of total admitted assets
PepsiCo, Inc	$ 29,479,874	0.519%
Intl Business Machines Corp	28,885,307	0.509%
Apple Inc	28,472,524	0.502%
Mars, Inc	28,115,280	0.495%
Prudential Financial, Inc	27,472,399	0.484%
Bristol-Myers Squibb Company	27,446,650	0.484%
Comcast Corp	26,500,864	0.467%
Exxon Mobil Corporation	26,482,847	0.467%
Target Corporation	25,759,012	0.454%
Burlington Northern Santa Fe	25,355,314	0.447%

3. The Company's investments in bonds, short-term investments, and preferred stocks by NAIC rating at December 31, 2019 are as follows:

Bonds, short-term investments, and preferred stocks	Amount	Percentage of total admitted assets
NAIC-1	$ 3,072,310,751	54.127%
NAIC-2	1,296,556,305	22.842%
NAIC-3	20,336,397	0.358%
NAIC-4	—	0.000%
NAIC-5	—	0.000%
NAIC-6	2,849,048	0.050%

(Continued)

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2019

4. Assets held in foreign investments:

	Amount	Percentage of total admitted assets
Are assets held in foreign investments less than 2.5% of the reporting entity's total admitted assets?		Yes ( ) No (X)
Total admitted assets held in foreign investment	$ 496,578,839	8.749%
Foreign-currency-denominated investments	—	—
Insurance liabilities denominated in that same foreign currency	—	—

5. Aggregate foreign investment exposure categorized by NAIC sovereign rating:

	Amount	Percentage of total admitted assets
Countries rated NAIC-1	$ 455,873,361	8.031%
Countries rated NAIC-2 or below	40,705,478	0.717%

6. Largest foreign investment exposures by country, categorized by the country's NAIC sovereign rating:

	Amount	Percentage of total admitted assets
Countries rated NAIC – 1:		
Country 1: Australia	$ 94,410,887	1.663%
Country 2: Netherlands	85,494,186	1.506%
Countries rated NAIC – 2 or below:		
Country 1: Mexico	$ 20,846,925	0.367%
Country 2: Panama	13,889,683	0.245%

(Continued)

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2019

10. Ten largest nonsovereign (i.e., nongovernmental) foreign issues:

Issuer	Amount	Percentage of total admitted assets
Shell International Fin**	$ 30,223,770	0.532%
Mitsubishi UFJ Finance Group**	23,666,761	0.417%
Siemens Financieringsmat**	22,361,487	0.394%
Tencent Holdings Ltd.**	15,043,330	0.265%
Ausgrid Finance Pty Ltd**	11,995,722	0.211%
NSW	11,000,000	0.194%
Total Capital International SA	10,539,794	0.186%
BIB	10,000,000	0.176%
ING Groep N.V.**	9,996,898	0.176%
Reckitt Benckiser Tsy**	9,976,714	0.176%

16a. The aggregate mortgage interest represents the combined value of all mortgages secured by the same property or same group of properties. Each of the Company's 10 largest aggregate mortgage interests at December 31, 2019 are as follows:

Type (commercial)	Amount	Percentage of total admitted assets
Crown Equipment	$ 15,872,161	0.280%
Waterloo Devon	14,506,695	0.256%
H.R. Developers	13,498,949	0.238%
CE Enterprise Partners	13,042,750	0.230%
ZP No. 17, LLC	10,899,541	0.192%
Daboo, LLC	10,699,923	0.189%
River Oaks Properties	10,431,596	0.184%
RCG U-45 Hayward	8,651,107	0.152%
Apollo Partners LP	8,448,857	0.149%
Susan A Cox	8,108,543	0.143%

(Continued)

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2019

16b. The Company's mortgage loans have the following loan-to-value ratios as determined from the most current appraisal as of the annual statement date:

	Loan-to-value	Commercial	Percentage of total admitted assets
i.	above 95%	$ —	— %
ii.	91% to 95%	—	—
iii.	81% to 90%	—	—
iv.	71% to 80%	9,218,175	0.162%
v.	below 70%	541,301,995	9.536%

Items 7 through 9, 11 through 15, 17a, and 18 through 23 are not applicable to the Company.

See accompanying independent auditors' report.

AMERICAN FIDELITY ASSURANCE COMPANY

Summary Schedule of Investments

December 31, 2019

Investment categories	Gross investment holdings		Admitted assets as reported in the annual statement	
	Amount	Percentage	Amount	Percentage
Bonds:				
U.S. Governments	$ 3,978,923	0.074%	$ 3,978,923	0.074%
All Other Governments	28,084,114	0.521%	$ 28,084,114	0.521%
U.S. States, Territories and Possessions, etc., Guaranteed	694,369,970	12.875%	694,369,970	12.875%
U.S. Special Revenue and Special Assessment Obligations, etc., Non-Guaranteed	1,076,795,506	19.966%	1,076,795,506	19.966%
Industrial and Miscellaneous	2,571,176,922	47.674%	2,571,176,922	47.674%
Preferred Stocks:				
Industrial and Misc. (Unaffiliated)	17,647,066	0.327%	17,647,066	0.327%
Common Stocks:				
Industrial and Miscellaneous Publicly Traded (Unaffiliated)	462,488	0.009%	462,488	0.009%
Industrial and Miscellaneous Other (Unaffiliated)	23,146,000	0.429%	23,146,000	0.429%
Parent, Subsidiaries and Affiliates Other	1,335,908	0.025%	1,335,908	0.025%
Mutual Funds (Unaffiliated)	132,532	0.002%	132,532	0.002%

(Continued)

Schedule 3

AMERICAN FIDELITY ASSURANCE COMPANY

Summary Schedule of Investments

December 31, 2019

Investment categories	Gross investment holdings		Admitted assets as reported in the annual statement	
	Amount	Percentage	Amount	Percentage
Mortgage loans:				
Commercial Mortgages	$ 550,520,170	10.208%	$ 550,520,170	10.208%
Real estate investments:				
Property Held for Production of Income	23,773,327	0.441%	23,773,327	0.441%
Cash, Cash Equivalents, and Short-term Investments				
Cash	289,209,412	5.362%	289,209,412	5.362%
Contract Loans	56,447,154	1.047%	56,447,154	1.047%
Receivables for Securities	709,026	0.013%	709,026	0.013%
Other Invested Assets	55,443,823	1.028%	55,443,823	1.028%
Total Invested Assets	$ 5,393,232,341	100%	$ 5,393,232,341	100%

See accompanying independent auditors' report.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Financial Statements and Schedules

December 31, 2017 and 2016

(With Independent Auditors' Report Thereon)

Independent Auditors' Report

To the Board of Directors
American Fidelity Assurance Company:

We have audited the accompanying financial statements of American Fidelity Assurance Company (the Company), which comprise the statutory statements of admitted assets, liabilities, and capital and surplus as of December 31, 2017 and 2016, and the related statutory statements of operations, capital and surplus, and cash flow for the years then ended, and the related notes to the statutory financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with statutory accounting practices prescribed or permitted by the Oklahoma Insurance Department. 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 to the statutory financial statements, the financial statements are prepared by the Company using statutory accounting practices prescribed or permitted by the Oklahoma Insurance Department, which is a basis of accounting other than U.S. generally accepted accounting principles. Accordingly, the financial statements are not intended to be presented in accordance with U.S. generally accepted accounting principles.

The effects on the financial statements of the variances between the statutory accounting practices and U.S. generally accepted accounting principles also are described in note 19.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the variances between statutory accounting practices and U.S. generally accepted accounting principles discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statements referred to above do not present fairly, in accordance with U.S. generally accepted accounting principles, the financial position of American Fidelity Assurance Company as of December 31, 2017 and 2016, or the results of its operations or its cash flows for the years then ended.

Opinion on Statutory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the admitted assets, liabilities, and capital and surplus of American Fidelity Assurance Company as of December 31, 2017 and 2016, and the results of its operations and its cash flow for the years then ended, in accordance with statutory accounting practices prescribed or permitted by the Oklahoma Insurance Department described in note 1.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in the supplemental schedules of selected financial data, investment risk interrogatories, and summary schedule of investments, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Oklahoma Insurance Department. 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 financial statements. The information has been subjected to the auditing procedures applied in the audits 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 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 financial statements as a whole.

/s/KPMG LLP

Oklahoma City, Oklahoma
April 19, 2018

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Admitted Assets,
Liabilities, and Capital and Surplus

December 31, 2017 and 2016

Admitted Assets	2017	2016
Cash and invested assets:		
Bonds, at amortized cost (fair value: $4,259,537,835 and $3,998,585,286 in 2017 and 2016, respectively)	$ 4,043,435,952	3,874,796,569
Preferred stocks, at cost (fair value: $5,162,340 and $4,917,320 in 2017 and 2016, respectively)	4,211,220	4,211,220
Common stocks, at fair value (cost: $13,382,865 and $14,126,581 in 2017 and 2016, respectively)	23,252,191	23,169,690
Common stock, investment in affiliates at equity value	962,932	880,238
Mortgage loans on real estate	480,274,494	442,601,524
Investment real estate, at cost (less accumulated depreciation of $8,457,362 and $6,293,343 in 2017 and 2016, respectively, and less encumbrances of $32,803,503 and $13,866,070 in 2017 and 2016, respectively)	20,496,168	10,066,258
Policy loans	55,266,258	53,218,030
Cash and short-term investments, at cost, which approximates fair value	241,831,403	143,509,947
Other invested assets	23,105,556	22,412,589
Total cash and invested assets	4,892,836,174	4,574,866,065
Life insurance premiums and annuity considerations deferred and uncollected	38,791,158	34,697,971
Accident and health premiums due and unpaid	51,829,866	49,353,222
Investment income due and accrued	40,109,898	40,160,883
Amounts recoverable from reinsurers	1,275,751	2,218,140
Other receivables under reinsurance contracts	11,558,586	12,027,490
Equipment, at cost (less accumulated depreciation of $313,482 in 2017 and $102,467 in 2016)	336,914	943,266
Deferred tax assets	24,838,194	38,338,826
Other assets	53,368,892	46,121,395
Separate Accounts' assets	781,742,340	648,033,770
Total admitted assets	$ 5,896,687,773	5,446,761,028

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Admitted Assets,
Liabilities, and Capital and Surplus

December 31, 2017 and 2016

Liabilities and Capital and Surplus	2017	2016
Aggregate reserves:		
Life policies and contracts	$ 2,328,051,699	2,204,233,575
Accident and health policies	661,508,564	603,063,432
Total aggregate reserves	2,989,560,263	2,807,297,007
Policy and contract claims reserves	106,663,883	120,857,902
Liability for premiums and other deposit funds	8,925,655	9,418,602
Remittances and items not allocated	19,868,845	19,786,365
General insurance expenses, taxes, licenses, and fees due or accrued	83,886,053	81,916,342
Funds held under coinsurance	724,753,162	732,348,589
Other liabilities	252,992,978	114,744,886
Borrowed money	497,670,254	497,755,108
Separate Accounts' liabilities	781,742,340	648,033,770
Total liabilities	5,466,063,433	5,032,158,571
Capital and surplus:		
Common stock, par value $10 per share, 250,000 shares authorized, issued, and outstanding	2,500,000	2,500,000
Additional paid-in capital	5,887,698	5,804,686
Unassigned surplus	422,236,642	406,297,771
Total capital and surplus	430,624,340	414,602,457
Commitments and contingencies		
Total liabilities and capital and surplus	$ 5,896,687,773	5,446,761,028

See accompanying notes to statutory financial statements.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Operations

Years ended December 31, 2017 and 2016

	2017	2016
Income:		
Life insurance premiums and annuity considerations	$ 277,014,197	269,132,871
Accident and health insurance premiums	680,365,036	637,451,328
Net investment income (less investment expenses of $33,617,790 and $32,288,799 in 2017 and 2016, respectively)	178,067,273	175,492,628
Commissions and expense allowances on reinsurance ceded	(9,320,885)	(11,980,402)
Other income	48,092,873	44,734,212
Total income	1,174,218,494	1,114,830,637
Benefits and other deductions:		
Death benefits and matured endowments	25,688,445	27,772,465
Annuity benefits	8,606,590	9,017,760
Accident and health and disability benefits	319,679,930	279,479,902
Interest and adjustments on policy or deposit-type contract funds	413,696	315,282
Other benefits to policyholders and beneficiaries	121,165,678	106,659,685
Increase in aggregate reserves for future policy benefits	182,263,256	219,515,930
Commissions on premiums and annuity considerations	132,173,398	120,283,886
Commissions and expense allowances on reinsurance assumed	13,378,325	12,339,862
General insurance expenses, taxes, licenses, and fees	261,853,121	231,436,106
Other	6,765,911	1,129,201
Total benefits and other deductions	1,071,988,350	1,007,950,079
Net gain from operations before federal income taxes and net realized capital gains (losses)	102,230,144	106,880,558
Federal income taxes	31,554,611	32,030,414
Net gain from operations before net realized capital gains (losses)	70,675,533	74,850,144
Net realized capital gains (losses), net of federal income tax expense of $9,447,403 and $7,278,712 in 2017 and 2016, respectively (excluding gains of $16,242,903 and $12,699,868 transferred to the interest maintenance reserve in 2017 and 2016, respectively	(4,477,008)	1,584,125
Net income	$ 66,198,525	76,434,269

See accompanying notes to statutory financial statements.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Capital and Surplus

Years ended December 31, 2017 and 2016

		2017	2016
Capital and surplus, beginning of year	$	414,602,457	408,497,516
Net income		66,198,525	76,434,269
Change in net unrealized capital gains, net of tax benefit (expense) of $607,835 and ($258,915) for 2017 and 2016, respectively		2,203,033	431,579
Change in net deferred taxes		(32,231,203)	4,865,153
Change in nonadmitted assets		18,927,609	(19,814,729)
Change in asset valuation reserve		(2,673,790)	(6,297,898)
Dividends to stockholder		(35,000,000)	(45,000,000)
Change in liability for reinsurance in unauthorized companies		(1,252,401)	381,660
Correction of error, net of tax expense of $0 and $2,528,052 for 2017 and 2016, respectively (note 1)		—	(5,855,896)
Other changes		(149,890)	960,803
Net change in capital and surplus		16,021,883	6,104,941
Capital and surplus, end of year	$	430,624,340	414,602,457

See accompanying notes to statutory financial statements.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Cash Flow

Years ended December 31, 2017 and 2016

	2017	2016
Premiums and annuity considerations, net of reinsurance	$ 939,495,468	900,614,869
Allowances and reserve adjustments on reinsurance ceded	(9,320,885)	(11,980,402)
Investment income received	177,655,461	174,392,452
Other income	41,853,449	40,229,702
Life and accident and health claims paid	(355,803,263)	(336,633,908)
Surrender benefits and other fund withdrawals paid	(121,043,482)	(106,521,586)
Other benefits to policyholders paid	(8,728,786)	(9,155,859)
Commissions and other expenses paid	(408,083,202)	(365,788,138)
Federal income taxes paid	(35,368,482)	(41,065,332)
Dividends paid to policyholders	(795,603)	(488,797)
Net cash from operations	219,860,675	243,603,001
Proceeds from investments sold, matured, or repaid:		
Bonds	739,805,969	763,901,133
Stocks	1,549,846	2,514,516
Mortgage loans	51,610,622	50,247,283
Other	33,879,265	2,803,089
Total investment proceeds	826,845,702	819,466,021
Cost of investments acquired:		
Bonds	(883,786,844)	(894,371,627)
Stocks	(145,376)	—
Mortgage loans	(89,283,592)	(99,568,000)
Other	(33,469,917)	(1,940,513)
Total investments acquired	(1,006,685,729)	(995,880,140)
Net change in policy loans and loans on fund deposits	(2,048,228)	(544,385)
Net cash from investing	(181,888,255)	(176,958,504)
Borrowed money		(25,160,319)
Other cash provided	109,354,854	2,963,162
Dividends paid to stockholder	(35,000,000)	(45,000,000)
Other cash applied	(14,005,818)	(31,125,621)
Net cash from financing and miscellaneous sources	60,349,036	(98,322,778)
Net change in cash and short-term investments	98,321,456	(31,678,281)
Cash and short-term investments, beginning of year	143,509,947	175,188,228
Cash and short-term investments, end of year	$ 241,831,403	143,509,947

See accompanying notes to statutory financial statements.

(1) Significant Accounting Policies

(a) Business

American Fidelity Assurance Company (AFA or the Company) provides a variety of financial services. AFA is a wholly owned subsidiary of American Fidelity Corporation (AFC), a Nevada insurance holding company. AFA is domiciled in the state of Oklahoma. The Company is subject to state insurance regulations and periodic examinations by state insurance departments.

AFA is licensed in 49 states, as well as the District of Columbia, American Samoa, Puerto Rico, and Guam, with approximately 39% of direct premiums written in Oklahoma, Texas, and California. Activities of AFA are largely concentrated in the group disability income, group and individual annuity, supplemental health, and individual medical markets. In addition, individual and group life business is also conducted. The main thrust of AFA's sales is worksite marketing of voluntary products through the use of payroll deduction. The Company sells these voluntary products through a salaried sales force that is broken down into two primary divisions: the Association Worksite Division (AWD) and American Fidelity Educational Services (AFES). AWD specializes in voluntary disability income insurance programs aimed at selected groups and associations whose premiums are funded by employees through payroll deductions. AFES focuses on marketing to public school employees with voluntary insurance products such as disability income, tax-sheltered annuities, life insurance, dread disease, and accident only. These premiums are also funded by employees through payroll deductions. The expertise gained by the Company in worksite marketing of voluntary products is used by the Strategic Alliances Division in developing products to meet special situations. The Life Division was formed upon the acquisition of a block of life business in 2000. This division is marketing individual life products through independent brokers in the United States of America and Latin America.

These statutory financial statements were prepared for the purpose of filing with the various state insurance departments.

In 2016, the Company discovered an error in the amounts recorded for group medical payables and receivables related to ceded insurance contracts. The majority of the cumulative amount was created by the application of incorrect contractual percentages on certain arrangements since 2007. The cumulative impact of this error was recorded in 2016 as an adjustment to the beginning of year surplus. The error had accumulated over the 9-year period, thus the misstatement in a single year was not material. The remainder of the cumulative amount resulted from incorrect postings of receivables dating back to 2000. Total impact of the error to 2016 beginning of period capital and surplus was approximately $5,900,000.

(b) Basis of Presentation

The accompanying statutory financial statements of the Company have been prepared in conformity with accounting practices prescribed or permitted by the Oklahoma Insurance Department, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles (GAAP). Effective January 1, 2001, the National Association of Insurance Commissioners (NAIC) and the Oklahoma Insurance Department required that insurance companies domiciled in the state of Oklahoma prepare their statutory basis financial statements in accordance with the NAIC Accounting Practices and Procedures Manual Statements of Statutory Accounting Principles (SSAP) subject to any deviations prescribed or permitted by the Insurance Commissioner of the state of Oklahoma

(the Commissioner). There are no differences between the accounting practices prescribed or permitted by the Oklahoma Insurance Department and the accounting practices prescribed and permitted by the NAIC. There have been no permitted practices granted to the Company for 2017 and 2016 by the Oklahoma Insurance Department.

SSAP differ from GAAP in several respects, which cause differences in reported assets, liabilities, stockholder's equity (statutory capital and surplus), net income, and cash flows. The principal SSAP that differ from GAAP include the following:

- The financial statements of subsidiaries are not consolidated and are accounted for as investments in common stock.
- Investments in bonds and preferred stocks are carried amortized cost, cost, or the lower of cost or fair value; under GAAP, investments in bonds and preferred stock, other than those classified as held-to-maturity, are carried at fair value.
- Certain assets (principally certain deferred taxes, furniture, equipment, prepaid expenses, and premiums due from policyholders, agents' balances, and amounts recoverable from reinsurers over 90 days) have been designated as nonadmitted assets and excluded from assets by a charge to statutory surplus. Under GAAP, such amounts are carried at amortized cost with the appropriate valuation allowance, when necessary.
- Aggregate reserves for life, annuities, and accident and health are based on statutory mortality and interest requirements without consideration for anticipated withdrawals except where allowed. Morbidity assumptions are based on the statutory morbidity requirements or Company's experience where allowed. Under GAAP, the reserves are based on either (i) the present value of future benefits less the present value of future net premiums based on mortality, morbidity, and other assumptions that were appropriate at the time the policies were issued or acquired, or (ii) the account value for certain contracts without significant life contingencies.
- The interest maintenance reserve (IMR) represents the deferral of interest-related realized gains and losses, net of tax, on primarily fixed maturity investments, which are amortized into income over the remaining life of the investment sold. No such reserve is required under GAAP.
- Deferred income taxes are recognized for both SSAP and GAAP; however, the amount permitted to be recognized is generally more restrictive under SSAP and the change in deferred taxes is reported as a direct charge to surplus.
- The asset valuation reserve (AVR) represents a contingency reserve for credit-related risk on most invested assets of the Company, and is charged to statutory surplus. No such reserve is required under GAAP.
- Policy acquisition costs are expensed as incurred, while under GAAP, successful acquisition costs are deferred and recognized over either (1) the expected premium-paying period or (2) the estimated life of the contract.
- Reserves are reported net of ceded reinsurance; under GAAP, reserves are reported gross with a corresponding reinsurance receivable.
- A 100% provision is established for unsecured reinsurance recoverable balances from unauthorized reinsurers. The change in this provision is credited or charged to unassigned surplus.

Under GAAP, a provision is established for uncollectible reinsurance balances with any changes to this provision reflected in earnings for the period.

- The statements of operations are different in certain respects, with life and annuity premiums being recognized as revenue when the policies and contracts are issued. Under GAAP, premiums on life insurance policies are recognized when due; premiums on annuity contracts are not recognized as revenue, but as deposits.
- Revenues for universal life policies and investment products consist of the entire premium received, and benefits represent the death benefits paid and the change in policy reserves, unless the products do not incorporate mortality or morbidity risk. Under GAAP, premiums received in excess of policy charges are not recognized as premium revenue, and benefits represent the excess of benefits paid over the policy account values and interest credited to the account values.
- The statements of cash flow differ in certain respects from the presentation required under GAAP, including the presentation of the changes in cash and short-term investments instead of cash and cash equivalents. Short-term investments include securities with maturities, at the time of acquisition, of one year or less. For statutory purposes, there is no reconciliation between net income and cash from operations.
- A statement of comprehensive income is not required for SSAP reporting.

(c) Use of Estimates

The preparation of financial statements in conformity with accounting practices prescribed or permitted by the Oklahoma Insurance Department, Annual Statement Instructions, and NAIC Manual requires management to make estimates and assumptions that affect the reported amounts of admitted assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

Management evaluates its estimates and assumptions on an ongoing basis using historical experience and other factors, including the current economic environment, which management believes to be reasonable under the circumstances. The Company adjusts such estimates and assumptions when facts and circumstances dictate. As future events and their effects cannot be determined with precision, actual results could differ significantly from these estimates. Changes in those estimates resulting from continuing changes in the economic environment will be reflected in the financial statements in the period in which they occur. Principal estimates that could change in the future are the fair value of investments, whether a security is other-than-temporarily impaired, and the actuarial assumptions used in establishing policy liabilities.

(d) Investments in Affiliates, Joint Ventures, Partnerships, or Limited Liability Companies

The statutory financial statements include the Company's investment in its wholly owned subsidiaries. Intercompany accounts and transactions have not been eliminated in the statutory financial statements. The Company's wholly and majority-owned subsidiaries at December 31, 2017 and 2016 are noninsurance entities that have no significant ongoing operations other than to hold assets that are primarily for the direct or indirect benefit or use of the Company or its affiliates, and are carried at the underlying equity of the respective entity's financial statements adjusted to a statutory basis of accounting.

The Company's investments in joint ventures, partnerships, and limited liability companies are recorded at cost, adjusted for the Company's share of the GAAP basis earnings or losses of the investee, net of any distributions received. Such investments are reported as other invested assets and the related adjustments are reported as unrealized capital gains or losses in surplus.

(e) Investments

The investment portfolio includes bonds, preferred stocks, common stocks, mortgage loans, real estate, policy loans, other invested assets, and short-term investments.

Investments are carried in accordance with rules established by the NAIC. Bonds are carried at cost, adjusted where appropriate for accretion of premium or amortization of discount using the scientific interest method and taking into consideration stated interest and principal provisions. Additionally, bonds rated as NAIC 6 are carried at the lower of their cost or fair market value. Preferred stocks are carried at the lower of cost or fair value since there is no premium or discount. Common stocks are carried at fair value. Policy loans are stated at their aggregate unpaid balances. Mortgage loans on real estate are stated at their aggregate unpaid balances. Real estate held for investment is carried at cost less accumulated depreciation and encumbrances. Encumbrances as of December 31, 2017 and 2016 were approximately $32,803,503 and $13,866,000, respectively. The promissory note bears interest at 4.32% and is due in monthly installments of approximately $103,000 (including interest) to 2022. Property occupied by the Company is carried at cost, less accumulated depreciation.

Realized gains or losses are determined on the specific identification basis. Unrealized gains and losses on common stocks of affiliates and nonaffiliates are accounted for as direct increases or decreases in surplus.

Because the Company's primary business is in the insurance industry, the Company holds a significant amount of assets that it intends to match with its liabilities in relation to maturity and interest margin. In order to maximize earnings and minimize risk, the Company invests in a diverse portfolio of investments. The portfolio is diversified by geographic region, investment type, underlying collateral, maturity, and industry. Management does not believe that the Company has any significant concentrations of credit risk in its investments.

The Company generally does not invest in any low investment-grade high-yield investment bonds (junk bonds). Certain bonds are guaranteed by the U.S. government. The Company limits its risks by investing in bonds and stocks of rated companies, mortgage loans adequately collateralized by real estate, selective real estate supported by appraisals, and policy loans collateralized by policy cash values. In addition, the Company performs due diligence procedures prior to making mortgage loans. These procedures include evaluations of the credit worthiness of the mortgagees and/or tenants and independent appraisals.

The maximum and minimum lending rates for mortgage loans originated during 2017 were 4.70% and 4.00%, respectively. The maximum and minimum lending rates for mortgage loans originated during 2016 were 4.70% and 4.00%, respectively. The maximum percentage of any one loan to the value of security at the time of the loan, exclusive of insured or guaranteed or purchase money mortgages was 80% during 2017 and 2016. During 2017 and 2016, the Company did not reduce interest rates on any outstanding mortgage loans. The Company held no mortgages with interest more than 180 days past due or impaired mortgage loans.

For loan-backed securities, the Company has elected to use the carrying value as of January 1, 1994 as the cost for applying the retrospective adjustment method to securities purchased prior to that date. In 2017 and 2016, the Company had no changes from the retrospective to prospective methodology due to negative yield on specific securities. Prepayment assumptions for single class and multiclass mortgage-backed/asset-backed securities were obtained from broker-dealer survey values or internal estimates.

The Company periodically reviews its investment portfolio to determine if provisions for possible losses or provisions for other-than-temporary impairment (OTTI) are necessary. In connection with this determination, management reviews published market values, credit ratings, independent appraisals, expected cash flows, and other valuation information. Securities with impairments are written down to the present value of expected cash flows to be collected rather than fair value unless the Company has the intent to sell or inability to retain the security until recovery of amortized cost. For the year ended December 31, 2017, the Company recorded approximately $5,000,000 of OTTI. For the year ended December 31, 2016, the Company recorded approximately $157,000 of OTTI. While management believes that no additional provisions for OTTI are currently necessary, adjustments may be necessary in the future due to changes in economic conditions. In addition, regulatory agencies periodically review investment valuation as an integral part of their examination process. Such agencies may require the Company to recognize adjustments based upon available information and judgments of the regulatory examiners at the time of their examination.

(f) Equipment

Equipment consists of electronic data processing equipment and is stated at cost less accumulated depreciation. Equipment is depreciated on a straight-line basis using estimated lives of five to ten years. Additions, renewals, and betterments are capitalized. Expenditures for software, maintenance, and repairs are expensed. Upon retirement or disposal of an asset, the asset and related accumulated depreciation are eliminated and any related gain or loss is included in income.

(g) Company-Owned Life Insurance

The Company is the owner of three single premium insurance policies and one group variable life insurance policy for certain current executives of the Company, where the Company is the beneficiary. These policies, accounted for using the investment method, were purchased in 2010 and in 2014. The policies are recorded in other assets at their net cash surrender values, as reported by the four issuing insurance companies, whose Standard & Poor's financial strength ratings are AA+ for the single premium insurance policies and A for the group variable life insurance policy. The net cash surrender values totaled approximately $34,812,000 and $33,896,000 as of December 31, 2017 and 2016, respectively. The face value (death benefit) of the life insurance policies underlying the contracts was approximately $80,488,000 and $80,510,000 as of December 31, 2017 and 2016, respectively.

(h) Premiums

Life premiums are recognized as revenue when the policy is written and on each anniversary date thereafter. Accident and health premiums are recognized when due from the policyholder. Both life and accident and health premiums are increased by reinsurance premiums assumed and reduced by reinsurance premiums ceded. Contracts issued that do not incorporate mortality or morbidity risk are not accounted for as insurance contracts. Amounts received as payments for such contracts are recorded as direct increases to the policy reserves.

The Company estimates accrued retrospective premium adjustments (premium rate stabilization) for certain contracts in its group health and group life business based on contractually determined formulas by group. The amount of net premiums written by the Company for the years ended December 31, 2017 and 2016 that were subject to retrospective rating features was approximately $199,00 and $214,000, respectively, which represented approximately 0.05% and 0.06% of net premiums written for group health and group life products in 2017 and 2016. No other net premiums written by the Company were subject to retrospective rating features.

(i) Reinsurance

The Company accounts for reinsurance transactions as prescribed by the applicable accounting standards, which require the reporting of reinsurance transactions relating to the statements of admitted assets, liabilities, and capital and surplus on a net basis and precludes immediate gain recognition on reinsurance contracts.

(j) Income Taxes

Current income taxes incurred includes current income taxes for the amount of federal income taxes paid or payable for the current year. These amounts are determined based on estimates of federal income taxes for the current year, including tax contingencies and benefits. The Company's current tax recoverable is reported as a component of other assets and current tax payable is reported as a component of other liabilities. The changes in current taxes are reflected in the statutory statements of operations.

Deferred income tax assets and liabilities are determined based on differences between statutory financial statement carrying amounts of existing assets and liabilities and their respective tax bases, as well as operating loss, capital loss, and tax credit carryforwards. Temporary differences related to AVR and IMR are not included in the determination of gross deferred income taxes while temporary differences for unrealized gains/losses and nonadmitted assets are included. Gross deferred tax assets are reduced by a valuation allowance if it is more-likely-than-not (i.e. greater than 50% likelihood) that some portion or all of the gross deferred tax assets will not be realized. The deferred tax assets and liabilities are measured using federal enacted tax rates. Deferred income tax assets are limited as to their admissibility. The changes in net deferred tax assets and liabilities are reflected in surplus. The Company's net admitted deferred tax assets are reported as a component of other assets.

(k) Policy Liabilities

Aggregate reserves for life policies and contracts include reserve amounts principally for life insurance policies, payout annuity policies, and disability insurance policies. The life insurance reserves are principally based on the 1941, 1958, 1980, 2001 and 2017 Commissioners Standard Ordinary (CSO) mortality tables, and are established with interest rate assumptions ranging from 2.0% to 6.0%. Annuity insurance reserves are established with interest rate assumptions ranging from 3.0% to 8.8%. Disability reserves are principally based on the 2012 Group Long Term Disability Table, with adjustments for actual Company experience. The tabular interest, tabular less actual reserves released, and the tabular cost have been determined by formula. Aggregate reserves for accident and health policies include the present value of amounts not yet due on claims, additional reserves, and unearned premiums.

Policy and contract claims reserves include a provision for reported claims and claims incurred but not reported. The provision for claims incurred but not reported is estimated based primarily on Company experience. Although these provisions are the Company's best estimate of the ultimate value, the actual results may vary from these values.

Liability for premiums and other deposit funds include reserves for qualified before tax annuities and other accumulation policies that do not subject the Company to any risks from policyholder mortality and morbidity. Such reserves are established using guaranteed interest rates of 3.0% to 7.5%.

The Company has a significant amount of allocated deferred annuity contracts with life contingencies. The liability for these contracts is recorded as aggregate reserves for life policies and contracts. The Company also has annuities certain without life contingencies. The liability for these contracts is recorded as a liability for premiums and other deposit funds.

The Company started issuing business in 2017 on the 2017 CSO table for life products where approved. There were two valuation basis changes for reserves in 2016. Disability reserves moved from the 1987 Commissioners Group Disability Table to the 2012 Group Long Term Disability Table. Group term life waiver of premium reserves moved from the 1952 Disability Study, period 2, with the 1958 CSO mortality table to the 2005 Group Term Life Waiver Reserve Table.

The Company waives deduction of deferred fractional premiums upon death of the insured, and returns any portion of the final premium beyond the month of death for policies developed and issued subsequent to December 1977.

Surrender values are not promised in excess of the legally computed reserves.

Extra premiums are charged for substandard lives in addition to the regular gross premium for the true age.

Mean reserves are determined by computing the regular mean reserve for the plan at the true age and holding in addition one-half of the extra premium charge for the year.

The Company had approximately $1,570,099,000 and $1,713,192,000 of insurance in force (after reinsurance ceded) for which the gross premiums are less than the net premiums according to the standard valuation set by the state of Oklahoma at December 31, 2017 and 2016, respectively.

The Company had approximately $43,876,000 and $233,798,000 as of December 31, 2017 and 2016, respectively, of annuity actuarial reserves and deposit liabilities that were subject to discretionary withdrawal at book value less current surrender charge of 5% or more. As of December 31, 2017 and 2016, the Company has approximately $774,454,000 and $642,626,000, respectively, of annuity actuarial reserves and deposit liabilities that were subject to discretionary withdrawal at market value where the withdrawal of the funds is payable at the current market value of the assets supporting the liabilities. Annuity reserves and deposit liabilities that were subject to discretionary withdrawal at book value without adjustment were approximately $1,793,827,000 and $1,503,635,000 as of December 31, 2017 and 2016, respectively. There were approximately $56,759,000 and $65,115,000 of annuity reserves and deposit liabilities that are not subject to discretionary withdrawal at December 31, 2017 and 2016, respectively. At December 31, 2017 and 2016, the total gross annuity actuarial reserves and deposit liabilities were approximately $2,668,916,000 and $2,445,174,000, respectively, and the net annuity actuarial reserves and deposit liabilities were approximately $2,663,595,000 and $2,439,593,000, respectively. The ceded amount of annuity actuarial reserves and deposit liabilities was approximately $5,321,000 and $5,581,000 as of December 31, 2017 and 2016, respectively. The Company's earnings related to these products are impacted by conditions in the overall interest rate environment.

(l) Capital and Surplus

Capital and surplus of the Company is restricted as to payment of dividends by statutory limitations applicable to insurance companies. Without prior approval of the respective state insurance department, dividends that can be paid are generally limited to the greater of 10% of statutory capital and surplus or the statutory net gain from operations before net realized capital gains/losses reported for the previous calendar year. The maximum dividend payout, which may be made without prior approval in 2017, is approximately $70,676,000.

The Oklahoma Insurance Department has adopted Risk-Based Capital (RBC) requirements for life insurance companies. The RBC calculation serves as a benchmark for the regulation of life insurance companies by state insurance regulators. RBC provides for surplus formulas similar to target surplus formulas used by commercial rating agencies. The formulas specify various weighting factors that are applied to statutory financial balances or various levels of activity based on the perceived degree of risk, and are set forth in the RBC requirements. The Company has calculated RBC in accordance with the NAIC's Model Rule and RBC rules as adopted by the Oklahoma Insurance Department. The RBC, as calculated by the Company, exceeds levels requiring Company or regulatory action at December 31, 2017 and 2016.

(m) Separate Accounts

The Company maintains a separate account under Oklahoma insurance law designated as American Fidelity Separate Account A (Account A). Account A was formerly known as American Fidelity Variable Annuity Fund A, and operated as an open-end diversified management investment company from 1968 to 1998. Effective January 1, 1999, it was converted to a unit investment trust separate account, and it transferred its investment portfolio to the American Fidelity Dual Strategy Fund, Inc. (the Fund), an open-end investment company sponsored by AFA, in exchange for shares of the Fund.

On November 25, 2014, Account A's investment in the Fund was substituted with the Vanguard Total Stock Market Index Fund. Under Oklahoma law, the assets of Account A are segregated from the

Company's assets, are held for the exclusive benefit of the variable annuity contract owners, and are not chargeable with liabilities arising out of the business conducted by any other account or by the Company.

The Company also maintains separate accounts under Oklahoma insurance law designated as American Fidelity Separate Account B (Account B) and American Fidelity Separate Account C (Account C). Account B and Account C are registered as unit investment trusts under the Investment Company Act of 1940, as amended. Under Oklahoma law, the assets of each of the ten (10) segregated subaccounts of Account B and the ten (10) segregated subaccounts of Account C are held for the exclusive benefit of the variable annuity contract owners, and are not chargeable with liabilities arising out of the business conducted by any other account or by the Company.

The separate accounts maintained by the Company represent funds for nonguaranteed variable annuities. The assets of these accounts are carried at market value. The net investment experience of the separate account is credited directly to the policyholder and can be positive or negative. These variable annuities generally provide an incidental death benefit of the greater of the account value or the premium paid. The minimum guaranteed death benefit reserve is held in the Company's general account. For the years ended December 31, 2017 and 2016, the amount of premiums, considerations, or deposits for the year was approximately $74,957,000 and $67,998,000, respectively.

(2) Admitted and Nonadmitted Assets

Assets in the statutory statements of admitted assets, liabilities, and capital and surplus are stated at admitted asset values, which are the values permitted to be reported in the annual report to the Oklahoma Insurance Department. All other assets are "nonadmitted assets" and are excluded from the statutory statements of admitted assets, liabilities, and capital and surplus by a charge to surplus. Nonadmitted assets as of December 31 are as follows:

	2017	2016
Prepaids, deposits, and other receivables	$ 8,855,125	7,357,049
Agents' balances	39,277	1,534,104
Deferred tax asset	30,733,374	48,856,107
Leasehold improvements	21,629,636	22,437,761
	$ 61,257,412	80,185,021

(Continued)

(3) Fair Value of Financial Instruments

A summary of the Company's financial instruments and the fair value estimates, methods, and assumptions is set forth below:

		Estimated fair value as of December 31, 2017			
	Admitted assets	Level 1	Level 2	Level 3	Total
Financial assets:					
Cash and short-term investments	$ 241,831,403	241,831,403	—	—	241,831,403
Bonds	4,043,435,952	21,140,938	3,610,267,203	628,129,694	4,259,537,835
Common and preferred stocks	28,426,343	23,725,544	156,727	5,495,192	29,377,463
Mortgage loans	480,274,494		—	488,921,484	488,921,484
Financial liabilities:					
Certain policy liabilities	1,856,987,606	—	—	1,858,391,904	1,858,391,904
Borrowed money	497,670,254	—	474,352,172	—	474,352,172

		Estimated fair value as of December 31, 2016			
	Admitted assets	Level 1	Level 2	Level 3	Total
Financial assets:					
Cash and short-term investments	$ 143,509,947	143,509,947	—	—	143,509,947
Bonds	3,874,796,569	1,085,411	3,481,216,570	516,283,305	3,998,585,286
Common and preferred stocks	28,261,148	23,651,880	90,610	5,224,758	28,967,248
Mortgage loans	442,601,524	—	—	456,011,866	456,011,866
Financial liabilities:					
Certain policy liabilities	1,763,626,783	—	—	1,766,083,135	1,766,083,135
Borrowed money	497,755,108	—	506,677,978	—	506,677,978

(a) Cash and Short-Term Investments and Investment Income Due and Accrued

The carrying amounts of the financial instruments listed above approximate their fair values because they mature within a relatively short period of time, and do not present unanticipated credit concerns.

(Continued)

(b) Bonds, Common Stocks and Preferred Stocks

For fixed maturities and marketable equity securities, for which market quotations generally are available, the Company primarily uses independent pricing services to assist in determining fair value measurements. When the fair value of certain securities is not readily available, the fair value estimates are based on quoted market prices of similar instruments adjusted for the differences between the quoted instruments and the instruments being valued, or fair value is estimated using discounted cash flow analysis. Interest rates used in this analysis are similar to currently offered contracts with comparable maturities as the investments being valued. The Company's investments also include certain less liquid or private fixed maturity debt securities, such as private placements and certain structured notes. Valuations are estimated based on nonbinding broker prices or valuation models discounted cash flow models and other similar techniques that use observable or unobservable inputs and are considered Level 3.

The fair value of equity securities unaffiliated investments of the Company is based on quotations from independent pricing services, bid prices published in financial newspapers, or bid quotations received from securities dealers. Equity securities affiliated are reported at book value, which approximates fair value.

(c) Mortgage Loans on Real Estate

Fair values are estimated for portfolios of loans with similar characteristics. Commercial mortgage loans have average net yield rates of 4.66% and 4.88% for December 31, 2017 and 2016, respectively. The fair value of mortgage loans was calculated by discounting scheduled cash flows to maturity using estimated market discount rates of 4.36% and 4.30% for December 31, 2017 and 2016, respectively. These rates reflect the credit and interest rate risk inherent in the loans. Assumptions regarding credit risk, cash flows, and discount rates are judgmentally determined using available market information and specific borrower information. The fair value of certain residential loans is based on the approximate fair value of the underlying real estate securing the mortgages.

(d) Policy Loans

Policy loans have average interest yields of 5.97% and 6.19% as of December 31, 2017 and 2016, respectively, and have no specified maturity dates. These loans typically carry an interest rate that is tied to the crediting rate applied to the related policy and contract reserves. Policy loans are an integral part of the life insurance policies that the Company has in force and cannot be valued separately; therefore, are not presented in the previous table.

(e) Certain Policy Liabilities

Certain policies sold by the Company are investment-type contracts. These liabilities are segregated into two categories: premiums and other deposit funds and immediate annuities. These liabilities are further defined to segregate the deferred annuity contract with life contingencies, which are reported as aggregate reserves for life policies and contracts. The fair value of aggregate reserves for life policies and contracts is estimated as the fund value of each policy less applicable surrender charges. The fair value of the immediate annuities without life contingencies and premiums and other deposit funds is

(Continued)

estimated as the discounted cash flows of expected future benefits less the discounted cash flows of expected future premiums, using the current pricing assumptions.

	2017		2016	
	Carrying amount	Estimated fair value	Carrying amount	Estimated fair value
Aggregate reserves for life policies and contracts	$ 1,831,470,989	1,830,296,090	1,736,200,804	1,734,971,155
Annuities	25,516,617	28,095,814	27,425,979	31,111,980

(f) Borrowed Money

The fair value of the Company's notes payable is estimated by the present value of a stream of future expected cash flows using an appropriate discount rate. Discount factors are based on the LIBOR/Swap curve.

(g) Limitations

Fair value estimates are made at a specific point in time, based on relevant market information and information about the financial instrument. These fair value estimates do not reflect any premium or discount that could result from offering for sale at one time the Company's entire holdings of a particular financial instrument, nor do they reflect income taxes on differences between fair value and tax basis of the assets. Because no established exchange exists for a significant portion of the Company's financial instruments, fair value estimates are based on judgments regarding future expected loss experience, current economic conditions, risk characteristics of various financial instruments, and other factors. These fair value estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the fair value estimates.

(h) Fair Value Hierarchy

The following are the levels of hierarchy and a description of the type of valuation inputs that are used to establish each level:

Level 1 inputs are quoted in active markets for identical securities.

Level 2 inputs are other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.).

Level 3 inputs are significant unobservable inputs (including the Company's own assumptions used to determine the fair value of investments).

Assets that are recorded at fair value are categorized into a three-level fair value hierarchy as required by SSAP No. 100, *Fair Value Measurements*. The balances of these assets as of December 31, 2017 are as follows:

	Level 1	Level 2	Level 3	Total
Assets recorded at fair value:				
Bonds – industrial and miscellaneous	$ 20,093,868	2,790,676	1,781,086	24,665,630
Common stock – unaffiliated	23,095,464	156,727	—	23,252,191
Common stock – affiliated	—	962,932	—	962,932
Total assets at fair value	$ 43,189,332	3,910,335	1,781,086	48,880,753

The following table presents the change for the year ended December 31, 2017 in the assets measured at fair value using unobservable inputs (Level 3):

	Loan-backed securities
Beginning balance	$ 1,835,158
Transfers in	—
Transfers out	—
Total gain (loss) included in net income	90,188
Total gain (loss) included in surplus	5,941
Purchases	—
Issuances	—
OTTI	—
Sales	(150,201)
Settlements	—
Ending balance	$ 1,781,086

(Continued)

Assets that are recorded at fair value are categorized into a three level fair value hierarchy as required by SSAP No. 100, *Fair Value Measurements*. The balances of these assets as of December 31, 2016 are as follows:

	Level 1	Level 2	Level 3	Total
Assets recorded at fair value:				
Bonds – industrial and miscellaneous	$ —	2,298,479	1,835,158	4,133,637
Common stock – unaffiliated	23,079,080	90,610	—	23,169,690
Common stock – affiliated	—	880,238	—	880,238
Total assets at fair value	$ 23,079,080	3,269,327	1,835,158	28,183,565

The following table presents the change for the year ended December 31, 2016 in the assets measured at fair value using unobservable inputs (Level 3):

	Loan-backed securities
Beginning balance	$ 1,758,289
Transfers in	—
Transfers out	—
Total gain (loss) included in net income	138,396
Total gain (loss) included in surplus	168,960
Purchases	—
Issuances	—
OTTI	—
Sales	(230,487)
Settlements	—
Ending balance	$ 1,835,158

(Continued)

(4) Investments

Investment income for the years ended December 31 is summarized below:

	2017	2016
Interest on bonds	$ 175,570,134	176,503,325
Dividends on preferred and common stocks	312,896	311,726
Interest on mortgage loans	24,897,481	22,993,619
Investment real estate income	6,844,174	3,987,896
Interest on policy loans	3,240,046	3,274,867
Interest on cash and short-term investments and other	820,332	709,994
	211,685,063	207,781,427
Less investment expenses	33,617,790	32,288,799
Net investment income	$ 178,067,273	175,492,628

Realized gains (losses) for the years ended December 31 consisted of the following:

	2017	2016
Bonds	$ 25,901,289	20,855,691
OTTI	(5,000,000)	(157,009)
	20,901,289	20,698,682
Common stocks of nonaffiliates	660,753	1,074,925
Real estate	—	—
Other capital loss	(348,744)	(210,902)
Total realized gains before federal income taxes and IMR transfers	21,213,298	21,562,705
Federal income tax expense	9,447,403	7,278,712
Less IMR transfers	16,242,903	12,699,868
Net realized gains (losses)	$ (4,477,008)	1,584,125

The gross unrealized gains on common stocks of nonaffiliates were approximately $9,869,000 and $9,052,000 in 2017 and 2016, respectively. The gross unrealized losses on common stocks of nonaffiliates were approximately $0 and $9,400 in 2017 and 2016, respectively.

The carrying value and estimated fair value of bonds, preferred stock, and common stock at December 31 are as follows:

	2017			
	Carrying value/ cost	Gross unrealized gains	Gross unrealized losses	Fair value
U.S. Treasury securities	$ 1,020,393	29,798	(3,121)	1,047,070
U.S. government agency obligations	3,874,559	317,184	—	4,191,743
Special revenue	392,916,263	11,535,015	(11,585,348)	392,865,930
States, territories, and political subdivisions	407,706,187	36,524,506	(95,260)	444,135,433
Foreign government	28,230,642	2,138,829	—	30,369,471
Corporate bonds	2,310,659,850	162,459,563	(10,296,017)	2,462,823,396
Loan-backed securities	878,934,190	30,953,824	(5,877,090)	904,010,924
SVO Identified Funds	20,093,868	—	—	20,093,868
Total bonds	4,043,435,952	243,958,719	(27,856,836)	4,259,537,835
Preferred stocks	4,211,220	951,120	—	5,162,340
Common stocks - unaffiliated	13,382,865	9,869,326	—	23,252,191
Common stocks - affiliated	103,902	859,030	—	962,932
Total stocks	17,697,987	11,679,476	—	29,377,463
Total	$ 4,061,133,939	255,638,195	(27,856,836)	4,288,915,298

(Continued)

	2016			
	Carrying value/ cost	Gross unrealized gains	Gross unrealized losses	Fair value
U.S. Treasury securities	$ 1,032,683	55,465	(2,737)	1,085,411
U.S. government agency obligations	5,228,142	510,799	—	5,738,941
Special revenue	369,580,002	12,864,458	(19,841,347)	362,603,113
States, territories, and political subdivisions	407,848,018	32,478,152	(738,820)	439,587,350
Foreign government	33,291,576	2,201,264	—	35,492,840
Corporate bonds	2,242,745,175	111,323,829	(37,242,075)	2,316,826,929
Loan-backed securities	815,070,973	31,676,006	(9,496,277)	837,250,702
Total bonds	3,874,796,569	191,109,973	(67,321,256)	3,998,585,286
Preferred stocks	4,211,220	706,100	—	4,917,320
Common stocks - unaffiliated	14,126,581	9,052,499	(9,390)	23,169,690
Common stocks - affiliated	103,902	776,336	—	880,238
Total stocks	18,441,703	10,534,935	(9,390)	28,967,248
Total	$ 3,893,238,272	201,644,908	(67,330,646)	4,027,552,534

The NAIC fair value of total bonds is approximately $5,802,000 more and $1,626,000 less than the estimated fair value in the tables above at December 31, 2017 and 2016, respectively.

The carrying value and estimated fair value of investments in bonds at December 31, 2017, by contractual maturity, are shown below. Expected maturities will differ from contractual maturities because the issuers of such securities may have the right to call or prepay obligations with or without call or prepayment penalties.

	Carrying value	Fair value
Due in one year or less	$ 50,210,626	50,966,887
Due after one year through five years	519,141,836	539,804,342
Due after five years through ten years	1,006,602,765	1,051,726,840
Due after ten years	1,568,452,667	1,692,934,974
Loan-backed securities	878,934,190	904,010,924
SVO Identified Funds	20,093,868	20,093,868
	$ 4,043,435,952	4,259,537,835

(Continued)

Proceeds from sales of bonds during 2017 and 2016 were approximately $423,619,000 and $260,277,000, respectively. Gross realized gains of approximately $14,693,000 and $16,506,000 and gross realized losses of approximately $279,000 and $65,000, respectively, were realized on those sales. In addition, the Company realized net gains of approximately $11,487,000 and $4,415,000 on bonds that were called or prepaid in 2017 and 2016, respectively.

Gross unrealized losses on investment securities and the fair value of the related securities, aggregated by investment category and length of time that individual securities have been in a continuous unrealized loss position, at December 31, 2017 were as follows:

	Less than 12 months		12 months or longer		Total	
	Fair value	Unrealized losses	Fair value	Unrealized losses	Fair value	Unrealized losses
U.S. Treasury securities	$ —	—	497,578	(3,121)	497,578	(3,121)
Special revenue	30,779,623	(254,366)	225,163,292	(11,330,982)	255,942,915	(11,585,348)
States and territories	—	—	2,910,418	(95,260)	2,910,418	(95,260)
Foreign government	—	—	—	—	—	—
Corporate bonds	106,138,114	(1,170,655)	219,411,904	(9,125,362)	325,550,018	(10,296,017)
Loan-backed securities	96,534,855	(1,221,735)	120,167,845	(4,655,355)	216,702,700	(5,877,090)
Total	233,452,592	(2,646,756)	568,151,037	(25,210,080)	801,603,629	(27,856,836)

Gross unrealized losses on investment securities and the fair value of the related securities, aggregated by investment category and length of time that individual securities have been in a continuous unrealized loss position, at December 31, 2016 were as follows:

	Less than 12 months		12 months or longer		Total	
	Fair value	Unrealized losses	Fair value	Unrealized losses	Fair value	Unrealized losses
U.S. Treasury securities	$ 498,946	(2,737)	—	—	498,946	(2,737)
Special revenue	226,415,082	(19,710,899)	14,850,870	(130,448)	241,265,952	(19,841,347)
States and territories	6,777,080	(330,016)	22,252,657	(408,804)	29,029,737	(738,820)
Foreign government	—	—	—	—	—	—
Corporate bonds	270,916,852	(10,176,304)	455,605,527	(27,065,771)	726,522,379	(37,242,075)
Loan-backed securities	214,096,192	(6,177,772)	15,750,122	(3,318,505)	229,846,314	(9,496,277)
Total	$ 718,704,152	(36,397,728)	508,459,176	(30,923,528)	1,227,163,328	(67,321,256)

The unrealized losses in U.S. Treasury securities, obligations of U.S. government agencies and states and territories, and foreign government securities are due to interest rate fluctuations, which result in a decline in market values from original purchase price. Because the securities were acquired during a period of low interest rates, unrealized losses may continue and may become more severe in a rising interest rate environment. The Company expects the unrealized losses to reverse as the securities shorten in duration and mature, and because the Company has the ability to hold these investments and does not intend to sell until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in states, territories, and political subdivisions are high-grade investment quality and have unrealized losses due to an increase in interest rates since acquisition. Because the decline in fair value is attributable to changes in interest rates and not credit quality, and because the Company has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in special revenue securities are comprised of general obligations of U.S. government sponsored agencies for which the U.S. government is indirectly obligated. The unrealized loss is due to interest rate fluctuations, which result in a decline in market values from original purchase price. Because the securities were acquired during a period of low interest rates, unrealized losses may continue and may become more severe in a rising interest rate environment. The Company expects the unrealized losses to reverse as the securities shorten in duration and mature and because the Company has the ability to hold these investments to maturity and does not intend to sell until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in corporate securities are comprised of corporate bonds. The unrealized loss is due to the current market and economic environment, which is affecting corporate credit ratings and changes in sector spreads. The unrealized loss may continue and may become more severe if the economy continues to trend downward or interest rates rise. Because the decline in fair value is attributable to economic changes and a slight decline in credit quality, and because the Company expects all contractual cash flows will be received and has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in loan-backed securities are comprised of U.S. government-sponsored agency mortgage-backed securities for which the U.S. government is not directly obligated, and private label whole loan collateralized mortgage obligations. The unrealized losses on these securities are a result of the current market and economic conditions that are affecting the mortgage-backed sector. The credit quality on some mortgage-backed bonds has declined due to the larger number of home defaults. Because the decline in fair value is attributable mainly to changes in market and economic conditions and the Company believes all contractual cash flows will be received and has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired. When the Company believes it will not receive all contractual cash flows, the securities are considered other-than-temporarily impaired.

At December 31, 2017 and 2016, investments with carrying values of approximately $2,985,000 and $2,916,000, respectively, were on deposit with state insurance departments as required by statute.

The Company has no direct exposure to subprime mortgage loans. An extensive pre-purchase analysis is performed on every loan-backed security. By purchasing only AAA agency mortgage-backed securities and AAA collateralized mortgage-backed whole loan securities, direct exposure to sub-prime mortgages is virtually eliminated. The unrealized losses on these securities are a result of the current market and economic conditions that are affecting the mortgage-backed sector. The credit qualities on some mortgage-backed bonds have begun to decline due to the large number of home mortgage defaults. Because the decline in fair value is attributable mainly to changes in market and economic conditions and only due slightly to a lessening of credit, the Company believes most contractual cash flows will be received.

(5) Separate Accounts

The Company utilizes Separate Accounts to record and account for variable annuity business. In accordance with the Insurance Code of the State of Oklahoma, variable annuities are supported for separate account classification by Title 36, Chapter 2, Section 6061. As of December 31, 2017 and 2016, the Company Separate Account statement included legally insulated assets of approximately $781,742,000 and $648,034,000, respectively, attributed to variable annuity contracts. The Separate Accounts held by the Company represent nonguaranteed variable annuity funds. The Company does not have a securities lending program.

The assets of these accounts are carried at fair market value. The net investment experience of the Separate Accounts is credited directly to the policyholder and can be positive or negative. These variable annuities generally provide an incidental death benefit of the greater of account value or premium paid. The minimum guaranteed death benefit reserve is held in Exhibit 5, Miscellaneous Reserves Section, of the Company's general account annual statement.

		2017	2016
1. Premiums, considerations, or deposits for year ended December 31	$	74,957,069	67,998,082
2. Reserves at December 31:			
For accounts with assets at:			
a. Fair market value	$	781,742,340	648,033,770
b. Amortized cost		—	—
c. Total reserves	$	781,742,340	648,033,770
3. By withdrawal characteristics:			
a. Subject to discretionary withdrawal	$	—	—
b. With market value adjustment		—	—
c. At book value without market value adjustment and with current surrender charge of 5% or more		—	—
d. At fair market value		781,742,340	648,033,770
e. At book value without market value adjustment and with current surrender charge of 5%		—	—
f. Subtotal		781,742,340	648,033,770
g. Not subject to discretionary withdrawal		—	—
h. Total	$	781,742,340	648,033,770
4. Reserves for asset default risk in lieu of AVR	$	—	—

(Continued)

Reconciliation of net transfers to or (from) Separate Accounts.

		2017	2016
1. Transfers as reported in the summary of operations of the separate accounts statements:			
a. Transfers to separate accounts	$	75,624,877	68,594,854
b. Transfers from separate accounts		50,877,654	45,344,768
c. Net transfers to or (from) separate accounts (a) – (b)		24,747,223	23,250,086
2. Reconciling adjustments:			
a. Plus net investment income (expense)		118,997,712	74,632,055
b. Less increase (decrease) in liability for premiums		133,456,449	89,387,684
c. Plus change in expense allowance		1,628,734	1,182,735
d. Less fees for investment management and administration		10,288,486	8,494,457
3. Transfers as reported in the summary of operations of the life, accident and health annual statement:		—	—
a. (1c) + (2)	$	1,628,734	1,182,735

(6) Liability for Accident and Health Reserves

Accident and health reserve activity for the years ended December 31, 2017 and 2016 was as follows:

		2017	2016
Liability beginning of year, net of reinsurance	$	471,470,553	456,563,871
Incurred related to:			
Current year		385,359,058	379,400,106
Prior years		(34,022,788)	(51,124,835)
Total incurred		351,336,270	328,275,271
Paid related to:			
Current year		193,002,436	189,306,565
Prior years		138,664,942	124,062,024
Total paid		331,667,378	313,368,589
Liability end of year, net of reinsurance	$	491,139,445	471,470,553

Reinsurance recoverable on paid losses was approximately $1,276,000 and $2,218,000 at December 31, 2017 and 2016, respectively.

(Continued)

The provision for accident and health benefits pertaining to prior years decreased approximately $34,023,000 in 2017 from the prior year estimate. This decrease overall includes better than expected experience of approximately $31,113,000 for group medical and disability and approximately $2,910,000 for cancer business. The decrease is due to subsequent better than expected claim experience.

The provision for accident and health benefits pertaining to prior years decreased approximately $51,125,000 in 2016 from the prior year estimate. This decrease overall includes better than expected experience of approximately $48,009,000 for group medical and disability and approximately $3,116,000 for cancer business. The decrease is due to subsequent better than expected claim experience.

The Company paid approximately $53,000 and $291,000 in 2017 and 2016, respectively, to settle claims related to extra contractual obligations or bad faith claims stemming from lawsuits.

(7) Borrowed Money

AFA has borrowed approximately $496,500,000 and $496,500,000 on the line of credit with the Federal Home Loan Bank of Topeka (FHLB) at December 31, 2017 and 2016, respectively. The line of credit is secured by investment securities and cash pledged as collateral by AFA with a carrying amount of approximately $510,769,000 and $529,187,000 at December 31, 2017 and 2016, respectively, which exceeds the collateral required for this line of credit. The pledged securities are held in the Company's name in a custodial account at United Missouri Bank, N.A. to secure current and future borrowings. To participate in this available credit, AFA has acquired 227,532 shares in 2017 and 227,312 shares in 2016 of FHLB common stock with a total carrying value of approximately $22,753,200 and $22,731,200 at December 31, 2017 and 2016, respectively.

FHLB Capital Stock

	2017		
	General account	Separate accounts	Total
Membership stock – class A	$ 500,000	—	500,000
Membership stock – class B	—	—	—
Activity stock	21,842,500	—	21,842,500
Excess stock	410,700	—	410,700
Total	$ 22,753,200	—	22,753,200
Actual or estimate borrowing capacity as determined by the insurer	$ 505,364,379		

(Continued)

	2016		
	General account	Separate accounts	Total
Membership stock – class A	$ 500,000	—	500,000
Membership stock – class B	—	—	—
Activity stock	21,842,500	—	21,842,500
Excess stock	388,700	—	388,700
Total	$ 22,731,200	—	22,731,200
Actual or estimate borrowing capacity as determined by the insurer	$ —	—	532,731,343

FHLB Membership Stock (Class A and B) Eligible for Redemption

	Current year total	Not eligible for redemption	Less than 6 months	6 months to 1 year	1 to 3 years	3 to 5 years
Class A	$ 500,000	500,000	—	—	—	—
Class B	—	—	—	—	—	—

FHLB Borrowings

FHLB has the option to convert the initial rate of interest to an adjustable rate of interest on many of these lines of credit on the dates listed in the following table. At any time after FHLB exercises its conversion option, the Company may prepay the advance in full or in part without a fee.

The Company has no unused lines of credit as of December 31, 2017.

AFA had no Structured Note borrowings as of December 31, 2017 and 2016.

Information regarding the terms of the funds borrowed from FHLB are as follows:

Interest rate	Interest rate subject to conversion to adjustable rate	Date issued	Maturity date	Balance at December 31 2017	Balance at December 31 2016
4.640	March 2012	03/12/07	03/13/17	—	10,000,000
5.060	May 2013	05/22/07	05/22/17	—	10,000,000
3.900	December 2012	12/04/07	12/04/17	—	25,000,000
3.520	January 2013	01/28/08	01/29/18	10,000,000	10,000,000
3.460	February 2013	02/01/08	02/01/18	15,000,000	15,000,000
3.490	February 2013	02/04/08	02/05/18	6,500,000	6,500,000
4.020	March 2009	03/07/08	03/07/18	25,000,000	25,000,000
3.460	March 2013	03/12/08	03/12/18	10,000,000	10,000,000
4.100	April 2009	04/28/08	04/30/18	5,000,000	5,000,000
4.100	May 2009	05/19/08	05/19/17	—	25,000,000
4.140	May 2009	05/20/08	05/22/17	—	5,000,000
4.290	July 2009	07/28/08	07/30/18	25,000,000	25,000,000
3.270	—	02/08/10	02/10/20	10,000,000	10,000,000
3.630	—	03/25/10	03/25/22	10,000,000	10,000,000
3.710	—	03/25/10	03/25/20	10,000,000	10,000,000
3.440	—	03/25/10	03/25/20	10,000,000	10,000,000
3.500	—	03/25/10	03/25/21	10,000,000	10,000,000
3.770	—	04/13/10	04/13/22	15,000,000	15,000,000
4.190	—	05/07/10	05/07/20	10,000,000	10,000,000
2.870	—	04/20/11	04/20/17	—	15,000,000
2.570	—	03/27/12	03/26/21	12,500,000	12,500,000
2.080	—	11/19/13	11/20/23	10,000,000	10,000,000
1.980	—	03/12/14	03/12/24	12,500,000	12,500,000
3.110	—	05/23/14	05/23/24	15,000,000	15,000,000
1.930	—	11/19/14	11/19/24	25,000,000	25,000,000
2.300	—	04/28/15	04/28/23	5,000,000	5,000,000
2.590	—	05/20/15	05/19/23	5,000,000	5,000,000
2.740	—	05/21/15	05/21/24	25,000,000	25,000,000
2.060	—	08/10/15	08/08/25	20,000,000	20,000,000
2.090	—	01/13/16	01/13/22	5,000,000	5,000,000
2.260	—	01/13/16	1/13/23	10,000,000	10,000,000
2.280	—	01/13/16	01/13/26	10,000,000	10,000,000
0.660	—	04/22/16	04/21/17	—	5,000,000
2.070	—	05/06/16	05/06/26	10,000,000	10,000,000

(Continued)

Interest rate	Interest rate subject to conversion to adjustable rate	Date issued	Maturity date	Balance at December 31 2017	2016
0.770		06/03/16	06/02/17	—	25,000,000
0.790		08/31/16	08/31/17	—	20,000,000
0.810		09/09/16	09/08/17	—	10,000,000
2.590		11/21/16	11/23/26	10,000,000	10,000,000
2.960		03/13/17	03/13/25	10,000,000	—
2.600		04/20/17	04/18/25	15,000,000	—
1.450		04/21/17	04/20/18	5,000,000	—
1.880		05/19/17	05/19/27	25,000,000	—
2.890		05/22/17	05/21/27	10,000,000	—
2.640		05/22/17	05/22/25	5,000,000	—
1.600		06/02/17	06/01/18	25,000,000	—
1.590		08/31/17	08/31/18	20,000,000	—
1.620		09/08/17	09/07/18	10,000,000	—
2.520		12/4/17	12/4/23	25,000,000	—
				496,500,000	496,500,000
			Accrued Interest	1,170,254	1,255,108
			Total	$ 497,670,254	497,755,108

* These lines of credits have interest rates subject to conversion to an adjustable rate at the date specified above, as well as quarterly thereafter.

Interest paid in 2017 and 2016 was approximately $14,385,000 and $16,146,000, respectively, and is included in investment expenses in net investment income in the accompanying statutory statements of operations.

Scheduled maturities (excluding interest) of the above indebtedness at December 31, 2017 are as follows:

2018	$ 156,500,000
2019	—
2020	40,000,000
2021	22,500,000
2022	30,000,000
2023 and thereafter	247,500,000
	$ 496,500,000

(Continued)

(8) Income Taxes

The Company's net deferred tax assets (liabilities) at December 31 and the change from the prior year are comprised of the following components:

	2017			2016			Change		
	Ordinary	Capital	Total	Ordinary	Capital	Total	Ordinary	Capital	Total
Gross deferred tax assets	$ 71,890,297	4,708,769	76,599,066	113,266,528	6,101,701	119,368,229	(41,376,231)	(1,392,932)	(42,769,163)
Statutory valuation allowance adjustments	—	—	—	—	—	—	—	—	—
Adjusted gross deferred tax assets	71,890,297	4,708,769	76,599,066	113,266,528	6,101,701	119,368,229	(41,376,231)	(1,392,932)	(42,769,163)
Deferred tax assets nonadmitted	28,005,630	2,727,744	30,733,374	45,507,280	3,348,827	48,856,107	(17,501,650)	(621,083)	(18,122,733)
Sub-total net admitted deferred tax assets	43,884,667	1,981,025	45,865,692	67,759,248	2,752,874	70,512,122	(23,874,581)	(771,849)	(24,646,430)
Deferred tax liabilities	19,046,476	1,981,025	21,027,501	29,420,422	2,752,874	32,173,296	(10,373,946)	(771,849)	(11,145,795)
Net admitted deferred tax assets (liabilities)	$ 24,838,191	—	24,838,191	38,338,826	—	38,338,826	(13,500,635)	—	(13,500,635)

Management has reviewed whether a valuation allowance is needed on its total gross deferred tax assets reported above based on factors such as past history and trends, projected taxable income, and expiration of carryforwards. Additionally, management considered the various aspects of the Tax Cuts and Jobs Act when it assessed whether or not its criteria for establishing a valuation allowance was impacted. Management believes that in 2017 and 2016 it is more likely than not that the results of operations will generate sufficient taxable income to realize its gross deferred tax assets on ordinary items. Additionally, in 2017 and 2016, management believes that there are sufficient capital gains available in its capital assets portfolio and that holding its fixed debt securities in a loss position to maturity or recovery substantiates the Company's ability to realize its gross deferred tax assets on capital items.

On February 8, 2018, the NAIC issued Interpretation (INT) 18-01 to address the reporting and updating of estimates that companies are required to reflect as various accounting adjustments in their financial statements as a result of the Tax Act. This guidance provides that, although some accounting computations may be considered "complete", other accounting computations or assessments may be considered "incomplete" when the financial statements are filed. As such, for those items which are "incomplete" but for which a reasonable estimate can be made, those amounts should be recorded as provisional in the financial statements for the year ended December 31, 2017. For those items for which a reasonable estimate cannot be made, companies may continue to apply pre-Tax Act law. Changes to amounts recognized in the financial statements for the year ended December 31, 2017 as a result of the Tax Act shall be recognized as a change in accounting estimate, pursuant to SSAP No. 3, when the information necessary to update the estimate becomes available. All income tax effects have been identified and appropriately accounted for as a result of the Tax Act in accordance with INT 18-01. The tax accounting for the revaluation of deferred tax liabilities is complete. The income tax effects of life insurance reserves for tax purposes pursuant to the Tax Act have been recorded as provisional as the analysis is incomplete but a

reasonable estimate was determined. The Company is in the process of quantifying the impact of the Tax Act and will record any adjustments in accordance with the guidance provided in INT 18-01 within the measurement period.

The Company's admission calculation components at December 31 are as follows:

	2017			2016			Change		
	Ordinary	Capital	Total	Ordinary	Capital	Total	Ordinary	Capital	Total
(a) Federal income taxes paid in prior years recoverable through loss carrybacks	$ —	—	—	38,338,826	—	38,338,826	(38,338,826)	—	(38,338,826)
(b) Adjusted gross deferred tax assets expected to be realized (excluding the amount of deferred tax assets from (a) above) after application of the threshold limitation. (The lesser of (b)1 and (b)2 below):									
1. Adjusted gross deferred tax assets expected to be realized following the balance sheet date	24,838,191	—	24,838,191	—	—	—	24,838,191	—	24,838,191
2. Adjusted gross deferred tax assets allowed per limitation threshold	—	—	60,867,922	—	—	56,439,545	—	—	4,428,377
Lesser of b(1) or b(2)	—	—	24,838,191	—	—	—	—	—	24,838,191
(c) Adjusted gross deferred tax assets (excluding the amount of deferred tax assets from (a) and (b) above) offset by gross deferred tax liabilities	19,046,476	1,981,025	21,027,501	29,420,422	2,752,874	32,173,296	(10,373,946)	(771,849)	(11,145,795)
(d) Deferred tax assets admitted Total ((a) + (b) + (c))	$ 43,884,667	1,981,025	45,865,692	67,759,248	2,752,874	70,512,122	(23,874,581)	(771,849)	(24,646,430)

	2017	2016
Ratio percentage used to determine recovery period and threshold limitation amount	724 %	730 %
Amount of adjusted capital and surplus used to determine recovery period and threshold limitation in (b)2 above	$ 441,341,339	409,145,035

(Continued)

As of December 31, the change in the net deferred income taxes is comprised of the following (this analysis is exclusive of the nonadmitted DTAs as the change in nonadmitted assets is reported separately from the change in net deferred income taxes in the statutory statements of capital and surplus):

		2017	2016	Change
Gross deferred tax assets	$	76,599,066	119,368,229	(42,769,163)
Gross deferred tax liabilities		21,027,501	32,173,296	(11,145,795)
Net deferred tax assets/liabilities		55,571,565	87,194,933	(31,623,368)
Statutory valuation allowance adjustment		—	—	—
Net deferred tax assets/liabilities after statutory valuation allowance		55,571,565	87,194,933	(31,623,368)
Tax effect of unrealized (gains) losses		(1,735,014)	(2,342,849)	607,835
Statutory valuation allowance adjustment allocated to unrealized		—	—	—
Net deferred income taxes	$	57,306,579	89,537,782	(32,231,203)

The impact of the Company's tax planning strategies as of December 31 is as follows:

		2017		2016		Change	
		Ordinary	Capital	Ordinary	Capital	Ordinary	Capital
Adjusted gross DTAs	$	71,890,297	4,708,769	113,266,528	6,101,701	(41,376,231)	(1,392,932)
Percentage of adjusted gross DTAs attributable to the impact of tax planning strategies		— %	6.1 %	— %	5.1 %	— %	1.0 %
Net admitted adjusted gross DTAs	$	43,884,667	1,981,025	67,759,248	2,752,874	(23,874,581)	(771,849)
Percentage of net admitted adjusted gross DTAs attributable to the impact of tax planning strategies		— %	4.3 %	— %	3.9 %	— %	0.4 %

None of the Company's tax-planning strategies include the use of reinsurance.

There are no temporary differences for which deferred tax liabilities are not recognized.

As of December 31, current income taxes incurred consist of the following major components:

	2017	2016	Change
Current federal income tax – operations	$ 31,554,611	32,030,414	(475,803)
Foreign income tax	—	—	—
Subtotal	31,554,611	32,030,414	(475,803)
Current federal income tax on capital gains	9,447,403	7,278,712	2,168,691
Current tax on the cumulative impact of accounting error reported in surplus	—	(2,528,052)	2,528,052
Federal and foreign income taxes incurred	$ 41,002,014	36,781,074	4,220,940

As of December 31, deferred income tax assets and liabilities consist of the following major components:

	2017	2016	Change
Deferred tax assets:			
Ordinary:			
Discounting of unpaid losses	$ 4,141,107	6,494,567	(2,353,460)
Policyholder reserves	19,305,517	31,274,349	(11,968,832)
Deferred acquisition costs	33,417,685	52,596,815	(19,179,130)
Compensation and benefits accrual	7,506,173	10,492,710	(2,986,537)
Receivables – nonadmitted	6,793,711	11,168,966	(4,375,255)
Other	726,104	1,239,121	(513,017)
Subtotal	71,890,297	113,266,528	(41,376,231)
Statutory valuation allowance adjustment	—	—	—
Nonadmitted	28,005,630	45,507,280	(17,501,650)
Admitted ordinary deferred tax assets	43,884,667	67,759,248	(23,874,581)

(Continued)

	2017	2016	Change
Capital:			
Investments	$ 4,708,769	6,101,701	(1,392,932)
Subtotal	4,708,769	6,101,701	(1,392,932)
Statutory valuation allowance adjustment	—	—	—
Nonadmitted	2,727,744	3,348,827	(621,083)
Admitted capital deferred tax assets	1,981,025	2,752,874	(771,849)
Admitted deferred tax assets	45,865,692	70,512,122	(24,646,430)
Deferred tax liabilities:			
Ordinary:			
Fixed Assets	112,342	156,338	(43,996)
Deferred and uncollected premium	18,630,982	28,414,297	(9,783,315)
Other	303,149	849,787	(546,638)
Subtotal	19,046,473	29,420,422	(10,373,949)
Capital:			
Investments	1,981,025	2,752,874	(771,849)
Subtotal	1,981,025	2,752,874	(771,849)
Deferred tax liabilities	21,027,498	32,173,296	(11,145,798)
Net deferred tax assets	$ 24,838,194	38,338,826	(13,500,632)

(Continued)

The Company's income tax incurred and change in deferred tax differ from the amount obtained by applying the federal statutory rate of 35% to income before income taxes and net realized capital gains (losses) as follows:

	2017	Effective 2017 tax rate	2016	Effective 2016 tax rate
Income before taxes and realized capital gains (losses)	$ 102,230,144	—%	$ 106,880,558	—%
Income tax expense at 35% statutory rate	$ 35,780,550	35.0%	$ 37,408,196	35.0%
Increase (decrease) in tax resulting from:				
Dividends received deduction	$ (1,365,947)	-1.3%	$ (1,573,155)	-1.5%
Nondeductible expenses for meals and other items	1,662,620	1.6%	1,913,616	1.8%
Management fees	(2,253,425)	-2.2%	(1,960,000)	-1.8%
School bond and low income housing tax credits	(2,100,320)	-2.1%	(1,894,320)	-1.8%
Tax-exempt income	(2,741)	0.0%	(3,053)	0.0%
Tax adjustment for IMR	(2,102,283)	-2.0%	(1,669,899)	-1.6%
Deferred tax benefit on nonadmitted assets	4,375,255	4.3%	(5,230,427)	-4.9%
Remove impact of tax rate change included in deferred tax benefit on nonadmitted assets	(4,529,141)	-4.5%	—	0.0%
Timing differences on realized gains and losses	(1,773,790)	-1.7%	268,234	0.3%
Prior year adjustment to current and deferred taxes	(2,109,350)	-2.1%	(506,802)	-0.5%
Total income tax expected before tax rate change	$ 25,581,428	25.0%	$ 26,752,390	25.0%
Adj to SAP deferred income taxes for tax rate change from 35% to 21% (excludes tax on unrealized gains and losses)	38,204,386	37.4%	—	0.0%
Total income tax expected after adjustment for tax rate change from 35% to 21%	$ 63,785,814	62.4%	$ 26,752,390	25.0%
Current income taxes incurred (excludes tax on net realized gains and losses and reserve method changes)	$ 31,554,611	31.0%	$ 32,030,414	30.0%
Net change in deferred income taxes (excludes tax on unrealized gains and losses and reserve method changes)	32,231,203	31.5%	(5,278,024)	-5.0%
Total income tax reported	$ 63,785,814	62.5%	$ 26,752,390	25.0%

The Tax Cuts and Jobs Act was enacted on December 22, 2017 and materially impacts the net deferred tax assets reported by the Company. This $38,204,386 is the impact of the tax rate change from 35% to 21% on net deferred tax assets without unrealized gains and losses. The total impact of the tax rate

(Continued)

change from 35% to 21% on net deferred tax assets is $37,047,712 when including the ($1,156,674) impact of the tax rate change on the deferred tax liability attributable to unrealized gains and losses.

As of December 31, 2017, there are no operations loss deductions, capital loss, or tax credit carryforwards available for tax purposes.

The following are income taxes incurred in the current and prior years that will be available for recoupment in the event of future net losses:

	Ordinary	Capital	Total
December 31, 2017	$ —	9,046,670	9,046,670
December 31, 2016	—	7,114,280	7,114,280
December 31, 2015	—	1,320,831	1,320,831

Due to the change in Federal tax law resulting from the enactment of the Tax Cuts and Jobs Act on December 22, 2017, the 3-year carry back of ordinary losses to the extent of ordinary income generated in the carry back years is no longer available. The 3-year carry back of capital losses is still allowed to the extent of capital gains generated in the carry back years. The amounts in this table represent the income tax incurred on capital gains in the current and prior years that will be available for recoupment in the event of future net capital losses.

As of December 31, 2017, there were no deposits admitted under Section 6603 of the Internal Revenue Code.

The Company is included in a consolidated federal income tax return with the following entities:

American Fidelity Corporation
American Public Life Insurance Company
American Fidelity Securities, Inc.
InvesTrust
American Fidelity General Agency, Inc.
AF Professional Employment Group, LLC
First Financial Securities of America, Inc.
American Fidelity Property Company
American Fidelity Administrative Services, LLC
American Fidelity International Holdings, Inc.
Enrollcom, Inc.
AF Apartments, Inc.
Market Place Realty Corporation
American Fidelity Property Services, LLC
American Fidelity Community Services, Inc.
Home Rentals Inc.
Apple Creek Apartments, Inc.

The method of tax allocation between the companies is subject to a written agreement approved by the Board of Directors. Allocation is based on separate return calculations at the group's effective tax rate with current credit for net losses. Intercompany tax balances are settled annually.

The Company has no tax loss contingencies for which it is reasonably possible that the total liability will significantly increase within twelve months of the reporting date.

The Company files income tax returns in the U.S. federal jurisdiction and various states. The Company is no longer subject to U.S. federal income tax examinations for years prior to 2014 and state and local

income tax examinations for years prior to 2013. The Company is not currently under examination by any taxing authority.

(9) Reinsurance

Reinsurance contracts do not relieve the Company from its obligations to policyholders. Failure of reinsurers to honor their obligations could result in losses to the Company. The Company evaluates the financial condition of its reinsurers and monitors concentrations of credit risk arising from similar geographic regions, activities, or economic characteristics of the reinsurers to minimize its exposure to significant losses from reinsurer insolvencies. Management believes that all reinsurers presently used are financially sound and will be able to meet their contractual obligations; therefore, no significant allowance for uncollectible amounts has been included in the December 31, 2017 or 2016 statutory financial statements. Estimated amounts that reduce the reserves for future policy benefits at December 31, 2017 and 2016 for reinsurance ceded are approximately $1,121,336,000 and $1,105,970,000, respectively. At December 31, 2017 and 2016, amounts that reduced the reserves for future policy benefits of approximately $734,182,000 and $742,164,000, respectively, were associated with one reinsurer (note 14).

At December 31, 2017 and 2016, the Company had unsecured aggregate recoverable from the following reinsurers for policy and contracts claims, paid and unpaid, that exceeds 3% of the Company's surplus, as follows:

Group		2017	2016
Hannover Life Reassurance Company	$	1,714,431	2,455,492
Hannover Reassurance (Ireland) LTD		15,862,370	11,129,986
Total group		17,576,801	13,585,478
Gerber Life Insurance Company		9,535,683	11,585,543
Total	$	27,112,484	25,171,021

Reinsurance agreements in effect for life insurance policies vary according to the age of the insured and the type of risk. Retention amounts for life insurance range from $250,000 on domestic individual life coverages to $500,000 on group life and Latin American individual life coverages, with slightly lower limits on accidental death benefits. At December 31, 2017 and 2016, the face amounts of life insurance in force that are reinsured amounted to approximately $8,167,000,000 and $8,557,000,000, respectively (approximately 29.8% and 33.9% of total life insurance in force, respectively).

Reinsurance agreements in effect for accident and health insurance policies vary with the type of coverage. There are no accident and health reinsurance treaties subject to retention limits.

The effects of reinsurance agreements on earned premiums, prior to deductions for benefits, and commission allowances are as follows for the years ended December 31, 2017 and 2016:

	2017	2016
Reinsurance ceded	$ 222,403,939	209,666,031
Reinsurance assumed	50,128,570	44,768,192

Reinsurance agreements reduced benefits paid for life and accident and health policies by approximately $197,162,000 and $198,393,000 for the years ended December 31, 2017 and 2016, respectively.

(10) Employee Benefit Plans

The Company participates in a pension plan (the Plan), sponsored by AFC, and is not directly liable for obligations under the Plan. The Plan covers all employees who have satisfied longevity and age requirements. The Company's funding policy is to contribute annually the maximum amount that can be deducted for federal income tax purposes. Contributions are intended to provide not only for benefits attributed to service to date, but also for those expected to be earned in the future. The Company contributed approximately $16,150,000 and $9,566,000 to the Plan during the years ended December 31, 2017 and 2016, respectively. AFC also offers certain postretirement benefits other than the Plan.

The Company participates in a defined-contribution thrift and profit sharing plan as provided under Section 401(a) of the Code, which includes the tax deferral feature for employee contributions provided by Section 401(k) of the Code. The Company contributed approximately $8,483,000 and $7,664,000 to this plan during the years ended December 31, 2017 and 2016, respectively.

SSAP No. 102, *Accounting for Pensions*, *A replacement of SSAP No. 89*, is effective for years beginning January 1, 2013. The Company participates in a Consolidated/Holding Company plan for pension benefits and is not directly liable for obligations under the Plan. The accounting and reporting requirements of SSAP No. 102 have no impact on the Company's financial statements, as the applicable requirements under Paragraph 80 have not changed from past years.

(11) Leases

The Company leases various properties to nonaffiliates under operating lease agreements, which expire or are cancelable within one year. The properties leased are included in the statutory statements of admitted assets, liabilities, and capital and surplus as investment real estate. Rental income on these properties is included in the statutory statements of operations as net investment income.

Investment real estate held for lease is as follows at December 31:

	2017	2016
Land and buildings, net of encumbrances	$ 28,953,530	16,359,601
Less accumulated depreciation	(8,457,362)	(6,293,343)
Net investment real estate	$ 20,496,168	10,066,258

(Continued)

The Company entered into a lease agreement with 9000 Broadway LLC, a related party, on December 31, 2012, and modified effective January 1, 2014. The balance due will be paid in monthly amounts of approximately $714,000 over the 20 year term of the lease.

(12) Related-Party Transactions

The Company paid cash dividends to AFC in the amount of approximately $35,000,000 during 2017 and $45,000,000 during 2016. There were no other transactions with affiliates in amounts, which exceeded one-half of one percent of the total admitted assets of the Company.

At December 31, 2017 and 2016, the Company reported approximately $9,936,000 and $6,492,000, respectively, as amounts due from AFC.

The Company leases office space from a subsidiary of AFC. The rent payments associated with this lease were approximately $13,643,000 and $14,045,000 in 2017 and 2016, respectively.

During 2017 and 2016, the Company entered into three-year software lease agreements with AFC. Lease expense related to these agreements was approximately $5,397,000 and $5,471,000 for the years ended December 31, 2017 and 2016, respectively, and is included in general insurance expenses.

The Company leases automobiles, furniture, and equipment from a partnership that owns a controlling interest in AFC. These operating leases are cancelable upon one month's notice. During the years ended December 31, 2017 and 2016, payments under these leases were approximately $12,692,000 and $10,904,000, respectively.

Under a service agreement approved by the Oklahoma Insurance Department, AFC provides certain services on a cost basis with no markup. During the years ended December 31, 2017 and 2016, the Company paid management fees to AFC totaling approximately $8,456,000 and $8,662,000, respectively.

Under a service agreement approved by the Oklahoma Insurance Department, AFA provides certain services to American Fidelity International (Bermuda) Ltd. (AFIBL). During the years ended December 31, 2017 and 2016, AFIBL paid management fees to AFA of approximately $2,103,000.

Under a service agreement approved by the Oklahoma Insurance Department, AFA provides certain services to American Public Life Insurance Company (APL). During the years ended December 31, 2017 and 2016, APL paid management fees to AFA of approximately $1,500,000 and $750,000, respectively.

During the years ended December 31, 2017 and 2016, the Company paid investment advisory fees to a partnership that owns a controlling interest in AFC totaling approximately $10,481,000 and $10,048,000, respectively.

(13) Commitments and Contingencies

Rent expense for the years ended December 31, 2017 and 2016 was approximately $30,516,000 and $29,273,000, respectively. A portion of rent expense relates to leases that expire or are cancelable within one year. The approximate aggregate minimum annual rental commitments as of December 31, 2017 under noncancelable long-term leases for office space are as follows:

2018	$	11,713
2019		11,193
2020		10,082
2021		9,214
2022		8,706
2023 and thereafter		127,115

The Company has outstanding mortgage loan commitments of approximately $9,500,000 and $19,010,000 at December 31, 2017 and 2016, respectively.

The Company is subject to state guaranty association assessments in all states in which it is licensed to do business. These associations generally guarantee certain levels of benefits payable to resident policyholders of insolvent insurance companies. Many states allow premium tax credits for all or a portion of such assessments, thereby allowing potential recovery of these payments over a period of years. However, several states do not allow such credits. The Company estimates its liabilities for guaranty association assessments by using the latest information available from the National Organization of Life and Health Insurance Guaranty Associations. The Company monitors and revises its estimates for assessments as additional information becomes available, which could result in changes to the estimated liabilities. As of December 31, 2017 and 2016, liabilities for guaranty association assessments totaled approximately $2,210,000 and $985,000, respectively. Other operating expenses related to state guaranty association assessments were minimal for the years ended December 31, 2017 and 2016.

In the normal course of business, there are various legal actions and proceedings pending against the Company and its subsidiaries. In management's opinion, the ultimate liability, if any, resulting from these legal actions will not have a material adverse effect on the Company's financial position.

(14) Acquired Business – Mid-Continent Life Insurance Company

Effective December 31, 2000, the Company entered into an assumption reinsurance agreement with the Commissioner of Insurance of the State of Oklahoma, in his capacity as receiver of Mid-Continent Life Insurance Company (MCL) of Oklahoma City, Oklahoma. Under this agreement, the Company assumed MCL's policies in force, with the exception of a small block of annuity policies that was assumed effective January 1, 2001. In a concurrent reinsurance agreement, the Company ceded 100% of the MCL policies assumed to Hannover Life Reassurance Company of America. In 2002, this agreement was then transferred to Hannover Life Reassurance Company of Ireland (HLR). The agreement with HLR is a funds withheld arrangement, with the Company ceding net policy assets and liabilities of approximately $724,753,000 and $732,349,000 to HLR and maintaining a funds withheld liability at December 31, 2017 and 2016, respectively.

(Continued)

Under the terms of the agreement with the receiver, the Company has guaranteed that the amount of premiums charged under the assumed “Extra-Life” contracts will not increase during the 17-year period beginning December 31, 2000, and will only increase thereafter if certain conditions are met. In 2018, the Company demonstrated to the Oklahoma Department of Insurance that those certain conditions had been met and the Company will implement a rate increase beginning in July of 2018. The Company has also guaranteed that the current dividend scale on the assumed “Extra-Life” contracts shall not be reduced or eliminated during the five-year period beginning December 31, 2000. Beginning January 1, 2006, the dividends on the assumed “Extra-Life” contracts are no longer guaranteed pursuant to the assumption reinsurance agreement with the Commissioner of Insurance of the State of Oklahoma.

As required by the terms of the assumption reinsurance agreement with the Commissioner of Insurance of the State of Oklahoma, the Company and HLR agreed that a Supplemental Policyholder Reserve (SPR) would be established. The initial SPR is equal to the net of the assets and liabilities received from MCL under the assumption agreement, less amounts ceded to other reinsurance carriers. The SPR is 100% ceded to HLR.

The purpose of the SPR is to provide additional protection to the MCL policyholders against premium increases and to ensure that profits are recognized over the lives of the underlying policies, rather than being recognized up front. The method for calculation of the initial SPR was specified precisely in the agreement with the receiver. The method for calculating the SPR for periods beyond the purchase date was developed by the Company, as this reserve is not otherwise required statutorily or under existing actuarial valuation guidance. The SPR is divided into two parts: (a) an additional reserve for future benefits, which is an estimate of the amount needed, in addition to the policy reserves and liability for future dividends, to fund benefits assuming there are no future premium rate increases, and (b) an additional reserve for future estimated profit, which represents the profit the Company expects to earn on this business over the lives of the underlying policies. The SPR is reprojected each year to recognize current and future profits as a level percentage of future projected required capital amounts each year, resulting in a level return on investment. Any remaining SPR will not automatically be released after the premium guarantee period of 17 years because the SPR is to be held until there is an actuarial certainty that premium rate increases will not be needed. The calculation of the SPR is subject to significant volatility, as it is highly dependent upon assumptions regarding mortality, lapse experience, and investment return. Small shifts in any of these underlying assumptions could have a dramatic impact on the value of the SPR. The SPR was approximately $369,102,000 and $376,521,000 for 2017 and 2016, respectively.

Under the terms of the agreement with HLR, HLR has agreed to share future profits on a 50/50 basis with the Company through an experience refund account. The experience refund account is calculated as premium income plus investment income less reserve increases (including the SPR), benefits paid, and administrative expense allowances paid to the Company and is settled on a quarterly basis. Losses are not shared on a 50/50 basis, except to the extent that a net loss in the experience account at the end of a quarter carries forward to future quarters. There was no experience refund earned by the Company in 2017 and 2016. Due to the nature of a funds withheld reinsurance arrangement, the components of the experience refund calculation are reported as separate components in the accompanying summary of operations. Premium income, reserve increases, and benefits paid related to this block are reported as reductions of premium income, changes in reserves, and benefits for reinsurance ceded, as required by the terms of the agreement. Investment income on the funds withheld is included in AFA’s investment income, and administrative expense allowances paid to AFA are reported as a reduction of AFA’s expense. The

impact of ceding investment income on funds withheld is reported as a reduction of net investment income in the accompanying summary of operations.

(15) Life Contracts – Premiums

Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2017 were as follows:

		Gross	Net of loading
Ordinary new business	$	22,313,524	2,142,189
Ordinary renewal		43,492,685	36,593,406
Group life		55,596	55,563
Total	$	65,861,805	38,791,158

Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2016 were as follows:

		Gross	Net of loading
Ordinary new business	$	15,540,170	2,060,989
Ordinary renewal		38,666,438	32,565,141
Group life		71,993	71,841
Total	$	54,278,601	34,697,971

(16) Short-Duration Contracts

Liabilities for Unpaid Claims and Claims Expenses

The following is information about incurred and paid claims development as of December 31, 2017. Such amounts are presented net of reinsurance, and are not discounted. The tables present claims development and cumulative claim payments by incurred year. The development tables are only presented for significant short-duration product liabilities. The information about incurred and paid claims development prior to 2016 is presented as supplementary information.

(Continued)

Joint Venture (in thousands):

Accident Year	Incurred Claims and Allocated Claim Adjustment Expenses, Net of Reinsurance For the Years Ended December 31, Unaudited										As of December 31, 2017	
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Total of IBNR Liabilities Plus Expected Development on Reported Claims	Cumulative Number of Reported Claims*
2008	$ 77,492	66,603	63,557	63,623	63,560	63,517	63,517	63,517	63,517	63,517	—	NA
2009		76,333	66,360	62,478	61,776	61,690	62,037	62,037	62,037	62,037	—	NA
2010			74,400	67,176	68,029	67,271	67,271	67,225	67,247	67,247	—	NA
2011				77,020	57,571	54,187	54,151	54,076	54,112	54,112	—	NA
2012					79,103	66,845	65,243	63,987	64,188	64,153	—	NA
2013						79,418	68,263	65,067	64,474	64,265	—	NA
2014							67,194	55,110	53,387	53,363	37	NA
2015								64,488	56,920	55,788	171	NA
2016									65,557	61,175	983	NA
2017										69,000	21,859	NA
Total										$ 614,657		

* Reported claims for the Joint Venture segment are processed and reported by different Managing General Underwriters or Third Party Administrators for each separate venture. While most reported claims are detailed in a centralized database, some historical information has not been maintained at the level necessary for this disclosure. Therefore, the number of individu claims reported is not available.

Accident Year	Cumulative Paid Claims and Paid Allocated Claim Adjustment Expenses, Net of Reinsurance For the Years Ended December 31, Unaudited									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
2008	$ 42,703	62,181	63,342	63,414	63,520	63,517	63,517	63,517	63,517	63,517
2009		36,804	58,664	61,516	61,744	61,690	62,037	62,037	62,037	62,037
2010			32,894	61,039	67,315	67,271	67,271	67,247	67,247	67,247
2011				27,839	52,153	54,049	54,061	54,076	54,112	54,112
2012					29,111	61,017	63,648	63,924	64,188	64,153
2013						30,034	62,988	64,306	64,217	64,265
2014							26,932	52,175	53,246	53,326
2015								26,476	53,995	55,195
2016									28,614	58,072
2017										34,060
Total										$ 575,984
All outstanding liabilities before 2008, net of reinsurance										$ —
Liabilities for claims and claim adjustment expenses, net of reinsurance										38,673

(Continued)

Average Annual Percentage Payout

The following is supplementary information about average historical claims duration as of December 31, 2017:

	Average annual percentage payout of incurred claims by age, net of reinsurance									
Years	**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**
Joint venture	51.31 %	44.28 %	3.70 %	0.13 %	0.10 %	0.11 %	— %	— %	— %	— %

Significant Methodologies and Assumptions

Joint Venture (JV) reserves are developed by looking at the historical pattern of paid claims and pending case reserves. Factors are developed using these patterns and are applied to the current cumulative paid claims and pending case reserves. For incurred months that are not fully credible, the Company weights the non-credible portion with the target loss ratio for the block.

Reconciliation of the Disclosure of Incurred and Paid Claims Development to the Liability for Unpaid Claims and Cost Adjustment Expenses.

The reconciliation of the net incurred and paid claims development tables to the liability for unpaid claims and claim adjustment expenses on the consolidated balance sheet were as follows at (in thousands):

	December 31, 2017	December 31, 2016
Net Outstanding Liabilities		
JV Insurance	$ 38,673	$ 40,268
Other short-duration insurance lines	1,546	2,833
Liabilities for unpaid claims and claim adjustment expenses, net of reinsurance	40,219	43,101
Reinsurance recoverable on unpaid claims		
JV Insurance	29,240	22,129
Other insurance lines	90,726	81,011
Total reinsurance recoverable on unpaid claims	119,966	103,140
Insurance lines other than short-duration	448,590	428,607
Unallocated claim adjustment expenses	10,329	9,968
Liabilities for unpaid claims and claim adjustment expenses, net of reinsurance	458,919	438,575
Total gross liability for unpaid claims and claim adjustment expense	$ 619,104	$ 584,816

(Continued)

(17) Managing General Agents and Third-Party Administrators

Managing general agents (MGAs) and direct written contracts at December 31 were as follows:

Name and address of managing general agent or third-party administrator	Federal employer identification number	Exclusive contract	Type of business written	Type of authority granted *	2017 Direct written premium	2016 Direct written premium
TRU Services, LLC 200 Cummings Center, Ste. 272 D Beverly, MA 01915	04-3392571	No	Excess loss medical and group life	U, C, CA, R, P	$ 31,322,507	37,729,238
	Aggregate other				65,270,322	47,981,973
Total MGA and third-party administrator premium					$ 96,592,829	85,711,211

* Abbreviations
U: Underwriting
C: Claims payment
CA: Claims adjustment
R: Reinsurance ceding
P: Premium collection

(Continued)

(18) Affiliated Entities

The following is a summary of the significant ownership and affiliated entity relationships that existed at December 31, 2017:

Immediate parent	American Fidelity Corporation
Other insurance affiliates	American Public Life Insurance Company
	American Fidelity International (Bermuda) Ltd.
Other affiliates	American Fidelity International Holdings, Inc.
	American Fidelity Property Company
	6303 Portland, LLC
	Broadway Tech, LLC
	Apple Creek Apartments, Inc.
	American Fidelity General Agency, Inc.
	American Fidelity Securities, Inc.
	First Fidelity Bank and its affiliates
	INSURICA, Inc. and its affiliates
	Cameron Enterprises, A Limited Partnership and its affiliates
	InvesTrust Consulting, LLC
	InvesTrust Retirement Specialists, LLC
	InvesTrust
	American Fidelity Property Services, LLC
	Alcott HR Group, LLC
	First Financial Securities of America, Inc.
	AF Professional Employment Group, LLC
	Hawaii Development, LLC
	Home Rentals, Inc.
	9000 Broadway, LLC
	Market Place Realty Corporation
	Health Services Administration, LLC
	American Fidelity Community Services, Inc.
	AF Apartments, Inc.
	Oklahoma Winery Partners, LLC
	Vintage Oakville Cross, LLC
	American Fidelity Administrative Services, LLC
	First Financial Capital Corporation, Inc. and its affiliates

(Continued)

(19) Reconciliations

Reconciliations of capital and surplus and net income on a GAAP basis to the amounts included in the accompanying statutory financial statements for the years ended December 31, 2017 and 2016 are as follows (in thousands):

	Net income, year ended December 31		Capital and surplus, at December 31	
	2017	2016	2017	2016
Amounts as reported on statutory basis	$ 66,199	76,434	430,624	414,602
Adjustments:				
Deferred policy acquisition costs	41,358	36,200	622,638	584,217
Policy benefit reserves	(254)	10,674	(2,275)	(2,625)
Deferred federal income taxes	57,323	(15,206)	(120,313)	(173,589)
Due and deferred premiums	(2,066)	(1,978)	(24,458)	(21,807)
Nonadmitted assets	—	—	30,222	31,329
Asset valuation reserve	—	—	35,555	32,881
Invested assets	51,719	40,676	215,696	122,712
Funds withheld derivative	(46,050)	(34,465)	(122,760)	(76,710)
Other, net	(2,483)	(7,102)	35,552	26,053
Amounts on a GAAP basis for consolidated presentation	$ 165,746	105,233	1,100,481	937,063

(20) Guaranty Assessments

As of December 31, 2017, American Fidelity Assurance Company did not receive notice of any assessments that would have a material financial impact.

The amount of recognized liabilities under SSAP No. 35R is $2,210,000 and the related asset for premium tax credits is $1,535,558. The Company expects that the assessments would be billed and paid over the next year and the majority of the premium tax offsets would be realized over the next five years after that.

(Continued)

Assets recognized from paid and accrued premium tax offsets and policy surcharges prior year-end	$	954,625
Decreases current year:		
Premium tax offset applied	$	320,194
Reduction in the estimated liability based on the new projections at the end of the current year		3,261,661
Increases current year:		
Assessment payments less refunds on insolvencies billed during the current year	$	3,148,462
Adjustment to remove payments on insolvences		(18,861)
Increase in the estimated assessment liability		4,729,056
Assets recognized from paid and accrued premium tax offsets and policy surcharges current year end	$	5,231,427

(21) Subsequent Events

The Company has evaluated events subsequent to December 31, 2017 and through April 19, 2018, the date on which the audited financial statements were issued.

Schedule 1

AMERICAN FIDELITY ASSURANCE COMPANY

Selected Financial Data

December 31, 2017

Investment income earned:		
Government bonds	$	1,956,048
Other bonds (unaffiliated)		173,614,086
Preferred stocks (unaffiliated)		300,000
Common stocks (unaffiliated)		12,896
Mortgage loans		24,897,481
Real estate		6,844,174
Premium notes, policy loans, and liens		3,240,046
Cash on hand and on deposit		359,924
Other invested assets		199,808
Aggregate write-ins for investment income		260,600
Gross investment income	$	211,685,063
Real estate owned – book value	$	20,496,168
Mortgage loans – book value:		
Commercial mortgages	$	480,274,494
Total mortgage loans	$	480,274,494
Mortgage loans by standing – book value:		
Good standing	$	480,274,494
Other long-term invested assets – statement value		22,213,579
Bonds and stocks of parents, subsidiaries, and affiliates – book value:		
Common stocks		962,932
Bonds and short-term investments by class and maturity:		
Bonds and short-term investments by maturity – statement value:		
Due within 1 year	$	140,539,674
Over 1 year through 5 years		808,617,595
Over 5 years through 10 years		1,321,085,509
Over 10 years through 20 years		1,024,831,300
Over 20 years		728,268,006
SVO Identified Funds		20,093,868
Total by maturity	$	4,043,435,952
Bonds and short-term investments by class – statement value:		
Class 1	$	2,178,709,065
Class 2		1,789,262,908
Class 3		49,917,585
Class 4		12,009,777
Class 5		8,964,855
Class 6		4,571,762
Total by class		4,043,435,952
Total bonds and short-term investments publicly traded		3,102,343,975

(Continued)

Schedule 1

AMERICAN FIDELITY ASSURANCE COMPANY

Selected Financial Data

December 31, 2017

Common stocks – fair value (investments in affiliates at equity value)	$ 24,215,123
Cash on hand and on deposit	241,831,403
Life insurance in force (net):	
Ordinary	18,351,436,000
Group life	852,566,000
Amount of accidental death insurance in force under ordinary policies (net)	3,166,935,000
Life insurance policies with disability provisions in force (net):	
Ordinary	1,946,443,000
Group life	57,671,000
Supplementary contracts in force (net):	
Ordinary – not involving life contingencies:	
Amount on deposit	95,797
Income payable	
Ordinary – involving life contingencies (net):	61,983
Income payable	
Annuities:	
Ordinary:	
Immediate – amount of income payable	$ 8,009,261
Deferred – fully paid account balance	826,840,159
Group:	
Immediate – amount of income payable	427,452
Accident and health insurance – premiums in force:	
Ordinary	350,347,962
Group	571,217,024
Deposit funds and dividend accumulations:	
Deposit funds – account balance	5,984
Dividend and coupon accumulations – account balance	184,436
Claims payments:	
Other accident and health:	
2017	100,914,637
2016	29,256,152
2015	3,490,756
2014	1,382,558
2013	746,414
Prior	560,230
Group accident and health:	
2017	92,087,799
2016	63,526,254
2015	11,590,303
2014	5,445,545
2013	4,032,238
Prior	18,634,492

See accompanying independent auditors' report.

Schedule 2

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2017

1. Total admitted assets, excluding separate accounts: $5,114,945,433

2. The Company's 10 largest exposures to a single issuer/borrower/investment, excluding U.S. government, U.S. government agency securities, and those U.S. government money market funds listed in the Appendix to the NAIC SVO Purposes and Procedures Manual as exempt, property occupied by the Company, and policy loans at December 31, 2017 are as follows:

Investment category	Amount	Percentage of total admitted assets
Woodside Finance Ltd	$ 16,987,184	0.332%
Enbridge, Inc	16,425,454	0.321
ZP, LLC	16,160,795	0.316
Thermo Fisher Scientific	15,844,306	0.310
Kroger Co	15,483,045	0.303
Crown Equipment	15,323,470	0.300
Equifax, Inc	15,303,030	0.299
Morgan Stanley	15,186,770	0.297
Priceline Group, Inc.	14,981,260	0.293
Cox Communications, Inc	14,944,015	0.292

3. The Company's investments in bonds, short-term investments, and preferred stocks by NAIC rating at December 31, 2017 are as follows:

Bonds, short-term investments, and preferred stocks	Amount	Percentage of total admitted assets
NAIC-1	$ 2,178,709,065	42.595%
NAIC-2	1,793,262,908	35.059
NAIC-3	49,917,585	0.976
NAIC-4	12,009,777	0.235
NAIC-5	8,964,855	0.175
NAIC-6	4,782,982	0.094

Schedule 2

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2017

4. Assets held in foreign investments:

	Amount	Percentage of total admitted assets
Are assets held in foreign investments less than 2.5% of the reporting entity's total admitted assets?		Yes ( ) No (X)
Total admitted assets held in foreign investment	$ 477,308,286	9.332%
Foreign-currency-denominated investments	—	—
Insurance liabilities denominated in that same foreign currency	—	—

5. Aggregate foreign investment exposure categorized by NAIC sovereign rating:

	Amount	Percentage of total admitted assets
Countries rated NAIC-1	$ 442,455,046	8.650%
Countries rated NAIC-2 or below	34,853,240	0.681

6. Largest foreign investment exposures by country, categorized by the country's NAIC sovereign rating:

	Amount	Percentage of total admitted assets
Countries rated NAIC – 1:		
Country 1: Australia	$ 119,782,987	2.342%
Country 2: Great Britain	100,440,082	1.964
Countries rated NAIC – 2 or below:		
Country 1: Mexico	$ 31,727,687	0.620%
Country 2: Italy	3,000,000	0.059

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2017

10. Ten largest nonsovereign (i.e., nongovernmental) foreign issues:

Issuer	Amount	Percentage of total admitted assets
Woodside Finance Ltd 144A	$ 16,987,183	0.332%
Grupo Bimbo	14,935,129	0.292
WPP France 2010	14,817,183	0.290
Shell International	11,187,693	0.219
NSW	11,000,000	0.215
Orange SA	10,935,931	0.214
Scentre Group Trust 1/2	10,306,371	0.201
Electricite De France	10,245,779	0.200
Reckitt Benckiser Tsy	9,971,332	0.195
Transurban Finance Co 144A	9,932,087	0.194

16a. The aggregate mortgage interest represents the combined value of all mortgages secured by the same property or same group of properties. Each of the Company's 10 largest aggregate mortgage interests at December 31, 2017 are as follows:

Type (commercial)	Amount	Percentage of total admitted assets
ZP, LLC	$ 16,160,795	0.316%
Crown Equipment	15,323,470	0.300
CE Enterprise Partners	13,620,158	0.266
Wildcat Commons, LLC	11,507,429	0.225
Daboo, LLC	11,404,665	0.223
Susan A Cox	9,414,512	0.184
Apollo Partners LP	9,112,769	0.178
Locke Supply Co	8,330,236	0.163
DWB Greeneville, LLC	6,973,212	0.136
Kuakini Self Storage, LLC	6,425,947	0.126

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2017

16b. The Company's mortgage loans have the following loan-to-value ratios as determined from the most current appraisal as of the annual statement date:

	Loan-to-value	Commercial	Percentage of total admitted assets
i.	above 95%	$ —	— %
ii.	91% to 95%	—	—
iii.	81% to 90%	—	—
iv.	71% to 80%	37,389,678	0.731
v.	below 70%	442,884,816	8.659

Items 7 through 9, 11 through 15, 17a, and 18 through 23 are not applicable to the Company.

See accompanying independent auditors' report.

AMERICAN FIDELITY ASSURANCE COMPANY

Summary Schedule of Investments

December 31, 2017

Investment categories	Gross investment holdings		Admitted assets as reported in the annual statement	
	Amount	Percentage	Amount	Percentage
Bonds:				
U.S. Treasury securities	$ 1,020,393	0.021%	$ 1,020,393	0.021%
U.S. government agency obligations (excluding mortgage-backed securities):				
Issued by U.S. government agencies	3,874,559	0.079%	3,874,559	0.079%
Issued by U.S. government sponsored agencies	392,916,263	8.030%	392,916,263	8.030%
Non-U.S. government (including Canada, excluding mortgage-backed securities)	28,230,642	0.577%	28,230,642	0.577%
Securities issued by states, territories, and possessions and political subdivisions in the United States:				
States, territories, and possessions general obligations	261,923,324	5.353%	261,923,324	5.353%
Revenue and assessment obligations	145,782,863	2.980%	145,782,863	2.980%
Mortgage-backed securities (includes residential and commercial MBS):				
Pass-through securities:				
Issued or guaranteed by GNMA	1,967,884	0.040%	1,967,884	0.040%
Issued or guaranteed by FNMA and FHLMC	811,746	0.017%	811,746	0.017%
All other				
CMOs and REMICs:				
Issued or guaranteed by GNMA, FNMA, FHLMC, and VA	638,503,848	13.050%	638,503,848	13.050%
All other	82,504,602	1.686%	82,504,602	1.686%
Other debt and other fixed income securities (excluding short-term):				
Unaffiliated domestic securities (includes credit tenant loans rated by the SVO)	1,937,552,411	39.600%	1,937,552,411	39.600%
Unaffiliated foreign securities	548,347,417	11.207%	548,347,417	11.207%
Equity interests:				
Preferred stocks:				
Unaffiliated	4,211,220	0.086%	4,211,220	0.086%
Publicly traded equity securities (excluding preferred stocks):				
Unaffiliated	373,438	0.008%	373,438	0.008%
Other equity securities:				
Affiliated	962,932	0.020%	962,932	0.020%
Unaffiliated	22,878,753	0.468%	22,878,753	0.468%

Continued

Schedule 3

AMERICAN FIDELITY ASSURANCE COMPANY

Summary Schedule of Investments

December 31, 2017

Investment categories	Gross investment holdings		Admitted assets as reported in the annual statement	
	Amount	Percentage	Amount	Percentage
Mortgage loans:				
Commercial loans	$ 480,274,494	9.816%	$ 480,274,494	9.816%
Real estate investments:				
Property held for production of income (including $0 of property acquired in satisfaction of debt)	20,496,168	0.419%	20,496,168	0.419%
Property held for sale (including $0 of property acquired in satisfaction of debt)				
Policy loans	55,266,258	1.130%	55,266,258	1.130%
Receivables for securities	891,977	0.018%	891,977	0.018%
Cash, cash equivalents, and short-term investments	241,831,403	4.943%	241,831,403	4.943%
Other invested assets	22,213,579	0.454%	22,213,579	0.454%
Total invested assets	$ 4,892,836,174	100%	$ 4,892,836,174	100%

See accompanying independent auditors' report.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Financial Statements and Schedules

December 31, 2015 and 2014

(With Independent Auditors' Report Thereon)

KPMG LLP
210 Park Avenue, Suite 2850
Oklahoma City, OK 73102-5683

Independent Auditors' Report

The Board of Directors
American Fidelity Assurance Company:

Report on the Financial Statements

We have audited the accompanying statutory financial statements of American Fidelity Assurance Company (the Company), which comprise the statutory statements of admitted assets, liabilities, and capital and surplus as of December 31, 2015 and 2014, and the related statutory statements of operations, capital and surplus, and cash flow for the years then ended, and the related notes to the statutory financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with statutory accounting practices prescribed or permitted by the Oklahoma Insurance Department. 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

KPMG LLP is a Delaware limited liability partnership, the U.S. member firm of KPMG International Cooperative ("KPMG International"), a Swiss entity.

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

As described in note 1 to the statutory financial statements, the financial statements are prepared by the Company using statutory accounting practices prescribed or permitted by the Oklahoma Insurance Department, which is a basis of accounting other than U.S. generally accepted accounting principles. Accordingly, the financial statements are not intended to be presented in accordance with U.S. generally accepted accounting principles.

The effects on the financial statements of the variances between the statutory accounting practices and U.S. generally accepted accounting principles also are described in note 18.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the variances between statutory accounting principles and U.S. generally accepted accounting principles discussed in the Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the financial statements referred to above do not present fairly, in accordance with U.S. generally accepted accounting principles, the financial position of American Fidelity Assurance Company as of December 31, 2015 and 2014, or the results of its operations or its cash flows for the years then ended.

Opinion on Statutory Basis of Accounting

In our opinion, the financial statements referred to above present fairly, in all material respects, the admitted assets, liabilities, and capital and surplus of American Fidelity Assurance Company as of December 31, 2015 and 2014, and the results of its operations and its cash flow for the years then ended, in accordance with statutory accounting practices prescribed or permitted by the Oklahoma Insurance Department described in note 1.

Other Matter

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in the supplemental schedules of selected financial data, investment risk interrogatories, and summary schedule of investments, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Oklahoma Insurance Department. 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 financial statements. The information has been subjected to the auditing procedures applied in the audits 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 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 financial statements as a whole.

/s/KPMG LLP

Oklahoma City, Oklahoma
May 16, 2016

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Admitted Assets,
Liabilities, and Capital and Surplus

December 31, 2015 and 2014

Admitted Assets	2015	2014
Cash and invested assets:		
Bonds, at amortized cost (fair value: $3,798,014,131 and $3,766,794,670 in 2015 and 2014, respectively)	$ 3,720,637,147	3,502,505,616
Preferred stocks, at cost (fair value: $4,358,200 and $277,092 in 2015 and 2014, respectively)	4,211,220	211,220
Common stocks, at fair value (cost: $15,566,172 and $16,408,121 in 2015 and 2014, respectively)	24,230,887	24,333,878
Common stock, investment in affiliates at equity value	790,709	780,706
Mortgage loans on real estate	393,280,807	354,597,714
Investment real estate, at cost (less accumulated depreciation of $4,898,719 and $3,540,781 in 2015 and 2014, respectively and less encumbrances of $14,486,300 and $15,079,657 in 2015 and 2014, respectively)	10,713,130	11,954,975
Policy loans	52,673,645	51,928,464
Cash and short-term investments, at cost, which approximates fair value	175,188,228	132,976,274
Other invested assets	21,866,789	22,106,042
Total cash and invested assets	4,403,592,562	4,101,394,889
Life insurance premiums and annuity considerations deferred and uncollected	32,335,500	29,970,810
Accident and health premiums due and unpaid	46,576,168	50,231,651
Investment income due and accrued	39,990,590	38,592,265
Amounts recoverable from reinsurers	2,945,575	874,367
Other receivables under reinsurance contracts	17,521,100	16,328,383
Equipment, at cost (less accumulated depreciation of $0 in 2015 and 2014)	401,367	1,828
Other assets	79,433,645	72,836,409
Separate account assets	558,314,969	648,749,195
Total admitted assets	$ 5,181,111,476	4,958,979,797

(Continued)

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Admitted Assets,
Liabilities, and Capital and Surplus

December 31, 2015 and 2014

Liabilities and Capital and Surplus	2015	2014
Aggregate reserves:		
Life policies and contracts	$ 2,060,946,289	1,840,170,395
Accident and health policies	528,014,413	495,551,552
Total aggregate reserves	2,588,960,702	2,335,721,947
Policy and contract claims reserves	152,759,713	154,040,496
Liability for premiums and other deposit funds	9,955,264	10,391,344
Remittances and items not allocated	17,726,985	3,926,664
General insurance expenses, taxes, licenses, and fees due or accrued	90,446,161	70,250,585
Funds held under coinsurance (notes 9 and 14)	737,412,044	736,704,703
Other liabilities	94,122,695	95,848,223
Borrowed money	522,915,427	522,973,345
Separate account liabilities	558,314,969	648,749,195
Total liabilities	4,772,613,960	4,578,606,502
Capital and surplus:		
Common stock, par value $10 per share, 250,000 shares authorized, issued, and outstanding	2,500,000	2,500,000
Additional paid-in capital	5,804,686	5,804,686
Unassigned surplus	400,192,830	372,068,609
Total capital and surplus	408,497,516	380,373,295
Commitments and contingencies (notes 7, 8, 12, and 13)		
Total liabilities and capital and surplus	$ 5,181,111,476	4,958,979,797

See accompanying notes to statutory financial statements.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Operations

Years ended December 31, 2015 and 2014

	2015	2014
Income:		
Life insurance premiums and annuity considerations	$ 355,371,149	239,212,269
Accident and health insurance premiums	602,521,311	583,252,676
Net investment income (less investment expenses of $32,611,100 and $34,122,550 in 2015 and 2014, respectively)	173,129,135	165,218,489
Commissions and expense allowances on reinsurance ceded	(3,156,671)	(2,571,281)
Other income	41,978,170	39,884,685
Total income	1,169,843,094	1,024,996,838
Benefits and other deductions:		
Death benefits and matured endowments	21,861,762	25,411,216
Annuity benefits	9,052,529	9,502,717
Accident and health and disability benefits	294,443,710	293,082,004
Interest and adjustments on policy or deposit-type contract funds	410,929	291,898
Other benefits to policyholders and beneficiaries	107,320,332	99,532,076
Increase in aggregate reserves for future policy benefits	253,238,755	150,631,778
Commissions on premiums and annuity considerations	125,452,653	113,558,638
Commissions and expense allowances on reinsurance assumed	13,360,132	13,652,461
General insurance expenses, taxes, licenses, and fees	226,717,620	210,184,959
Other	3,196,121	4,431,262
Total benefits and other deductions	1,055,054,543	920,279,009
Net gain from operations before federal income taxes and net realized capital gains (losses)	114,788,551	104,717,829
Federal income taxes	41,960,713	35,212,048
Net gain from operations before net realized capital gains (losses)	72,827,838	69,505,781
Net realized capital gains (losses), net of federal income tax expense of $1,408,332 and $1,422,611 in 2015 and 2014, respectively (excluding gains of $5,937,103 and $4,468,608 transferred to the interest maintenance reserve in 2015 and 2014, respectively)	2,539,254	(253,885)
Net income	$ 75,367,092	69,251,896

See accompanying notes to statutory financial statements.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Capital and Surplus

Years ended December 31, 2015 and 2014

		2015	2014
Capital and surplus, beginning of year	$	380,373,295	342,671,304
Net income		75,367,092	69,251,896
Change in net unrealized capital gains, net of tax benefit (expense) of $460,208 and 103,997 for 2015 and 2014, respectively		(957,954)	(211,345)
Change in net deferred taxes		10,913,745	4,634,749
Change in nonadmitted assets		(17,390,290)	(3,514,894)
Change in asset valuation reserve		(4,035,360)	(3,071,279)
Dividends to stockholder		(35,000,000)	(35,000,000)
Change in liability for reinsurance in unauthorized companies		(488,392)	264,076
Correction of error (note 1)		—	4,733,000
Other changes		(284,620)	615,788
Net change in capital and surplus		28,124,221	37,701,991
Capital and surplus, end of year	$	408,497,516	380,373,295

See accompanying notes to statutory financial statements.

AMERICAN FIDELITY ASSURANCE COMPANY

Statutory Statements of Cash Flow

Years ended December 31, 2015 and 2014

	2015	2014
Premiums and annuity considerations, net of reinsurance	$ 957,714,918	818,905,483
Allowances and reserve adjustments on reinsurance ceded	(3,156,671)	(2,571,281)
Investment income received	171,805,186	163,132,957
Other income	38,409,872	55,332,562
Life and accident and health claims paid	(321,908,000)	(335,810,367)
Surrender benefits and other fund withdrawals paid	(107,192,389)	(99,377,891)
Other benefits to policyholders paid	(9,180,472)	(9,656,903)
Commissions and other expenses paid	(347,550,794)	(338,758,795)
Federal income taxes paid	(46,764,729)	(39,575,000)
Dividends paid to policyholders	(532,662)	(414,598)
Net cash from operations	331,644,259	211,206,167
Proceeds from investments sold, matured, or repaid:		
Bonds	386,364,794	324,181,892
Stocks	1,388,423	4,838,273
Mortgage loans	52,010,657	69,147,281
Other	111,955	4,836,875
Total investment proceeds	439,875,829	403,004,321
Cost of investments acquired:		
Bonds	(595,564,334)	(451,769,072)
Stocks	(4,000,000)	—
Mortgage loans	(90,693,750)	(83,690,000)
Other	(5,683,388)	(1,636,073)
Total investments acquired	(695,941,472)	(537,095,145)
Net change in policy loans and loans on fund deposits	(745,181)	(7,952,273)
Net cash from investing	(256,810,824)	(142,043,097)
Borrowed money	(57,918)	(59,116)
Other cash provided	14,176,337	5,348,788
Dividends paid to stockholder	(35,000,000)	(35,000,000)
Other cash applied	(11,739,900)	(28,612,547)
Net cash from financing and miscellaneous sources	(32,621,481)	(58,322,875)
Net change in cash and short-term investments	42,211,954	10,840,195
Cash and short-term investments, beginning of year	132,976,274	122,136,079
Cash and short-term investments, end of year	$ 175,188,228	132,976,274

See accompanying notes to statutory financial statements.

(1) Significant Accounting Policies

(a) Business

American Fidelity Assurance Company (AFA or the Company) provides a variety of financial services. AFA is a wholly owned subsidiary of American Fidelity Corporation (AFC), a Nevada insurance holding company. AFA is domiciled in the state of Oklahoma. The Company is subject to state insurance regulations and periodic examinations by state insurance departments.

AFA is licensed in 49 states, as well as the District of Columbia, American Samoa, Puerto Rico, and Guam, with approximately 40% of direct premiums written in Oklahoma, Texas, and California. Activities of AFA are largely concentrated in the group disability income, group and individual annuity, supplemental health, and individual medical markets. In addition, individual and group life business is also conducted. The main thrust of AFA's sales is worksite marketing of voluntary products through the use of payroll deduction. The Company sells these voluntary products through a salaried sales force that is broken down into two primary divisions: the Association Worksite Division (AWD) and American Fidelity Educational Services (AFES). AWD specializes in voluntary disability income insurance programs aimed at selected groups and associations whose premiums are funded by employees through payroll deductions. AFES focuses on marketing to public school employees with voluntary insurance products such as disability income, tax-sheltered annuities, life insurance, dread disease, and accident only. These premiums are also funded by employees through payroll deductions. The expertise gained by the Company in worksite marketing of voluntary products is used by the Strategic Alliances Division in developing products to meet special situations. The Life Division was formed upon the acquisition of a block of life business in 2000. This division is marketing individual life products through independent brokers in the United States of America and Latin America.

These statutory financial statements were prepared for the purpose of filing with the various state insurance departments.

(b) Basis of Presentation

The accompanying statutory financial statements of the Company have been prepared in conformity with accounting practices prescribed or permitted by the Oklahoma Insurance Department, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles (GAAP). Effective January 1, 2001, the National Association of Insurance Commissioners (NAIC) and the Oklahoma Insurance Department required that insurance companies domiciled in the state of Oklahoma prepare their statutory basis financial statements in accordance with the NAIC Accounting Practices and Procedures Manual Statements of Statutory Accounting Principles (SSAP) subject to any deviations prescribed or permitted by the Insurance Commissioner of the state of Oklahoma (the Commissioner). There are no material differences between the accounting practices prescribed or permitted by the Oklahoma Insurance Department and the accounting practices prescribed and permitted by the NAIC. There have been no permitted practices granted to the Company for 2015 and 2014 by the Oklahoma Insurance Department.

(Continued)

SSAP differ from GAAP in several respects, which cause differences in reported assets, liabilities, stockholder's equity (statutory capital and surplus), net income, and cash flows. The principal SSAP that differ from GAAP include the following:

- The financial statements of subsidiaries are not consolidated and are accounted for as investments in common stock.
- Investments in bonds and preferred stocks are carried amortized cost, cost, or the lower of cost or fair value; under GAAP, investments in bonds and preferred stock, other than those classified as held-to-maturity, are carried at fair value.
- Certain assets (principally certain deferred taxes, furniture, equipment, prepaid expenses, and premiums due from policyholders, agents' balances, and amounts recoverable from reinsurers over 90 days) have been designated as nonadmitted assets and excluded from assets by a charge to statutory surplus. Under GAAP, such amounts are carried at amortized cost with the appropriate valuation allowance, when necessary.
- Aggregate reserves for life, annuities, and accident and health are based on statutory mortality and interest requirements without consideration for anticipated withdrawals. Morbidity assumptions are based on the statutory morbidity requirements or Company's experience where allowed. Under GAAP, the reserves are based on either (i) the present value of future benefits less the present value of future net premiums based on mortality, morbidity, and other assumptions that were appropriate at the time the policies were issued or acquired, or (ii) the account value for certain contracts without significant life contingencies.
- The interest maintenance reserve (IMR) represents the deferral of interest-related realized gains and losses, net of tax, on primarily fixed maturity investments, which are amortized into income over the remaining life of the investment sold. No such reserve is required under GAAP.
- Deferred income taxes are recognized for both SSAP and GAAP; however, the amount permitted to be recognized is generally more restrictive under SSAP and the change in deferred taxes is reported as a direct charge to surplus.
- The asset valuation reserve (AVR) represents a contingency reserve for credit-related risk on most invested assets of the Company, and is charged to statutory surplus. No such reserve is required under GAAP.
- Policy acquisition costs are expensed as incurred, while under GAAP, successful acquisition costs are deferred and recognized over either (1) the expected premium-paying period or (2) the estimated life of the contract.
- Reserves are reported net of ceded reinsurance; under GAAP, reserves are reported gross with a corresponding reinsurance receivable.
- A 100% provision is established for unsecured reinsurance recoverable balances from unauthorized reinsurers. The change in this provision is credited or charged to unassigned surplus. Under GAAP, a provision is established for uncollectible reinsurance balances with any changes to this provision reflected in earnings for the period.

(Continued)

- The statements of operations are different in certain respects, with life and annuity premiums being recognized as revenue when the policies and contracts are issued. Under GAAP, premiums on life insurance policies are recognized when due; premiums on annuity contracts are not recognized as revenue, but as deposits.
- Revenues for universal life policies and investment products consist of the entire premium received, and benefits represent the death benefits paid and the change in policy reserves, unless the products do not incorporate mortality or morbidity risk. Under GAAP, premiums received in excess of policy charges are not recognized as premium revenue, and benefits represent the excess of benefits paid over the policy account values and interest credited to the account values.
- The statements of cash flow differ in certain respects from the presentation required under GAAP, including the presentation of the changes in cash and short-term investments instead of cash and cash equivalents. Short-term investments include securities with maturities, at the time of acquisition, of one year or less. For statutory purposes, there is no reconciliation between net income and cash from operations.
- A statement of comprehensive income is not required for SSAP reporting.

(c) Use of Estimates

The preparation of financial statements in conformity with accounting practices prescribed or permitted by the Oklahoma Insurance Department, Annual Statement Instructions, and NAIC Manual requires management to make estimates and assumptions that affect the reported amounts of admitted assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

Management evaluates its estimates and assumptions on an ongoing basis using historical experience and other factors, including the current economic environment, which management believes to be reasonable under the circumstances. The Company adjusts such estimates and assumptions when facts and circumstances dictate. As future events and their effects cannot be determined with precision, actual results could differ significantly from these estimates. Changes in those estimates resulting from continuing changes in the economic environment will be reflected in the financial statements in future periods. Principal estimates that could change in the future are the fair value of investments, whether an available-for-sale security is other-than-temporarily impaired, and the actuarial assumptions used in establishing policy liabilities.

(d) Investments in Affiliates, Joint Ventures, Partnerships, or Limited Liability Companies

The statutory financial statements include the Company's investment in its wholly owned subsidiaries. Intercompany accounts and transactions have not been eliminated in the statutory financial statements. The Company's wholly and majority-owned subsidiaries at December 31, 2015 and 2014 are noninsurance entities that have no significant ongoing operations other than to hold assets that are primarily for the direct or indirect benefit or use of the Company or its affiliates, and are carried at the underlying equity of the respective entity's financial statements adjusted to a statutory basis of accounting.

The Company's investments in joint ventures, partnerships, and limited liability companies are recorded at cost, adjusted for the Company's share of the GAAP basis earnings or losses of the investee, net of any distributions received. Such investments are reported as other invested assets and the related adjustments are reported as unrealized capital gains or losses in surplus.

(e) Investments

The investment portfolio includes bonds, preferred stocks, common stocks, mortgage loans, real estate, policy loans, other invested assets, and short-term investments.

Investments are carried in accordance with rules established by the NAIC. Bonds are carried at cost, adjusted where appropriate for accretion of premium or amortization of discount using the scientific interest method and taking into consideration stated interest and principal provisions. Additionally, bonds rated as NAIC 6 are carried at the lower of their cost or fair market value. Preferred stocks are carried at the lower of cost or fair value since there is no premium or discount. Common stocks are carried at fair value. Policy loans are stated at their aggregate unpaid balances. Mortgage loans on real estate are stated at their aggregate unpaid balances. Real estate held for investment is carried at cost less accumulated depreciation and encumbrances. Encumbrances as of December 31, 2015 and 2014 were $14,486,000 and $15,080,000, respectively. The promissory note bears interest at 4.32% and is due in monthly installments of approximately $103,000 (including interest) to 2022. Property occupied by the Company is carried at cost, less accumulated depreciation.

Realized gains or losses are determined on the specific identification basis. Unrealized gains and losses on common stocks of affiliates and nonaffiliates are accounted for as direct increases or decreases in surplus.

Because the Company's primary business is in the insurance industry, the Company holds a significant amount of assets that it intends to match with its liabilities in relation to maturity and interest margin. In order to maximize earnings and minimize risk, the Company invests in a diverse portfolio of investments. The portfolio is diversified by geographic region, investment type, underlying collateral, maturity, and industry. Management does not believe that the Company has any significant concentrations of credit risk in its investments.

The Company generally does not invest in any low investment-grade high-yield investment bonds (junk bonds). Certain bonds are guaranteed by the U.S. government. The Company limits its risks by investing in bonds and stocks of rated companies, mortgage loans adequately collateralized by real estate, selective real estate supported by appraisals, and policy loans collateralized by policy cash values. In addition, the Company performs due diligence procedures prior to making mortgage loans. These procedures include evaluations of the credit worthiness of the mortgagees and/or tenants and independent appraisals.

The maximum and minimum lending rates for mortgage loans originated during 2015 were 4.660% and 4.125%, respectively. The maximum and minimum lending rates for mortgage loans originated during 2014 were 6.875% and 4.125%, respectively. The maximum percentage of any one loan to the value of security at the time of the loan, exclusive of insured or guaranteed or purchase money mortgages was 80% during 2015 and 2014. During 2015 and 2014, the Company did not reduce

interest rates on any outstanding mortgage loans. The Company held no mortgages with interest more than 180 days past due or impaired mortgage loans.

For loan-backed securities, the Company has elected to use the carrying value as of January 1, 1994 as the cost for applying the retrospective adjustment method to securities purchased prior to that date. In 2015 and 2014, the Company had no changes from the retrospective to prospective methodology due to negative yield on specific securities. Prepayment assumptions for single class and multiclass mortgage-backed/asset-backed securities were obtained from broker-dealer survey values or internal estimates.

The Company periodically reviews its investment portfolio to determine if provisions for possible losses or provisions for other-than-temporary impairment (OTTI) are necessary. In connection with this determination, management reviews published market values, credit ratings, independent appraisals, expected cash flows, and other valuation information. Securities with impairments are written down to the present value of expected cash flows to be collected rather than fair value unless the Company has the intent to sell or inability to retain the security until recovery of amortized cost. For the year ended December 31, 2015, the Company recorded $0 OTTI. For the year ended December 31, 2014, the Company recorded approximately $533,000 OTTI on two securities. While management believes that no additional provisions for OTTI are currently necessary, adjustments may be necessary in the future due to changes in economic conditions. In addition, regulatory agencies periodically review investment valuation as an integral part of their examination process. Such agencies may require the Company to recognize adjustments based upon available information and judgments of the regulatory examiners at the time of their examination.

(f) Equipment

Equipment consists of electronic data processing equipment and is stated at cost less accumulated depreciation. Equipment is depreciated on a straight-line basis using estimated lives of five to ten years. Additions, renewals, and betterments are capitalized. Expenditures for software, maintenance, and repairs are expensed. Upon retirement or disposal of an asset, the asset and related accumulated depreciation are eliminated and any related gain or loss is included in income.

(g) Company-Owned Life Insurance

The Company is the owner of three single premium insurance policies and one group variable life insurance policy for certain current executives of the Company, where the Company is the beneficiary. These policies, accounted for using the investment method, were purchased in 2010 and in 2014. The policies are recorded in other assets at their net cash surrender values, as reported by the four issuing insurance companies, whose Standard & Poor's financial strength ratings range are AA+ for the single premium insurance policies and A for the group variable life insurance policy. The net cash surrender values totaled approximately $32,929,000 and $31,935,000 as of December 31, 2015 and 2014, respectively, and are included in other assets. The face value (death benefit) of the life insurance policies underlying the contracts was approximately $80,511,000 and $80,217,000 as of December 31, 2015 and 2014, respectively.

(h) Premiums

Life premiums are recognized as revenue when the policy is written and on each anniversary date thereafter. Accident and health premiums are recognized when due from the policyholder. Both life and accident and health premiums are increased by reinsurance premiums assumed and reduced by reinsurance premiums ceded. Contracts issued that do not incorporate mortality or morbidity risk are not accounted for as insurance contracts. Amounts received as payments for such contracts are recorded as direct increases to the policy reserves.

The Company estimates accrued retrospective premium adjustments (premium rate stabilization) for certain contracts in its group health and group life business based on contractually determined formulas by group. The amount of net premiums written by the Company for the years ended December 31, 2015 and 2014 that were subject to retrospective rating features was approximately $226,000 and $245,000, respectively, which represented approximately 0.07% of net premiums written for group health and group life products in 2015 and 2014. No other net premiums written by the Company were subject to retrospective rating features.

(i) Reinsurance

The Company accounts for reinsurance transactions as prescribed by the applicable accounting standards, which require the reporting of reinsurance transactions relating to the statements of admitted assets, liabilities, and capital and surplus on a net basis and precludes immediate gain recognition on reinsurance contracts.

(j) Income Taxes

Current income taxes incurred includes current income taxes for the amount of federal income taxes paid or payable for the current year. These amounts are determined based on estimates of federal income taxes for the current year, including tax contingencies and benefits. The Company's current tax recoverable is reported as a component of other assets and current tax payable is reported as a component of other liabilities. The changes in current taxes are reflected in the statutory statements of operations.

Deferred income tax assets and liabilities are determined based on differences between statutory financial statement carrying amounts of existing assets and liabilities and their respective tax bases, as well as operating loss, capital loss, and tax credit carryforwards. Temporary differences related to AVR and IMR are not included in the determination of gross deferred income taxes while temporary differences for unrealized gains/losses and nonadmitted assets are included. Gross deferred tax assets are reduced by a valuation allowance if it is more likely than not (i.e. greater than 50% likelihood) that some portion or all of the gross deferred tax assets will not be realized. The deferred tax assets and liabilities are measured using federal enacted tax rates. Deferred income tax assets are limited as to their admissibility. The changes in net deferred tax assets and liabilities are reflected in surplus. The Company's net admitted deferred tax assets are reported as a component of other assets.

(k) Policy Liabilities

Aggregate reserves for life policies and contracts include reserve amounts principally for life insurance policies, payout annuity policies, and disability insurance policies. The life insurance reserves are principally based on the 1941, 1958, 1980, and 2001 Commissioners Standard Ordinary (CSO) mortality tables, and are established with interest rate assumptions ranging from 2.0% to 6.0%. Annuity insurance reserves are established with interest rate assumptions ranging from 3.0% to 8.8%. Disability reserves are principally based on the 1987 Group Life Disability Table, with adjustments for actual Company experience. The tabular interest, tabular less actual reserves released, and the tabular cost have been determined by formula. Aggregate reserves for accident and health policies include the present value of amounts not yet due on claims, additional reserves, and unearned premiums.

Policy and contract claims reserves include a provision for reported claims and claims incurred but not reported. The provision for claims incurred but not reported is estimated based primarily on Company experience. Although these provisions are the Company's best estimate of the ultimate value, the actual results may vary from these values.

Liability for premiums and other deposit funds include reserves for qualified before tax annuities and other accumulation policies that do not subject the Company to any risks from policyholder mortality and morbidity. Such reserves are established using guaranteed interest rates of 3.0% to 7.5%.

The Company has a significant amount of allocated deferred annuity contracts with life contingencies. The liability for these contracts is recorded as aggregate reserves for life policies and contracts. The Company also has annuities certain without life contingencies. The liability for these contracts is recorded as a liability for premiums and other deposit funds.

There were no changes made to the valuation basis for reserves in 2015 and 2014, other than the addition of the 2001 CSO table for life products where approved.

The Company waives deduction of deferred fractional premiums upon death of the insured, and returns any portion of the final premium beyond the month of death for policies developed and issued subsequent to December 1977.

Surrender values are not promised in excess of the legally computed reserves.

Extra premiums are charged for substandard lives in addition to the regular gross premium for the true age.

Mean reserves are determined by computing the regular mean reserve for the plan at the true age and holding in addition one-half of the extra premium charge for the year.

The Company had approximately $1,408,812,000 and $12,754,023,000 of insurance in force (after reinsurance ceded) for which the gross premiums are less than the net premiums according to the standard valuation set by the state of Oklahoma at December 31, 2015 and 2014, respectively.

The Company had approximately $215,549,000 and $114,637,000 as of December 31, 2015 and 2014, respectively, of annuity actuarial reserves and deposit liabilities that were subject to discretionary withdrawal at book value less current surrender charge of 5% or more. As of December 31, 2015 and 2014, the Company has approximately $554,421,000 and $643,936,000, respectively, of annuity actuarial reserves and deposit liabilities that were subject to discretionary withdrawal at market value where the withdrawal of the funds is payable at the current market value of the assets supporting the liabilities. Annuity reserves and deposit liabilities that were subject to discretionary withdrawal at book value without adjustment were approximately $1,407,710,000 and $1,307,917,000 as of December 31, 2015 and 2014, respectively. There were approximately $64,444,000 and $66,025,000 of annuity reserves and deposit liabilities that are not subject to discretionary withdrawal at December 31, 2015 and 2014, respectively. At December 31, 2015 and 2014, the total gross annuity actuarial reserves and deposit liabilities were approximately $2,242,124,000 and $2,132,515,000, respectively, and the net annuity actuarial reserves and deposit liabilities were approximately $2,236,228,000 and $2,126,753,000, respectively. The ceded amount of annuity actuarial reserves and deposit liabilities was approximately $5,896,000 and $5,762,000 as of December 31, 2015 and 2014, respectively. The Company's earnings related to these products are impacted by conditions in the overall interest rate environment.

(l) Capital and Surplus

Capital and surplus of the Company is restricted as to payment of dividends by statutory limitations applicable to insurance companies. Without prior approval of the respective state insurance department, dividends that can be paid are generally limited to the greater of 10% of statutory capital and surplus or the statutory net gain from operations before net realized capital gains/losses reported for the previous calendar year. The maximum dividend payout, which may be made without prior approval in 2015, is approximately $72,828,000.

The Oklahoma Insurance Department has adopted Risk-Based Capital (RBC) requirements for life insurance companies. The RBC calculation serves as a benchmark for the regulation of life insurance companies by state insurance regulators. RBC provides for surplus formulas similar to target surplus formulas used by commercial rating agencies. The formulas specify various weighting factors that are applied to statutory financial balances or various levels of activity based on the perceived degree of risk, and are set forth in the RBC requirements. The Company has calculated RBC in accordance with the NAIC's Model Rule and RBC rules as adopted by the Oklahoma Insurance Department. The RBC, as calculated by the Company, exceeds levels requiring Company or regulatory action at December 31, 2015 and 2014.

(m) Separate Accounts

The Company maintains a separate account under Oklahoma insurance law designated as American Fidelity Separate Account A (Account A). Account A was formerly known as American Fidelity Variable Annuity Fund A, and operated as an open-end diversified management investment company from 1968 to 1998. Effective January 1, 1999, it was converted to a unit investment trust separate account, and it transferred its investment portfolio to the American Fidelity Dual Strategy Fund, Inc. (the Fund), an open-end investment company sponsored by AFA, in exchange for shares of the Fund.

On November 25, 2014, Account A's investment in the Fund was substituted with the Vanguard Total Stock Market Index Fund. Under Oklahoma law, the assets of Account A are segregated from the Company's assets, are held for the exclusive benefit of the variable annuity contract owners, and are not chargeable with liabilities arising out of the business conducted by any other account or by the Company.

The Company also maintains separate accounts under Oklahoma insurance law designated as American Fidelity Separate Account B (Account B) and American Fidelity Separate Account C (Account C). Account B and Account C are registered as unit investment trusts under the Investment Company Act of 1940, as amended. Under Oklahoma law, the assets of each of the ten (10) segregated subaccounts of Account B and the ten (10) segregated subaccounts of Account C are held for the exclusive benefit of the variable annuity contract owners, and are not chargeable with liabilities arising out of the business conducted by any other account or by the Company.

The separate accounts maintained by the Company represent funds for nonguaranteed variable annuities. The assets of these accounts are carried at market value. The net investment experience of the separate account is credited directly to the policyholder and can be positive or negative. These variable annuities generally provide an incidental death benefit of the greater of the account value or the premium paid. The minimum guaranteed death benefit reserve is held in the Company's general account. For the years ended December 31, 2015 and 2014, the amount of premiums, considerations, or deposits for the year was approximately $74,568,000 and $103,338,000, respectively.

(n) Reclassification

Certain prior year amounts have been reclassified to conform to the current year presentation.

(2) Admitted and Nonadmitted Assets

Assets in the statutory statements of admitted assets, liabilities, and capital and surplus are stated at admitted asset values, which are the values permitted to be reported in the annual report to the Oklahoma Insurance Department. All other assets are "nonadmitted assets" and are excluded from the statutory statements of admitted assets, liabilities, and capital and surplus by a charge to surplus. Nonadmitted assets as of December 31 are as follows:

	2015	2014
Prepaids, deposits, and other receivables	$ 5,853,047	3,308,702
Agents' balances	1,598,451	77,841
Deferred tax asset	44,146,314	36,509,900
Leasehold improvements	8,772,480	3,083,559
	$ 60,370,292	42,980,002

(3) Fair Value of Financial Instruments

A summary of the Company's financial instruments and the fair value estimates, methods, and assumptions is set forth below:

	Estimated fair value as of December 31, 2015				
	Aggregate fair value	Admitted assets	Level 1	Level 2	Level 3
Financial assets:					
Cash and short-term investments	$ 175,188,228	175,188,228	175,188,228	—	—
Investment income due and accrued	39,990,590	39,990,590	39,990,590	—	—
Bonds	3,798,014,131	3,720,637,147	1,150,731	3,440,489,361	356,374,039
Common and preferred stock	29,379,796	29,232,816	24,391,316	90,171	4,898,309
Mortgage loans	412,812,228	393,280,807	—	—	412,812,228
Financial liabilities:					
Certain policy liabilities	1,649,538,704	1,647,163,360	—	—	1,649,538,704
Borrowed money	540,249,319	522,915,427	—	540,249,319	—

	Estimated fair value as of December 31, 2014				
	Aggregate fair value	Admitted assets	Level 1	Level 2	Level 3
Financial assets:					
Cash and short-term investments	$ 132,976,274	132,976,274	132,976,274	—	—
Investment income due and accrued	38,592,265	38,592,265	38,592,265	—	—
Bonds	3,766,794,670	3,502,505,616	1,182,724	3,441,322,963	324,288,983
Common and preferred stock	25,391,676	25,325,804	24,513,684	97,286	780,706
Mortgage loans	384,680,910	354,597,714	—	—	384,680,910
Financial liabilities:					
Certain policy liabilities	1,449,967,843	1,447,897,929	—	—	1,449,967,843
Borrowed money	547,756,206	522,973,345	—	547,756,206	—

(a) Cash and Short-Term Investments and Investment Income Due and Accrued

The carrying amounts of the financial instruments listed immediately above approximate their fair values because they mature within a relatively short period of time, and do not present unanticipated credit concerns.

(b) Bonds, Common Stocks and Preferred Stocks

For fixed maturities and marketable equity securities, for which market quotations generally are available, the Company primarily uses independent pricing services to assist in determining fair value measurements. When the fair value of certain securities is not readily available, the fair value estimates are based on quoted market prices of similar instruments adjusted for the differences between the quoted instruments and the instruments being valued, or fair value is estimated using discounted cash flow analysis. Interest rates used in this analysis are similar to currently offered contracts with comparable maturities as the investments being valued. The Company's investments also include

certain less liquid or private fixed maturity debt securities, such as private placements and certain structured notes. Valuations are estimated based on nonbinding broker prices or valuation models discounted cash flow models and other similar techniques that use observable or unobservable inputs and are considered Level 3.

The fair value of equity securities investments of the Company is based on quotations from independent pricing services, bid prices published in financial newspapers, or bid quotations received from securities dealers.

(c) Mortgage Loans on Real Estate

Fair values are estimated for portfolios of loans with similar characteristics. Commercial mortgage loans have average net yield rates of 5.17% and 5.52% for December 31, 2015 and 2014, respectively. The fair value of mortgage loans was calculated by discounting scheduled cash flows to maturity using estimated market discount rates of 4.24% and 3.81% for December 31, 2015 and 2014, respectively. These rates reflect the credit and interest rate risk inherent in the loans. Assumptions regarding credit risk, cash flows, and discount rates are judgmentally determined using available market information and specific borrower information. The fair value of certain residential loans is based on the approximate fair value of the underlying real estate securing the mortgages.

(d) Policy Loans

Policy loans have average interest yields of 6.07% and 6.54% as of December 31, 2015 and 2014, respectively, and have no specified maturity dates. These loans typically carry an interest rate that is tied to the crediting rate applied to the related policy and contract reserves. Policy loans are an integral part of the life insurance policies that the Company has in force and cannot be valued separately.

(e) Certain Policy Liabilities

Certain policies sold by the Company are investment-type contracts. These liabilities are segregated into two categories: premiums and other deposit funds and immediate annuities. These liabilities are further defined to segregate the deferred annuity contract with life contingencies, which are reported as aggregate reserves for life policies and contracts. The fair value of aggregate reserves for life policies and contracts is estimated as the fund value of each policy less applicable surrender charges. The fair value of the immediate annuities without life contingencies and premiums and other deposit funds is estimated as the discounted cash flows of expected future benefits less the discounted cash flows of expected future premiums, using the current pricing assumptions.

	2015		2014	
	Carrying amount	**Estimated fair value**	**Carrying amount**	**Estimated fair value**
Aggregate reserves for life policies and contracts	$ 1,621,780,913	1,620,357,076	1,420,981,477	1,419,544,216
Annuities	25,382,447	29,181,628	26,916,452	30,423,627

(Continued)

(f) Borrowed Money

The fair value of the Company's notes payable is estimated by the present value of a stream of future expected cash flows using an appropriate discount rate. Discount factors are based on the LIBOR/Swap curve.

(g) Limitations

Fair value estimates are made at a specific point in time, based on relevant market information and information about the financial instrument. These fair value estimates do not reflect any premium or discount that could result from offering for sale at one time the Company's entire holdings of a particular financial instrument, nor do they reflect income taxes on differences between fair value and tax basis of the assets. Because no established exchange exists for a significant portion of the Company's financial instruments, fair value estimates are based on judgments regarding future expected loss experience, current economic conditions, risk characteristics of various financial instruments, and other factors. These fair value estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the fair value estimates.

(h) Fair Value Hierarchy

The following are the levels of hierarchy and a description of the type of valuation inputs that are used to establish each level:

Level 1 inputs are quoted in active markets for identical securities.

Level 2 inputs are other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc.).

Level 3 inputs are significant unobservable inputs (including the Company's own assumptions used to determine the fair value of investments).

Assets that are recorded at fair value are categorized into a three-level fair value hierarchy as required by SSAP No. 100, *Fair Value Measurements*. The balances of these assets as of December 31, 2015 are as follows:

	Level 1	Level 2	Level 3	Total
Assets recorded at fair value:				
Bonds – industrial and miscellaneous	$ —	2,368,173	1,758,289	4,126,462
Common stock – unaffiliated	24,230,887	—	—	24,230,887
Common stock – affiliated	—	790,709	—	790,709
Total assets at fair value	$ 24,230,887	3,158,882	1,758,289	29,148,058

(Continued)

The following table presents the change for the year ended December 31, 2015 in the assets measured at fair value using unobservable inputs (Level 3):

		Loan-Backed securities
Beginning balance	$	5,528,118
Transfers in		—
Transfers out		(3,603,833)
Total gain (loss) included in net income		116,230
Total gain (loss) included in surplus		(207,406)
Purchases		118,752
Issuances		(193,572)
OTTI		—
Sales		—
Settlements		—
Ending balance	$	1,758,289

Assets that are recorded at fair value are categorized into a three-level fair value hierarchy as required by SSAP No. 100. The balances of these assets as of December 31, 2014 are as follows:

		Level 1	Level 2	Level 3	Total
Assets recorded at fair value:					
Bonds – industrial and miscellaneous	$	—	—	5,528,118	5,528,118
Common stock – unaffiliated		24,333,878	—	—	24,333,878
Common stock – affiliated		—	780,706	—	780,706
Total assets at fair value	$	24,333,878	780,706	5,528,118	30,642,702

(Continued)

The following table presents the change for the year ended December 31, 2014 in the assets measured at fair value using unobservable inputs (Level 3):

	Loan-Backed securities
Beginning balance	$ 4,948,157
Transfers in	—
Transfers out	—
Total gain (loss) included in net income	18,512
Total gain (loss) included in surplus	71,439
Purchases	520,840
Issuances	—
OTTI	—
Sales	(30,830)
Settlements	—
Ending balance	$ 5,528,118

(4) Investments

Investment income for the years ended December 31 is summarized below:

	2015	2014
Interest on bonds	$ 172,190,442	169,023,064
Dividends on preferred and common stocks	72,327	9,620
Interest on mortgage loans	23,408,487	22,448,739
Investment real estate income	4,414,194	4,134,816
Interest on policy loans	3,176,054	3,134,992
Interest on cash and short-term investments and other	2,478,731	589,808
	205,740,235	199,341,039
Less investment expenses	32,611,100	34,122,550
Net investment income	$ 173,129,135	165,218,489

Realized gains (losses) for the years ended December 31 consisted of the following:

		2015	2014
Bonds	$	9,467,453	4,512,838
OTTI		—	(532,701)
		9,467,453	3,980,137
Common stocks of nonaffiliates		546,474	1,657,197
Real estate		61,765	—
Other capital loss		(191,003)	—
Total realized gains before federal income taxes and IMR transfers		9,884,689	5,637,334
Federal income tax expense		1,408,332	1,422,611
Less IMR transfers		5,937,103	4,468,608
Net realized gains (losses)	$	2,539,254	(253,885)

The gross unrealized gains on common stocks of nonaffiliates were approximately $8,675,000 and $7,926,000 in 2015 and 2014, respectively. The gross unrealized losses on common stocks of nonaffiliates were approximately $10,000 and $0 in 2015 and 2014, respectively.

The carrying value and estimated fair value of bonds at December 31 are as follows:

	2015			
	Carrying value	Gross unrealized gains	Gross unrealized losses	Fair value
U.S. Treasury securities	$ 1,076,489	75,346	(1,105)	1,150,730
U.S. government agency obligations	7,105,463	829,647	—	7,935,110
Special revenue	408,936,095	17,001,982	(7,230,572)	418,707,505
States, territories, and political subdivisions	407,547,918	38,635,259	(454,833)	445,728,344
Foreign government	33,352,181	2,293,080	(146,747)	35,498,514
Corporate bonds	2,104,888,861	89,938,369	(99,326,105)	2,095,501,125
Loan-backed securities	757,730,140	41,861,978	(6,099,315)	793,492,803
Total	$ 3,720,637,147	190,635,661	(113,258,677)	3,798,014,131

(Continued)

	2014			
	Carrying value	Gross unrealized gains	Gross unrealized losses	Fair value
U.S. Treasury securities	$ 1,086,679	97,153	(1,107)	1,182,725
U.S. government agency obligations	8,813,983	1,040,662	—	9,854,645
Special revenue	341,183,544	22,178,306	(5,167,158)	358,194,692
States, territories, and political subdivisions	401,639,306	49,196,871	(167,045)	450,669,132
Foreign government	33,408,576	3,017,339	—	36,425,915
Corporate bonds	1,881,091,907	168,766,314	(18,375,725)	2,031,482,496
Loan-backed securities	835,281,621	52,294,075	(8,590,631)	878,985,065
Total	$ 3,502,505,616	296,590,720	(32,301,666)	3,766,794,670

The NAIC fair value of total bonds is approximately $14,571,000 and $6,739,000 more than the estimated fair value in the tables above at December 31, 2015 and 2014, respectively.

The carrying value and estimated fair value of investments in bonds at December 31, 2015, by contractual maturity, are shown below. Expected maturities will differ from contractual maturities because the issuers of such securities may have the right to call or prepay obligations with or without call or prepayment penalties.

	Carrying value	Fair value
Due in one year or less	$ 40,376,165	40,688,853
Due after one year through five years	382,658,078	403,640,946
Due after five years through ten years	1,085,362,627	1,070,314,353
Due after ten years	1,454,510,137	1,489,877,176
Loan-backed securities	757,730,140	793,492,803
	$ 3,720,637,147	3,798,014,131

Proceeds from sales of bonds during 2015 and 2014 were approximately $146,704,000 and $150,101,000, respectively. Gross realized gains of approximately $9,167,000 and $6,814,000 and gross realized losses of approximately $4,024,000 and $3,889,000, respectively, were realized on those sales. In addition, the Company realized net gains of approximately $4,324,000 and $1,588,000 on bonds that were called or prepaid in 2015 and 2014, respectively.

(Continued)

Gross unrealized losses on investment securities and the fair value of the related securities, aggregated by investment category and length of time that individual securities have been in a continuous unrealized loss position, at December 31, 2015 were as follows:

	Less than 12 months		12 months or longer		Total	
	Fair value	Unrealized losses	Fair value	Unrealized losses	Fair value	Unrealized losses
U.S. Treasury securities	$ —	—	498,457	(1,105)	498,457	(1,105)
States and territories	15,046,238	(261,860)	11,067,027	(192,973)	26,113,265	(454,833)
Special revenue	67,413,724	(1,254,879)	149,550,379	(5,975,693)	216,964,103	(7,230,572)
Foreign government	4,847,810	(146,747)	—	—	4,847,810	(146,747)
Corporate bonds	592,292,202	(41,823,076)	340,287,158	(57,503,029)	932,579,360	(99,326,105)
Loan-backed securities	55,835,499	(715,111)	75,438,901	(5,384,204)	131,274,400	(6,099,315)
Total	$ 735,435,473	(44,201,673)	576,841,922	(69,057,004)	1,312,277,395	(113,258,677)

Gross unrealized losses on investment securities and the fair value of the related securities, aggregated by investment category and length of time that individual securities have been in a continuous unrealized loss position, at December 31, 2014 were as follows:

	Less than 12 months		12 months or longer		Total	
	Fair value	Unrealized losses	Fair value	Unrealized losses	Fair value	Unrealized losses
U.S. Treasury securities	$ 497,930	(1,107)	—	—	497,930	(1,107)
States and territories	—	—	11,596,858	(167,045)	11,596,858	(167,045)
Special revenue	2,998,683	(1,317)	161,849,490	(5,165,841)	164,848,173	(5,167,158)
Corporate bonds	72,387,672	(1,335,966)	331,700,116	(17,039,759)	404,087,788	(18,375,725)
Loan-backed securities	7,069,603	(71,573)	98,142,581	(8,519,058)	105,212,184	(8,590,631)
Total	$ 82,953,888	(1,409,963)	603,289,045	(30,891,703)	686,242,933	(32,301,666)

The unrealized losses in U.S. Treasury securities, obligations of U.S. government agencies and states and territories, and foreign government securities are due to interest rate fluctuations, which result in a decline in market values from original purchase price. Because the securities were acquired during a period of low interest rates, unrealized losses may continue and may become more severe in a rising interest rate environment. The Company expects the unrealized losses to reverse as the securities shorten in duration and mature, and because the Company has the ability to hold these investments and does not intend to sell until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in states, territories, and political subdivisions are high-grade investment quality and have unrealized losses due to an increase in interest rates since acquisition. Because the decline in fair value is attributable to changes in interest rates and not credit quality, and because the Company has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in special revenue securities are comprised of general obligations of U.S. government sponsored agencies for which the U.S. government is indirectly obligated. The unrealized loss is due to interest rate fluctuations, which result in a decline in market values from original purchase price. Because the securities were acquired during a period of low interest rates, unrealized losses may continue and may become more severe in a rising interest rate environment. The Company expects the unrealized losses to reverse as the securities shorten in duration and mature and because the Company has the ability to hold these investments to maturity and does not intend to sell until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in corporate securities are comprised of corporate bonds. The unrealized loss is due to the current market and economic environment, which is affecting corporate credit ratings and changes in sector spreads. The unrealized loss may continue and may become more severe if the economy continues to trend downward or interest rates rise. Because the decline in fair value is attributable to economic changes and a slight decline in credit quality, and because the Company expects all contractual cash flows will be received and has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired.

The investments included in loan-backed securities are comprised of U.S. government-sponsored agency mortgage-backed securities for which the U.S. government is not directly obligated, and private label whole loan collateralized mortgage obligations. The unrealized losses on these securities are a result of the current market and economic conditions that are affecting the mortgage-backed sector. The credit quality on some mortgage-backed bonds has declined due to the larger number of home defaults. Because the decline in fair value is attributable mainly to changes in market and economic conditions and the Company believes all contractual cash flows will be received and has the ability and intent to hold these investments until a market price recovery or maturity, these investments are not considered other-than-temporarily impaired. When the Company believes it will not receive all contractual cash flows, the securities are considered other-than-temporarily impaired.

At December 31, 2015 and 2014, investments with carrying values of approximately $2,904,000 and $2,903,000, respectively, were on deposit with state insurance departments as required by statute.

The Company has no direct exposure to subprime mortgage loans. An extensive pre-purchase analysis is performed on every loan-backed security. By purchasing only AAA agency mortgage-backed securities and AAA collateralized mortgage-backed whole loan securities, direct exposure to sub-prime mortgages is virtually eliminated. The unrealized losses on these securities are a result of the current market and economic conditions that are affecting the mortgage-backed sector. The credit qualities on some mortgage-backed bonds have begun to decline due to the large number of home mortgage defaults. Because the decline in fair value is attributable mainly to changes in market and economic conditions and only due slightly to a lessening of credit, the Company believes most contractual cash flows will be received.

(5) Separate Accounts

The Company utilizes Separate Accounts to record and account for variable annuity business. In accordance with the Insurance Code of the State of Oklahoma, variable annuities are supported for separate account classification by Title 36, Chapter 2, Section 6061. As of December 31, 2015 and 2014, the Company Separate Account statement included legally insulated assets of approximately $558,315,000 and $648,749,000, respectively, attributed to variable annuity contracts. The Separate Accounts held by the Company represent nonguaranteed variable annuity funds. The Company does not have a securities lending program.

The assets of these accounts are carried at fair market value. The net investment experience of the Separate Accounts is credited directly to the policyholder and can be positive or negative. These variable annuities generally provide an incidental death benefit of the greater of account value or premium paid. The minimum guaranteed death benefit reserve is held in Exhibit 5, Miscellaneous Reserves Section, of the Company's general account annual statement.

		2015	2014
1. Premiums, considerations, or deposits for year ended December 31	$	74,568,350	103,338,113
2. Reserves at December 31:			
For accounts with assets at:			
a. Fair market value	$	558,314,969	648,749,195
b. Amortized cost		—	—
c. Total reserves	$	558,314,969	648,749,195
3. By withdrawal characteristics:			
a. Subject to discretionary withdrawal	$	—	—
b. With market value adjustment		—	—
c. At book value without market value adjustment and with current surrender charge of 5% or more		—	—
d. At fair market value		558,314,969	648,749,195
e. At book value without market value adjustment and with current surrender charge of 5%		—	—
f. Subtotal		558,314,969	648,749,195
g. Not subject to discretionary withdrawal		—	—
h. Total	$	558,314,969	648,749,195
4. Reserves for Asset Default Risk in Lieu of AVR	$	—	—

(Continued)

Reconciliation of net transfers to or (from) Separate Accounts.

		2015	2014
1. Transfers as reported in the Summary of Operations of the Separate Accounts statements:			
a. Transfers to Separate Accounts	$	75,102,615	103,964,789
b. Transfers from Separate Accounts		150,019,091	96,045,522
c. Net transfers to or (from) Separate Accounts (a) – (b)		(74,916,476)	7,919,267
2. Reconciling adjustments:			
a. Plus Net Investment Income (Expense)		(7,439,427)	56,931,791
b. Less Increase (Decrease) in Liability for Premiums		(90,434,224)	55,922,283
c. Plus Change in Expense Allowance		(919,357)	3,931,866
d. Less fees for investment management and administration		8,078,321	8,928,775
3. Transfers as Report in the Summary of Operations of the Life, Accident & Health Annual Statement:			
a. (1c) + (2)	$	(919,357)	3,931,866

(6) Liability for Accident and Health Reserves

Accident and health reserve activity for the years ended December 31, 2015 and 2014 was as follows:

		2015	2014
Liability beginning of year, net of reinsurance	$	447,297,390	438,667,648
Incurred related to:			
Current year		364,072,525	355,472,414
Prior years		(61,471,669)	(54,175,989)
Total incurred		302,600,856	301,296,425
Paid related to:			
Current year		173,031,400	167,881,485
Prior years		120,302,975	124,785,198
Total paid		293,334,375	292,666,683
Liability end of year, net of reinsurance	$	456,563,871	447,297,390

Reinsurance recoverable on paid losses was approximately $2,946,000 and $874,000 at December 31, 2015 and 2014, respectively.

(Continued)

The provision for accident and health benefits pertaining to prior years decreased approximately $61,472,000 in 2015 from the prior year estimate. This decrease overall includes better than expected experience of approximately $54,179,000 for group medical and disability and approximately $7,293,000 for cancer business. The decreases are due to conservative estimate in prior year reserves followed by subsequent better than expected claim experience.

The provision for accident and health benefits pertaining to prior years decreased approximately $54,176,000 in 2014 from the prior year estimate. This decrease overall includes better than expected experience of approximately $52,183,000 for group medical and disability and approximately $1,993,000 for cancer business. The decreases are due to conservative estimate in prior year reserves followed by subsequent better than expected claim experience.

The Company paid approximately $614,000 and $825,000 in 2015 and 2014, respectively, to settle claims related to extra contractual obligations or bad faith claims stemming from lawsuits.

(7) Borrowed Money

AFA has borrowed approximately $521,500,000 on the line of credit with the Federal Home Loan Bank of Topeka (FHLB) at December 31, 2015 and 2014. The line of credit is secured by investment securities and cash pledged as collateral by AFA with a carrying amount of approximately $539,739,000 and $573,243,000 at December 31, 2015 and 2014, respectively, which exceeds the collateral required for this line of credit. The pledged securities are held in the Company's name in a custodial account at United Missouri Bank, N.A. to secure current and future borrowings. To participate in this available credit, AFA has acquired 238,673 shares of FHLB common stock with a total carrying value of approximately $23,867,300 at December 31, 2015.

FHLB Capital Stock

	2015		
	General account	**Separate accounts**	**Total**
Membership stock – class A	$ 500,000	—	500,000
Membership stock – class B	23,367,300	—	23,367,300
Total	$ 23,867,300	—	23,867,300
Activity stock	$ 23,467,500	—	23,467,500
Excess stock	399,800	—	399,800
Total	$ 23,867,300	—	23,867,300
Actual or estimate borrowing capacity as determined by the insurer			$ 534,926,151

	2014		
	General account	**Separate accounts**	**Total**
Membership stock – class A	$ 500,000	—	500,000
Membership stock – class B	23,367,600	—	23,367,600
Total	$ 23,867,600	—	23,867,600
Activity stock	$ 23,467,600	—	23,467,600
Excess stock	400,000	—	400,000
Total	$ 23,867,600	—	23,867,600
Actual or estimate borrowing capacity as determined by the insurer			$ 574,206,149

FHLB Membership Stock (Class A and B) Eligible for Redemption

	Current year total	**Not eligible for redemption**	**Less than 6 months**	**6 months to 1 year**	**1 to 3 years**	**3 to 5 years**
Class A	$ 500,000	500,000	—	—	—	—
Class B	23,367,300	23,367,300	—	—	—	—

FHLB Borrowings

FHLB has the option to convert the initial rate of interest to an adjustable rate of interest on many of these lines of credit on the dates listed in the following table. At any time after FHLB exercises its conversion option, the Company may prepay the advance in full or in part without a fee.

The Company has no unused lines of credit as of December 31, 2015.

AFA had no Structured Note borrowings as of December 31, 2015 and 2014.

(Continued)

Information regarding the terms of the funds borrowed from FHLB are as follows:

Interest rate	Interest rate subject to conversion to adjustable rate	Date issued	Maturity date	Balance at December 31 2015	Balance at December 31 2014
0.310%	—	04/25/14	04/25/15	$ —	5,000,000
4.270	April 2011	04/28/05	04/28/15	—	5,000,000
4.040	May 2011	05/20/05	05/20/15	—	5,000,000
0.320	—	05/21/14	05/21/15	—	25,000,000
0.320	—	06/05/14	06/05/15	—	25,000,000
4.360	July 2012	07/27/05	07/27/15	—	20,000,000
4.200	August 2011	08/29/05	08/31/15	—	20,000,000
0.360	—	09/12/14	09/12/15	—	10,000,000
3.950	January 2008*	01/13/06	01/13/16	10,000,000	10,000,000
4.090	January 2009*	01/13/06	01/13/16	5,000,000	5,000,000
4.430	January 2011*	01/13/06	01/13/16	10,000,000	10,000,000
4.690	October 2011*	10/31/06	10/31/16	25,000,000	25,000,000
4.630	November 2011*	11/21/06	11/21/16	10,000,000	10,000,000
4.640	March 2012	03/12/07	03/13/17	10,000,000	10,000,000
5.060	May 2013	05/22/07	05/22/17	10,000,000	10,000,000
3.900	December 2012	12/04/07	12/04/17	25,000,000	25,000,000
3.520	January 2013	01/28/08	01/29/18	10,000,000	10,000,000
3.460	February 2013	02/01/08	02/01/18	15,000,000	15,000,000
3.490	February 2013	02/04/08	02/05/18	6,500,000	6,500,000
4.020	March 2009	03/07/08	03/07/18	25,000,000	25,000,000
3.460	March 2013	03/12/08	03/12/18	10,000,000	10,000,000
4.100	April 2009	04/28/08	04/30/18	5,000,000	5,000,000
4.100	May 2009	05/19/08	05/19/17	25,000,000	25,000,000
4.140	May 2009	05/20/08	05/22/17	5,000,000	5,000,000
4.290	July 2009	07/28/08	07/30/18	25,000,000	25,000,000
3.270	—	02/08/10	02/10/20	10,000,000	10,000,000
3.630	—	03/25/10	03/25/22	10,000,000	10,000,000
3.710	—	03/25/10	03/25/20	10,000,000	10,000,000
3.440	—	03/25/10	03/25/20	10,000,000	10,000,000
3.500	—	03/25/10	03/25/21	10,000,000	10,000,000
3.770	—	04/13/10	04/13/22	15,000,000	15,000,000
3.230	—	05/07/10	05/06/16	10,000,000	10,000,000
4.190	—	05/07/10	05/07/20	10,000,000	10,000,000
2.870	—	04/20/11	04/20/17	15,000,000	15,000,000
2.570	—	03/27/12	03/26/21	12,500,000	12,500,000

(Continued)

Interest rate	Interest rate subject to conversion to adjustable rate	Date issued	Maturity date	Balance at December 31 2015	Balance at December 31 2014
2.080%	—	11/19/13	11/20/23	$ 10,000,000	10,000,000
1.980	—	3/12/14	3/12/24	12,500,000	12,500,000
3.110	—	5/23/14	5/23/24	15,000,000	15,000,000
1.930	—	11/19/14	11/19/24	25,000,000	25,000,000
0.410	July 2015	4/24/15	4/22/16	5,000,000	—
2.300	—	4/28/15	4/28/23	5,000,000	—
2.590	—	5/20/15	5/29/23	5,000,000	—
2.740	—	5/21/15	5/21/24	25,000,000	—
0.600	September 2015	6/5/15	6/3/16	25,000,000	—
2.060	—	8/10/15	8/8/25	20,000,000	—
0.540	November 2015	8/31/15	8/31/16	20,000,000	—
0.730	December 2015	9/11/15	9/9/16	10,000,000	—
				521,500,000	521,500,000
Interest payable				1,415,427	1,473,345
				$ 522,915,427	522,973,345

* These lines of credits have interest rates subject to conversion to an adjustable rate at the date specified above, as well as quarterly thereafter.

Interest paid in 2015 and 2014 was approximately $17,212,000 and $17,808,000, respectively, and is included in investment expense in net investment income in the accompanying statutory statements of operations.

Scheduled maturities (excluding interest) of the above indebtedness at December 31, 2015 are as follows:

2016	$ 130,000,000
2017	90,000,000
2018	96,500,000
2019	—
2020	40,000,000
2021 and thereafter	165,000,000
	$ 521,500,000

(Continued)

(8) Income Taxes

The Company's net deferred tax assets (liabilities) at December 31 and the change from the prior year are comprised of the following components:

	2015			2014			Change		
	Ordinary	Capital	Total	Ordinary	Capital	Total	Ordinary	Capital	Total
Gross deferred tax assets	$ 105,766,632	6,869,137	112,635,769	92,427,829	9,481,416	101,909,245	13,338,803	(2,612,279)	10,726,524
Statutory valuation allowance adjustments	—	—	—	—	—	—	—	—	—
Adjusted gross deferred tax assets	105,766,632	6,869,137	112,635,769	92,427,829	9,481,416	101,909,245	13,338,803	(2,612,279)	10,726,524
Deferred tax assets nonadmitted	39,771,137	4,375,177	44,146,314	29,984,327	6,525,573	36,509,900	9,786,810	(2,150,396)	7,636,414
Sub-total net admitted deferred tax assets	65,995,495	2,493,960	68,489,455	62,443,502	2,955,843	65,399,345	3,551,993	(461,883)	3,090,110
Deferred tax liabilities	27,553,114	2,493,960	30,047,074	27,738,660	2,955,843	30,694,503	(185,546)	(461,883)	(647,429)
Net admitted deferred tax assets (liabilities)	$ 38,442,381	—	38,442,381	34,704,842	—	34,704,842	3,737,539	—	3,737,539

Management has reviewed whether a valuation allowance is needed on its total gross deferred tax assets reported above based on factors such as past history and trends, projected taxable income, and expiration of carryforwards. Management believes that in 2015 and 2014 it is more likely than not that the results of operations will generate sufficient taxable income to realize its gross deferred tax assets on ordinary items. Additionally, in 2015 and 2014, management believes that there are sufficient capital gains available in its capital assets portfolio and that holding its fixed debt securities in a loss position to maturity or recovery substantiates the Company's ability to realize its gross deferred tax assets on capital items.

(Continued)

The Company's admission calculation components at December 31, 2015 and 2014 are as follows:

	2015			2014			Change		
	Ordinary	Capital	Total	Ordinary	Capital	Total	Ordinary	Capital	Total
(a) Federal income taxes paid in prior years recoverable through loss carrybacks	$ 38,442,381	—	38,442,381	34,704,842	—	34,704,842	3,737,539	—	3,737,539
(b) Adjusted gross deferred tax assets expected to be realized (excluding the amount of deferred tax assets from (a) above) after application of the threshold limitation. (The lesser of (b)1 and (b)2 below):									
1. Adjusted gross deferred tax assets expected to be realized following the balance sheet date	—	—	—	—	—	—	—	—	—
2. Adjusted gross deferred tax assets allowed per limitation threshold	—	—	55,508,270	—	—	51,850,268	—	—	3,658,002
Lesser of b(1) or b(2)	—	—	—	—	—	—	—	—	—
(c) Adjusted gross deferred tax assets (excluding the amount of deferred tax assets from (a) and (b) above) offset by gross deferred tax liabilities	27,553,114	2,493,960	30,047,074	27,738,660	2,955,843	30,694,503	(185,546)	(461,883)	(647,429)
(d) Deferred tax assets admitted Total ((a) + (b) + (c))	$ 65,995,495	2,493,960	68,489,455	62,443,502	2,955,843	65,399,345	3,551,993	(461,883)	3,090,110

	2015	2014
Ratio percentage used to determine recovery period and threshold limitation amount	740%	732%
Amount of adjusted capital and surplus used to determine recovery period and threshold limitation in (b)2 above	$ 396,638,640	368,216,598

(Continued)

As of December 31, the change in net deferred income taxes is comprised of the following:

	2015	2014	Change
Gross deferred tax assets	$ 112,635,769	101,909,245	10,726,524
Gross deferred tax liabilities	30,047,074	30,694,503	(647,429)
Net deferred tax assets/liabilities	82,588,695	71,214,742	11,373,953
Statutory valuation allowance adjustment	—	—	—
Net deferred tax assets/liabilities after statutory valuation allowance	82,588,695	71,214,742	11,373,953
Tax effect of unrealized (gains) losses	(2,083,934)	(2,544,142)	460,208
Statutory valuation allowance adjustment allocated to unrealized	—	—	—
Change in net deferred income taxes	$ 84,672,629	73,758,884	10,913,745

The impact of the Company's tax planning strategies as of December 31 is as follows:

	2015		2014		Change	
	Ordinary	Capital	Ordinary	Capital	Ordinary	Capital
Adjusted gross DTAs	$ 105,766,632	6,869,137	92,427,829	9,481,416	13,338,803	(2,612,279)
Percentage of adjusted gross DTAs attributable to the impact of tax planning strategies	—%	6.1%	—%	9.3%	—%	(3.2)%
Net admitted adjusted gross DTAs	$ 65,995,495	2,493,960	62,443,502	2,955,843	3,551,993	(461,883)
Percentage of net admitted adjusted gross DTAs attributable to the impact of tax planning strategies	—%	3.6%	—%	4.5%	—%	(0.9)%

None of the Company's tax-planning strategies include the use of reinsurance.

There are no temporary differences for which deferred tax liabilities are not recognized.

As of December 31, current income taxes incurred consist of the following major components:

	2015	2014	Change
Current federal income tax – operations	$ 41,960,713	35,212,048	6,748,665
Foreign income tax	—	—	—
Subtotal	41,960,713	35,212,048	6,748,665
Current federal income tax on capital gains	1,408,332	1,422,611	(14,279)
Federal and foreign income taxes incurred	$ 43,369,045	36,634,659	6,734,386

As of December 31, deferred income tax assets and liabilities consist of the following major components:

	2015	2014	Change
Deferred tax assets:			
Ordinary:			
Discounting of unpaid losses	$ 6,291,456	6,384,300	(92,844)
Policyholder reserves	28,525,020	23,713,608	4,811,412
Deferred acquisition costs	49,810,115	46,628,951	3,181,164
Fixed assets	3,051,169	2,870,037	181,132
Compensation and benefits accrual	10,118,086	8,887,495	1,230,591
Receivables – nonadmitted	5,938,539	2,431,026	3,507,513
Other	2,032,247	1,512,412	519,835
Subtotal	105,766,632	92,427,829	13,338,803
Statutory valuation allowance adjustment	—	—	—
Nonadmitted	39,771,137	29,984,327	9,786,810
Admitted ordinary deferred tax assets	65,995,495	62,443,502	3,551,993
Capital:			
Investments	6,869,137	9,481,416	(2,612,279)
Net capital loss carry-forward	—	—	—
Subtotal	6,869,137	9,481,416	(2,612,279)
Statutory valuation allowance adjustment	—	—	—
Nonadmitted	4,375,177	6,525,573	(2,150,396)
Admitted capital deferred tax assets	2,493,960	2,955,843	(461,883)
Admitted deferred tax assets	68,489,455	65,399,345	3,090,110

(Continued)

	2015	2014	Change
Deferred tax liabilities:			
Ordinary:			
Deferred and uncollected premium	$ 26,778,433	26,952,344	(173,911)
Other	774,681	786,316	(11,635)
Subtotal	27,553,114	27,738,660	(185,546)
Capital:			
Investments	2,493,960	2,955,843	(461,883)
Subtotal	2,493,960	2,955,843	(461,883)
Deferred tax liabilities	30,047,074	30,694,503	(647,429)
Net deferred tax assets	$ 38,442,381	34,704,842	3,737,539

The Company's income tax incurred and change in deferred tax differ from the amount obtained by applying the federal statutory rate of 35% to income before income taxes and net realized capital gains (losses) as follows:

	2015	Effective 2015 tax rate	2014	Effective 2014 tax rate
Income before taxes and realized capital gains (losses)	$ 114,788,551	—%	$ 104,717,829	—%
Income tax expense at 35% statutory rate	$ 40,175,992	35.0%	$ 36,651,240	35.0%
Increase (decrease) in tax resulting from:				
Dividends received deduction	(1,386,395)	(1.2)	(660,092)	(0.6)
Nondeductible expenses for meals and other items	808,606	0.7	1,847,560	1.8
Management fees	(3,815,000)	(3.3)	(4,346,185)	(4.1)
School bond and low income housing tax credits	(1,829,320)	(1.6)	(1,775,320)	(1.8)
Tax-exempt income	(2,240)	—	(2,741)	—
Tax adjustment for IMR	(1,331,024)	(1.2)	(1,123,380)	(1.1)
Deferred tax benefit on nonadmitted assets	(3,507,513)	(3.1)	289,339	0.3
Timing differences on realized gains and losses	2,051,308	1.8	550,455	0.5
Prior year adjustment to current and deferred taxes	(117,446)	(0.1)	(853,577)	(0.8)
Total income tax expected	$ 31,046,968	27.0%	$ 30,577,299	29.2%

(Continued)

	2015	Effective 2015 tax rate	2014	Effective 2014 tax rate
Current income taxes incurred (excludes tax on net realized gains and losses)	$ 41,960,713	36.5%	$ 35,212,048	33.7%
Net change in deferred income taxes (excludes tax on unrealized gains and losses)	(10,913,745)	(9.5)	(4,634,749)	(4.5)
Total income tax reported	$ 31,046,968	27.0%	$ 30,577,299	29.2%

As of December 31, 2015, there are no operations loss deductions, capital loss, or tax credit carryforwards available for tax purposes.

The following are income taxes incurred in the current and prior years that will be available for recoupment in the event of future net losses:

	Ordinary	Capital	Total
December 31, 2015	$ 38,231,101	1,338,701	39,569,802
December 31, 2014	42,706,515	1,049,204	43,755,719
December 31, 2013	34,272,174	2,521,657	36,793,831

As of December 31, 2015, there were no deposits admitted under Section 6603 of the Internal Revenue Code.

The Company is included in a consolidated federal income tax return with the following entities:

American Fidelity Corporation
American Public Life Insurance Company
American Fidelity Securities, Inc.
InvesTrust, N.A.
American Fidelity General Agency, Inc.
AF Professional Employment Group, LLC
First Financial Securities of America, Inc.
American Fidelity Property Company
American Fidelity Administrative Services, LLC
American Fidelity International Holdings, Inc.
Enrollcom, Inc.
AF Apartments, Inc.
Market Place Realty Corporation
American Fidelity Property Services, LLC
American Fidelity Community Services, Inc.
Home Rentals Inc.
Apple Creek Apartments, Inc.

The method of tax allocation between the companies is subject to a written agreement approved by the Board of Directors. Allocation is based on separate return calculations at the group's effective tax rate with current credit for net losses. Intercompany tax balances are settled annually.

The Company has no tax loss contingencies for which it is reasonably possible that the total liability will significantly increase within twelve months of the reporting date.

(Continued)

The Company files income tax returns in the U.S. federal jurisdiction and various states. The Company is no longer subject to U.S. federal income tax examinations for years prior to 2012 and state and local income tax examinations for years prior to 2011. The Company is not currently under examination by any taxing authority.

(9) Reinsurance

Reinsurance contracts do not relieve the Company from its obligations to policyholders. Failure of reinsurers to honor their obligations could result in losses to the Company. The Company evaluates the financial condition of its reinsurers and monitors concentrations of credit risk arising from similar geographic regions, activities, or economic characteristics of the reinsurers to minimize its exposure to significant losses from reinsurer insolvencies. Management believes that all reinsurers presently used are financially sound and will be able to meet their contractual obligations; therefore, no significant allowance for uncollectible amounts has been included in the December 31, 2015 or 2014 statutory financial statements. Estimated amounts that reduce the reserves for future policy benefits at December 31, 2015 and 2014 for reinsurance ceded are approximately $1,114,739,000 and $1,108,283,000, respectively. At December 31, 2015 and 2014, amounts that reduced the reserves for future policy benefits of approximately $748,059,000 and $747,963,000, respectively, were associated with one reinsurer (note 14).

At December 31, 2015 and 2014, the Company had unsecured aggregate recoverable from the following reinsurers for policy and contracts claims, paid and unpaid, that exceeds 3.0% of the Company's surplus, as follows:

Group		2015	2014
Hannover Life Reassurance Company	$	1,526,535	381,924
Hannover Reassurance (Ireland) LTD		8,870,136	7,874,298
Total group		10,396,671	8,256,222
Gerber Life Insurance Company		7,927,089	14,695,944
Total	$	18,323,760	22,952,166

Reinsurance agreements in effect for life insurance policies vary according to the age of the insured and the type of risk. Retention amounts for life insurance are $500,000 on individual life coverage and group life, with slightly lower limits on accidental death benefits. At December 31, 2015 and 2014, the face amounts of life insurance in force that are reinsured amounted to approximately $8,988,000,000 and $9,611,000,000, respectively (approximately 36.1% and 39.9% of total life insurance in force, respectively).

Reinsurance agreements in effect for accident and health insurance policies vary with the type of coverage. There are no accident and health reinsurance treaties subject to retention limits.

The effects of reinsurance agreements on earned premiums, prior to deductions for benefits, and commission allowances are as follows for the years ended December 31, 2015 and 2014:

	2015	2014
Reinsurance ceded	$ 221,196,842	234,797,928
Reinsurance assumed	43,545,541	45,056,342

Reinsurance agreements reduced benefits paid for life and accident and health policies by approximately $187,656,000 and $200,390,000 for the years ended December 31, 2015 and 2014, respectively.

(10) Employee Benefit Plans

The Company participates in a pension plan (the Plan), sponsored by AFC, and is not directly liable for obligations under the Plan. The Plan covers all employees who have satisfied longevity and age requirements. The Company's funding policy is to contribute annually the maximum amount that can be deducted for federal income tax purposes. Contributions are intended to provide not only for benefits attributed to service to date, but also for those expected to be earned in the future. The Company contributed approximately $7,558,000 and $10,193,000 to the Plan during the years ended December 31, 2015 and 2014, respectively. AFC also offers certain postretirement benefits other than the Plan.

The Company participates in a defined-contribution thrift and profit sharing plan as provided under Section 401(a) of the Code, which includes the tax deferral feature for employee contributions provided by Section 401(k) of the Code. The Company contributed approximately $6,909,000 and $3,293,000 to this plan during the years ended December 31, 2015 and 2014, respectively.

SSAP No. 102, *Accounting for Pensions, A replacement of SSAP No. 89*, is effective for years beginning January 1, 2013. The Company participates in a Consolidated/Holding Company plan for pension benefits and is not directly liable for obligations under the Plan. The accounting and reporting requirements of SSAP No. 102 have no impact on the Company's financial statements, as the applicable requirements under Paragraph 80 have not changed from past years.

(11) Leases

The Company leases various properties to nonaffiliates under operating lease agreements, which expire or are cancelable within one year. The properties leased are included in the statutory statements of admitted assets, liabilities, and capital and surplus as investment real estate. Rental income on these properties is included in the statutory statements of operations as net investment income.

Investment real estate held for lease is as follows at December 31:

	2015	2014
Land and buildings, net of encumbrances	$ 15,611,849	15,450,022
Less accumulated depreciation	(4,898,719)	(3,540,781)
Net investment real estate	$ 10,713,130	11,909,241

(Continued)

In addition to the real estate held for lease, the Company also has approximately $0 and $46,000 of real estate held for sale, net of accumulated depreciation of approximately $0 at December 31, 2015 and 2014, respectively.

The Company entered into a lease agreement with 9000 Broadway LLC, a related party, on December 31, 2012, and modified effective January 1, 2014. The balance due will be paid in monthly amounts of approximately $714,000 over the 20 year term of the lease.

(12) Related-Party Transactions

The Company paid cash dividends to AFC in the amount of approximately $35,000,000 during 2015 and 2014. There were no other transactions with affiliates in amounts, which exceeded one-half of one percent of the total admitted assets of the Company.

At December 31, 2015 and 2014, the Company reported approximately $4,493,000 and $3,330,000, respectively, as amounts due from AFC.

The Company leases office space from a subsidiary of AFC. The rent payments associated with this lease were approximately $14,671,000 and $12,461,000 in 2015 and 2014, respectively.

During 2015 and 2014, the Company entered into three-year software lease agreements with AFC. Lease expense related to these agreements was approximately $5,449,000 and $4,920,000 for the years ended December 31, 2015 and 2014, respectively, and is included in general insurance expenses.

The Company leases automobiles, furniture, and equipment from a partnership that owns a controlling interest in AFC. These operating leases are cancelable upon one month's notice. During the years ended December 31, 2015 and 2014, rentals paid under these leases were approximately $9,374,000 and $8,265,000, respectively.

Under a service agreement approved by the Oklahoma Insurance Department, AFC provides certain services on a cost basis with no markup. During the years ended December 31, 2015 and 2014, the Company paid management fees to AFC totaling approximately $6,316,000 and $6,501,000, respectively.

Under a service agreement approved by the Oklahoma Insurance Department, AFA provides certain services to American Fidelity International (Bermuda) Ltd. (AFIBL) on a cost basis. During the years ended December 31, 2015 and 2014, AFIBL paid management fees to AFA of approximately $2,103,000.

Under a service agreement approved by the Oklahoma Insurance Department, AFA provides certain services to American Public Life Insurance Company (APL) on a cost basis. During the years ended December 31, 2015 and 2014, APL paid management fees to AFA of approximately $750,000.

During the years ended December 31, 2015 and 2014, the Company paid investment advisory fees to a partnership that owns a controlling interest in AFC totaling approximately $9,988,000 and $9,429,000, respectively.

(13) Commitments and Contingencies

Rent expense for the years ended December 31, 2015 and 2014 was approximately $28,001,000 and $25,541,000, respectively. A portion of rent expense relates to leases that expire or are cancelable within one year. The approximate aggregate minimum annual rental commitments as of December 31, 2015 under noncancelable long-term leases for office space are as follows:

2016	$ 11,330,000
2017	11,219,000
2018	9,202,000
2019	8,975,000
2020	8,568,000
2021 and thereafter	144,234,000

The Company has outstanding mortgage loan commitments of approximately $37,836,000 and $34,365,000 at December 31, 2015 and 2014, respectively.

The Company is subject to state guaranty association assessments in all states in which it is licensed to do business. These associations generally guarantee certain levels of benefits payable to resident policyholders of insolvent insurance companies. Many states allow premium tax credits for all or a portion of such assessments, thereby allowing potential recovery of these payments over a period of years. However, several states do not allow such credits. The Company estimates its liabilities for guaranty association assessments by using the latest information available from the National Organization of Life and Health Insurance Guaranty Associations. The Company monitors and revises its estimates for assessments as additional information becomes available, which could result in changes to the estimated liabilities. As of December 31, 2015 and 2014, liabilities for guaranty association assessments totaled approximately $5,128,000. Other operating expenses related to state guaranty association assessments were minimal for the years ended December 31, 2015 and 2014.

In the normal course of business, there are various legal actions and proceedings pending against the Company and its subsidiaries. In management's opinion, the ultimate liability, if any, resulting from these legal actions will not have a material adverse effect on the Company's financial position.

(14) Acquired Business – Mid-Continent Life Insurance Company

Effective December 31, 2000, the Company entered into an assumption reinsurance agreement with the Commissioner of Insurance of the State of Oklahoma, in his capacity as receiver of Mid-Continent Life Insurance Company (MCL) of Oklahoma City, Oklahoma. Under this agreement, the Company assumed MCL's policies in force, with the exception of a small block of annuity policies that was assumed effective January 1, 2001. In a concurrent reinsurance agreement, the Company ceded 100% of the MCL policies assumed to Hannover Life Reassurance Company of America. In 2002, this agreement was then transferred to Hannover Life Reassurance Company of Ireland (HLR). The agreement with HLR is a funds withheld arrangement, with the Company ceding net policy assets and liabilities of approximately $737,412,000 and $736,705,000 to HLR and maintaining a funds withheld liability at December 31, 2015 and 2014, respectively.

(Continued)

Under the terms of the agreement with the receiver, the Company has guaranteed that the amount of premiums charged under the assumed "Extra-Life" contracts will not increase during the 17-year period beginning December 31, 2000. The Company has also guaranteed that the current dividend scale on the assumed "Extra-Life" contracts shall not be reduced or eliminated during the five-year period beginning December 31, 2000. Beginning January 1, 2006, the dividends on the assumed "Extra-Life" contracts are no longer guaranteed pursuant to the assumption reinsurance agreement with the Commissioner of Insurance of the State of Oklahoma.

As required by the terms of the assumption reinsurance agreement with the Commissioner of Insurance of the State of Oklahoma, the Company and HLR agreed that a Supplemental Policyholder Reserve (SPR) would be established. The initial SPR is equal to the net of the assets and liabilities received from MCL under the assumption agreement, less amounts ceded to other reinsurance carriers. The SPR is 100% ceded to HLR.

The purpose of the SPR is to provide additional protection to the MCL policyholders against premium increases and to ensure that profits are recognized over the lives of the underlying policies, rather than being recognized up front. The method for calculation of the initial SPR was specified precisely in the agreement with the receiver. The method for calculating the SPR for periods beyond the purchase date was developed by the Company, as this reserve is not otherwise required statutorily or under existing actuarial valuation guidance. The SPR is divided into two parts: (a) an additional reserve for future benefits, which is an estimate of the amount needed, in addition to the policy reserves and liability for future dividends, to fund benefits assuming there are no future premium rate increases, and (b) an additional reserve for future estimated profit, which represents the profit the Company expects to earn on this business over the lives of the underlying policies. The SPR is reprojected each year to recognize current and future profits as a level percentage of future projected required capital amounts each year, resulting in a level return on investment. Any remaining SPR will not automatically be released after the premium guarantee period of 17 years because the SPR is to be held until there is an actuarial certainty that premium rate increases will not be needed. The calculation of the SPR is subject to significant volatility, as it is highly dependent upon assumptions regarding mortality, lapse experience, and investment return. Small shifts in any of these underlying assumptions could have a dramatic impact on the value of the SPR. The SPR was approximately $378,749,000 and $378,454,000 for 2015 and 2014, respectively.

Under the terms of the agreement with HLR, HLR has agreed to share future profits on a 50/50 basis with the Company through an experience refund account. The experience refund account is calculated as premium income plus investment income less reserve increases (including the SPR), benefits paid, and administrative expense allowances paid to the Company and is settled on a quarterly basis. Losses are not shared on a 50/50 basis, except to the extent that a net loss in the experience account at the end of a quarter carries forward to future quarters. There was no experience refund earned by the Company in 2015 and 2014. Due to the nature of a funds withheld reinsurance arrangement, the components of the experience refund calculation are reported as separate components in the accompanying summary of operations. Premium income, reserve increases, and benefits paid related to this block are reported as reductions of premium income, changes in reserves, and benefits for reinsurance ceded, as required by the terms of the agreement. Investment income on the funds withheld is included in AFA's investment income, and administrative expense allowances paid to AFA are reported as a reduction of AFA's expense. The impact of ceding investment income on funds withheld is reported as a reduction of net investment income in the accompanying summary of operations.

(15) Life Contracts – Premiums

Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2015 were as follows:

		Gross	Net of loading
Ordinary new business	$	14,111,011	1,837,286
Ordinary renewal		36,244,168	30,430,103
Group life		68,295	68,111
Total	$	50,423,474	32,335,500

Deferred and uncollected life insurance premiums and annuity considerations as of December 31, 2014 were as follows:

		Gross	Net of loading
Ordinary new business	$	12,852,534	1,674,303
Ordinary renewal		33,587,381	28,274,733
Group life		21,774	21,774
Total	$	46,461,689	29,970,810

(16) Managing General Agents and Third-Party Administrators

Managing general agents (MGAs) and direct written contracts at December 31 were as follows:

Name and address of managing general agent or third-party administrator	Federal employer identification number	Exclusive contract	Type of business written	Type of authority granted *	2015 Direct written premium	2014 Direct written premium
TRU Services, LLC 200 Cummings Center, Ste. 272 D Beverly, MA 01915	04-3392571	No	Excess loss medical and group life	U, C, CA, R, P	$ 37,684,320	40,074,609
Elite Brokerage Services, Inc. Suite 200 191 Sheree Blvd. Exton, PA 19341	23-2328659	No	Excess loss medical	U, C, CA, R, P	18,915,226	37,685,243
Excess Reinsurance UW Agency, Inc. Suite 101 307 South Evergreen Ave Woodbury, NJ 08096	22-2945293	No	Excess loss medical	U, C, CA, R, P	11,508,916	16,902,042
	Aggregate other				24,800,260	20,510,891
Total MGA and third-party administrator premium					$ 92,908,722	115,172,785

* Abbreviations
U: Underwriting
C: Claims payment
CA: Claims adjustment
R: Reinsurance ceding
P: Premium collection

(Continued)

(17) Affiliated Entities

The following is a summary of the significant ownership and affiliated entity relationships that existed at December 31, 2015:

Immediate parent	• American Fidelity Corporation
Other insurance affiliates	• American Public Life Insurance Company • American Fidelity International (Bermuda) Ltd.
Other affiliates	• American Fidelity International Holdings, Inc. • American Fidelity Property Company • 6303 Portland, LLC • Broadway Tech, LLC • Apple Creek Apartments, Inc. • American Fidelity General Agency, Inc. • American Fidelity Securities, Inc. • First Fidelity Bank, N.A. and its affiliates • INSURICA, Inc. and its affiliates • Cameron Enterprises, A Limited Partnership and its affiliates • InvesTrust Consulting, LLC • InvesTrust Retirement Specialists, LLC • InvesTrust N.A. • Enrollcom, Inc. • American Fidelity Property Services, LLC • Alcott HR Group, LLC • First Financial Securities of America, Inc. • AF Professional Employment Group, LLC • Hawaii Development, LLC • Home Rentals, Inc. • 9000 Broadway, LLC • Market Place Realty Corporation • Health Services Administration, LLC • American Fidelity Community Services, Inc. • AF Apartments, Inc. • Oklahoma Winery Partners, LLC • Vintage Oakville Cross, LLC • American Fidelity Administrative Services, LLC • First Financial Capital Corporation, Inc. and its affiliates

(18) Reconciliations

Reconciliations of capital and surplus and net income on a GAAP basis to the amounts included in the accompanying statutory financial statements for the years ended December 31, 2015 and 2014 are as follows (in thousands):

	Net income, year ended December 31		Capital and surplus, at December 31	
	2015	2014	2015	2014
Amounts as reported on statutory basis	$ 75,367	69,252	408,498	380,373
Adjustments:				
Deferred policy acquisition costs	39,733	38,241	549,370	496,907
Policy benefit reserves	(448)	23,753	(12,724)	(12,730)
Deferred federal income taxes	(5,471)	(13,914)	(153,763)	(180,353)
Due and deferred premiums	(2,126)	(777)	(19,229)	(16,519)
Nonadmitted assets	—	—	16,224	6,470
Asset valuation reserve	—	—	26,584	22,548
Invested assets	(72,431)	65,102	75,785	263,911
Funds withheld derivative	73,955	(64,566)	(42,246)	(116,201)
Other, net	(1,306)	(2,496)	19,559	17,862
Amounts on a GAAP basis for consolidated presentation	$ 107,273	114,595	868,058	862,268

(19) Guaranty Assessments

As of December 31, 2015, American Fidelity Assurance Company did not receive notice of any assessments that would have a material financial impact.

(Continued)

The amount of recognized liabilities under SSAP No. 35R is $1,050,000 and the related asset for premium tax credits is $194,000. The Company expects that the assessments would be billed and paid over the next year and the majority of the premium tax offsets would be realized over the next five years after that.

Assets recognized from paid and accrued premium tax offsets and policy surcharges prior year-end	$	975,922
Decreases current year:		
Premium tax offset applied	$	299,250
Payments on insolvencies which were set up as payables prior to the current year		146,530
Reduction in the estimated liablility based on new projections at the end of the current year		123,498
Adjusted the liability to remove payments on insolvencies which are no longer part of the projected liability		(50,131)
Increases current year:		
Assessment payments less refunds on insolvencies billed during the current year	$	239,201
Increase in estimated liability based on the new projections at the end of the current year		484,097
Assets recognized from paid and accrued premium tax offsets and policy surcharges current year-end	$	1,079,811

(20) Reconciliation to Annual Statement

The reconciling items between the annual statement filing and the audited financial statements for the year ended December 31, 2015 are as follows:

Statutory Statements of Cash Flow

	Annual statement	Reclass	Audited financials
Premiums and annuity considerations, net reinsurance	$ 960,201,329	(2,486,411)	957,714,918
Investment income received	184,878,650	(13,073,464)	171,805,186
Life and accident and health claims paid	(325,587,128)	3,679,128	(321,908,000)
Commissions and other expenses paid	(360,789,479)	13,238,685	(347,550,794)
Net cash from operations	330,286,321	1,357,938	331,644,259
Other proceeds from investments sold, matured, or repaid	$ 1,469,893	(1,357,938)	111,955
Total investment proceeds	441,233,767	(1,357,938)	439,875,829
Net cash from investing	(255,452,886)	(1,357,938)	(256,810,824)

(Continued)

The reconciling items between the annual statement filing and the audited financial statements for the year ended December 31, 2014 are as follows:

Statutory Statements of Cash Flow

	Annual statement	Reclass	Audited financials
Life and accident and health claims paid	$ (317,461,676)	(18,348,691)	(335,810,367)
Net cash from operations	229,554,858	(18,348,691)	211,206,167
Net (increase) in policy loans and loans on fund deposits	$ (26,300,964)	18,348,691	(7,952,273)
Net cash from investing	(160,391,788)	18,348,691	(142,043,097)

(21) Subsequent Events

The Company evaluated events subsequent to December 31, 2015 and through February 19, 2016, the date on which the statutory financial statements were issued. The Company also evaluated events subsequent to December 31, 2015 and through May 16, 2016 the date on which the audited financial statements were issued.

Schedule 1

AMERICAN FIDELITY ASSURANCE COMPANY

Selected Financial Data

December 31, 2015

Investment income earned:		
Government bonds	$	2,284,696
Other bonds (unaffiliated)		169,905,746
Preferred stocks (unaffiliated)		61,667
Common stocks (unaffiliated)		10,660
Mortgage loans		23,408,487
Real estate		4,414,194
Premium notes, policy loans, and liens		3,176,054
Cash on hand and on deposit		9,798
Other invested assets		350,221
Aggregate write-ins for investment income		2,118,712
Gross investment income	$	205,740,235
Real estate owned – book value	$	10,713,130
Mortgage loans – book value:		
Commercial mortgages	$	393,280,807
Total mortgage loans	$	393,280,807
Mortgage loans by standing – book value:		
Good standing	$	393,280,807
Other long-term invested assets – statement value		21,866,789
Bonds and stocks of parents, subsidiaries, and affiliates – book value:		
Common stocks		790,709
Bonds and short-term investments by class and maturity:		
Bonds and short-term investments by maturity – statement value:		
Due within 1 year	$	122,118,996
Over 1 year through 5 years		600,436,928
Over 5 years through 10 years		1,355,786,581
Over 10 years through 20 years		1,053,377,860
Over 20 years		588,916,782
Total by maturity	$	3,720,637,147
Bonds and short-term investments by class – statement value:		
Class 1	$	2,105,526,165
Class 2		1,518,729,280
Class 3		77,964,707
Class 4		10,570,953
Class 5		3,719,580
Class 6		4,126,462
Total by class		3,720,637,147
Total bonds and short-term investments publicly traded		3,096,870,962
Total bonds and short-term investments privately placed	$	623,766,185

(Continued)

Schedule 1

AMERICAN FIDELITY ASSURANCE COMPANY

Selected Financial Data

December 31, 2015

Common stocks – fair value (investments in affiliates at equity value)	$ 25,021,596
Cash on hand and on deposit	175,188,228
Life insurance in force (net):	
Ordinary	15,114,999,000
Group life	821,958,000
Amount of accidental death insurance in force under ordinary policies (net)	1,965,321,000
Life insurance policies with disability provisions in force (net):	
Ordinary	1,799,954,000
Group life	46,504,000
Supplementary contracts in force (net):	
Ordinary – not involving life contingencies:	
Amount on deposit	138,530
Income payable	—
Ordinary – involving life contingencies (net):	
Income payable	52,983
Annuities:	
Ordinary:	
Immediate – amount of income payable	$ 8,567,387
Deferred – fully paid account balance	711,634,905
Group:	
Immediate – amount of income payable	474,010
Accident and health insurance – premiums in force:	
Ordinary	301,222,888
Group	512,083,621
Deposit funds and dividend accumulations:	
Deposit funds – account balance	4,917
Dividend and coupon accumulations – account balance	199,440
Claims payments:	
Other accident and health:	
2015	76,913,498
2014	27,684,759
2013	2,488,315
2012	1,016,707
2011	571,369
Prior	321,014
Group accident and health:	
2015	96,117,902
2014	61,972,205
2013	11,279,905
2012	5,114,748
2011	3,021,680
Prior	6,832,273

See accompanying independent auditors' report.

Schedule 2

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2015

1. Total admitted assets, excluding separate accounts: $4,622,796,507

2. The Company's 10 largest exposures to a single issuer/borrower/investment, excluding U.S. government, U.S. government agency securities, and those U.S. government money market funds listed in the Appendix to the NAIC SVO Purposes and Procedures Manual as exempt, property occupied by the Company, and policy loans at December 31, 2015 are as follows:

Investment category	Amount	Percentage of total admitted assets
Oracle Corporation	$ 22,836,325	0.494%
Williams Companies, Inc.	21,962,115	0.475
Equifax, Inc.	15,346,851	0.332
Time Warner, Inc.	15,200,457	0.329
Comcast Corp.	15,184,750	0.328
Scripps Networks Inter-CLA	15,115,354	0.327
Electricite De France	15,100,201	0.327
Becton Dickinson & Co.	15,024,706	0.325
Commonwealth Bank Australia	15,000,000	0.324
WPP Finance 2010	14,811,235	0.320

3. The Company's investments in bonds, short-term investments, and preferred stocks by NAIC rating at December 31, 2015 are as follows:

Bonds, short-term investments, and preferred stocks	Amount	Percentage of total admitted assets
NAIC-1	$ 2,105,526,165	45.547%
NAIC-2	1,518,729,280	32.853
NAIC-3	77,964,707	1.687
NAIC-4	10,570,953	0.229
NAIC-5	3,719,580	0.080
NAIC-6	4,126,462	0.089

(Continued)

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2015

4. Assets held in foreign investments:

	Amount	Percentage of total admitted assets
Are assets held in foreign investments less than 2.5% of the reporting entity's total admitted assets?		Yes ( ) No (X)
Total admitted assets held in foreign investment	$ 473,333,824	10.239%
Foreign-currency-denominated investments	—	—
Insurance liabilities denominated in that same foreign currency	—	—

5. Aggregate foreign investment exposure categorized by NAIC sovereign rating:

	Amount	Percentage of total admitted assets
Countries rated NAIC-1	$ 442,654,323	9.575%
Countries rated NAIC-2 or below	30,679,501	0.664

6. Largest foreign investment exposures by country, categorized by the country's NAIC sovereign rating:

	Amount	Percentage of total admitted assets
Countries rated NAIC – 1:		
Country 1: Great Britain	$ 113,995,402	2.466%
Country 2: Australia	74,623,217	1.614
Countries rated NAIC – 2 or below:		
Country 1: Mexico	$ 27,679,501	0.599%
Country 2: Italy	3,000,000	0.065

(Continued)

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2015

7. Ten largest nonsovereign (i.e., nongovernmental) foreign issues:

Issuer	Amount	Percentage of total admitted assets
Electricite De France	$ 15,100,201	0.327%
Commonwealth Bank of Australia	15,000,000	0.324
WPP France 2010	14,811,235	0.320
Petrobras Global Finance	14,480,576	0.313
France Telecom	10,905,291	0.236
Grupo Bimbo	10,894,786	0.236
Lotte Shopping Co	9,993,436	0.216
Anglo American Capital	9,965,519	0.216
Shelle International	9,952,274	0.215
Formento Economico Mexico	9,857,105	0.213

7a. The aggregate mortgage interest represents the combined value of all mortgages secured by the same property or same group of properties. Each of the Company's 10 largest aggregate mortgage interests at December 31, 2015 are as follows:

Type (commercial)	Amount	Percentage of total admitted assets
Kilkee, LLC	$ 14,150,594	0.306%
Daboo, LLC	12,048,089	0.261
Susan A. Cox	10,590,683	0.229
Crown Equipment	7,625,158	0.165
Colonial Hickary/Rockingham/Clemmons	7,522,097	0.163
Locke Supply Co	7,060,309	0.153
Majestic Regence Woods, LLC	6,589,622	0.143
Lake Park Storage, LLC	6,383,274	0.138
Quick Trip Service Stations	6,330,362	0.137
CVS and O-Reilly Stores	6,199,882	0.134

(Continued)

Schedule 2

AMERICAN FIDELITY ASSURANCE COMPANY

Schedule of Investment Risk Interrogatories

December 31, 2015

7b. The Company's mortgage loans have the following loan-to-value ratios as determined from the most current appraisal as of the annual statement date:

	Loan-to-value	Commercial	Percentage of total admitted assets
i.	above 95%	$ —	—
ii.	91% to 95%	—	—
iii.	81% to 90%	—	—
iv.	71% to 80%	26,033,445	0.563%
v.	below 70%	367,247,362	7.944%

Items 8 through 9, 11 through 15, 17a, and 18 through 23 are not applicable to the Company.

See accompanying independent auditors' report.

AMERICAN FIDELITY ASSURANCE COMPANY

Summary Schedule of Investments

December 31, 2015

Investment categories	Gross investment holdings		Admitted assets as reported in the annual statement	
	Amount	Percentage	Amount	Percentage
Bonds:				
U.S. Treasury securities	$ 1,076,489	0.024%	$ 1,076,489	0.024%
U.S. government agency obligations (excluding mortgage-backed securities):				
Issued by U.S. government agencies	7,105,463	0.161	7,105,463	0.161
Issued by U.S. government sponsored agencies	408,936,095	9.286	408,936,095	9.286
Non-U.S. government (including Canada, excluding mortgage-backed securities)	33,352,181	0.757	33,352,181	0.757
Securities issued by states, territories, and possessions and political subdivisions in the United States:				
States, territories, and possessions general obligations	276,375,942	6.276	276,375,942	6.276
Revenue and assessment obligations	131,171,976	2.979	131,171,976	2.979
Mortgage-backed securities (includes residential and commercial MBS):				
Pass-through securities:				
Issued or guaranteed by GNMA	2,609,477	0.059	2,609,477	0.059
Issued or guaranteed by FNMA and FHLMC	1,718,921	0.039	1,718,921	0.039
All other	14,147,156	0.321	14,147,156	0.321
CMOs and REMICs:				
Issued or guaranteed by GNMA, FNMA, FHLMC, and VA	585,041,381	13.285	585,041,381	13.285
All other	154,213,205	3.502	154,213,205	3.502
Other debt and other fixed income securities (excluding short-term):				
Unaffiliated domestic securities (includes credit tenant loans rated by the SVO)	1,562,313,919	35.476	1,562,313,919	35.476
Unaffiliated foreign securities	542,574,942	12.321	542,574,942	12.321
Equity interests:				
Preferred stocks:				
Unaffiliated	4,211,220	0.096	4,211,220	0.096
Publicly traded equity securities (excluding preferred stocks):				
Unaffiliated	273,417	0.006	273,417	0.006
Other equity securities:				
Affiliated	790,709	0.018	790,709	0.018
Unaffiliated	23,957,470	0.544	23,957,470	0.544

(Continued)

Schedule 3

AMERICAN FIDELITY ASSURANCE COMPANY

Summary Schedule of Investments

December 31, 2015

Investment categories	Gross investment holdings		Admitted assets as reported in the annual statement	
	Amount	Percentage	Amount	Percentage
Mortgage loans:				
Commercial loans	$ 393,280,807	8.931%	$ 393,280,807	8.931%
Real estate investments:				
Property held for production of income (including $0 of property acquired in satisfaction of debt)	10,713,130	0.243	10,713,130	0.243
Property held for sale (including $0 property acquired in satisfaction of debt)				
Contract loans	52,673,645	1.196	52,673,645	1.196
Receivables for securities	844	—	844	—
Cash, cash equivalents, and short-term investments	175,188,228	3.978	175,188,228	3.978
Other invested assets	22,086,745	0.502	21,865,945	0.497
Total invested assets	$ 4,403,813,362	100%	$ 4,403,592,562	100%

See accompanying independent auditors' report.

	Response Form A - Scope of Service Questionnaire	Firm Response and Comments
1)	Provide background information about your company.	
	a. History	American Fidelity Assurance Company was established in 1960 and has been providing voluntary benefits and employer administative services for the education community for 60 years. We offer benefits strategies that empower districts like yours to make benefits decisions to help your organization and your employees. Our goal is to act as an extension of your human resources department by providing employee education, enrollment, year-round administration, and compliance support.
	b. What percent of your business is in the education sector?	American Fidelity has a division solely dedicated to education community, meaning you will be served by an account team that is truly embedded within your industry's trends and benefit needs. Overall, the education sector makes up about 80% of our business.
	c. Organizational mission, brand, and market differentiators	American Fidelity's mission is to provide financial security and benefit solutions to meet the specific needs of employers and employees in our select market segments. We accomplish our mission by providing your employees with a personal approach focused on providing each of your employees with the proper education to help them understand the full scope of the benefits being offered and how they can be used to supplement their core benefits.
2)	Identify the number of IL public schools your company currently provides Section 125 administration services and employee benefit education and enrollment support.	We currently serve 240 public school districts in Illinois.
3)	Please summarize in 250 words or less why your company is the best candidate and the principal reasons your company should be selected over your competitors	American Fidelity is committed to providing your District with more than just a benefits package. We want to help you implement valuable, consistent benefit education to ensure your employees understand their benefit options and how each option fits into their overall benefits package. We do this by utilizing salaried account managers who provide a one-on-one guided enrollment experience for each eligible employee to answer questions and provide comprehensive benefits education. Additionally, we provide educational videos, a benefits website, emails, and customized print materials to ensure each employee can learn about their benefit options through the channels they prefer. We believe that with a true benefits education strategy, your employees will be more prepared to make benefits decisions, leading to higher overall participation in your benefits plan.
4)	Does your firm offer an Online Enrollment System? If so, please describe this system and how it is used in the enrollment process. Include the following information.	AFenroll® is American Fidelity's complete web-based enrollment, communication, and administration platform that can assist with your entire benefit enrollment process. With ease of administration and one central location for you and your carriers, AFenroll® is your enrollment solution. We'll provide you with a customized online benefits enrollment system with year-round features and maintenance. This includes: • Full benefits and system enrollment monitoring • Setup for mutually agreed upon plan functionality • Data and census analysis, pre-load, and setup • Testing and carrier review • Multiple product categories, plan options, and coverage levels • Administrative tools (reports, enrollment monitoring, etc.) • Post-enrollment data transfer to employer
	i. When was the system implemented?	We began using our current enrollment system in 2011.
	ii. Who has access to the information?	Access is granted to administrators and HR team members via a secure login to our system.
	iii. How is the information accessed?	Information is accessed through administrative login into our secure web based system.
	iv. Describe information and functions available via the system.	Employer Features: • Electronic payroll deduction upload • New Hire enrollments • View employee enrollment status • Employee benefit participation reports • Administrative changes, including terminations, leaves of absence, retirements and more • View employee coverage at any time • Electronic, historic record of employee data • View employee beneficiary information at any time • Customize your enrollment with company colors, logo, and photos Employee Features: • Accessible from any desktop browser • Customized enrollment based on demographic information and hire date • Enroll in all available benefits • View benefit confirmation statements • View benefit materials, brochures, and summary plan descriptions • Educational benefit videos • Enrollment preparation videos • Benefit calculators and Section 125 worksheets
5)	Define the number of plan customers using your Online Enrollment System, including (Illinois) school districts?	Approximately 7,200 clients currently use AFenroll, including 240 school districts throughout Illinois. We provide full benefit enrollments, including EDI data feeds to carriers, for 187 clients and eight clients in Illinois.
6)	Provide a sample project timeline that outlines the implementation process.	A sample implementation timeline is included in Section 2 of this response.

7)	What security standards do you implement to ensure participant privacy?	As an insurance company, American Fidelity is held to a high standard by Federal Government Regulations and other entities to protect the personal information of our clients. We have measures in place to continually meet these standards. These include: All American Fidelity colleagues are required to take a HIPAA class and have adopted work practices that emphasize confidentiality and security. American Fidelity provides a licensed attorney and certified PHR (Professional Human Resources) manager who ensure HIPAA compliance. Additionally, customer information is shredded and kept in locked binds. Our file server is backed up and stored offsite in a secured and monitored facility. Please see the Supporting Documents section of this response for our HIPAA Notice of Privacy Practices.
8)	Can the Online Enrollment System be programmed with complex eligibility rules? Is software programming done in-house or by third party?	Yes – AFenroll® can be programmed with complex eligibility rules. All programing is done in-house by a tech assigned specifically to your district. Our team will work with you during implementation to determine your needs and build your enrollment to meet those needs.
9)	Do employees have 24/7 access to login and view benefit choices items?	Yes – Employees have 24/7 access to manage their benefits through our secure online portal.
10)	Is the system capable of exporting enrollment data to plan providers in acceptable electronic formats?	Yes – American Fidelity has more than 18 years of experience providing EDI files to carriers. We have been successful because we take the time and make the effort to continually verify all carrier details and revise data specs to ensure their accuracy. This is done through conference calls with the carriers and through our secure test file process. We work back and forth with the carrier to make sure they are receiving what they expect and can load the file accurately. Once the test phase is complete and the enrollment is conducted, we can quickly provide the carrier files with the confidence that they are produced accurately.
11)	Is the system capable of generating employee deduction files for upload to the district's payroll program?	Yes – We can provide a file of plan year enrollments directly into the District's payroll system.
12)	Is the system used to educate employees on the benefits offered? If so, please describe.	Yes – AFenroll® can be customized to incorporate benefit materials, brochures, educational videos, and summary plan descriptions to assist employees during the enrollment experience. Employees may also utilize the custom benefits website for quick web access to educational material for each of the benefit options.
13)	Are there any fees to the district associated with the Online Benefit System?	We are offering our online enrollment platform and payroll integration at no additional charge to Community Unit School District # 300 in exchange for: •Access to offer our portfolio of voluntary benefits to District employees through payroll deduction; and •Access to school sites for group and individual enrollment meetings.
14)	Please provide the details on the Account Management staff, including key personnel whom would have primary responsibility of supporting the District. As well as who will be enrolling the employees.	Your District will be served year-round by a team of our salaried account managers that live and work in Illinois. This team includes Mary Hatfield, Audra Busssard, Whitney Dyson, and Tammy Hinkle. We will provide additional account managers as needed during the open enrollment process.
15)	Please describe the training provided to your field staff.	Our account managers are required to attend training year-round to help ensure they are up-to-date on benefits management trends. New account managers are required to attend over 100 hours of training, complete 11 online courses, and must pass multiple exams within the first six months. Annually, all our account managers are trained on: •Industry benefit trends •Compliance requirements •Section 125 Plan regulations •Reimbursement account regulations •Patient Protection and Affordable Care Act (ACA) •Data security •Fraud detection •HIPAA regulations
16)	Describe your Section 125 Administration.	American Fidelity is one of the leading Section 125 Plan providers nationwide with nearly 40 years of experience providing these Plans to school districts like yours. When you choose American Fidelity as your Plan provider, we will help you properly implement and maintain your Section 125 Plan. This includes helping you establish your Plan Document. Our business model is convenient, IRS compliant, and will help to relieve your organization of the administrative burden. **We provide our Section 125 services at no additional cost.**
	a. Who is responsible for the employer risk? If the account is negative at the end of the plan year when the account is reconciled (i.e., employee leaves plan with negative unreimbursed medical balance), who is responsible?	Because of the potential loss to the employer, American Fidelity provides insurance to cover the Health FSA risk. The risk policy "insures" the employer's uniform coverage risk for the Health FSA, up to $2,750 per participant for shortages in the account due to termination of employment. American Fidelity will provide this risk protection to the District at no additional cost.
	b. Through which methods can employees submit claims for reimbursement?	We offer several convenient ways for employees to submit claims for reimbursement: Benefits Debit Card - Allows employees to pay for eligible medical expenses directly from their accounts. Our system is tied to an inventory information approval system (IIAS) allowing us to verify that a transaction is valid at the point-of-sale for most retail locations without further documentation. Mobile App – Employees can file a claim by snapping a photo of the expense receipt and submit using a smartphone. Online – Employees can file a claim and upload their expense receipts through our Online Service Center. Mail & Fax – Employees can file a claim manually by mail or fax. Printable claim forms are available on our website.

17)	Describe your online service center for employees and the District	Our Employee Online Service Center allows your employees to easily manage their American Fidelity benefits in one place. Employees can: • File a new claim through an online submission form • Check the status of an existing claims • Check reimbursement account balance and track account activity • Update account information • Download and print insurance policies • Set up account notifications and view statements Our Employer Online Service Center is a secure portal that allows you to manage your entire benefits program and reconcile your bill in one place. Employers can: • Review or terminate employees from their plan • Update organization's contact information • Download sick pay reports • Create and manage employer account logins • Access employee election forms • Upload census data • Download reports
18)	Describe your firm's service model including claims' services.	At American Fidelity, we work hard to exceed your expectations by providing excellent customer service and claims processing for your employees and efficient plan administration tools and support for your human resources department. We are available throughout the year to assist you and your employees with any questions or need, both from our headquarters in Oklahoma City, OK and through our local account managers. We make claim submission fast and easy for your employees with options to submit online through our Online Service Center or through our mobile app. We pay claims in an average of five business days from the time a claim is received
19)	Describe the process for completing annual employee election form requirements.	During enrollment, all elections are captured electronically and documented on the employee's Section 125 election form, which are printed and provided to the employee. At the end of the enrollment, American Fidelity provides the employer with access to these forms, as well as the opportunity for American Fidelity to automatically upload employee elections to your payroll system. This eliminates the need for your administrative staff to key in all changes manually.
20)	Describe your process for onboarding new employees.	As previously discussed, we can meet in person or virtually with all new hires on set dates twice a month or when district requests. During this time, we can fully complete the onboarding process and collect all necessary forms and items on behalf of your HR department. All benefit elections can be processed through AFenroll®, making enrollment notifications to carriers and billing updates seamless.
21)	What measurements does your company have in place to ensure all employees are educated equally on the Section 125 options available to them?	We focus on providing a one-on-one, in-person enrollment experience for each employee. This approach allows our account managers to help educate and enroll your employees in all their benefit options. We also provide a variety of pre-enrollment marketing materials, including emails, posters, flyers, postcards, and brochures to ensure your employees understand their benefit options and know when it's time to enroll.
22)	How are employee elections provided back to the District?	Your District will be provided with complete enrollment documentation following the enrollment. This information can be provided by paper and/or we can provide an electronic "upload" of election changes directly into your payroll system, eliminating the need for manual data entry.
23)	Describe post-enrollment services.	We will coordinate a meeting with your District to review enrollment successes, participation by benefit and service, and improvement opportunities for the following plan year. In addition, we will meet with the payroll administrator to provide one-on-one training for our online billing and administration system and assist with the first billing. Complete tasks include: •Review Payroll Deduction Report •Upload payroll deductions •Walk through the first bill and ongoing support •Training for American Fidelity's Online Service Center •Review year-round support mode
24)	How would your company work with the district to develop a communication campaign?	Your benefits enrollment period is a unique opportunity to engage your employees about your benefit offerings and ensure they are choosing the benefits that meet their needs. If executed properly, your employees will better appreciate and understand the benefits you offer, leading to higher satisfaction and retention. American Fidelity will work with you during the planning meetings to develop and execute a communication strategy that removes much of the administrative burden on your organization while also ensuring your employees are educated on their benefit options.

25)	Describe the process to educate employees on the employee benefits available at open enrollment. Include a description of your print and digital resources, including benefits website	We will work with your District to develop a communication and education strategy that may include the following options: One-on-One Benefit Reviews - Employees can meet individually with one of our experienced account managers to receive customized guided enrollment education; get their questions answered; and help ensure they select the benefit that best meet their needs. Group Meetings - We educate your employees on their benefit options in a group setting to prepare them for their annual enrollment. Pre-Enrollment Materials - We can provide emails, posters, flyers, postcards, and brochures to ensure your employees understand their benefits and know when it's time to enroll. Educational Videos -We have an expansive video library that includes enrollment preparation tips, product information, testimonials, and self-service support options. Benefits Website - We can work with you to create a custom benefits website with up-to-date plan information and an enrollment appointment scheduler.
26)	How are employees able to access in-person resources to assist with the enrollment process?	Your employees can sign up to attend one-on-one benefit reviews and group meetings with one of our account managers in-person during the enrollment process.
	Other Services:	
27)	Describe the benefits compliance resources your company can offer to the district and its employees.	American Fidelity recognizes that staying on top of changes in the law is imperative for a successful benefits program. We have an entire compliance team dedicated to monitoring and educating our customers through lunch-and-learns, VIP email notifications, newsletters, our Benefits Blog, and personal benefit reviews with our account managers. These resources help give employers a head start with trying to understand new rules. We have in-house benefit attorneys and compliance experts who continually monitor both state and federal requirements. We want to be your partner and primary resource for managing the challenges and changes resulting from the ACA. We understand the requirements and how those responsibilities can impact employers and employees. We provide a variety of services to educate employers on the developing law, assist with implementation and ongoing compliance, and communicate plan changes to employees.
28)	Does your company have other services or technology that could be offered?	• We offer our mobile app, AFmobile®, for submitting and managing claims for our voluntary benefits and reimbursement accounts (FSA, HSA, and HRA). • Our online enrollment platform can assist with your entire enrollment. • We offer a GoToMeeting enrollment option that allows your employees to meet face-to-face with one of our account managers from anywhere.
29)	Please describe any additional services or support that would be available to the District.	American Fidelity can provide the following additional services to the District: •Section 125 Compliance •Administration of Flexible Spending Accounts (FSAs) and Health Savings Accounts (HSAs) •Dependent Verification Reviews •Group Dental and Vision Insurance •Retirement Readiness Seminars •ACA Compliance Support
30)	What are the hours of operation for the live customer service office?	Our experienced customer care team and department specialists are available Monday through Friday, 7:00 am-7:00 pm CST. Customers may contact us via email using our contact form at americanfidelity.com or through phone. We also have voicemail capabilities.
31)	Does your customer service staff support other languages? What policies and procedures are in place to accommodate these needs?	American Fidelity employs both English and Spanish speaking customer service representatives to assist with customer questions.

	Technology Questionnaire	
1	What sets your product apart from the others?	We believe that our focus on the education market and our individualized guided enrollment experience set us apart from the competition. According to a survey we conducted of more than 12,000 education employees, more than 90% responded that they favored our one-on-one approach as opposed to only 7% that preferred to self-educate and enroll on their own.
2	Does you firm accept terms of deferred billing?	There are no costs associated with our enrollment platform.
3	Does the product support SSO Implementation?	Yes
4	Is SSO implementation available via SAML?	Yes
5	Is SSO implementation included in base cost?	There are no costs associated with our enrollment platform.
6	What type of support is provided and what hours is it available (CST)?	Technical support for our enrollment system is available 24/7.
7	Is technical support 24/7 available?	Yes
8	Is technical support 24/7 included in base price?	There are no costs associated with our enrollment platform.
9	Do you partner with a hosting provider (ex: AWS) and does you have data center redundancy?	Our site is hosted on premise with data center redundancy in two geographically separate locations.
10	List the products uptime over last 6 months:	99% +/-
11	List the products uptime over last 12 months:	99% +/-
12	List the products uptime over last 24 months:	99% +/-
13	Does the products license include continuous updates to the software?	Contractually, there are two maintenance windows a week for software/hardware updates – Wednesday evening through Thursday morning (8:00 p.m. – 12:00 a.m. CST) and Sunday evening through Monday morning (8:00 p.m. – 12:00 a.m. EST). Notification is sent out if there is emergency maintenance required outside of the maintenance window.

14	Does the product integrate with Google?	AFenroll® is web-based and is supported on the most used versions of any web browser, including Google Chrome.
15	Is there a Chromebook app?	AFenroll® is web-based and can be accessed from a Chromebook.
16	Does the product run in the Chrome web browser (Chromebooks)?	Yes – AFenroll® can be access from the Chrome web browser.
17	How is the content delivered on a Chromebook (web/app/other)?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
18	If the content is delivered through the web, how is it delivered (HTML5/Flash)?	HTML5
19	If there is flash-based content, when will it be converted to HTML5?	N/A
20	Is Chromebook Kiosk mode supported?	Yes
21	Is an ebook/etext included?	We have electronic enrollment education materials and account managers available to assist with enrollment.
22	Is the ebook/etext available offline?	We have electronic enrollment education materials and account managers available to assist with enrollment.
23	Is there a client/app needed for teachers?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
24	Is the product for teachers compatible on Windows devices?	Yes
25	Is the product supported on Windows 10?	Yes
26	Is the client/app for teachers deployable to Windows machines via MSI?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
27	Does the client/app for teachers require custom configurations based on user?	N/A
28	Is an ebook/etext included?	We have electronic enrollment education materials and account managers available to assist with enrollment.
29	Is the ebook/etext available offline?	We have electronic enrollment education materials and account managers available to assist with enrollment.
30	Is there a client/app needed for teachers?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
31	Is the product for teachers compatible on Windows devices?	Yes
32	Is the product supported on Windows 10?	Yes
33	Is the client/app for teachers deployable to Windows machines via MSI?	AFenroll® can be accessed from the web by visiting www.afenroll.com.
34	Does the client/app for teachers require custom configurations based on user?	N/A

Northwestern Medicine®

Worksite Wellness Statement of Work

This form sets forth the terms and conditions for the services and description of services.

1.If applicable, client will provide Northwestern Medicine - Woodstock Hospital with the total number of eligible individuals to receive the Standard Rewards Platform Service ("Services").

2.Client is responsible for its compliance with state and federal laws and regulations governing its employee benefit plans of which the Services may be a part. Northwestern Medicine - Woodstock Hospital is responsible for its compliance with state and federal laws governing its Services

3. Northwestern Medicine - Woodstock Hospital shall not be considered to be a Plan administrator, Plan Sponsor of Fiduciary (as defined in ERISA) with respect to the Client's wellness program, including the Services or any benefit plan under which such wellness program or the Services is a part.

4. Northwestern Medicine - Woodstock Hospital and Client each agree to comply with all confidentiality, data protection, security and privacy laws including HIPAA and HIPAA HITECH that are applicable to it. Northwestern Medicine - Woodstock Hospital will not resell Client employee information or data to any third party. Northwestern Medicine - Woodstock Hospital may use aggregated data not identifiable to any employee in order to provide periodic reports to Client and to report industry trend data, provided that at all times Northwestern Medicine - Woodstock Hospital complies with applicable laws and regulations. Minimum standard of 25 participants (cumulatively) is required.

5.Client will pay Northwestern Medicine - Woodstock Hospital for Services within 30 days from receipt of an invoice from Northwestern Medicine - Woodstock Hospital. Should Client utilize the services of a third party administrator ("TPA") to process payments, then Client shall inform Northwestern Medicine - Woodstock Hospital of the TPA that Northwestern Medicine - Woodstock Hospital will bill for the Services. Should the TPA fail to pay Northwestern Medicine - Woodstock Hospital for the Services, then Client shall be responsible to pay Northwestern Medicine - Woodstock Hospital directly for the Services.

6. Please note that a $100 cancellation fee will apply for events cancelled by the client with less than one weeks' notice. If the client does not meet 12 person site minimum client will pay the per person amount to reach the minimum.

7.These Terms and Conditions shall continue in force for a period of one (1) year. Upon expiration thereof, these Terms and Conditions will continue in force until either party notifies the other party in writing of its intent to terminate these Terms and Conditions, in which case it shall terminate thirty (30) days from the date of the notice.

Acknowledged and agreed:		Northwestern Medicine - Woodstock Hospital	
Name:	_____	Name:	_____
Title:	_____	Title:	_____
Date:	_____	Date:	_____

Northwestern Medicine®

Wellness Implementation Form

Client Name:	Community Unit School District 300		**Broker/Consultant:**		
Headquarters Address:	2550 Harnish Drive, Algonquin, IL 60102				
Client Contact:	Eberto Mora		**Contact's Phone #:**	847-551-8351	
Contact's Email:	eberto.mora@d300.org				
Total Company Employees:		**Total Eligible:**	Final eligible number will be completed on 9/1	**Last Year's Participation:**	1795 - confirm

Billing

NM Package Type:	☐Basic ☐Core ☒Portal + Screening $39 Portal Per Eligible Per Year (PEPY) $80 Per Screener Per Year (PSPY)

Eligible Employees:	**Payor & Price:**
All benefit eligible employees	☒Client $ 39 / 80 ☐Participant $

Billing Notes	$39 Portal Per Eligible Per Year (PEPY) $80 Per Screener Per Year (PSPY) $60 Physician Verification (PSPY) Flu Shots: $35 per vaccine

Miscellaneous Program Info

Incentive (portal language)	**Wellness Participant Level 1: 100 Points** Should we change this to 100 points to match the program requirements? Employees on the Districts health plan who obtain a wellness screening or provide evidence of obtaining a wellness screening from his/her own physician will not incur a $240 Wellness Surcharge divided evenly per pay period 1/1/2024 – 12/31/2024. Remove all survey language from all marketing! **Wellness Champion Level 2: 275 Points -** Employees who participate in the Northwestern Medicine Wellness Screening (onsite or test at a lab) and complete a total of 275 points in the rewards program will achieve Wellness Warrior. Incentive: Wellness Prize **Wellness Warrior Level 3: 350 Points -** Employees who participate in the Northwestern Medicine Wellness Screening (onsite or test at a lab) and complete a total of 350 points in the rewards program will achieve Wellness Warrior. Incentive: Incentive: Wellness Prize

Custom HRA Questions:	• **What are you currently most committed to?**
	  ○ Mental Wellbeing
	  ○ Physical Health
	  ○ Financial Wellbeing
	• **Which of the following would you like to improve?**
	  ○ Mental Wellbeing
	  ○ Physical Health
	  ○ Financial Wellbeing
	• **What do you find is your biggest barrier to achieving your health and wellness goals?**
	  ○ Time
	  ○ Money
	  ○ Support
	  ○ Interest
	• **Are you familiar with the Perspectives Employee Assistance Program (EAP)?**
	  ○ **Yes**
	  ○ **No**
	• **Have you or a family member used Perspectives Employee Assistance Program (EAP) within the last year?**
	  ○ Yes
	  ○ No

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Program Notes

- Please do not schedule picture day on screening day! Include message to principals.
- Provider Verification dates: Jan 1 to Dec 31 approval to accept bloodwork.
- Utilize true eligibility file to avoid duplicate accounts (name + last 4 + Gender + DOB)
    - FAQ: New participants should go to HR to fix their info and repeat participants should go to CHC to merge profiles together
- **Marketing:**
    - Posters for each building (60) – delivered before school starts, August 11th at the latest!
    - Include 12/31/23 deadline on all documents
    - Add information on "how to update your apt online" so participants know they can sign up for a new phleb spot
    - Make sure all of the language match on all marketing documents (use health screening = blood draw and health and lifestyle survey)
- **Timeline:**
    - Marketing materials complete in mid-July.
    - Portal Access: 8/1/23 - 7/31/24
    - Rewards Program: 8/1/23 – 4/30/24 – 8/1 is approved to send physician verification (same as all activities)
    - Test eligibility file: 7/11/23
    - Eligibility file upload: 8/7/23 - ??? File can be dropped multiple times
    - Start screening marketing: 8/1/23
    - First day of school: 8/15/23
    - First screening 9/7/23
- **FAQs**
    - Registration instructions on using legal name. To avoid duplicate accounts make sure you use your District last name. *Name change language, cannot access account -> contact CHC.
    - If you do not see your preferred screening time – check back
- **Programming**
    - Add mental health resources / self-care as a reward section
    - Body Comp screenings at each school
    - Northwestern Medicine Virtual / In-Person presentation

remove

Remote Screenings					
NM Outpatient Lab Screening:	☒Yes ☐No End Date: 12/31/23	**Personal Physician Screening:**	☒Yes ☐No End Date: 12/31/23	**Cholesterol Recheck:**	☒Yes ☐No March 2024

Onsite Screenings			
Screening Date:	September 7 -November 17	**Screening Time:**	Elementary 6:00-9:00 High School 5:45-8:30 Middle 6:45-9:45 District Office: 6:30-9:30

Flu	All flu times will match Health Screening Times	**Language Needed:**	☐ Spanish

Additional Bloodwork Menu	
Blood Type	$39
C-Reactive Protein, Cardiac	$39
Gluten Allergy	$59
H-Pylori	$48
Hemoglobin A1c **(INCLUDED FOR ALL)**	$0
Homocyst(e)ine, Plasma	$54
NMR	$50
PSA **(INCLUDED FOR MALES OVER 50)**	$40
SARS-CoV-2 Antibody, IgG	$64
Testosterone, Total, LC/MS	$42
TSH **(INCLUDED FOR FEMALES OVER 40)**	$40
Vitamin B12 and Folate	$42
Vitamin D, 25-Hydroxy	$40

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HEALTH EVALUATION DATES

Date	Location
Thursday, September 7, 2023	D300 District Office
Friday, September 8, 2023	D300 Dundee Crown HS
Monday, September 11, 2023	D300 Westfield Community
Tuesday, September 12, 2023	D300 Carpentersville MS
Thursday, September 14, 2023	D300 Hampshire MS
Friday, September 15, 2023	D300 Hampshire HS
Monday, September 18, 2023	D300 Dundee MS
Tuesday, September 19, 2023	D300 Delacey Family
Wednesday, September 20, 2023	D300 Lakewood Elementary
Thursday, September 21, 2023	D300 Big Timber Elementary
Friday, September 22, 2023	D300 Eastview Elementary – TEACHERS LOUNGE needs WIFI
Friday, September 22, 2023	D300 Hampshire Elementary – Can we have flu next to HRA? The nurse had to be buzzed back into the school multiple times
Monday, September 25, 2023	D300 Jacobs HS
Wednesday, September 27, 2023	D300 Wright Elementary
Thursday, September 28, 2023	D300 Parkview Elementary
Thursday, September 28, 2023	D300 Perry Elementary
Friday, September 29, 2023	D300 Liberty Elementary
Thursday, October 5, 2023	D300 Dundee Crown HS
Tuesday, October 10, 2023	D300 Hampshire HS
Thursday, October 12, 2023	D300 Neubert Elementary
Friday, October 13, 2023	D300 Dundee Highlands Elementary
Wednesday, October 25, 2023	D300 District Office
Monday, October 30, 2023	D300 Jacobs HS
Tuesday, October 31, 2023	D300 Westfield Community School
Wednesday, November 1, 2023	D300 LITH Elementary
Wednesday, November 1, 2023	D300 Golfview ES
Thursday, November 2, 2023	D300 Algonquin MS
Friday, November 3, 2023	D300 Sleepy Hollow Elementary
Friday, November 3, 2023	D300 Meadowdale Elementary
Monday, November 6, 2023	D300 Dundee MS
Tuesday, November 7, 2023	D300 Algonquin Lakes
Thursday, November 9, 2023	D300 Lincoln Prarie Elementary – Multipurpose room had kids by the screening which is not recommended
Friday, November 10, 2023	D300 Carpentersville MS
Monday, November 13, 2023	D300 Gilberts ES
Tuesday, November 14, 2023	D300 Dundee Crown HS
Wednesday, November 15, 2023	D300 Jacobs HS
Thursday, November 16, 2023	D300 Hampshire HS
Friday, November 17, 2023	D300 District Office

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Rewards Program

Challenge Name	Registration Dates	Dates	Destination
August Hydration Challenge		August 28 – Sept 1	
Take me out to the Ball Game (Baseball Challenge)	September 1 – September 12	September 13 – September 27	Walk to MLB Hall of Fame in Cooperstown, NY
Spook-tacular Halloween Challenge	October 1 – October 10	October 11 – October 25	Walk to Frankenstein, MO
November Sleep Challenge		November 6-10	daylight savings 11/5
Turkey Trot Challenge	November 1 – November 14	November 15 – November 29	Walk to Tukey, NC
Game Day Kickoff (Football Challenge)	December 1 – December 12	December 13 – December 27	Walk to Bears game TBD
Artic Dash Challenge	January 1 – January 9	January 10 - January 24	Walk to Snow, AR
Reach the Beach Challenge	February 1 – February 13	February 14 – February 28	Walk to Key West, FL
March Nutrition Challenge		March 6-10	
March to Madness Challenge	March 1 – March 12	March 13 – March 27	Walk to Midwest Regional Games in Detroit, MI
Tee-rific Golf Challenge	April 1 – April 9	April 10 – April 24	Walk to Augusta, GA
D300 Summer Walking Challenge (No points, this is for fun!)	May 1 – May 31	June 1 – July 31	?

Program	Points per Activity	Total Points
Health Screening: on-site, remote, Provider Screening	100	100
Health and Lifestyle Survey This will not be a program requirement but will still be worth 50points	50	50
Fax Results to Physician	15	15
Flu Shot	15	15
Follow Up Screening	25	25
Linking a Device	5	5
NM/CHC Walking Challenges • 5 pts – for joining and logging steps	5	40
Sleep Health Challenge (points per day)	2	10

Nutrition Challenge (points per day)	2	10
Hydration Health Challenge (points per day)	2	10
NM Health & Fitness Challenge	10	10
Health Education Videos	2	20
CHC Financial Wellbeing Course	2	10
Annual Exam	20	20
Preventive Exam : Annual Provider Exam or other preventative health service like a heart screening, resting metabolic rate test, mammo, conoloscopy, etc. (Link BCBS recommended screenings for age/gender)	10	20
Dental Exam	10	10
Vision Exam	10	10
D300 Fitness Session	5	10
District 300- Perspective Scavenger Hunt	5	5
Total Achievable Points	395 (245 total points without the blood test and survey)	

Reward Level	Points
Wellness Participant Complete the Northwestern Medicine Wellness Screening (onsite or test at a lab) AND complete the Health & Lifestyle Survey	100
Wellness Champion	275
Wellness Warrior	350

COMMUNITY UNIT SCHOOL DISTRICT NO. 300
BOARD of EDUCATION MEMO

DATE: **May 30, 2023**

TO: Susan Harkin, Superintendent
Board of Education

FROM: Todd Rohlwing
Director of Safety

Presented at the following Board Meetings	
Operations	
Policy/Legislative	
School Utilization	
BOE 1st Reading	06/13/2023
BOE 2nd Reading	06/27/2023

SUBJECT: **Renewal of Intergovernmental Agreement for Services for Resource Officers**

Background

As in past years, the District has worked with the Village of Algonquin, Carpentersville, Hampshire, and West Dundee to obtain services for School Resource Officers. These agreements are for SROs at our middle and high schools and support our Strategic Plan. Currently, the District pays 66% of the cost, and the Village pays 34%. Our attorney has reviewed these agreements, which are consistent with previous services.

The Intergovernmental agreements will provide a School Resource Officer to each middle and high school in our district.

Recommendation

The administration recommends that the Board enter intergovernmental agreements with the Village of Algonquin, Carpentersville, Hampshire, and West Dundee to obtain school resource officer services as outlined above and indicated in the attached agreements.

Fiscal Impact

The Operations-Safety Budget will fund the contracts.

2023 - R - 50

VILLAGE OF ALGONQUIN

RESOLUTION

BE IT RESOLVED BY THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF ALGONQUIN, KANE AND MCHENRY COUNTIES ILLINOIS: that the Village Manager is authorized to execute Intergovernmental Agreement with School District 300 Extending the School Resource Officer Program, attached hereto and hereby made part hereof.

DATED this 16th day of May , 2023

(seal)

President Pro Tempore, Jerry Glogowski

ATTEST:

Fred Martin, Village Clerk

INTERGOVERNMENTAL AGREEMENT BETWEEN
COMMUNITY UNIT SCHOOL DISTRICT NO. 300 AND
THE VILLAGE OF ALGONQUIN
EXTENDING THE POLICE SCHOOL RESOURCE OFFICER PROGRAM

THIS INTERGOVERNMENTAL AGREEMENT (the "Agreement") is entered into by and between the Board of Education of Community Unit School District No. 300 (hereinafter called "School District 300"), Kane, McHenry, Cook, and DeKalb Counties, and the Village of Algonquin, (hereinafter called the "Village").

WHEREAS, both the Village of Algonquin and School District 300 desire to have a Village of Algonquin Law Enforcement Officer assigned to serve as a School Resource Officer at Jacobs High School, Algonquin Middle School, and Westfield Middle School (the "Schools") to maintain a more personal relationship between law enforcement agents and students in the school, assist in educational programs, protect the students and the school from theft, vandalism, trespassing, and deal more effectively with juvenile offenses; and

WHEREAS, the other schools in School District 300 have engaged in similar agreements with their host municipalities for a School Resource Officer; and

WHEREAS, both School District 300 and the Village of Algonquin want to continue the productive relationship established through the School Resource Officer program.

NOW, THEREFORE, in consideration of the mutual promises, covenants, terms, and conditions set forth in this Agreement, the parties hereto agree as follows:

SECTION 1: INCORPORATION OF RECITALS

The foregoing recitals are incorporated into and made a part of this Agreement as though fully set forth herein.

SECTION 2: THE SCHOOL RESOURCE OFFICER PROGRAM

2.0 Provide Village Law Enforcement Officers to School District 300 for Interview

This program IN PART involves the selection of a Village Law Enforcement Officer for assignment to Jacobs High School, Westfield Middle School and Algonquin Middle School as a School Resource Officer ("School Resource Officer") for the period of the school year as defined herein.

The Village will provide to School District 300 ONE OR MORE qualified Law Enforcement Officers who are in good standing with the Village to interview for the position of School Resource Officer at the Schools. A joint Committee comprised of personnel designated by School District 300 and the Village of Algonquin Police Department shall decide which Law Enforcement Officer (s) would best meet the requirements and criteria of School District 300 for its School Resouce Officer The candidates for School Resource Officer will be considered on the following criteria and desired qualifications for interview:

- Certified Law Enforcement Officer
- Be certified by the State of Illinois to perform the duties of a School Resource Officer before assignment.

- Attended a 40-hour Basic School Resource Officer training class (to be obtained within 6 months of the start of assignment).
- Trained in gang resistance and alcohol/drug resistance curricula;
- Verbal, written, and interpersonal skills, including public speaking;
- Knowledge of, and experience in, matters involving cultural diversity;
- Educational background/experience; and
- Two (2) years of Law Enforcement service and also must be able to function as a strong role model.

2.1 Assignment of Village Law Enforcement Officers to School District 300

The Village shall assign to School District 300 the Law Enforcement Officer or Officers chosen by the Committee to act as the School Resource Officer. The Village Law Enforcement Officer serving as School Resource Officer will at all times remain an employee of the Village and all personnel rules applicable to said Village Law Enforcement Officer shall continue to apply to the Law Enforcement Officer and the Law Enforcement Officer will at all times abide by all personnel rules of the Village of Algonquin and the applicable Collective Bargaining Agreement even when serving as School District 300's School Resource Officer. As an employee of the Village and not the School District, the Village Law Enforcement Officer shall not be entitled to any benefits that the School District provides to its employees. The scope of the School Resource Officer's duties and responsibilities may be changed or

redefined at any time when agreed upon by both the Village Chief of Police and School District 300.

2.2 Duties and Responsibilities of School Resource Officer

The Village Law Enforcement Officer assigned to School District 300 as its School Resource Officer shall have the following duties and responsibilities at the Schools:

Educational Responsibilities

1. Work cooperatively with the building administration and staff to plan and schedule appropriate lessons in topics including, but not limited to gang/violence and drug and alcohol resistance education.
2. Provide training for faculty and staff on the role of the School Resource Officer as

School Resource Officer Responsibilities

1. Promote a positive relationship and enhance communications between School Resource Officer and students, faculty, and staff at School District 300.
2. Interact with students as a positive role model.
3. Work collaboratively with the administrators to arrange and participate in parent/community education sessions.
4. Work collaboratively with administrators and counselors to develop strategies for dealing with behaviorally at-risk students.
5. Establish a working relationship with behaviorally at-risk students.

Security Responsibilities

1. Maintain a high level of visibility during school entrance and dismissal times as well as during passing periods.

2. Meet with building administrators to advise them of potentially violent situations and to plan for the safe resolution of those situations.
3. Follow building and School District 300 behavior policies.
4. Enforce all Federal, State, and Municipal statutes and ordinances and refer all school discipline matters to the proper administrator.
5. Assist school staff in the event of an emergency.

2.3 Evaluation of the Program

At least once a year, the School District 300 Director of School Safety, the Principals of Jacobs High School, Westfield Community Schooll, and Algonquin Middle School, and a designated representative of the Village of Algonquin Police Department shall meet to discuss and evaluate the Program.

SECTION 3: COST

School District 300 will reimburse the Village for 66% of the cost of each School Resource Officer as invoiced by the Village, which percentage may be reviewed, modified and/or changed by mutual agreement on an annual basis, or at any time a School Resource Officer is replaced, to reflect any cost change of compensating the Village for its Law Enforcement Officer. Any overtime costs incurred by the Village as a result of the School Resource Officer attending school-related or extracurricular activities will be the responsibility of School District 300 and will be paid to the Village by School District 300.

At the Village's discretion, the School Resource Officer shall have available for use while on duty a personal vehicle or a Village police vehicle. If a personal vehicle is used while on school business, the School Resource Officer will be compensated at the prevailing District rate for

mileage. If a Village police vehicle is made available, the District will pay the Village $100 per month as a vehicle allowance in lieu of mileage reimbursement. Vehicle reimbursement will be reflected in the Village's invoices to the District. The District will pay its share of the invoiced costs in two equal installments no later than January 15th and June 15 th of each year of the agreement.

SECTION 4: TERM

This Agreement for shall be in full force and effective from the day teachers return in August based on the district school calendar for the current year and end on the last day of student attendance based on the district school calendar the following May (The school calendar can be adjusted if emergency days are used). Thereafter, this Agreement shall automatically be renewed annually, subject to the reimbursement agreement, for the time period detailed in the board-approved school district calendar, beginning the day Teachers return to work and ending on the last day of student attendance.

Either party may terminate this Agreement at any time during the Term by providing the other party thirty (30) days prior written notice of such termination. In addition, the parties may terminate this Agreement at any time by mutual consent and written agreement.

SECTION 5: LIABILITY RESPONSIBILITY AND AUTHORITY

5.0 School District 300

Except to the extent prohibited by law and without waiving any and all of its defenses, including those pursuant to the Illinois Local Government and Government Employee's Tort Immunity Act, 745 ILCS 10/1-101 *et seq.,* School District 300 shall be liable for all losses, claims, demands, liens, damages, penalties, interest, and costs and expenses related to the acts,

errors, or omissions of School District 300, its officers, officials, agents, volunteers and employees, including any breach hereunder, during the Term of this Agreement.

School District 300 shall indemnify, hold harmless, and defend the Village, its officers, servants, agents and employees against any and all liability, loss, costs, damages, expenses, claims or actions including attorney's fees, which the Village, its officers, servants, agents or employees may hereinafter sustain, incur or be required to pay, arising wholly or in part due to any act or omission of School District 300, its officers, servants, agents, or employees in the execution, performance, or failure to perform its obligations pursuant to this Agreement adequately.

5.1 The Village

Except to the extent prohibited by law and without waiving any and all of its defenses, including those pursuant to the Illinois Local Government and Government Employee's Tort Immunity Act, 745 ILCS 10/1-101 *et seq.,* the Village shall be liable for all losses, claims, demands, liens, damages, penalties, interest, and costs and expenses related to the acts, errors, or omissions of the Village, its officers, officials, agents, representatives and employees, including any breach hereunder, during the Term of this Agreement.

The Village shall indemnify, hold harmless, and defend School District 300, its officers, servants, agents and employees against any and all liability, loss, costs, damages, expenses, claims or actions including attorney's fees, which School District 300, its officers, servants, agents or employees may hereinafter sustain, incur or be required to pay, arising wholly or in part due to any act or omission of the Village, its officers, servants, agents, or employees in the execution, performance, or failure to adequately perform its obligations pursuant to this Agreement.

5.2 Nothing contained in Section 5 or in any other provision of this Agreement is intended to constitute nor shall it constitute a waiver of the defenses available to School District 300 or the Village under the Illinois Local Governmental and Governmental Employees Tort Immunity Act, with respect to claims by third parties.

SECTION 6: INSURANCE REQUIREMENTS.

The Village shall procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of this Agreement.

6.1. Minimum Scope of Insurance. Coverage shall be at least as broad as:

(1) Commercial General Liability - Occurrence form; names the district as additional insured on a primary and non-contributory basis. Coverage must be included for sexual abuse and molestation.

(2) Automobile Liability; names the district as additional insured on a primary and non-contributory basis.

(3) Police Professional Liability / Errors and Omissions policy; names the district as additional insured on a primary and non-contributory basis.

(4) Worker's Compensation as required by the Labor Code of the State of Illinois and Employers' Liability Insurance.

(5) Umbrella or Excess Liability policy; provides follow form coverage to the above listed policies.

6.2 Minimum Limits of Insurance. The Village shall maintain limits no less than:

(1) Commercial General Liability: $1,000,000 per occurrence with a $1,000,000 aggregate for bodily injury, personal injury, and property damage.

(2) Automobile Liability: $1,000,000 combined single limit per accident for bodily injury and property damage.

(3) Law Enforcement Professional Liability: $1,000,000 per occurrence with a $1,000,000 aggregate liability limit for errors and omissions, professional/malpractice liability.

(4) Workers' Compensation and Employers' Liability: Workers' Compensation statutory limits as required by the Labor Code of the State of Illinois, and Employers' Liability limits of $1,000,000 Each Accident/$1,000,000 Disease - Each Employee / $1,000,000 Disease - Policy Limit.

(5) Umbrella or Excess Liability Coverage: $7,000,000 per occurrence limit with a $7,000,000 aggregate.

6.3 Deductibles and Self-Insured Retentions. The Village's respective obligation hereunder may be satisfied through a self-insurance trust maintained by the Village or its designee.

6.4 Other Insurance Provisions. The policies are to contain, or be endorsed to contain, the following provisions:

(1) Workers' Compensation and Employers' Liability Coverage:
The Village's insurer shall agree to waive all rights of subrogation against the District, its elected officials, officers, employees, subcontractors and/or agents for losses arising out of this Agreement

(2) All Coverages
Each insurance policy required by this clause shall be endorsed to state that the coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the other party.

(3) Certificate of Insurance
Upon request, each party shall furnish the other with Certificates of Insurance evidencing the coverage required by this Agreement, that are signed by a person authorized by that insurer to bind coverage on its behalf. Each party reserves the right to request full, certified copies of the insurance policies.

In the event of the expiration of the policy period for any one or more of the insurance policies, each party shall promptly furnish the other with current Certificates of Insurance evidencing its continued coverage as required by this Agreement.

SECTION 7: RECIPROCAL REPORTING AND STUDENT RECORDS

7.0 Reciprocal Reporting

The Village and School District 300 shall share information as obligated and/or restricted by law, including without limitation Sections 10-20.14 (105 ILCS 5/10-20.14) and 22-20 (105 ILCS 5/22-20) of the School Code of Illinois, as amended, and Sections 1-7 (705 ILCS 405/1-7) and 5-905 (705 ILCS 405/5-905) of the Juvenile Court Act of 1987, as amended, and as set forth in the Agreement for Reciprocal Reporting and Cooperation between School District 300 and the Village.

7.1 Student Records

For purposes of the Illinois School Student Records Act, 105 ILCS 10/2, and the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232(g), the School Resource Officer shall be considered a school official and agent of School District 300. As such, the School Resource Officer shall have access to student records only as necessary for the fulfillment of his/her duties as prescribed in this Agreement. The School Resource Officer shall keep all student records confidential. The School Resource Officer shall disclose student records only in circumstances and in a manner authorized by State and federal law.

Consistent with Section 10/2(d) of the Illinois School Student Records Act, reports of the School Resource Officer shall be deemed the reports of a law enforcement professional and shall not be

considered a student record. 105 ILCS 10/2(d). For purposes of the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232(g), the School Resource Officer designated to work with School District 300 pursuant to this Agreement shall be considered a law enforcement unit of the school such that the records created by School Resource Officer for the purpose of law enforcement shall not be considered educational records.

SECTION 8: GENERAL PROVISIONS

8.0 Amendment or Modification to the Agreement

Any terms or conditions of this Agreement may be deleted or altered only by written amendment or modification to this Agreement, duly executed by the Village and School District 300.

8.1. Good Faith

Both the Village and School District 300 have an obligation to perform its respective duties under this Agreement in good faith.

8.2 Severability

If any provision of this Agreement shall be held or deemed to be, or shall in fact be inoperative or unenforceable in any particular case or in all cases for any reason, this shall not render the provision in question inoperative or unenforceable in any other case or circumstances, or render any other provisions herein contained invalid, inoperative, or unenforceable to any extent whatever. The invalidity of any one or more phrases, sentences, clauses or sections contained in the Agreement shall not affect the remaining portions of the Agreement or any part thereof.

8.3 Interpretation

Any headings of the Agreement are for convenience of reference only and do not define or limit

the provisions thereof. Words of gender shall be deemed and construed to include correlative words of other genders. Words importing the singular shall include the plural and vice versa, unless the context shall otherwise indicate. All references to any such person or entity shall be deemed to include any person or entity succeeding to the rights, duties, and obligations of such person or entity succeeding to the rights, duties and obligations of such person or entity in accordance with the terms and conditions of the Agreement.

8.4 Assignment

Neither party hereto may assign its respective rights or duties hereunder.

8.5 No Third Party Beneficiaries

No other person or party shall be or be deemed to be a third-party beneficiary to this Agreement.

8.6 Waiver of Breach

If either party waives a breach of any provision of this Agreement by the other party, that waiver will not operate or be construed as a waiver of any subsequent breach by either party nor shall it prevent either party from enforcing such provisions.

8.7 Merger Clause - Integration

This Agreement sets forth the entire understanding of the parties relative to the subject hereof and supersedes any and all prior agreements, express or implied, oral or written. No subsequent amendment or modification of the Agreement shall be effective unless reduced to writing and executed by the parties in accordance with Section 8.0 herein.

8.8 Compliance with all Laws

The Village and School District 300 shall at all times observe and comply with the laws, ordinances, regulations and codes of Federal, State, County and other local governments and

agencies, which may in any manner affect the performance of this Agreement.

8.9 Governing Law - Venue

This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois and applicable federal law. Venue shall only be proper in a court of competent jurisdiction located within the County of Kane, Illinois.

8.10 Corporate Authority

Each party represents and warrants that the person whose name appears on the signature page below has of has been delegated the lawful and corporate authority to enter into this Agreement on behalf of that party.

IN WITNESS WHEREOF, the Board of Education of Community Unit School District No. 300 and the Village of Algonquin have caused this Agreement to be executed on their behalf and attested by their duly authorized officers, all on the day(s) herein set forth.

DATED this _____ day of _____,2023.

COMMUNITY UNIT SCHOOL DISTRICT NO. 300

By:_____

Its: Chief Financial Officer

Date:_____

VILLAGE OF ALGONQUIN

By:_____

Its: Village Manager, Tim Schloneger

Date: May 16, 2023

INTERGOVERNMENTAL AGREEMENT BETWEEN
COMMUNITY UNIT SCHOOL DISTRICT NO. 300 AND
THE VILLAGE OF HAMPSHIRE
EXTENDING THE SCHOOL RESOURCE OFFICER PROGRAM

THIS INTERGOVERNMENTAL AGREEMENT (the "Agreement") is entered into by and between the Board of Education of Community Unit School District No. 300 (herein after called "School District 300" or "District"), Kane, McHenry, Cook, and DeKalb Counties, and the Village of Hampshire, (hereinafter called the "Village").

WHEREAS, both the Village of Hampshire and School District 300 desire to have a Village of Hampshire Law Enforcement Officer assigned to serve as a School Resource Officer (as defined below) at Hampshire High School and Hampshire Middle School (the "Schools") in order to maintain a more personal relationship between law enforcement agents and students in the school, assist in educational programs, protect the students and the school from theft, vandalism, trespassing, and deal more effectively with juvenile offenses; and

WHEREAS, the other schools in School District 300 have engaged in similar agreements with their host municipalities for a School Resource Officer; and

WHEREAS, both School District 300 and the Village of Hampshire want to continue the productive relationship established through the School Resource Officer program.

NOW, THEREFORE, in consideration of the mutual promises, covenants, terms and conditions set forth in this Agreement, the parties hereto agree as follows:

SECTION 1: INCORPORATION OF RECITALS

The foregoing recitals are incorporated into and made a part of this Agreement as thoughtfully set forth herein.

SECTION 2: THE POLICE SCHOOL RESOURCE OFFICER PROGRAM

2.0 Provide Village Law Enforcement Officers to School District 300 for Interview

This program IN PART involves the selection of a Village Law Enforcement Officer for assignment to Hampshire High School and Hampshire Middle School as a Police School Resource Officer ("School Resource Officer") for the period of the school year as defined herein.

The Village will provide to School District 300 ONE OR MORE qualified Law Enforcement Officers who are in good standing with the Village to interview for the position of School Resource Officer at the Schools. A joint committee comprised of personnel designated by School District 300 and the Village of Hampshire Police Department shall decide which Law Enforcement Officer (s) would best meet the requirements and criteria of School District 300 for its School Resource Officer. The candidates for School Resource Officer will be considered on the following criteria and desired qualifications for interview:

- Certified Law Enforcement Officer
    - Be certified by the State of Illinois to perform the duties of a School Resource Officer prior to assignment.

- Attended a 40-hour Basic School Resource Officer training class (to be obtained within 6 months of the start of assignment).

- Trained in gang resistance and alcohol/drug resistance curricula;
- Verbal, written, and interpersonal skills, including public speaking;
- Knowledge of, and experience in, matters involving cultural diversity;
- Educational background/experience; and
- Two (2) years of Law Enforcement service and also must be able to function as a strong role model.

2.1 Assignment of Village Law Enforcement Officers to School District 300

The Village shall assign to School District 300 the Law Enforcement Officer or Officers chosen by the Committee to act as the School Resource Officer. The School Resource Officer will at all times remain an employee of the Village and all personnel rules applicable to said Village Law Enforcement Officer shall continue to apply. The Law Enforcement Officer will at all times abide by all personnel rules of the Village of Hampshire and the applicable "Collective Bargaining Agreement" even when serving as the School Resource Officer. As an employee of the Village and not the School District, the Village Law Enforcement Officer shall not be entitled to any benefits that the School District provides to its employees.

The scope of the School Resource Officer's duties and responsibilities may be changed or redefined at any time when agreed upon in writing by both the Village Chief of Police and School District 300.

2.2 Duties and Responsibilities of School Resource Officer

The Village Law Enforcement Officer assigned to School District 300 as its School Resource Officer shall have the following duties and responsibilities at the Schools:

ducational Responsibilities

1. Work cooperatively with the building administration and staff to plan and schedule appropriate lessons in topics including, but not limited to gang/violence and drug and alcohol resistance education.
2. Provide training for faculty and staff on the role of the School Resource Officer as well as on topics of interest and importance to the staff related to her/his expertise.

School Resource Officer Responsibilities

1. Promote a positive relationship and enhance communications between School Resource Officers and students, faculty, and staff at School District 300.
2. Interact with students as a positive role model.
3. Work collaboratively with the administrators to arrange and participate in parent/community education sessions.
4. Work collaboratively with administrators and counselors to develop strategies for dealing with behaviorally at-risk students.
5. Establish a working relationship with behaviorally at-risk students.

Security Responsibilities

1. Maintain a high level of visibility during school entrance and dismissal times as Well as during passing periods.

2. Meet with building administrators to advise them of potentially violent situations and to plan for the safe resolution of those situations.
3. Follow building and School District 300 behavior policies.
4. Enforce all Federal, State, and Municipal statutes and ordinances and refer all matters of school discipline to the proper administrator.
5. Assist school staff in the event of an emergency.

2.3 Evaluation of the Program

At least once a year, the School District 300 Director of School Safety, the Principals of Hampshire High School and Hampshire Middle School and a designated representative of the Village of Hampshire Police Department shall meet to discuss and evaluate the Program.

SECTION 3: COST

School District 300 will reimburse the Village for 66% of the cost of each School Resource Officer as invoiced by the Village, which percentage may be reviewed, modified and/or changed by mutual agreement on an annual basis, or at any time a School Resource Officer is replaced, to reflect any cost change of compensating the Village for its Law Enforcement Officer. Any overtime costs incurred by the Village as a result of the School Resource Officer attending school-related or extracurricular activities will be the responsibility of School District 300 and will be paid to the Village by School District 300 upon written request for the payment to be made.

At the Village's sole discretion, the School Resource Officer shall have available for use while on duty a personal vehicle or a Village police vehicle. If a personal vehicle is used while on school business the School Resource Officer will be compensated at the prevailing

District rate for mileage. If a Village police vehicle is made available, the District will pay the Village $100 per month as a vehicle allowance in lieu of mileage reimbursement. Vehicle reimbursement will be reflected in the Village's invoices to the District. The District will pay its share of the invoiced costs in two equal installments no later than January 15th and June 15th of each year of the agreement.

SECTION 4: TERM

This Agreement for shall be in full force and effective from the day teachers return in August based on the district school calendar for the current year and end on the last day of student attendance based on the district school calendar the following May (The school calendar can be adjusted if emergency days are used) (the "Term"). Thereafter, this Agreement shall automatically be renewed annually, subject to the reimbursement agreement, for the time period detailed in the School Board approved school district calendar, beginning the day teachers return to work and ending on the last day of student attendance.

Either party may terminate this Agreement at any time during the Term by providing the other party with thirty (30) days prior written notice of the intent to so terminate. In addition, the parties may terminate this Agreement at any time by mutual consent and written agreement.

SECTION 5: LIABILITY RESPONSIBILITY AND AUTHORITY

5.0 School District 300

Except to the extent prohibited by law and without waiving any and all of its defenses, including those pursuant to the Illinois Local Government and Government Employee's Tort Immunity Act, 745 ILCS 10/1-101 *et seq.,* School District 300 shall be liable for all losses, claims, demands, liens, damages, penalties, interest, and costs and expenses related to the

acts, errors, or omissions of School District 300, its officers, officials, agents, volunteers and employees, including any breach hereunder, during the Term or extension thereof.

School District 300 shall indemnify, hold harmless, and defend the Village, its officers, servants ,agents and employees against any and all liability, loss, costs, damages, expenses, claims or actions including attorney's fees, which the Village, its officers, servants, agents or employees may hereinafter sustain, incur or be required to pay, arising wholly or in part due to any act or omission of School District 300, its officers, servants, agents, or employees in the execution, performance, or failure to adequately perform its obligations pursuant to this Agreement to the fullest extent of the law.

5.1 The Village

Except to the extent prohibited by law and without waiving any and all of its defenses, including those pursuant to the Illinois Local Government and Government Employee's Tort Immunity Act, 745 ILCS 10/1-101 *et seq.,* the Village shall be liable for all losses, claims, demands, liens, damages, penalties, interest, and costs and expenses related to the acts, errors, or omissions of theVillage, its officers, officials, agents, representatives and employees, including any breach hereunder, during the Term of this Agreement.

The Village shall indemnify, hold harmless, and defend School District 300, its officers, servants, agents and employees against any and all liability, loss, costs, damages, expenses, claims or actions including attorney's fees, which School District 300, its officers, servants, agents or employees may hereinafter sustain, incur or be required to pay, arising wholly or in part due to any act or omission of the Village, its officers, servants, agents, or employees in theexecution, performance, or failure to adequately perform its obligations pursuant to

this Agreement to the fullest extent of law.

5.2 Nothing contained in Section 5 or in any other provision of this Agreement is intended to constitute nor shall it constitute a waiver of the defenses available to School District 300 or the Village under the Illinois Local Governmental and Governmental Employees Tort Immunity Act, with respect to claims by third parties.

SECTION 6: INSURANCE REQUIREMENTS.

The Village shall procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of this Agreement.

6.1. Minimum Scope of Insurance. Coverage shall be at least as broad as:

(1) Commercial General Liability - Occurrence form; names the district as additional insured on a primary and non-contributory basis. Coverage must be included for sexual abuse and molestation.

(2) Automobile Liability; names the district as additional insured on a primary and non-contributory basis.

(3) Police Professional Liability / Errors and Omissions policy; names the district as additional insured on a primary and non-contributory basis.

(4) Worker's Compensation as required by the Labor Code of the State of Illinois and Employers' Liability Insurance.

(5) Umbrella or Excess Liability policy; provides follow form coverage to the above listed policies.

6.2 Minimum Limits of Insurance. The Village shall maintain limits no less than:

(l) Commercial General Liability: $1,000,000 per occurrence with a $1,000,000 aggregate for bodily injury, personal injury, and property damage.

(2) Automobile Liability: $1,000,000 combined single limit per accident for bodily injury and property damage.

(3) Law Enforcement Professional Liability: $1,000,000 per occurrence with a $1,000,000 aggregate liability limit for errors and omissions, professional/malpractice liability.

(4) Workers' Compensation and Employers' Liability: Workers' Compensation statutory limits as required by the Labor Code of the State of Illinois, and Employers' Liability limits of $1,000,000 Each Accident/$1,000,000 Disease - Each Employee / $1,000,000 Disease - Policy Limit.

(5) Umbrella or Excess Liability Coverage: $7,000,000 per occurrence limit with a $7,000,000 aggregate.

6.3 Deductibles and Self-Insured Retentions. The Village's respective obligation Here under may be satisfied through a self-insurance trust maintained by the Village or its designee.

6.4 Other Insurance Provisions. The policies are to contain, or be endorsed to contain, The following provisions:

(2)(1) ll Coverages
Each insurance policy required by this clause shall be endorsed to state that the coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days' prior written notice by certified mail, return receipt requested, has been given to the other party.

~~(3)~~(2) Certificate of Insurance
Upon request, each party shall furnish the other with Certificates of Insurance evidencing the coverage required by this Agreement, that are

signed by a person authorized by that insurer to bind coverage on its behalf. Each party reserves the right to request full, certified copies of the insurance policies.

In the event of the expiration of the policy period for any one or more of the insurance policies, each party shall promptly furnish the other with current Certificates of Insurance evidencing its continued coverage as required by this Agreement.

SECTION 7: RECIPROCAL REPORTING AND STUDENT RECORDS

7.0 Reciprocal Reporting

The Village and School District 300 shall share information as obligated and/or restricted by law, including and without limitation Sections 10-20.14 (105 ILCS 5/10-20.14) and 22-20 (105 ILCS 5/22-20) of the School Code of Illinois, as amended, and Sections 1-7 (705 ILCS 405/1-7) and 5-905 (705 ILCS 405/5-905) of the Juvenile Court Act of 1987, as amended, and as set forth in the Agreement for Reciprocal Reporting and Cooperation between School District 300 and the Village.

7.1 Student Records

For purposes of the Illinois School Student Records Act, 105 ILCS 10/2, and the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232(g), the School Resource Officer shall be considered a school official and agent of School District 300. As such, the School Resource Officer shall have access to student records only as necessary for the fulfillment of his/her duties as prescribed in this Agreement. The School Resource Officer shall keep all student records confidential. The School Resource Officer shall disclose student records only in circumstances and in a manner authorized by State and federal law.

Consistent with Section 10/2(d) of the Illinois School Student Records Act, reports of the School Resource Officer shall be deemed the reports of a law enforcement professional and shall not be considered a student record. 105 ILCS 10/2(d). For purposes of the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232(g), the School Resource Officer designated to work with School District 300 pursuant to this Agreement shall be considered a law enforcement unit of the school such that the records created by School Resource Officer for the purpose of law enforcement shall not be considered educational records.

SECTION 8: GENERAL PROVISIONS

8.0 Amendment or Modification to the Agreement

Any terms or conditions of this Agreement may be deleted or altered only by written amendment or modification to this Agreement, duly executed by the Village and School District 300.

8.1. Good Faith

Both the Village and School District 300 have an obligation to perform their respective duties under this Agreement in good faith.

8.2 Severability

If any provision of this Agreement shall be held or deemed to be or shall in fact be inoperative or unenforceable in any particular case or in all cases for any reason, this shall not render the provision in question inoperative or unenforceable in any other case or circumstances, or render any other provisions herein contained invalid, inoperative, or unenforceable to any extent whatever. The invalidity of any one or more phrases, sentences,

clauses or sections contained in the Agreement shall not affect the remaining portions of the Agreement or any part thereof.

8.3 Interpretation

Any headings of the Agreement are for convenience of reference only and do not define or limit the provisions thereof. Words of gender shall be deemed and construed to include correlative words of other genders. Words importing the singular shall include the plural and vice versa, unless the context shall otherwise indicate. All references to any such person or entity shall be deemed to include any person or entity succeeding to the rights, duties, and obligations of such person or entity succeeding to the rights, duties and obligations of such person or entity in accordance with the terms and conditions of the Agreement.

8.4 Assignment

Neither party hereto may assign its respective rights or duties hereunder.

8.5 No Third-Party Beneficiaries

No other person or party shall be or be deemed to be a third-party beneficiary to this Agreement.

8.6 Waiver of Breach

If either party waives a breach of any provision of this Agreement by the other party, that waiver will not operate or be construed as a waiver of any subsequent breach by either party nor shall it prevent either party from enforcing such provisions.

8.7 Merger Clause - Integration

This Agreement sets forth the entire understanding of the parties relative to the subject hereof and supersedes any and all prior agreements, express or implied, oral or written. No

subsequent amendment or modification of the Agreement shall be effective unless reduced to writing and executed by the parties in accordance with Section 8.0 herein. Any exhibits to this Agreement are hereby incorporated into this Agreement as if fully restated herein.

8.8 Compliance with all Laws

The Village and School District 300 shall at all times observe and comply with the laws, ordinances, regulations and codes of Federal, State, County and other local governments and agencies, which may in any manner affect the performance of this Agreement.

8.9 Governing Law - Venue

This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois and applicable federal law. Venue shall only be proper in a court of competent jurisdiction located within the County of Kane, Illinois.

8.10 Corporate Authority

Each party represents and warrants that the person whose name appears on the signature page below has of has been delegated the lawful and corporate authority to enter into this Agreement on behalf of that party.

IN WITNESS WHEREOF, the Board of Education of Community Unit School District No. 300 and the Village of Hampshire have caused this Agreement to be executed on their behalf and attested by their duly authorized officers, all on the day(s) herein set forth.

DATED this _____ day of _____, 2023.

COMMUNITY UNIT SCHOOL DISTRICT NO. 300

By: _____

Its: Chief Financial Officer, with authority to bind

Date: _____

VILLAGE OF HAMPSHIRE

By: _____

Its: _____

Date: _____

INTERGOVERNMENTAL AGREEMENT BETWEEN COMMUNITY UNIT SCHOOL DISTRICT NO. 300 AND THE VILLAGE OF CARPENTERSVILLE EXTENDING THE SCHOOL RESOURCE OFFICER PROGRAM

THIS INTERGOVERNMENTAL AGREEMENT (the "Agreement") is entered into by and between the Board of Education of Community Unit School District No. 300 (hereinafter called "School District 300"), Kane, McHenry, Cook, and DeKalb Counties, and the Village of Carpentersville, (hereinafter called the "Village").

WHEREAS, both the Village of Carpentersville and School District 300 desire to have a Village of Carpentersville Law Enforcement Officer assigned to serve as a School Resource Officer at Carpentersville Middle School and Dundee Crown High School and to maintain a more personal relationship between law enforcement agents and students in the school, assist in educational programs, protect the students and the school from theft, vandalism, trespassing, and deal more effectively with juvenile offenses; and

WHEREAS, the other schools in School District 300 have engaged in similar agreements with their host municipalities for a School Resource Officer; and

WHEREAS, both School District 300 and the Village of Carpentersville want to continue the productive relationship established through the School Resource Officer program.

NOW, THEREFORE, in consideration of the mutual promises, covenants, terms, and conditions set forth in this Agreement, the parties hereto agree as follows:

SECTION 1: <u>INCORPORATION OF RECITALS</u>

The foregoing recitals are incorporated into and made a part of this Agreement as though fully set forth herein.

SECTION 2: THE LAW ENFORCEMENT SCHOOL LIASION OFFICER PROGRAM

2.0 Provide Village Law Enforcement Officers to School District 300 for Interviews

This program involves the selection of Village Law Enforcement Officers for assignments to Dundee Crown High School and Carpentersville Middle School as School Resource Officer ("School Resource Officer") for the period of the school year as defined herein.

The Village will provide School District 300 with sufficient qualified Law Enforcement Officers to interview for the School Resource Officer position at Dundee Crown High School and Carpentersville Middle School. A Committee, as designated by School District 300, including a Village of Carpentersville Law Enforcement Department Supervisor (the "Committee") shall decide which proposed Law Enforcement Officer would best meet the requirements and criteria of School District 300 for its School Resource Officer. The Village shall provide the Law Enforcement Officer with the following qualifications for interview:

- Certified Law Enforcement Officer
    - Be certified by the State of Illinois to perform the duties of a School Resource Officer prior to assignment.
    - Attended a 40-hour Basic School Resource Officer training class (to be obtained within 6 months of the start of assignment).
- Trained in gang resistance and alcohol/drug resistance curricula;
- Verbal, written, and interpersonal skills, including public speaking;
- Knowledge of, and experience in, matters involving cultural diversity;
- Educational background/experience; and
- Two (2) years of Law Enforcement service and also must be able to function as a strong role model.

2.1 Assignment of Village Law Enforcement Officer to School District 300

The Village shall assign to School District 300 the Law Enforcement Officer chosen by the Committee to act as the School Resource Officer on security and community education issues. However, the Village Law Enforcement Officer will remain an employee of the Village, and all personnel rules applicable to said Village Law Enforcement Officer shall continue to apply to the Law Enforcement Officer, and the Law Enforcement Officer will at all times abide by all personnel rules of the Village of Carpentersville and the applicable Collective Bargaining Agreement even when serving as School District 300's School Resource Officer. As an employee of the Village and not the School District, the Village Law Enforcement Officer shall not be entitled to any benefits it provides its employees. The scope of the School Resource Officer's duties and responsibilities may be changed or redefined at any time when agreed upon by both the Village Law Enforcement Department and School District 300.

2.2 Duties and Responsibilities of School Resource Officer

The Village Law Enforcement Officer assigned to School District 300 as its School Resource Officer shall have the following duties and responsibilities:

Educational Responsibilities

1. Work cooperatively with the building administration and staff to plan and schedule appropriate lessons in topics including, but not limited to, gang/violence and drug and alcohol resistance education.
2. Provide training for faculty and staff on the School Resource Officer role and on topics of interest and importance to the staff related to her/his expertise.

School Resource Officer Responsibilities

1. Promote a positive relationship and enhance communications between School Resource Officer and students, faculty, and staff at School District 300.
2. Interact with students as a positive role model.
3. Work collaboratively with the administrators to arrange and participate in parent/community education sessions.
4. Work collaboratively with administrators and counselors to develop strategies for dealing with behaviorally at-risk students.
5. Establish a working relationship with behaviorally at-risk students.

Security Responsibilities

1. Maintain high visibility during school entrance and dismissal times and during passing periods.
2. Meet with building administrators to advise them of potentially violent situations and to plan for the safe resolution of those situations.
3. Follow building and School District 300 behavior policies.
4. Consistent with such law enforcement officer's training, the Law Enforcement Officer will, in his or her judgment, and in consultation with the School District regarding its policies, cite students for violations of the Illinois Criminal Code or Village ordinances, as amended, and to the extent the Law Enforcement Officer deems it necessary for safety, and to the extent he or she is able to do so, arrest such student.
5. Assist school staff in the event of an emergency.

2.3 Evaluation of the Program

At least once a year, the Principal of Dundee Crown High School and Carpentersville Middle School and a designated representative of the Village of Carpentersville Law Enforcement Department shall meet to discuss and evaluate the Program.

2.4 Background Investigation.

The Village shall conduct background investigations of the Law Enforcement Officer assigned to the School District in accordance with Section 10-21.9 of the Illinois School Code, shall provide results of each background investigation to the School District, and shall comply with all requirements of Section 10-21.9 as may be amended from time to time. The Village shall not allow anyone to work under this Agreement whose criminal background check reveals items that would prohibit them from working with children under Illinois law or reveals other criminal convictions or other conduct which lawfully may be considered and which call into question such individual's fitness to work with children.

SECTION 3: COST

School District 300 will reimburse the Village for 66% (Percent) of the total cost of the Village in compensating the Law Enforcement Officer for his or her salary, expenses, healthcare and other plan benefits, as well as Village contributions toward the Law Enforcement Officer's pension fund, as invoiced by the Village, which may be reviewed, modified, and/or changed by mutual agreement on an annual basis, or at any time a Law Enforcement Resource Officer is replaced, to reflect any cost change of compensating the Village for its Law Enforcement Officer. Any overtime costs incurred as a result of either of the School Resource Officer attending school activities will be the responsibility of School District 300 and will be paid to the Village by School District 300.

SECTION 4: TERM

This Agreement shall be in full force and effective from the day teachers return in August based on the district school calendar for the current year and end on the last day of student attendance based on the district school calendar the following May (The school calendar can be adjusted if emergency days are used). Thereafter, this Agreement shall automatically be renewed annually, subject to the reimbursement agreement, for the time period detailed in the board-approved school district calendar, beginning the day Teachers return to work and ending on the last day of student attendance.

Either party may terminate this Agreement at any time during the Term by providing the other party thirty (30) days prior written notice of such termination. In addition, the parties may terminate this Agreement at any time by mutual consent and written agreement.

SECTION 5: LIABILITY, RESPONSIBILITY, AND AUTHORITY

5.0 School District 300

Except to the extent prohibited by law and without waiving any and all of its defenses, including those pursuant to the Illinois Local Government and Government Employee's Tort Immunity Act, 745 ILCS 10/1-101 *et seq*., School District 300 shall be liable for all losses, claims, demands, liens, damages, penalties, interest, and costs and expenses related to the acts, errors, or omissions of School District 300, its officers, officials, agents, volunteers, and employees, including any breach hereunder, during the Term of this Agreement.

School District 300 shall indemnify, hold harmless, and defend the Village, its officers, servants, agents, and employees against any and all liability, loss, costs, damages, expenses, claims or actions, including attorney's fees, which the Village, its officers, servants, agents or employees may hereinafter sustain, incur or be required to pay, arising wholly or in part due to any act or

omission of School District 300, its officers, servants, agents, or employees in the execution, performance, or failure to perform its obligations pursuant to this Agreement adequately.

5.1 The Village

Except to the extent prohibited by law and without waiving any and all of its defenses, including those pursuant to the Illinois Local Government and Government Employee's Tort Immunity Act, 745 ILCS 10/1-101 *et seq*., the Village shall be liable for all losses, claims, demands, liens, damages, penalties, interest, and costs and expenses directly related to any reckless or grossly negligent act, error or omission of the Law Enforcement Officer, including any breach of this Agreement, during the Term of this Agreement.

Except to the extent prohibited by law and without waiving any and all of its defenses, including those pursuant to the Illinois Local Government and Government Tort Immunity Act, 745 ILCS 10/1-101 et seq., the Village shall indemnify, hold harmless, and defend School District 300, its officers, servants, agents, and employees against any and all liability, loss, costs, damages, expenses, claims, or actions, including attorney's fees, which the School District 300, its officers, servants, agents or employees may hereinafter sustain, incur or be required to pay directly related to any reckless or grossly negligent act or omission of the Law Enforcement Officer in his or her failing to perform his or her obligations pursuant to this Agreement adequately.

5.2 Nothing contained in Section 5 or in any other provision of this Agreement is intended to constitute nor shall it constitute a waiver of the defenses available to School District 300 or the Village under the Illinois Local Governmental and Governmental Employees Tort Immunity Act, with respect to claims by third parties.

SECTION 6: INSURANCE REQUIREMENTS.

The Village shall procure and maintain for the duration of the Agreement the following insurance policies:

6.1. Minimum Scope of Insurance**.** Coverage shall be at least as broad as

(1) Commercial General Liability - Occurrence form; names the district as additional insured on a primary and non-contributory basis. Coverage must be included for sexual abuse and molestation.

(2) Automobile Liability; names the district as additional insured on a primary and non-contributory basis.

(3) Law Enforcement Professional Liability/ Errors and Omissions policy; names the district as additional insured on a primary and non-contributory basis.

(4) Worker's Compensation as required by the Labor Code of the State of Illinois and Employers' Liability Insurance.

(5) Umbrella or Excess Liability policy; provides follow-form coverage to the above-listed policies.

6.2 Minimum Limits of Insurance. The Village shall maintain limits no less than

(1) Commercial General Liability: $1,000,000 per occurrence with a $3,000,000 aggregate for bodily injury, personal injury, and property damage.

(2) Automobile Liability: $1,000,000 combined single limit per accident for bodily injury and property damage.

(3) Law Enforcement Professional Liability: $1,000,000 per occurrence with a $3,000,000 aggregate liability limit for errors and omissions, professional/malpractice liability.

(4) Workers' Compensation and Employers' Liability: Workers' Compensation statutory limits as required by the Labor Code of the State of Illinois, and Employers' Liability limits of $1,000,000 Each Accident/$1,000,000 Disease - Each Employee/$1,000,000 Disease – Policy Limit.

(5) Umbrella or Excess Liability Coverage: $5,000,000 per occurrence limit with a $5,000,000 aggregate.

6.3 Deductibles and Self-Insured Retentions. The Village's respective obligation hereunder may be satisfied through a self-insurance trust maintained by that party or its affiliates.

6.4 Other Insurance Provisions. The policies are to contain, or be endorsed to contain, the following provisions:

(1) Workers' Compensation and Employers' Liability Coverage:
The Village's insurer shall agree to waive all subrogation rights against the District, its elected officials, officers, employees, subcontractors, and/or agents for losses arising out of this Agreement.

(2) All Coverages
Each insurance policy required by this clause shall be endorsed to state that the coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the other party.

(3) Certificate of Insurance
Upon request, each party shall furnish the other with Certificates of Insurance evidencing the coverage required by this Agreement that is signed by a person authorized by that insurer to bind coverage on its behalf. Each party reserves the right to request full, certified copies of the insurance policies.

In the event of the expiration of the policy period for any one or more of the insurance policies, each party shall promptly furnish the other with current Certificates of Insurance evidencing its continued coverage as required by this Agreement.

SECTION 7: RECIPROCAL REPORTING AND STUDENT RECORDS

7.1 Student Records

For purposes of the Illinois School Student Records Act, 105 ILCS 10/, and the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232(g), the School Resource Officer shall be considered a school official and agent of School District 300. As such, the School Resource Officer shall have access to student records only as necessary to fulfill his/her duties as prescribed in this Agreement. The School Resource Officer shall keep all student records confidential. The School Resource Officer shall disclose student records only in the circumstances and in a manner authorized by State and federal law.

Consistent with Section 10/2(d) of the Illinois School Student Records Act, reports of the Law Enforcement Resource Officer shall be deemed the reports of a law enforcement professional and shall not be considered a student record. 105 ILCS 10/2(d). For purposes of the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232(g), the School Resource Officer designated to work with School District 300 pursuant to this Agreement shall be considered a law enforcement unit of the school such that the records created by School Resource Officer for the purpose of law enforcement shall not be considered educational records.

SECTION 8: GENERAL PROVISIONS

8.0 Amendment or Modification to the Agreement

Any terms or conditions of this Agreement may be deleted or altered only by written amendment or modification to this Agreement, duly executed by the Village and School District 300.

8.1. Good Faith

Both the Village and School District 300 have an obligation to perform their respective duties under this Agreement in good faith.

8.2 Severability

If any provision of this Agreement shall be held or deemed to be, or shall in fact be inoperative or unenforceable in any particular case or in all cases for any reason, this shall not render the provision in question inoperative or unenforceable in any other case or circumstances, or render any other provisions herein contained invalid, inoperative, or unenforceable to any extent whatever. The invalidity of any one or more phrases, sentences, clauses, or sections contained in the Agreement shall not affect the remaining portions of the Agreement or any part thereof.

8.3 Interpretation

Any headings of the Agreement are for the convenience of reference only and do not define or limit the provisions thereof. Words of gender shall be deemed and construed to include correlative words of other genders. Words importing the singular shall include the plural and vice versa unless the context shall otherwise indicate. All references to any such person or entity shall be deemed to include any person or entity succeeding to the rights, duties, and obligations of such person or entity succeeding to the rights, duties, and obligations of such person or entity in accordance with the terms and conditions of the Agreement.

8.4 Assignment

Neither party hereto may assign its respective rights or duties hereunder.

8.5 No Third-Party Beneficiaries

No other person or party shall be or be deemed to be a third-party beneficiary to this Agreement.

8.6 Waiver of Breach

If either party waives a breach of any provision of this Agreement by the other party, that waiver will not operate or be construed as a waiver of any subsequent breach by either party, nor shall it prevent either party from enforcing such provisions.

8.7 Merger Clause –Integration

This Agreement sets forth the parties' entire understanding relative to the subject hereof and supersedes any and all prior agreements, express or implied, oral or written. No subsequent amendment or modification of the Agreement shall be effective unless reduced to writing and executed by the parties in accordance with Section 8.0 herein.

8.8 Compliance with all Laws

The Village and School District 300 shall at all times observe and comply with the laws, ordinances, regulations, and codes of Federal, State, County, and other local governments and agencies, which may in any manner affect the performance of this Agreement.

8.9 Governing Law - Venue

This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois and applicable federal law. Venue shall only be proper in a court of competent jurisdiction located within the County of Kane, Illinois.

8.10 Corporate Authority

Each party represents, and warrants that the person whose name appears on the signature page below has of has been delegated the lawful and corporate authority to enter into this Agreement on behalf of that party.

IN WITNESS WHEREOF, the Board of Education of Community Unit School District No. 300 and the Village of Carpentersville have caused this Agreement to be executed on their behalf and attested by their duly authorized officers, all on the day(s) herein set forth.

DATED this_____day of_____, 2023.

BOARD OF EDUCATION COMMUNITY UNIT SCHOOL DISTRICT NO. 300

By:_____

Its: President or Designee

Date:_____

VILLAGE OF CARPENTERSVILLE

By:_____

Its:_____

Date:_____

INTERGOVERNMENTAL AGREEMENT BETWEEN
COMMUNITY UNIT SCHOOL DISTRICT NO. 300
AND
THE VILLAGE OF WEST DUNDEE
EXTENDING THE SCHOOL RESOURCE OFFICER PROGRAM

THIS INTERGOVERNMENTAL AGREEMENT (the "Agreement") is entered into by and between the Board of Education of Community Unit School District No. 300 (hereinafter called "School District 300"), Kane, McHenry, Cook, and DeKalb Counties, and the Village of West Dundee, (hereinafter called the "Village").

WHEREAS, both the Village of West Dundee and School District 300 desire to have a Village of West Dundee Law Enforcement Officer assigned to serve as a School Resource Officer at Dundee Middle School and Highland Elementary (as needed) to maintain a more personal relationship between law enforcement agents and students in the school, assist in educational programs, protect the students and the school from theft, vandalism, trespassing, and deal more effectively with juvenile offenses; and

WHEREAS, the other schools in School District 300 have engaged in similar agreements with their host municipalities for a School Resource Officer; and

WHEREAS, both School District 300 and the Village of West Dundee want to continue the productive relationship established through the School Resource Officer program.

NOW, THEREFORE, in consideration of the mutual promises, covenants, terms, and conditions set forth in this Agreement, the parties hereto agree as follows:

SECTION 1: INCORPORATION OF RECITALS

The foregoing recitals are incorporated into and made a part of this Agreement as though fully set forth herein.

SECTION 2: THE SCHOOL RESOURCE OFFICER PROGRAM

2.0 Provide Village Law Enforcement Officers to School District 300 for Interviews

This program involves the selection of Village Law Enforcement Officers for assignments to Dundee Middle School and Highland Elementary (as needed) as School Resource Officer for the period of the school year as defined herein.

The Village will provide School District 300 with sufficient qualified Law Enforcement Officers to interview for the School Resource Officer position at Dundee Middle School and Highland Elementary (as needed). A Committee, as designated by School District 300, including a Village of West Dundee Law Enforcement Department Supervisor (the "Committee") shall decide which Law Enforcement Officer(s) would best meet the requirements and criteria of School District 300 for its School Resource Officer. The Village shall provide the Law Enforcement Officers with the following qualifications for interview:

- Certified Law Enforcement Officer
    - Be certified by the State of Illinois to perform the duties of a School Resource Officer prior to assignment.
    - Attended a 40-hour Basic School Resource Officer training class (to be obtained within 6 months of the start of assignment).
- Trained in gang resistance and alcohol/drug resistance curricula;
- Verbal, written, and interpersonal skills, including public speaking;
- Knowledge of, and experience in, matters involving cultural diversity;
- Educational background/experience; and
- Two (2) years of Law Enforcement service and also must be able to function as a strong role model.

2.1 Assignment of Village Law Enforcement Officers to School District 300

The Village shall assign to School District 300 the Law Enforcement Officers chosen by the Committee to act as the School Resource Officers on security and community education issues. However, the Village Law Enforcement Officer will remain an employee of the Village, and all personnel rules applicable to said Village Law Enforcement Officer shall continue to apply to the Law Enforcement Officer, and the Law Enforcement Officer will at all times abide by all personnel rules of the Village of West Dundee and the applicable Collective Bargaining Agreement even when serving as School District 300's School Resource Officer. As an employee of the Village and not the School District, the Village Law Enforcement Officer shall not be entitled to any benefits it provides its employees. The scope of the School Resource Officer's duties and responsibilities may be changed or redefined at any time when agreed upon by both the Village and School District 300.

2.2 Duties and Responsibilities of School Resource Officer

The Village Law Enforcement Officer assigned to School District 300 as its School Resource Officer shall have the following duties and responsibilities:

Educational Responsibilities

1. Work cooperatively with the building administration and staff to plan and schedule appropriate lessons in topics including, but not limited to, gang/violence and drug and alcohol resistance education.
2. Provide training for faculty and staff on the School Resource Officer role and on topics of interest and importance to the staff related to her/his expertise.

Resource Officer Responsibilities

1. Promote a positive relationship and enhance communications for the School Resource Officer with students, faculty, and staff at School District 300.
2. Interact with students as a positive role model.
3. Work collaboratively with the administrators to arrange and participate in parent/community education sessions.
4. Work collaboratively with administrators and counselors to develop strategies for dealing with behaviorally at-risk students.
5. Establish a working relationship with behaviorally at-risk students.

Security Responsibilities

1. Maintain high visibility during school entrance and dismissal times and during passing periods.
2. Meet with building administrators to advise them of potentially violent situations and to plan for the safe resolution of those situations.
3. Follow building and School District 300 behavior policies.
4. Enforce all Federal, State, and Municipal statutes and ordinances and refer all matters of school discipline to the proper administrator.
5. Assist school staff in the event of an emergency.

2.3 Evaluation of the Program

At least once a year, the Principal of Dundee Middle School and Highland Elementary (as needed) and a designated representative of the Village of West Dundee Law Enforcement Department shall meet to discuss and evaluate the Program.

4. Background Investigation.

The Village shall conduct background investigations of the Law Enforcement Officer assigned to the School District in accordance with Section 10-21.9 of the Illinois School Code, shall provide results of each background investigation to the School District, and shall comply with all requirements of Section 10-21.9 as may be amended from time to time. The Village shall not allow anyone to work under this Agreement whose criminal background check reveals items that would prohibit them from working with children under Illinois law or reveals other criminal convictions or other conduct which lawfully may be considered and which call into question such individual's fitness to work with children._

SECTION 3: COST

School District 300 will reimburse the Village for 66% (Percent) of the cost of each Law Enforcement Officer as invoiced by the Village, which may be reviewed, modified, and/or changed by mutual agreement on an annual basis, or at any time a School Resource Officer is replaced, to reflect any cost change of compensating the Village for its Law Enforcement Officer. Any overtime costs incurred as a result of either of the School Resource Officers attending school activities will be the responsibility of School District 300 and will be paid to the Village by School District 300.

SECTION 4: TERM

This Agreement shall be in full force and effective from the first day teachers return in August based on the district school calendar for the current year and end on the last day of student attendance based on the district school calendar the following May (The school calendar can be adjusted if emergency days are used). Thereafter, this Agreement shall automatically be renewed annually, subject to the reimbursement agreement, for the time period detailed in the board-approved school district calendar, beginning the day Teachers return to work and ending on the last day of student attendance.

Either party may terminate this Agreement at any time during the Term by providing the other party thirty (30) days prior written notice of such termination. In addition, the parties may terminate this Agreement at any time by mutual consent and written agreement.

SECTION 5: LIABILITY, RESPONSIBILITY, AND AUTHORITY

5.0 School District 300

Except to the extent prohibited by law and without waiving any and all of its defenses, including those pursuant to the Illinois Local Government and Government Employee's Tort Immunity Act, 745 ILCS 10/1-101 *et seq.*, School District 300 shall be liable for all losses, claims, demands, liens, damages, penalties, interest, and costs and expenses related to the acts, errors, or omissions of School District 300, its officers, officials, agents, volunteers, and employees, including any breach hereunder, during the Term of this Agreement.

School District 300 shall indemnify, hold harmless, and defend the Village, its officers, servants, agents, and employees against any and all liability, loss, costs, damages, expenses, claims or actions, including attorney's fees, which the Village, its officers, servants, agents or employees may hereinafter sustain, incur or be required to pay, arising wholly or in part due to any act or omission of School District 300, its officers, servants, agents, or employees in the execution, performance, or failure to perform its obligations pursuant to this Agreement adequately.

5.1 The Village

Except to the extent prohibited by law and without waiving any and all of its defenses, including those pursuant to the Illinois Local Government and Government Employee's Tort Immunity Act, 745 ILCS 10/1-101 *et seq.*, the Village shall be liable for all losses, claims, demands, liens, damages, penalties, interest, and costs and expenses related to the acts, errors, or omissions of the Village, its officers, officials, agents, representatives, and employees, including any breach hereunder, during the Term of this Agreement.

The Village shall indemnify, hold harmless, and defend School District 300, its officers, servants, agents, and employees against any and all liability, loss, costs, damages, expenses, claims, or actions, including attorney's fees, which the School District 300, its officers, servants, agents or employees may hereinafter sustain, incur or be required to pay, arising wholly or in part due to any act or omission of the Village, its officers, servants,

agents, or employees in the execution, performance, or failure to perform its obligations pursuant to this Agreement adequately.

5.2 Nothing contained in Section 5 or in any other provision of this Agreement is intended to constitute nor shall it constitute a waiver of the defenses available to School District 300 or the Village under the Illinois Local Governmental and Governmental Employees Tort Immunity Act, with respect to claims by third parties.

SECTION 6: INSURANCE REQUIREMENTS.

The Village shall procure and maintain for the duration of the Agreement insurance against claims for injuries to persons or damages to property that may arise from or in connection with the performance of this Agreement.

6.1. Minimum Scope of Insurance. Coverage shall be at least as broad as

(1) Commercial General Liability - Occurrence form; names the district as additional insured on a primary and non-contributory basis. Coverage must be included for sexual abuse and molestation.

(2) Automobile Liability; names the district as additional insured on a primary and non-contributory basis.

(3) Law Enforcement Professional Liability/ Errors and Omissions policy; names the district as additional insured on a primary and non-contributory basis.

(4) Worker's Compensation as required by the Labor Code of the State of Illinois and Employers' Liability Insurance.

(5) Umbrella or Excess Liability policy; provides follow-form coverage to the above-listed policies.

Minimum Limits of Insurance. The Village shall maintain limits no less than

(1) Commercial General Liability: $1,000,000 per occurrence with a $3,000,000 aggregate for bodily injury, personal injury, and property damage.

(2) Automobile Liability: $1,000,000 combined single limit per accident for bodily injury and property damage.

(3) Law Enforcement Professional Liability: $1,000,000 per occurrence with a $3,000,000 aggregate liability limit for errors and omissions, professional/malpractice liability.

(4) Workers' Compensation and Employers' Liability: Workers' Compensation statutory limits as required by the Labor Code of the State of Illinois, and Employers' Liability limits of

$1,000,000 Each Accident/$1,000,000 Disease - Each Employee/$1,000,000 Disease – Policy Limit.

(5) Umbrella or Excess Liability Coverage: $5,000,000 per occurrence limit with a $5,000,000 aggregate.

6.3 Deductibles and Self-Insured Retentions. The Village's respective obligation hereunder may be satisfied through a self-insurance trust maintained by that party or its affiliates.

6.4 Other Insurance Provisions. The policies are to contain, or be endorsed to contain, the following provisions:

(1) Workers' Compensation and Employers' Liability Coverage:
The Village's insurer shall agree to waive all subrogation rights against the District, its elected officials, officers, employees, subcontractors, and/or agents for losses arising out of this Agreement.

(2) All Coverages
Each insurance policy required by this clause shall be endorsed to state that the coverage shall not be suspended, voided, canceled, reduced in coverage or in limits except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the other party.

(3) Certificate of Insurance
Upon request, each party shall furnish the other with Certificates of Insurance evidencing the coverage required by this Agreement that is signed by a person authorized by that insurer to bind coverage on its behalf. Each party reserves the right to request full, certified copies of the insurance policies.

In the event of the expiration of the policy period for any one or more of the insurance policies, each party shall promptly furnish the other with current Certificates of Insurance evidencing its continued coverage as required by this Agreement.

:CIPROCAL REPORTING AND STUDENT RECORDS

7.0 Reciprocal Reporting

The Village and School District 300 shall share information as obligated and/or restricted by law, including without limitation Sections 10-20.14 (105 ILCS 5/10-20.14) and 22-20 (105 ILCS 5/22-20) of the School Code of Illinois, as amended, and Sections 1-7 (705 ILCS 405/1-7) and 5-905 (705 ILCS 405/5-905) of the Juvenile Court Act of 1987, as amended, and as set forth in the Agreement for Reciprocal Reporting and Cooperation between School District 300 and the Village.

7.1 Student Records

For purposes of the Illinois School Student Records Act, 105 ILCS 10/, and the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232(g), the School Resource Officer shall be considered a school official and agent of School District 300. As such, the School Resource Officer shall have access to student records only as necessary to fulfill his/her duties as prescribed in this Agreement. The School Resource Officer shall keep all student records confidential. The School Resource Officer shall disclose student records only in the circumstances and in a manner authorized by State and federal law.

Consistent with Section 10/2(d) of the Illinois School Student Records Act, reports of the School Resource Officer shall be deemed the reports of a law enforcement professional and shall not be considered a student record. 105 ILCS 10/2(d). For purposes of the Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232(g), the School Resource Officer designated to work with School District 300 pursuant to this Agreement shall be considered a law enforcement unit of the school such that the records created by School Resource Officer for the purpose of law enforcement shall not be considered educational records.

SECTION 8: GENERAL PROVISIONS

8.0 Amendment or Modification to the Agreement

Any terms or conditions of this Agreement may be deleted or altered only by written amendment or modification to this Agreement, duly executed by the Village and School District 300.

8.1. Good Faith

Both the Village and School District 300 have an obligation to perform their respective duties under this Agreement in good faith.

8.2 Severability

If any provision of this Agreement shall be held or deemed to be, or shall in fact be inoperative or unenforceable in any particular case or in all cases for any reason, this shall not render the provision in question inoperative or unenforceable in any other case or circumstances, or render any other provisions herein contained invalid, inoperative, or unenforceable to any extent whatever. The invalidity of any one or more phrases,

sentences, clauses, or sections contained in the Agreement shall not affect the remaining portions of the Agreement or any part thereof.

8.3 Interpretation

Any headings of the Agreement are for the convenience of reference only and do not define or limit the provisions thereof. Words of gender shall be deemed and construed to include correlative words of other genders. Words importing the singular shall include the plural and vice versa unless the context shall otherwise indicate. All references to any such person or entity shall be deemed to include any person or entity succeeding to the rights, duties, and obligations of such person or entity succeeding to the rights, duties, and obligations of such person or entity in accordance with the terms and conditions of the Agreement.

8.4 Assignment

Neither party hereto may assign its respective rights or duties hereunder.

8.5 No Third-Party Beneficiaries

No other person or party shall be or be deemed to be a third-party beneficiary to this Agreement.

8.6 Waiver of Breach

If either party waives a breach of any provision of this Agreement by the other party, that waiver will not operate or be construed as a waiver of any subsequent breach by either party, nor shall it prevent either party from enforcing such provisions.

8.7 Merger Clause –Integration

This Agreement sets forth the parties' entire understanding relative to the subject hereof and supersedes any and all prior agreements, express or implied, oral or written. No subsequent amendment or modification of the Agreement shall be effective unless reduced to writing and executed by the parties in accordance with Section 8.0 herein.

8.8 Compliance with all Laws

The Village and School District 300 shall at all times observe and comply with the laws, ordinances, regulations, and codes of Federal, State, County, and other local governments and agencies, which may in any manner affect the performance of this Agreement.

8.9 Governing Law - Venue

This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois and applicable federal law. Venue shall only be proper in a court of competent jurisdiction located within the County of Kane, Illinois.

8.10 Corporate Authority

Each party represents, and warrants that the person whose name appears on the signature page below has of has been delegated the lawful and corporate authority to enter into this Agreement on behalf of that party.

IN WITNESS WHEREOF, the Board of Education of Community Unit School District No. 300 and the Village of West Dundee have caused this Agreement to be executed on their behalf and attested by their duly authorized officers, all on the day(s) herein set forth.

DATED this 15th day of June, 2023.

COMMUNITY UNIT SCHOOL DISTRICT NO. 300

By:_____

Its: Chief Operating Officer

Date:_____

VILLAGE OF WEST DUNDEE

By:_____

Its: Village President / Mayor

Date: 6-5-23